



Application for Automatic Six-Month Extension of Time to File for Individuals (with instructions)

IT-370

Instructions

Ask for your extension online — Instead of using paper Form IT-370, *Application for Automatic Six-Month Extension of Time to File for Individuals*, to ask for an extension of time to file your return, you have electronic options. If you have Internet access, you can complete your request for free by visiting our Web site at www.nystax.gov, and clicking on the *Online Tax Center*. If you are using a paid preparer who must e-file your personal income tax return, the preparer must e-file your request for extension. If you are using tax preparation software, check your software package to see if you have the option to e-file your request for an extension.

If you owe tax, you have to pay it by the original date your return is due. The Web and e-file applications let you pay through direct transfer of funds from your bank account (ACH debit) or by credit card (Web application only). Credit card service providers charge a fee. If you want to send a check or money order, you can print out a payment voucher to mail with your payment and ensure that your account is properly credited.

General information

Purpose — File Form IT-370 on or before the due date of the return to get an automatic six-month extension of time to file Form IT-150, *Resident Income Tax Return (short form)*, Form IT-201, *Resident Income Tax Return (long form)*, 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-150, Form IT-201, or Form IT-203 electronically, provided you meet the conditions for electronic filing as listed in the instructions for the forms.

If you have to file Form Y-203, *Yonkers Nonresident Earnings Tax Return*, the time to file is automatically extended when you file Form IT-370. For more information on who is required to file Form Y-203, see the instructions for the form.

We cannot grant an extension of time to file for more than six months if you live in the United States.

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 2008 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. Enter the applicable 2-digit special condition code on Form IT-150, Form IT-201, or Form IT-203 when you file your return. 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 four months to file.

An extension of time for more than six months may be granted for taxpayers who are outside the United States and Puerto Rico, or who intend to claim nonresident status under provisions of section 605(b)(1)(A)(ii) of Tax Law (548-day rule), as explained in Publication 88, *General Tax Information for New York State Nonresidents and Part-Year Residents*. Enter the applicable 2-digit special condition code on Form IT-150, Form IT-201, or Form IT-203 when you file your return. If you received a federal extension to qualify for the federal foreign earned income exclusion and/or the foreign housing exclusion or deduction, also attach a copy of the approved federal Form 2350, *Application for Extension of Time to File U.S. Income Tax Return*.

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

When to file — File **one** completed Form IT-370 on or before the filing deadline for your return. For calendar year 2008, the filing deadline is April 15, 2009. For fiscal-year filers, the filing deadline is the fifteenth day of the fourth month following the close of your tax 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. Use the worksheet on the back to determine if a payment is required.

You may instead file an extension application online; see *Ask for your extension online* above.

A husband and wife who file separate returns must complete separate Forms IT-370.

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 or state or local sales or use tax remaining unpaid as of the due date of your return, we will accept a copy of federal Form 4868 in place of Form IT-370. 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 — To obtain an extension of time to file, you must make full payment of the properly estimated tax balances due. Payment may be made by check or money order enclosed with Form IT-370 or by ACH debit or credit card (see *Payment options* on the back).

Penalties — Late payment penalty — If you do not pay your income tax liability when due (determined with regard to any extension of time to pay), you will have to pay a penalty of ½ 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.

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To get this extension, you **must** pay in full the balance due with this form. Enclose your check or money order payable to **New York State Income Tax**. Write your social security number and **2008 Income Tax** on your remittance.

Your social security number (SSN)		Spouse's SSN	
Your first name and middle initial		Your last name	
Spouse's first name and middle initial		Spouse's last name	
Mailing address (number and street or rural route)		Apartment number	
City, village, or post office (see instructions)	State	ZIP code	
E-mail:			

Paid preparer? Mark an **X** in the box and complete the back

Mark an **X** in the box for each tax that you are subject to:

New York State tax New York City tax Yonkers tax

1 Sales and use tax Dollars Cents **00**

2 Total payment Dollars Cents **00**



Reasonable cause will be presumed with respect to the addition to tax for late payment of income tax if the requirements relating to extensions of time to file have been complied with, the balance due shown on the income tax return, reduced by any sales or use tax that is owed, is no greater than 10% of the total New York State, New York City, and Yonkers income tax shown on the income tax return, and the balance due shown on the income tax return is paid with the return.

