



Instructions for Form IT-370

Application for Automatic Six-Month Extension of Time to File for Individuals

IT-370-I

General information

Purpose

To get an automatic extension of time to file Form IT-201, *Resident Income Tax Return*, or IT-203, *Nonresident and Part-Year Resident Income Tax Return*, file Form IT-370 on or before the due date of the return.

If you live in the United States, we **cannot** grant an extension of time to file for more than six months. However, if you are outside the United States and Puerto Rico, or you intend to claim nonresident status—under Tax Law § 605(b)(1)(A)(ii) (548-day rule)—you may qualify for an extension of time to file beyond six months.

See § 157.3(b)(1) of the personal income tax regulations and the instructions for Form IT-203 under *Additional information*.

Also see the *Special condition codes* instructions for the return you will be filing (Form IT-201 or Form IT-203).

Notes:

- Do **not** submit a copy of the federal extension form. We will not accept it in place of Form IT-370 and your due date will not be extended.
- If you are required to file Form Y-203, *Yonkers Nonresident Earnings Tax Return*, we will automatically extend the time to file when you file Form IT-370. For more information on who is required to file Form Y-203, see the instructions for the form.
- If you are requesting an extension of time to file using Form IT-370, you may still electronically file Form IT-201 or Form IT-203 any time before the extension period ends, provided you meet the conditions for electronic filing as listed in the instructions for the forms.

Filing deadlines

On or before the filing deadline for the return, complete and file Form IT-370. If you file your extension application **after** the filing deadline for the return:

- the application will not be accepted, and
- we will not extend your due date.

Generally, the filing deadline is the fifteenth day of the fourth month following the close of your tax year (April 15, 2026, for calendar-year filers).

Exceptions

If you qualify for one of the following, see *Special condition codes* below.

If you are **out of the country**, you qualify for an automatic two-month extension of time to file your federal and New York State income tax returns, **and** you need an additional four months to file:

- File Form IT-370 by **June 15, 2026**.
- File your income tax return on or before **October 15, 2026**.

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, 2026, **and** you need an additional six months to file:

- File Form IT-370 by **June 15, 2026**.
- File your income tax return by **December 15, 2026**.

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:

- If your due date is April 15, 2026:
 - File Form IT-370 by **July 14, 2026**.
 - File your income tax return on or before **October 15, 2026**.
- If you are a nonresident noncitizen and your due date is June 15, 2026:
 - File Form IT-370 by **September 15, 2026**.
 - File your income tax return on or before **December 15, 2026**.

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

On or before the due date of your return, complete Form IT-370 and file it, along with your payment for any tax you owe. To determine if a payment is required, use the *Worksheet* below.

Payment of tax – To obtain an extension of time to file, you must make full payment of the properly estimated tax balances due. For payment options, see *Make a payment when you have an extension of time* on our website (search: *pay*).

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 $\frac{1}{2}$ 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.

If you show *reasonable cause* for paying late, we will **not** charge the penalty.

Reasonable cause will be presumed with respect to the addition to tax for late payment of tax if:

- you complied with the requirements relating to extensions of time to file;
- the balance due shown on your income tax return, minus any sales or use tax you owe, does not exceed 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
- you paid the balance due shown on the income tax return when you filed your return.

Late filing penalty

If you do not file 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 you do **not** file your return within 60 days of the filing deadline (including extensions), this penalty will be at least the lesser of the following amounts, either:

- \$100, or
- 100% of the amount required to be shown as tax due on the return minus any tax you paid and any credit you may be eligible to claim.

If you show reasonable cause for filing late, we will **not** charge the penalty.

Interest

If you do not pay the income tax, MCTMT, or sales or use tax you owe on or before the due date of your return, you will be charged interest on any amount due, 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.

For more information about how interest is calculated, see *Interest and penalties* on our website (search: *interest*).

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 will not charge the fee.

If your payment is returned, we will send you 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

Filling in your form

When you complete Form IT-370, use black ink (and **never** use red ink).

Married taxpayers

If you:

- **file separate returns**, you must complete separate Forms IT-370. Do not include your spouse's Social Security number (SSN) or name on your separate Form IT-370.
- **file a joint Form IT-370**, the payment you make with that form will be divided equally between the spouses' accounts. Both of your accounts will be applied to your joint return when you 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 you **do** list that spouse, the payment you make with Form IT-370 will be divided between the two accounts. However, when you file your return and attach Form IT-203-C, we will **not** apply the payment in the account of the spouse with no New York source income, without prior authorization.

