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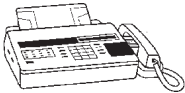
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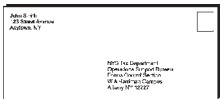
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**IT-86 (2005) (back) Forms and publications: automated telephone orders or mail orders**

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## When to file/Important dates



**April 17, 2006**

Date by which you must file your 2005 New York State income tax return and pay any amounts you owe without interest or penalty (April 18, 2006, if you file your federal return at the IRS Service Center in Andover, MA). If you cannot file by this date, you can get an automatic 6-month (October 16, 2006) extension of time to file by completing and returning Form IT-370, *Application for Automatic Six-Month Extension of Time to File for Individuals* (see *Need help?* below).

**June 15, 2006**

Date by which you must file your 2005 New York State income tax return if you qualify to file your federal income tax return on June 15, 2006, 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 the military service outside the U.S. and Puerto Rico when your 2005 return is due. The time to pay your New York State, New York City and Yonkers income tax, and any New York State or local sales or use tax is similarly automatically extended. You must attach to your New York State return a statement showing that you qualify for the federal automatic two-month extension.

**Military Personnel** — For more information on extensions of time to file, see Publication 361, *New York State Income Tax Information for Military Personnel and Veterans*.

**October 16, 2006**

Date by which you must file your 2005 income tax return to avoid penalties and interest computed from the original due date if you filed Form IT-370, *Application for Automatic Six-Month Extension of Time to File for Individuals*, and paid any tax you owed with the form.

**April 17, 2006**  
**June 15, 2006**  
**September 15, 2006**  
**January 16, 2007**

Due dates for 2006 estimated tax payments. Generally, you must pay estimated income tax if you expect to owe at least \$300 of New York State or New York City or Yonkers income tax after deducting tax withheld and credits you are entitled to claim.

### Need help?



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