Penalties — late filing penalty — If you do not file your Form IT-150, 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 extension of time to file, you will have to pay a penalty of 5% of the income 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 income 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 Publication 58, *Information for Income Tax Return Preparers*.

Interest — Interest will be charged on income tax or sales or use 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.

Specific instructions

See the instructions for your tax return for the *Privacy notification* or if you need help contacting the Tax Department.

Filing in your form — Please use black ink (and never use red ink) when making entries on this form.

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**.

Foreign addresses — Enter the information in the following order: city, province or state, and then country (all in the *City, village, or post office* box). Follow the country's practice for entering the postal code. **Do not abbreviate the country name.**

Worksheet instructions

Complete the following worksheet to determine if you must make a payment with Form IT-370.

If you enter an amount on lines 1, 2, or 3 of this worksheet, mark an **X** in the appropriate box on the front of this form.

Line 1 — Enter the amount of your New York State income tax liability for 2008 that you expect to enter on Form IT-150, line 29; Form IT-201, line 46; or Form IT-203, line 50.

Line 2 — Enter the amount of your New York City income tax liability for 2008 that you expect to enter on Form IT-150, line 32; Form IT-201, line 54; or Form IT-203, line 52c.

Line 3 — Enter the amount of your Yonkers income tax liability for 2008 that you expect to enter on Form IT-150, lines 33 and 34; Form IT-201, lines 55, 56, and 57; or Form IT-203, lines 53 and 54.

Line 4 — Enter the amount of sales and use tax, if any, that you will be required to report when you file your 2008 return. See the instructions for your NYS income tax return for information on how to compute your sales and use tax. Also enter this amount on line 1 on the front of this form.

Line 6 — Enter the amount of 2008 income tax already paid that you expect to enter on Form IT-150, line 50; Form IT-201, line 76; or Form IT-203, line 66 (excluding the amount paid with Form IT-370).

Worksheet	
1 New York State income tax liability for 2008	1. _____
2 New York City income tax liability for 2008...	2. _____
3 Yonkers income tax liability for 2008.....	3. _____
4 Sales and use tax due for 2008 (enter this amount here and on line 1 on the front)	4. _____
5 Total taxes (add lines 1 through 4)	5. _____
6 Total 2008 income tax already paid	6. _____
7 Total payment (subtract line 6 from line 5 and enter this amount here and on line 2 on the front). If line 6 is more than line 5, enter 0.....	7. _____

Note: You may be subject to penalties if you underestimate the balance due.

How to claim credit for payment made with this form

Include the amount paid with this form (on paper or online) on Form IT-150, line 49; Form IT-201, line 75; or Form IT-203, line 65.

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

Where to file

If you are enclosing a payment with this extension request, mail Form IT-370 with your payment to: **Extension Request, PO Box 4125, Binghamton NY 13902-4125.**

If the balance due on the front of this form is 0 or if you intend to pay by credit card, mail Form IT-370 or a copy of federal Form 4868 to: **Extension Request-NR, PO Box 4126, Binghamton NY 13902-4126.**

For information about private delivery services, see Publication 55, *Designated Private Delivery Services*.

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Payment options — Full payment must be made of any balance due with this automatic extension of time to file. You may pay by check, money order, debit from your bank account, or credit card. Make the check or money order payable to **New York State Income Tax** and write your social security number and **2008 Income Tax** on it. If you want to make your payment by direct debit from your bank account, you must use the Tax Department's Web application or e-file your extension request. For additional information on debiting from your bank account and credit card payments, go to our Web site at www.nystax.gov, and click on the *Online Tax Center*.

Paid preparer information

Preparer's signature		Date	Preparer's SSN or PTIN
Preparer's firm name (or preparer's name, if self-employed)	Address		Preparer's EIN
E-mail:			

