

# INSTRUCTIONS FOR REQUESTING AN EXTENSION TO FILE THE FRANCHISE TAX REPORT

If you need an extension to file your franchise tax report, complete this form and return it with any extension payment due, postmarked by the original due date of your initial or final franchise tax report or by May 15 for an annual franchise tax report.

The extended due date for the initial and final report is 45 days after the original due date. The extended due date for an annual report is November 15. If either date falls on a weekend or a legal holiday, the due date is the next business day.

For the initial and final franchise tax report, your extension payment must be at least 90 percent of the tax that will be reported as due on the report. If you will not owe any tax on the report, you do not have to send a payment, but you **MUST** submit this request to be granted an extension to file the report.

For the annual franchise tax report, your extension payment must be at least 90 percent of the tax that will be due with this year's report or 100 percent of the tax reported as due for the previous calendar year (on the report due in the previous calendar year filed on or before May 14 of the current year). If you will not owe any tax on the report, you do not have to send a payment, but you **MUST** submit this request to be granted an extension to file the report.

For the initial and final franchise tax report, if the timely extension payment is not at least 90 percent of the tax that will be due, then penalty and interest will apply to any tax not paid by the original due date.

For the annual franchise tax report, if the timely extension payment is not at least 90 percent of the tax that will be due or 100 percent of the tax reported as due in the previous calendar year, then penalty and interest will apply to any part of the 90 percent not paid by the original due date and to any part of the 10 percent not paid by the extended due date.


Corporations that are required to pay their annual franchise tax by Electronic Funds Transfer (EFT) may request an extension to file their franchise tax report to August 15 by remitting an extension payment that is at least 90 percent of the tax that will be reported as due with this year's report or 100 percent of the tax reported as due for the previous calendar year (on the report due in the previous calendar year filed on or before May 14 of the current year). The corporation also has the option to request an additional extension of time to file the report. To request this second extension through November 15, the extension must be requested on or before August 15 and the balance of the amount of tax that will be reported as due on the franchise tax report for the current year must be paid on or before August 15. The report must then be filed on or before November 15. If the total amount paid by August 15 is at least 99 percent of the tax due, any penalties for the underpayment will be waived, provided the total amount due is paid by November 15. If you will not owe any tax on the report, you do not have to send a payment with either extension request, but you **MUST** submit this request for each extension to be granted.

## SPECIFIC INSTRUCTIONS:

**Item a** - Check the box that applies to the type of extension you are requesting.

**Item 5** - If you answer "YES," your request must be postmarked on or before the original due date of the report, or you will not be allowed to begin taking the credit this year. If you are requesting this extension for an initial or final report period, temporary credit provisions do not apply, and you should answer "NO" to this question.

**TO REQUEST AN EXTENSION TO FILE A RETURN, DETACH AND RETURN THE EXTENSION FORM BELOW**

 05-110  
Comptroller of Public Accounts  
FORM (5-99/11)

### EXTENSION REQUEST FOR TEXAS CORPORATION FRANCHISE TAX REPORT

a. ☐ 13850 Franchise Extension ☐ 13860 Final Franchise Extension  
☐ 16850 Bank Extension ☐ 16860 Final Bank Extension

1. Taxpayer number FIELD_1092269635185	2. Report year FIELD_1092269635180	3. Due date FIELD_1092269635190
4. File number FIELD_1092269635179	5. PM FIELD_1092269635184	6. FM
f. Taxpayer name and mailing address FIELD_1092269635193		

b. ☐ Please do not write in the space above

5. Will you begin using your temporary credit for the report year for which you are requesting this extension? YES 1 ☐ NO 2 ☐

6. Extension payment due and payable ☐ FIELD\_1092269635177

Make the amount in Item 6 payable to STATE COMPTROLLER  
 Mail to: COMPTROLLER OF PUBLIC ACCOUNTS  
 111 E. 17th STREET, AUSTIN, TX 78774-0100

Print or type name (Officer, director or duly authorized agent)  
 FIELD\_1092269635180

Daytime phone (Area code & number)  Date

FIELD\_1092269635191 ☐ FIELD\_1092269635182

**sign here** Signature of officer, director or duly authorized agent

☐ Check this box if your address has changed.

For an extension to file your report, return this request form even if you pay by Electronic Fund Transfer.