

IT-370-PF-I (1998) (back)

Partnerships — A partnership that is required to file Form IT-204 and: (1) fails to file that return on time, including any extensions of time, or (2) files a return that is incomplete and fails to show the information required under section 658(c) will have to pay a penalty. The penalty will be imposed for each month or part of a month, up to a maximum of 5 months, that the failure continues. The amount of the penalty for each month will be calculated by multiplying \$50 by the total number of partners in the partnership during any part of the partnership's tax year who were also subject to New York personal income tax during any part of the tax year. The penalty will **not** be charged if reasonable cause for filing late is shown.

Paid preparers — Paid preparers may be subject to a penalty for failure to conform to certain requirements. For more information, see *Penalties* in the instructions for Form IT-204 or Form IT-205.

Interest — Interest will be charged on any income tax or filing fee 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 the name, address and employer identification number of the partnership, including limited liability companies treated as partnerships, limited liability partnerships, limited liability investment companies or fiduciary. Failure to provide an identification number may invalidate this extension. If the entity does not have an employer identification number, enter **do not have one**. If the entity does not have an employer identification number but has applied for one, enter **applied for**.

If this extension is requested for Form IT-205, 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, or 3 are underestimated, you may be subject to penalties.

Line 1 — Enter on line 1 the amount of New York State tax liability for 1998 (the amount the fiduciary expects to enter on Form IT-205, line 14, when the return is filed).

Line 2 — Enter on line 2 the amount of New York City tax liability for 1998 (the amount the fiduciary expects to enter on Form IT-205, lines 22 through 25, when the return is filed).

Line 3 — Enter on line 3 the amount of Yonkers tax liability for 1998 (the amount the fiduciary expects to enter on Form IT-205, lines 26 through 28, when the return is filed).

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I request an automatic three-month extension of time, to July 15, 1999 to file the New York State return checked below for the calendar year 1998 (or to _____, 19____); for the fiscal year ending _____, 19____):

Form IT-204, *Partnership Return*. Do not complete lines 1 through 6. Limited liability companies (LLCs), limited liability investment companies (LLICs), and limited liability trust companies (LLTCs) treated as partnerships, and limited liability partnerships (LLPs), see instructions for *LLC/LLP Filing Fee* below.

Form IT-205, *Fiduciary Income Tax Return* (including extensions for city of New York Form NYC-206 and city of Yonkers Form Y-206, if required). See instructions.

LLC/LLP Filing Fee — Attach your completed Form IT-204-LL to the back of this form. If applicable, enter the *LLC/LLP Filing Fee* from Form IT-204-LL and include a check or money order for the full amount of the required filing fee payable to **NYS LLC/LLP Fee**; write your employer identification number and **1998 Filing Fee** on the remittance and staple it to the front of this form

Line 6 — Fiduciaries enter the balance of tax due. This extension of time to file does not extend the time to pay tax.

LLC/LLP Filing Fee — Limited liability companies, limited liability investment companies, and limited liability trust companies treated as partnerships, and limited liability partnerships enter the amount of the required filing fee from Form IT-204-LL. This extension does not extend the time to pay the filing fee.

How to Claim Credit for Payment Made with this Form

Include the amount paid with this form, line 6, on Form IT-205, line 30. For more information, see the line instructions for Form IT-205.

Filing Form IT-372-PF — If you have filed Form IT-370-PF or a copy of federal Form 8736 and still need more time, use Form IT-372-PF, *Application for Additional Extension of Time to File for Partnerships and Fiduciaries*, to request up to an additional three months to file. Except in case of undue hardship, we will not accept Form IT-372-PF if you do not first file Form IT-370-PF or a copy of federal Form 8736.

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.

In order to get this extension, you **must** pay in full the balance due with this form. Attach check or money order payable to **NY State Income Tax**; write your employer identification number and **1998 Income Tax** on your remittance and staple it to the front of this form.

If you are enclosing a payment with this extension request, mail Form IT-370-PF 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-PF 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. (Designated delivery services are listed in Publication 55, *Designated Private Delivery Services*.) If you use **any** private delivery service, address your return to: **State Processing Center, 431C Broadway, Menands, NY 12204.**

Refer to your IT-204 or IT-205 instructions for *Need Help?* telephone numbers.