



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

IT-370



Form with fields for name, address, social security number, and apartment number.

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 2003 Income Tax on your remittance and staple it to the top of this form.

Table with 7 rows for tax liability and payments, with columns for Dollars and Cents.

Instructions (do not detach)

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 Form Y-203, City of 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.

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 2003 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 2003, the filing deadline is April 15, 2004. 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.

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

You may also file an extension request online by visiting our Web site at www.nystax.gov and clicking on Electronic Services.

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

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 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 — In order to obtain an extension of time to file, full payment must be made of the properly estimated tax balance due. Payment may be made by check or money order enclosed with Form IT-370 or by credit card (see instructions for line 7 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 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 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-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 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 the *Penalties and interest* instructions for Form IT-201 or Form IT-203.

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.

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, 3, and 4 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, 3, or 4 are underestimated, you may be subject to penalties.

Line 1 — Enter the amount of your New York State tax liability for 2003 you expect to enter on Form IT-201, line 44, or Form IT-203, line 48.

Line 2 — Enter the amount of your New York City tax liability for 2003 you expect to enter on Form IT-201, line 51, or on Form IT-203, line 49.

Line 3 — Enter the amount of your Yonkers tax liability for 2003 you expect to enter on Form IT-201, lines 52, 53, and 54, or on Form IT-203, lines 50 and 51.

Line 4 — See the instructions for your New York State income tax return, Form IT-200, Form IT-201, or Form IT-203 for information on how to compute your sales and use tax. Enter on line 4 the amount of sales or use tax, if any, that you will be required to report when you file your 2003 return.

Line 7 — This extension does not extend your time to pay; full payment must be made of any balance due on this automatic extension of time to file. You may pay by check, money order or credit card. Make the check or money order payable to **New York State Income Tax** and include your social security number and **2003 Income Tax**. If you pay by credit card, you will be charged a fee by the credit card service provider to cover the cost of the transaction. Credit card payments can be made over the telephone or the Internet by contacting:

Call toll free	Link2Gov Corp.	or	Official Payments Corp.
	1 866 TAXESNY		1 800 2PAYTAX
	(1 866 829-3769)		(1 800 272-9829)
	www.nytaxpayment.com		www.officialpayments.com

How to claim credit for payment made with this form

Include the line 7 amount paid with this form on Form IT-201, line 68; or on Form IT-203, line 60.

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.

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 15106, ALBANY NY 12212-5106.**

If the balance due from line 7 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 15105, ALBANY NY 12212-5105.**

Private delivery services — If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to file your return and pay tax. However, if, at a later date, you need to establish the date you filed your return or paid your tax, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See *Need help?* below for information on ordering forms and publications.) If you have used a designated private delivery service and need to establish the date you filed your return, contact that private delivery service for instructions on how to obtain written proof of the date your return was given to the delivery service for delivery. If you use **any** private delivery service, whether it is a designated service or not, address your return to: State Processing Center, 431C Broadway, Albany NY 12204-4836.

Privacy notification — The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

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

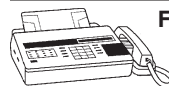
This information is maintained by the Director of Records Management and Data Entry, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and outside Canada, call (518) 485-6800.

Need help?



Internet access: www.nystax.gov

Access our Answer Center for answers to frequently-asked questions; check your refund status; check your estimated tax account; download forms, publications; get tax updates and other information.



Fax-on-demand forms: Forms are

available 24 hours a day,

7 days a week.

1 800 748-3676



Telephone assistance is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

To order forms and publications: 1 800 462-8100

Refund status: (electronically filed) 1 800 353-0708
(direct deposit) 1 800 321-3213
(all others) 1 800 443-3200

Personal Income Tax Information Center: 1 800 225-5829

From areas outside the U.S. and

outside Canada:

(518) 485-6800

Hearing and speech impaired (telecommunications device for the deaf (TDD) callers only): 1 800 634-2110