



# Form IT-372-PF and Instructions

## Application for Additional Extension of Time to File for Partnerships and Fiduciaries

# IT-372-PF-I

**Purpose** — Use Form IT-372-PF to ask for an additional extension of time to file your return if you have already filed Form IT-370-PF to get an automatic 3-month extension and you cannot file your return on or before the extended due date. Except in cases of undue hardship, do not file Form IT-372-PF if you have not first filed Form IT-370-PF.

We cannot grant an extension of time to file for more than 6 months. The 6-month extension period granted includes the 3 months granted if Form IT-370-PF or a copy of federal Form 8736, *Application for Automatic Extension of Time To File U.S. Return for a Partnership, REMIC, or for Certain Trusts*, was previously filed.

**When to File** — File Form IT-372-PF on or before the due date of the return, or on or before the extended due date if Form IT-370-PF was previously filed. File early enough so that we can act on the application before the due date or extended due date of the return.

**How to File** — You must complete the application below and both the *Taxpayer name* and *Return mailing address* areas on the back. Mail the entire form; do not detach at the perforation. Be sure to keep a copy for your records. The back will be returned to you with our approval or denial.

Each partnership (including limited liability companies, limited liability investment companies, and limited liability trust companies, treated as partnerships), limited liability partnership, and estate or trust must complete a separate Form IT-372-PF. An extension of time to file Form IT-204 or IT-205 will not extend the time for filing New York State income tax returns of the partners of a partnership or the beneficiaries of an estate or a trust.

For an additional extension of time to file:

**Partnerships** (including limited liability companies, limited liability investment companies, and limited liability trust companies, treated as partnerships), and limited liability partnerships must file Form IT-372-PF before the expiration of the automatic 3-month extension of time to file, or file a copy of **approved** federal Form 8800, *Application for Additional Extension of Time To File U.S. Return for a Partnership, REMIC, or for Certain Trusts*, with us before the expiration of the automatic 3-month extension of time to file. Attach another copy to the return when you file it.

**Trusts** must file Form IT-372-PF before the expiration of the automatic 3-month extension of time to file, or, if no tax is due, file either Form IT-372-PF or file an **approved** copy of federal Form 8800 with us before the expiration of the automatic 3-month extension of time to file. Attach another copy to the return when you file it.

**Acceptance of federal Form 8800** - Federal Form 8800 is used to request an additional extension of time to file by partnerships filing federal Form 1065, *U.S. Partnership Return of Income*, and trusts filing federal Form 1041, *U.S. Income Tax Return for Estates and Trusts*. If you file an approved federal Form 8800 before the expiration of the automatic 3-month extension of time to file, we will allow an additional extension of time to file your New York State return to the date allowed on federal Form 8800. Attach a copy of the Form 8800 to your return when you file it.

**Estates** must file Form IT-372-PF, or an **approved** copy of federal Form 2758, *Application for Extension of Time To File Certain Excise, Income, Information, and Other Returns*, with us before the expiration of the automatic 3-month extension of time to file and attach another copy to the return when you file it.

**Acceptance of federal Form 2758** - Federal Form 2758 may be used to request an additional extension of time to file by estates filing federal Form 1041, *U.S. Income Tax Return for Estates and Trusts*. If you file an **approved** federal Form 2758 with us that granted an additional extension of time to file for federal purposes before the expiration of the automatic 3-month extension of time to file, we will allow an additional extension of time to file your New York State return to the date allowed on federal Form 2758. Attach a copy of the Form 2758 to your return when you file it.

**Penalties — Late payment penalty** - If you do not pay your tax liability or full amount of filing fee when due (determined with regard to any valid 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%. This penalty is in addition to the interest charged for late payments. The penalty will not be charged if you can show reasonable cause for paying late.

**Mail this entire form (do not detach)**

## Application for Additional Extension of Time to File for Partnerships and Fiduciaries



# IT-372-PF

This is not an extension of time for payment of tax (see Penalties and Interest in the instructions.)

<b>Print or type</b>	Legal name or name of estate or trust			Employer identification number											
	Trade name of business, if different from legal name above, or name of fiduciary			<table border="1"> <tr> <td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td> </tr> </table>											
	Address (number and street or rural route)			I request an extension of time to file until											
City, village or post office	State	ZIP code	_____ , 19 _____ , for the calendar year 1998 or other tax year ending _____ , 19 _____ .												

- 1 Did you previously file a timely Form IT-370-PF or a copy of federal Form 8736 for this tax year?  Yes  No
- 2 Are you filing Form IT-372-PF because of undue hardship? (attach explanation)  Yes  No
- 3 Was an additional extension of time to file previously granted on Form IT-372-PF for this tax year?  Yes  No

If Yes, previous extension was granted to:

<b>Paid Preparer's Use Only</b>	Preparer's signature	Date	Mark "X" if self-employed <input type="checkbox"/>	<b>Sign Here</b>	Signature	Date
	Firm's name (or yours, if self-employed)	Preparer's social security number				
Address	Employer identification number					

Taxpayer's name (type or print)
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- 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
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**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,  
 federal Form 8800, or  
 federal Form 2758 to:  
**EXTENSION REQUEST-NR**  
**PO BOX 15105**  
**ALBANY NY 12212-5105.**

**Mail this entire form (do not detach)**

**IT-372-PF-I (1998) (back)**

Reasonable cause will be presumed 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. Reasonable cause will **not** be presumed for failure to pay 100% of the filing fee.

**Late filing penalty** - If you do not file Form IT-205 or Form IT-204 when due (determined with regard to any extension of time to file), or if you don't file Form IT-370-PF on time and obtain an extension of time to file, 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%, will be due. 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 or filing fee due on the return reduced by any tax or filing fee paid and by any credit that may be claimed. The penalty will not be charged if reasonable cause for filing late is shown.

**Partnerships** — A partnership that is required to file a return 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) of the Tax Law, 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 (You must complete lines 1 through 3)**

**Name and address box** - Enter the name, address and employer identification number of the partnership (including limited liability companies treated as partnerships and limited liability partnerships) 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**.

Fiscal-year filers fill in the dates.

**Line 1** - Check the appropriate box.

**Line 2** - You **must** check the appropriate box and attach an explanation that clearly and completely describes the reason that will cause the delay in filing the return.

**Signature** — This application must be signed and dated by a general partner of the partnership, the fiduciary of the estate or trust or other duly authorized person. The capacity of the person signing this application must be stated. If it is signed by someone with a duly authorized power of attorney, a statement to that effect must be made. It is not necessary to attach a copy of the power of attorney.

**Others who can sign** — Others who may sign this application in the entity'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.

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