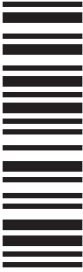




Application for Additional Extension of Time to File for Individuals (with instructions)

IT-372



Print or type	Your first name and middle initial	Your last name <i>(for a joint return, enter spouse's name on line below)</i>	▼ Your social security number
	Spouse's first name and middle initial	Spouse's last name	▼ Spouse's social security number
	Mailing address <i>(number and street or rural route)</i>		Apartment number
	City, village or post office	State	ZIP code

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

I request an extension of time to file until _____, for the calendar year 2003 or other tax year ending _____.

1 Did you previously file a timely Form IT-370 or a copy of federal Form 4868 for this tax year? Yes No

2 Explain why you need an extension: _____

3 Was an additional extension of time to file previously granted on Form IT-372 for this tax year? Yes No

If Yes, previous extension was granted to: [] []

Paid preparer's use only	Preparer's signature	▼ Preparer's SSN or PTIN
	Firm's name <i>(or yours, if self-employed)</i>	• Employer identification number
	Address	Date <input type="checkbox"/> Mark X if self-employed <input type="checkbox"/>

Sign your return here	Your signature
	Spouse's signature <i>(if joint return)</i>
	Date <input type="text" value="Daytime phone number (optional) ()"/>

Complete the *Return mailing address* below, showing the name and address where you want our response to your request mailed.

Return mailing address *(type or print)*

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

Where to file:
Mail the original only of this completed form or federal Form 2688 to:
**EXTENSION REQUEST-NR
PO BOX 15105
ALBANY NY 12212-5105.**

Instructions *(do not detach)*

Purpose — Use Form IT-372 to ask for an additional extension of time to file your return if you have already filed Form IT-370 (or a copy of federal Form 4868) to get an automatic four-month extension and you cannot file your return on or before the extended due date. The last day for electronic filing of your 2003 Form IT-201 or Form IT-203 is October 15, 2004. Except in cases of undue hardship, do not file Form IT-372 if you have not first filed Form IT-370 (or a copy of federal Form 4868).

We cannot grant an extension of time to file for more than six months if you live in the United States. The six-month extension period granted includes the four months granted if you previously filed Form IT-370.

An extension of time for more than six months may be granted upon written request for taxpayers who are outside the United States and Puerto Rico, or who intend to claim nonresident status under the provisions of section 605(b)(1)(A)(ii) of the Tax Law (548-day rule), as explained in Publication 88, *General Tax Information for New York State Nonresidents*

and Part-Year Residents. Attach your written request for this extension along with a copy of the approved federal Form 2350, *Application for Extension of Time To File U.S. Income Tax Return*, to the front of your New York State return when you file it.

Partnerships (including limited liability companies, limited liability investment companies, and limited liability trust companies treated as partnerships), limited liability partnerships, and fiduciaries must use Form IT-372-PF, *Application for Additional Extension of Time to File for Partnerships and Fiduciaries.*

When to file — File Form IT-372 on or before the filing deadline of your return, or on or before the extended filing deadline if Form IT-370 or a copy of federal Form 4868, *Application for Automatic Extension of Time To File U.S. Individual Income Tax Return*, was previously filed. For most taxpayers, this is August 16, 2004.

(continued on back)

How to file — You **must** complete the application including the *Return mailing address* area on the front. Separate IT-372 forms must be completed for a husband and wife who file separate returns. Mail the completed form to the address shown on the front. We will mail our response, indicating whether your extension request is approved or denied, to the *Return mailing address*. Keep a copy of Form IT-372 and our response for your records.

If an additional federal extension of time to file has been granted, a copy of the approved federal Form 2688, *Application for Additional Extension of Time To File U.S. Individual Income Tax Return*, may be filed in place of Form IT-372. It must be filed before the expiration of the automatic four-month extension of time to file. If you file an **approved** federal Form 2688 with us before the expiration of the automatic four-month extension of time to file, we will allow an additional extension of time to file your New York State individual return to the date allowed on federal Form 2688. Attach a copy of Form 2688 to your New York State return when you file it.

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 $\frac{1}{2}$ 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.

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, reduced by any sales or use tax that is owed, is no greater than 10% of the total New York State, city of New York, and city of Yonkers 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 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 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.

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.

Paid preparers — Paid preparers may be subject to a penalty for failure to conform to certain requirements. For more information, see *Interest and penalties* in the instructions for Form IT-201 or Form IT-203.

Note to paid preparers — When signing a taxpayer's New York State income tax return, you must enter the same identification number that you used on the taxpayer's federal return, either your social security number or your federal preparer tax identification number (PTIN). If you did not prepare a federal income tax return for the taxpayer, you must use your PTIN if you have one; otherwise, use your social security number.

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**.

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 — 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.

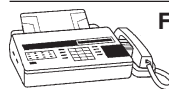
Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

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

