

## **Extensions of Time to File Partnership Returns and Fiduciary Income Tax Returns**

Amendments to section 157.2(a) of the Personal Income Tax Regulations were adopted on September 9, 2009. The amendments change the length of the automatic extension of time to file a New York State partnership return or fiduciary income tax return to conform to the period allowed under federal law and regulations. The amendments apply to tax years ending on or after December 31, 2009.

Under the amended regulations, the length of the automatic extension of time to file a New York State partnership return or fiduciary income tax return, except for a return of an electing large partnership, is now five months from the original due date. No further extensions beyond the five-month period will be granted.

The federal extension period for electing large partnerships has not changed. These partnerships continue to have an automatic six-month extension period in which to file for federal income tax purposes. Accordingly, electing large partnerships will also be allowed an automatic six-month extension of time to file their New York State partnership return.

The application for an automatic extension of time to file Form IT-204, *Partnership Return*, and Form IT-205, *Fiduciary Income Tax Return*, must be filed on or before the original due date for the return. For calendar-year filers, the filing deadline is April 15 of the following year. For fiscal-year filers, the original due date is the fifteenth day of the fourth month following the close of the tax year.

An automatic extension of time to file may be requested by filing Form IT-370-PF, *Application for Automatic Extension of Time to File for Partnerships and Fiduciaries*, or by filing an online application on the department's Web site at [www.nystax.gov](http://www.nystax.gov) and clicking on the *Online Tax Center*. In addition, certain tax preparation software packages offer an e-file option for requesting a partnership extension. Partnerships may file a paper federal Form 7004 in place of Form IT-370-PF. An automatic extension of time to file a New York State income tax return does not extend the time for payment of any tax due on the return.

No change was made to the length of the automatic extension of time to file for a New York State individual income tax return, which remains six months.

NOTE: A TSB-M is an informational statement of existing department policies or of changes to the law, regulations, or department policies. It is accurate on the date issued. Subsequent changes in the law or regulations, judicial decisions, Tax Appeals Tribunal decisions, or changes in department policies could affect the validity of the information presented in a TSB-M.