



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

Instructions

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-201, *Resident Income Tax Return*, or Form IT-203, *Nonresident and Part-Year Resident Income Tax Return*.

Note: We no longer accept a copy of the federal extension form in place of Form IT-370.

If you are requesting an extension of time to file using Form IT-370, you may still file 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. However, you may qualify for an extension of time to file beyond six months under section 157.3(b)(1) of the personal income tax regulations because you are outside the United States and Puerto Rico, or you intend to claim nonresident status under section 605(b)(1)(A)(ii) of the Tax Law (548-day rule), as explained in the instructions for Form IT-203 under *Additional information*. Also see the special condition code instructions for the return you will be filing (Form IT-201 or Form IT-203).

When to file

File **one** completed Form IT-370 on or before the filing deadline for your return (extension applications filed after the filing deadline for the return are invalid). Generally, the filing deadline is the fifteenth day of the fourth month following the close of your tax year (April 18, 2023, for calendar-year filers).

However, you may file Form IT-370 on or before:

- **June 15, 2023**, if you qualify for an automatic two-month extension of time to file your federal and New York State

income tax returns because you are out of the country (for additional information, see *When to file/important dates* on the back cover of the instructions for the return you are filing) **and** you need an additional four months to file (October 16, 2023);

- **June 15, 2023**, if you are a U.S. nonresident noncitizen for federal income tax purposes and you qualify to file your federal and New York State income tax returns on June 15, 2023, **and** you need an additional six months to file (December 15, 2023); or
- **July 14, 2023**, (if your due date is April 18, 2023) or **September 13, 2023** (if you are a nonresident noncitizen and your due date is June 15, 2023), if you qualify for a 90-day extension of time to file because your spouse died within 30 days before your return due date **and** you need additional time to file. However, you must file your return on or before October 16, 2023, if your due date is April 18, 2023, or on or before December 15, 2023, if you are a nonresident noncitizen and your due date is June 15, 2023.

See *Special condition codes* on page 2.

If you qualify for an **extension of time to file beyond six months**, you must file Form IT-370 on or before the filing deadline for your return.

How to file

Complete Form IT-370 and file it, along with payment for any tax due, on or before the due date of your return. Use the worksheet on page 3 to determine if a payment is required.

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. See *Payment options* below.

Penalties

Late payment penalty – If you do not pay your 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

▼ Detach (cut) here ▼ Do not submit with your return.



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

Your full Social Security number (SSN)	Spouse's full SSN (only if filing a joint return)		
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 PO Box)		Apartment number	
City, village, or post office (see instructions)	State	ZIP code	
Email:			

Enter your **2-character special condition code** if applicable (see instructions)

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

NYS tax NYC tax Yonkers tax MCTMT

Dollars Cents

1 Sales and use tax **00**

2 Total payment **00**



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 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 tax, and metropolitan commuter transportation mobility tax (MCTMT) shown on the income tax return, and the balance due shown on the income tax return is paid with the return.

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 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.

Interest

Interest will be charged on income tax, MCTMT, 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.

Fee for payments returned by banks

The law allows the Tax Department to charge a \$50 fee when a check, money order, or electronic payment is returned by a bank for nonpayment. However, if an electronic payment is returned as a result of an error by the bank or the department, the department won't charge the fee. If your payment is returned, we will send a separate bill for \$50 for each return or other tax document associated with the returned payment.

Privacy notification

See our website or Publication 54, *Privacy Notification*.

Specific instructions



Married taxpayers who:

- file separate returns must complete separate Forms IT-370. Do not include your spouse's SSN or name on your separate Form IT-370.
- file a joint Form IT-370 will have the monies paid with that form divided equally between the spouses' accounts. Both their accounts will be applied to their joint return when they file it.
- file a Form IT-203-C, *Nonresident or Part-Year Resident Spouse's Certification*, do not list the spouse with no New York source income on Form IT-370. If the spouse is listed, the monies paid will be divided between the two accounts. When the return is filed with a Form IT-203-C attached, the account of the spouse with no New York source income will not be applied, unless we receive prior authorization.