Name and address box

Enter your name, address, and your **entire** Social Security number (not just the last four digits). If you are filing a joint application, enter both names and both Social Security numbers. If you do not provide your **entire** Social Security number, this extension may be invalidated and your payment may not be properly applied to your account.

If you **do not have a Social Security number**, enter **do not have one**.

If you **applied for a Social Security number** but do not have it yet, enter **applied for**.

Foreign addresses

Enter all of the following information in the *City, village, or post office* box in this order:

- city
- province or state
- country (do **not** abbreviate the country name)

Follow the country's practice for entering the postal code in the *ZIP code* box.

Special condition codes

- If you are **out of the country and** need an additional four months to file (October 15, 2026), enter special condition code **E3**.
- If you are a **nonresident noncitizen** and your filing due date is June 15, 2026, **and** you need an additional six months to file (December 15, 2026), 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 15, 2026, or in the case of a nonresident noncitizen, on or before December 15, 2026), 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.

Worksheet instructions

To determine if you must make a payment with Form IT-370, complete the following *Worksheet*.

If you enter an amount on line 1, 2, 3, or 4c of this worksheet, mark an **X** in the appropriate box on the front of Form IT-370.

Note: For purposes of the MCTMT, the Metropolitan Commuter Transportation District (MCTD) is divided into two zones:

- **Zone 1:** Includes the counties of New York (Manhattan), Bronx, Kings (Brooklyn), Queens, and Richmond (Staten Island).
- **Zone 2:** Includes the counties of Rockland, Nassau, Suffolk, Orange, Putnam, Dutchess, and Westchester.

Line 1

Enter the amount of your New York State income tax liability for 2025 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 2025 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 2025 that you expect to enter on Form IT-201, lines 55, 56, and 57; or Form IT-203, lines 53 and 54.

Line 4a

Enter the amount of your MCTMT liability in Zone 1 for 2025 that you expect to enter on Form IT-201, line 54c, or Form IT-203, line 52d.

Line 4b

Enter the amount of your MCTMT liability in Zone 2 for 2025 that you expect to enter on Form IT-201, line 54d, or Form IT-203, line 52e.

Line 5

Enter the amount of sales and use tax, if any, that you will be required to report when you file your 2025 return. See the instructions for your New York State income tax return for information on how to calculate your sales and use tax. Also enter this amount on line 1 on Form IT-370.

Line 7

Enter the amount of 2025 tax you already paid that you expect to enter on Form IT-201, line 76, or Form IT-203, line 66 (excluding the amount you paid with Form IT-370).

Worksheet	
1	New York State income tax liability for 2025 1. _____
2	New York City income tax liability for 2025 2. _____
3	Yonkers income tax liability for 2025 3. _____
4a	MCTMT liability in Zone 1 for 2025 4a. _____
4b	MCTMT liability in Zone 2 for 2025 4b. _____
4c	Total MCTMT liability for 2025 (add lines 4a and 4b) 4c. _____
5	Sales and use tax due for 2025 (enter this amount here and on line 1 on Form IT-370) 5. _____
6	Total taxes (add lines 1 through 3, 4c, and 5) .. 6. _____
7	Total 2025 tax already paid 7. _____
8	Total payment (subtract line 7 from line 6 and enter this amount here and on line 2 on Form IT-370). If line 7 is more than line 6, enter 0 8. _____

Note: If you underestimate the balance due, you may be subject to penalties.

How to claim credit for payment made with Form IT-370

Include the amount you 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:

Form IT-201-I, *Instructions for Form IT-201*

Form IT-203-I, *Instructions for Form IT-203*

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 you are **not** enclosing a payment with this extension request, mail Form IT-370 to:

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

Private delivery services

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

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

Scroll down to complete Form IT-370

Scroll down to complete the back of Form IT-370

Cut on the dotted line before filing this form.

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



Department of Taxation and Finance

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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

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

2 Total payment Dollars Cents **. 00**

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Scroll down to complete the back of Form IT-370

Cut on dotted line before filing this form.

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

IT-370 (2025) (back)

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 **2025 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.

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