

- We have **approved** the application contingent upon your meeting the criteria stated in the instructions. Attach a copy of this form to your return.
- We have **not approved** the application because the reasons stated do not warrant an extension of time. File your return by the regular due date or within 10 days from the date shown below, whichever is later. Attach this form to your return.
- We have **not approved** the application because it was received after the extended due date of your return. File your return at once.

Signature of department representative

Date

Return mailing address (type or print)

Taxpayer's or preparer's name		
Return mailing address		
City, town or post office	State	ZIP code

Where to File:

Mail this completed form
or federal Form 2688 to:
EXTENSION REQUEST-NR
PO BOX 15105
ALBANY NY 12212-5105.

Mail this entire form (do not detach)

IT-372-I (1998) (back)

Late filing penalty – If you do not file your Form IT-201 or Form 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 automatic 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 *Penalties and Interest* in the 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 (You must complete lines 1 through 3)

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**.

If you are a fiscal-year filer, fill in the dates.

Line 1 – Check the appropriate box.

Line 2 – You **must** check a box(es) and attach an explanation that clearly and completely describes the reasons that will cause your delay in filing your return.

Signature by taxpayers — Generally, both spouses must sign and date this application if the extension is for a joint return. If one spouse cannot sign because of illness, absence or other good cause, the other spouse may sign for both, provided a proper explanation is attached.

Others who can sign — Others who may sign this application in the taxpayer's signature area include but are not limited to attorneys or certified public accountants qualified to practice before the Internal Revenue Service, enrolled agents or any person holding a power of attorney. The capacity of the person signing this application must be stated. If the taxpayer cannot sign because of illness, absence or other good cause, a person in close personal or business relationship to the taxpayer may sign provided a proper explanation is attached. It is not necessary that this person hold a power of attorney.

If you use this form to ask for an extension of time beyond the regular due date of your return because of undue hardship, clearly explain your reasons and attach all supporting information to the form.

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*. To order a copy, refer to your IT-201 or IT-203 instructions for **Need Help?** telephone numbers.) If you use **any** private delivery service, address your return to: **State Processing Center, 431C Broadway, Menands, NY 12204.**

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.

Refer to your IT-201 or IT-203 instructions for **Need Help?** telephone numbers.