



Form IT-370 and Instructions

Application for Automatic Extension of Time to File for Individuals

Purpose — File Form IT-370 on or before the due date of the return to get an automatic four-month extension of time to file Form IT-201, *Resident Income Tax Return*, or Form IT-203, *Nonresident and Part-Year Resident Income Tax Return* (including attachments).

If you are requesting an extension of time to file using Form IT-370 or a copy of federal Form 4868, you may still file Form IT-201 electronically, provided you meet the conditions for electronic filing as listed in the instructions for Form IT-201.

If you are married and filing separately, you must file a separate application for automatic extension for each return.

If you have to file a New York City Form NYC-203 or Yonkers Form Y-203, the time to file is automatically extended when you file Form IT-370 for one of the returns above.

Forms IT-100 and IT-200 — You cannot extend the time to file Form IT-100 or Form IT-200. If you want to file one of these returns, you must file on time. If you cannot file on time, you must use Form IT-201 when you file.

U.S. citizens abroad — If you qualify for a two-month automatic extension of time to file your federal income tax return because (1) you are a U.S. citizen or resident and live outside the U.S. and your main place of business or post of duty is outside the U.S. and Puerto Rico or (2) you are in military service outside the U.S. and Puerto Rico when your 1998 return is due, you are entitled to a similar two-month automatic extension to file your New York income tax return and to pay your tax. You must attach to your New York State return a statement showing that you qualify for the federal automatic two-month extension. If you cannot file on or before the end of this automatic two-month extension, file Form IT-370 and pay any tax due with it to receive an additional two months to file. If you still need more time, you must file Form IT-372 (see *Filing Form IT-372* in these instructions).

When to File — File **one** completed Form IT-370 on or before the filing deadline for your return. For calendar year 1998, the filing deadline is April 15, 1999. For fiscal-year filers, the filing deadline is the fifteenth day of the fourth month following the close of your taxable

year. Extension applications filed after the filing deadline of the return will be rejected.

How to File — Complete Form IT-370 for the return that you are extending the time to file. File it, along with payment for any tax due, on or before the due date of your return.

Separate Forms IT-370 must be completed for a husband and wife who file separate returns.

Partnerships and fiduciaries must use Form IT-370-PF, *Application for Automatic Extension of Time to File for Partnerships and Fiduciaries*.

Acceptance of federal form 4868, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return — If you expect to receive a refund or anticipate having no amount of New York State, New York City or Yonkers income tax remaining unpaid as of the due date of the return, we will accept a copy of federal Form 4868. Send us a copy of federal Form 4868 on or before the due date of your return. Write **New York State Copy** at the top of the form.

Payment of Tax — An automatic extension of time to file is obtained by filing Form IT-370 on or before the due date for filing your return. In order to obtain an extension of time to file, Form IT-370 must indicate the properly estimated amount of tax liability and must be accompanied by a full remittance of the properly estimated tax due.

Penalties — Late payment penalty — If you do not pay your tax liability when due (determined with regard to any extension of time to pay), you will have to pay a penalty of 1/2 of 1% of the unpaid amount for each month or part of a month it is not paid, up to a maximum of 25%. The penalty will not be charged if you can show reasonable cause for paying late. This penalty is in addition to the interest charged for late payments.

Reasonable cause will be presumed with respect to the addition to tax for late payment if the requirements relating to extensions of time to file have been complied with, the balance due shown on the income tax return is no greater than 10% of the total tax shown on the income tax return, and the balance due shown on the income tax return is paid with the return.

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For office use only

New York State Department of Taxation and Finance Application for Automatic Extension of Time to File for Individuals Automatic extension to August 15 (fiscal-year filers see instructions)



IT-370

Print or type	Your first name and middle initial	Your last name (for a joint return, enter spouse's name on line below)	▼ Your social security number
	Spouse's first name and middle initial	Spouse's last name	▼ Spouse's social security number
	Mailing address (number and street or rural route)	Apartment number	This is not an extension of time for payment of tax (see Penalties and Interest in the instructions above).
	City, village or post office	State ZIP code	

In order to get this extension you **must** pay in full the balance due with this form. Attach check or money order payable to **New York State Income Tax**; write your social security number and **1998 Income Tax** on your remittance and staple it to the top of this form.

1	New York State tax liability for 1998	1							
2	City of New York tax liability for 1998	2							
3	City of Yonkers tax liability for 1998	3							
4	Total taxes (add lines 1, 2, and 3)	4							
5	Total payments for 1998. This is the amount you expect to enter on Form IT-201, line 66, or Form IT-203, line 63 (excluding amount paid with Form IT-370)	5							
6	Balance due (subtract line 5 from line 4; if line 5 is more than line 4, enter "0")	6							

This is a scannable form; please file this original with the Tax Department.

Late filing penalty – If you do not file your Form IT-201 or IT-203 when due (determined with regard to any extension of time to file), or if you do not file Form IT-370 on time and obtain an extension of time to file, you will have to pay a penalty of 5% of the tax due for each month, or part of a month, the return is late, up to a maximum of 25%. However, if your return is not filed within 60 days of the time prescribed for filing a return (including extensions), this penalty will not be less than the lesser of \$100 or 100% of the amount required to be shown as tax due on the return reduced by any tax paid and by any credit that may be claimed. The penalty will not be charged if you can show reasonable cause for filing late.