Name and address box – Enter your name (both names if filing a joint application), address, and **entire** Social Security number(s). Failure to provide the **entire** Social Security number may invalidate this extension or result in monies not being properly credited to your account. 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.**

Special condition codes – If you are out of the country and need an additional four months to file (October 16, 2023), enter special condition code **E3**. If you are a nonresident noncitizen and your filing due date is June 15, 2023, **and** you need an additional six months to file (December 15, 2023), enter special condition code **E4**. If you qualified for a 90-day extension of time to file because your spouse died, **and** you need additional time to file (on or before October 16, 2023, or in the case of a nonresident noncitizen, on or before December 15, 2023), enter special condition code **D9**. Also enter the applicable special condition code, **E3**, **E4**, or **D9** on Form IT-201 or Form IT-203 when you file your return.

▼ Detach (cut) here ▼ Do not submit with your return.

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Payment options – Full payment must be made by check or money order of any balance due with this automatic extension of time to file. Make the check or money order payable in U.S. funds to **New York State Income Tax** and write the last four digits of your Social Security number and **2022 Income Tax** on it. For online payment options, see our website (at www.tax.ny.gov).

Paid preparers – Under the law, all paid preparers must sign and complete the paid preparer section of the form. Paid preparers may be subject to civil and/or criminal sanctions if they fail to complete this section in full.

When completing this section, enter your New York tax preparer registration identification number (NYTPRIN) if you are required to have one. If you are not required to have a NYTPRIN, enter in the *NYTPRIN excl. code* box one of the specified 2-digit codes listed below that indicates why you are exempt from the registration requirement. You **must** enter a NYTPRIN **or** an exclusion code. Also, you must enter your federal preparer tax identification number (PTIN) if you have one; if not, you must enter your Social Security number.

▼ Paid preparer must complete (see instructions) ▼		Date:
Preparer's signature	▶ Preparer's NYTPRIN	
Firm's name (or yours, if self-employed)	▼ Preparer's PTIN or SSN	
Address	● Employer identification number	
	NYTPRIN excl. code	
Email:		

Code	Exemption type	Code	Exemption type
01	Attorney	02	Employee of attorney
03	CPA	04	Employee of CPA
05	PA (Public Accountant)	06	Employee of PA
07	Enrolled agent	08	Employee of enrolled agent
09	Volunteer tax preparer	10	Employee of business preparing that business' return

See our website for more information about the tax preparer registration requirements.



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, 3, or 4 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 2022 that you expect to enter on 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 2022 that you expect to enter on Form IT-201, line 54, or Form IT-203, line 52a.

Line 3 – Enter the amount of your Yonkers income tax liability for 2022 that you expect to enter on Form IT-201, lines 55, 56, and 57; or Form IT-203, lines 53 and 54.

Line 4 – Enter the amount of your MCTMT liability for 2022 that you expect to enter on Form IT-201, line 54b, or Form IT-203, line 52c.

Line 5 – Enter the amount of sales and use tax, if any, that you will be required to report when you file your 2022 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 7 – Enter the amount of 2022 tax already paid that you expect to enter on 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 2022	1. _____
2 New York City income tax liability for 2022	2. _____
3 Yonkers income tax liability for 2022	3. _____
4 MCTMT liability for 2022	4. _____
5 Sales and use tax due for 2022 (enter this amount here and on line 1 on the front)	5. _____
6 Total taxes (add lines 1 through 5)	6. _____
7 Total 2022 tax already paid	7. _____
8 Total payment (subtract line 7 from line 6 and enter this amount here and on line 2 on the front). If line 7 is more than line 6, enter 0	8. _____

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 Form IT-370 on 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 Form IT-370, mail to:

**EXTENSION REQUEST
PO BOX 4125
BINGHAMTON NY 13902-4125**

If you are not enclosing a payment with Form IT-370, mail to:

**EXTENSION REQUEST-NR
PO BOX 4126
BINGHAMTON NY 13902-4126**

Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to mail in your form and tax payment. However, if, at a later date, you need to establish the date you filed 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 obtaining forms and publications.) If you have used a designated private delivery service and need to establish the date you filed your form, contact that private delivery service for instructions on how to obtain written proof of the date your form was given to the delivery service for delivery. See Publication 55 for where to send the form covered by these instructions.

Need help?



Visit our website at **www.tax.ny.gov**

- get information and manage your taxes online
- check for new online services and features

Telephone assistance

Automated income tax refund status:	518-457-5149
Personal Income Tax Information Center:	518-457-5181
To order forms and publications:	518-457-5431
Text Telephone (TTY) or TDD equipment users	Dial 7-1-1 for the New York Relay Service

