New York State Department of Taxation and Finance

Fiduciary MeF Acceptance Testing System for Tax Year 2014

TEST NUMBER: 2111

Forms Included: IT-370-PF

Test Notes: No balance due.

Return specific information: Entity ID 004xx2111* is a calendar year filer, filing an extension with no payment due. This extension does not include paid preparer information. The attached form should not be considered complete. You must complete the return as necessary for filing.

*Software vendors will be provided with a two-digit sequence to replace "xx" in the ID field. Vendors will be notified by e-mail.

New York State Department of Taxation and Finance

Application for Automatic Extension of Time to File for Partnerships and Fiduciaries (with instructions)

IT-370-PF

Instructions

General information

Purpose – File Form IT-370-PF on or before the due date of the return to get an automatic extension of time to file Form IT-204, *Partnership Return*, or Form IT-205, *Fiduciary Income Tax Return*.

Form IT-370-PF automatically extends the due date for filing Form IT-204 and Form IT-205, for **five** months. However, electing large partnerships that are allowed an automatic six-month extension for federal purposes will also be allowed an automatic six-month extension for filing Form IT-204.

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

If you have to file Form Y-206, *Yonkers Nonresident Fiduciary Earnings Tax Return*, the time to file is automatically extended when you file Form IT-370-PF. For more information on who is required to file Form Y-206, see the instructions for the form.

You may file Form IT-204 or Form IT-205 any time before the extension period ends. An extension of time to file Form IT-204 or IT-205 will not extend the time for filing New York State income tax returns of partners of a partnership or the beneficiaries of an estate or trust.

When to file – File a completed Form IT-370-PF on or before the filing deadline for the 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 (for calendar-year filers, April 15, 2015).

However, you may file Form IT-370-PF on or before June 15, 2015, if you are a **nonresident alien estate or trust** and you qualify to file your federal and New York State income tax returns on June 15, 2015. See *Special condition codes* on the back.

How to file – Complete a separate Form IT-370-PF for each partnership (including limited liability companies (LLCs), limited liability investment companies (LLICs), and limited liability trust companies (LLTCs) treated as partnerships), each limited liability partnership and each estate or trust for which you are requesting an extension of time to file. Form IT-205 filers - Form IT-370-PF must be filed with payment for any tax owed on or before the due date of the return (see the worksheet instructions on the back).

Penalties

Estates and trusts late payment penalty – If an estate or trust does not pay the income tax liability when due (determined with regard to any valid extension of time to pay), it 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 reasonable cause for paying late can be shown. 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 tax shown on the income tax return, and the balance due shown on the income tax return is paid with the return.

Estates and trusts late filing penalty – If you do not file Form IT-205 when due (determined with regard to any extension of time to file), or if you do not file Form IT-370-PF 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 the 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 income tax paid and by any credit that may be claimed. The penalty will not be charged if reasonable cause for filing late is shown.

Partnerships – A partnership that is required to file Form IT-204 and: (1) fails to file that return on time, including any extension of time, or (2) files a return that is incomplete and fails to show the information required under section 658(c), will have to pay a penalty. The penalty will be imposed for each month or part of a month, up to a maximum of 5 months, that the failure continues. The amount of the penalty for each month will be calculated by multiplying $50 by the total number of partners in the partnership during any part of the partnership's tax year who were also subject to New York personal income tax during any part of the tax year. The penalty will not be charged if reasonable cause for filing late is shown.

Interest – Interest will be charged on any 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.

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.

▼ Detach (cut) here ▼ Do not attach to your return.

New York State Department of Taxation and Finance

Application for Automatic Extension of Time to File for Partnerships and Fiduciaries

IT-370-PF

Mark an ***X*** in one box for the form you will be filing:

Form IT-204 ☐ Form IT-205 ☐

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

Partnership, estate or trust ID number (EIN)	Date fiscal year begins	Date fiscal year ends
004xx2111		
Name of partnership, estate, or trust: JOHN SMITH TRUST		
Name and title of fiduciary: MAC ASSOCIATES, TRUSTEE		
Mailing address (number and street or rural route) of partnership or fiduciary / Apartment number: 2121 JUMP STREET		
City, village, or post office *(see instructions)*: LATHAM	State: NY	ZIP code: 12001-2846
E-mail: JOHNSMITHTRUSTWORTHY@MACASSOC.COM		

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

Mark an ***X*** in the box for each tax that the estate or trust is subject to:

New York State tax ☐ New York City tax ☐ Yonkers tax ☐

	Dollars	Cents
1 Sales and use tax		. 00
2 Total payment		. 00

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Instructions *(continued)*

Specific instructions

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

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

Name and address box – Partnerships must enter the employer identification number (EIN), name, and address of the partnership. **Estates and trusts** must enter the estate's or trust's EIN and the name of the estate or trust **exactly** as shown on federal Form SS-4. Also enter the address of the fiduciary or firm in the spaces provided.

To ensure that any payment made with this extension is properly credited, this information must agree with the information on the return you are filing. Failure to provide an identification number may invalidate this extension. If the entity does not have an EIN but has 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**.

If the entity files on a fiscal year basis, enter the beginning and ending dates of the fiscal year in the appropriate boxes.

Special condition codes – If you are an electing large partnership, enter special condition code ***B5***. If you are a nonresident alien estate or trust and your filing due date is June 15, 2015, **and** you need an additional five months to file (November 16, 2015), enter special condition code ***E4***. Also enter special condition code ***E4*** on Form IT-205.

Worksheet instructions

Form IT-205 filers only – Complete the following worksheet to determine if the estate or trust must make a payment with Form IT-370-PF.

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 2014 that you expect to enter on Form IT-205, line 14.

Line 2 – Enter the amount of your New York City income tax liability for 2014 that you expect to enter on Form IT-205, line 23.

Line 3 – Enter the amount of your Yonkers income tax liability for 2014 that you expect to enter on Form IT-205, lines 25 through 27.

Line 4 – Enter the amount of sales or use tax, if any, that you will be required to report when you file your 2014 return. See the instructions for your NYS fiduciary 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 2014 income tax already paid that you expect to enter on Form IT-205, line 37 (excluding the amount paid with Form IT-370-PF).

Worksheet

1 New York State income tax liability for 2014	**1.**	
2 New York City income tax liability for 2014	**2.**	
3 Yonkers income tax liability for 2014	**3.**	
4 Sales and use tax due for 2014 *(enter this amount here and on line 1 on the front)*	**4.**	
5 Total taxes *(add lines 1 through 4)*	**5.**	
6 Total 2014 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 Form IT-370-PF on Form IT-205, line 30. For more information, see the line instructions for Form IT-205.

Where to file

If you are enclosing a payment with this extension request, mail Form IT-370-PF with your payment to:

EXTENSION REQUEST
PO BOX 4125
BINGHAMTON NY 13902-4125

If not enclosing a payment with this extension request, mail Form IT-370-PF to:

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

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

▼ Detach (cut) here ▼ Do not attach to your return.

IT-370-PF (2014) (back)

Payment options – An estate or trust must make full payment of any balance due with this automatic extension of time to file. Pay by check or money order made payable to ***New York State Income Tax*** and write the estate's or trust's EIN and ***2014 Income Tax*** on it.

Paid preparers – When signing Form IT-370-PF, you must enter your New York tax preparer registration identification number (NYTPRIN) if you are required to have one. 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 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.*

▼ **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
	Mark an ***X*** if self-employed ☐
E-mail:	

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