Paid preparers – Paid preparers may be subject to a penalty for failure to conform to certain requirements. For more information, see the *Penalties and Interest* instructions for Form IT-201 or Form IT-203.

Interest — Interest will be charged on income tax that is not paid on or before the due date of your return, even if you received an extension of time to file your return. Interest is a charge for the use of money and in most cases may not be waived. Interest is compounded daily and the rate is adjusted quarterly.

Line Instructions

Name and address box – Enter your name (both names if filing a joint application), address and social security number(s). Failure to provide a social security number may invalidate this extension. If you do not have a social security number, enter **do not have one**. If you do not have a social security number, but have applied for one, enter **applied for**.

You **must** enter an amount on lines 1, 2, and 3 or your extension will be denied. You may estimate, or, if you do not expect to owe tax, enter "0"; but be as exact as you can with the information you have. If we later find that your tax was not properly estimated, the extension will not be allowed.

If the amounts on lines 1, 2, and 3 are underestimated, you may be subject to penalties.

Line 1 – Enter the amount of your New York State tax liability for 1998 you expect to enter on Form IT-201, line 42, or Form IT-203, line 48.

Line 2 – Enter the amount of your New York City tax liability for 1998 you expect to enter on Form IT-201, lines 49 and 50, or on Form IT-203, lines 49 and 50.

Line 3 – Enter the amount of your Yonkers tax liability for 1998 you expect to enter on Form IT-201, lines 51, 52, and 53, or on Form IT-203, lines 51 and 52.

Line 6 – When submitting an application for an automatic extension of time to file, full payment must be made for the amounts properly estimated as New York State, city of New York and city of Yonkers personal income tax that remain unpaid as of the due date for filing your income tax return. This extension of time to file your return does not extend the time to pay your tax. Make your check or money order payable to **New York State Income Tax**. Write your social security number and **1998 Income Tax** on it.

How to Claim Credit for Payment Made with this Form

Include the line 6 amount paid with this form on Form IT-201, line 65; or on Form IT-203, line 61.

For more information, see the line instructions for the return you file.

Filing Form IT-372 — If you filed Form IT-370 or a copy of federal Form 4868 and still need more time, use Form IT-372, *Application for Additional Extension of Time to File for Individuals*, to request an additional two months to file. Except in cases of undue hardship, we will not accept Form IT-372 if you do not first file Form IT-370 or a copy of federal Form 4868.

Privacy Notification

The right of the Commissioner of Taxation and Finance and the Department of Taxation and Finance to collect and maintain personal information, including mandatory disclosure of social security numbers in the manner required by tax regulations, instructions, and forms, is found in Articles 22, 26, 26-A, 26-B, 30, 30-A, and 30-B of the Tax Law; Article 2-E of the General City Law; and 42 USC 405(c)(2)(C)(i).

The Tax Department will use this information primarily to determine and administer tax liabilities due the state and city of New York and the city of Yonkers. We will also use this information for certain tax offset and exchange of tax information programs authorized by law, and for any other purpose authorized by law.

Information concerning quarterly wages paid to employees and identified by unique random identifying code numbers to preserve the privacy of the employees' names and social security numbers will be provided to certain state agencies for research purposes to evaluate the effectiveness of certain employment and training programs.

Failure to provide the required information may result in civil or criminal penalties, or both, under the Tax Law.

This information will be maintained by the Director of the Registration and Data Services Bureau, NYS Tax Department, Building 8 Room 924, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the U.S. and outside Canada, call (518) 485-6800.

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If you are enclosing a payment with this extension request, mail Form IT-370 with your payment to: Extension Request, PO Box 15106, Albany NY 12212-5106.

If the balance due from line 6 on the front of this form is "0", mail Form IT-370 or a copy of federal Form 4868 to: Extension Request-NR, PO Box 15105, Albany NY 12212-5105.

Private Delivery Services

The date recorded or marked by certain private delivery services, as designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance, will be treated as a postmark, and that date will be considered to be the date of delivery in determining whether your return was filed on time. If you use one of these services, address your return to: NYS Processing Center, 431C Broadway, Menands, NY 12204. Designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. (See **Need Help?** below for information on ordering forms and publications.)

Need Help?

Telephone Assistance is available from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday. **For tax information**, call toll free 1 800 225-5829. **To order forms and publications**, call toll free 1 800 462-8100. **From areas outside the U.S. and outside Canada**, call (518) 485-6800.

Fax-on-Demand Forms Ordering System - Most forms are available by fax 24 hours a day, 7 days a week. Call toll free from the U.S. and Canada 1 800 748-3676. You must use a Touch Tone phone to order by fax. A fax code is used to identify each form.

Internet Access - <http://www.tax.state.ny.us>
Access our website for forms, publications, and information.

Hotline for the Hearing and Speech Impaired - If you have access to a telecommunications device for the deaf (TDD), you can get answers to your New York State tax questions by calling toll free from the U.S. and Canada 1 800 634-2110. Assistance is available from 8:30 a.m. to 4:15 p.m. (eastern time), Monday through Friday. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

Persons with Disabilities - In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call the information numbers listed above.

Mailing Address - If you need to write, address your letter to: NYS Tax Department, Taxpayer Assistance Bureau, W A Harriman Campus, Albany NY 12227.