

STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE  
COMMISSIONER OF TAXATION AND FINANCE  
ALBANY, NEW YORK

Pursuant to the authority contained in subdivision First of section 171; subsection (a) of section 657; and subsection (a) of section 697 of the Tax Law, the First Deputy Commissioner of Taxation and Finance, being duly authorized to act due to the vacancy in the office of the Commissioner of Taxation and Finance, hereby makes and adopts the following amendments to the Personal Income Tax Regulations under Article 22 of the Tax Law, as published in Subchapter A of Chapter II of Title 20 of the Official Compilation of Codes, Rules and Regulations of the State of New York, such amendments to read as follows:

Section 1. Subdivision (a) of section 157.2 of such regulations is amended to read as follows:

(a) The department will grant an automatic [six-month] extension of time to file a New York State income tax return beyond the date prescribed for filing the return upon the proper application by the individual, partnership, or fiduciary required to file the return. The length of time of the automatic extension for a New York State individual income tax return is six months. Except as to electing large partnerships allowed an automatic six-month extension for federal purposes, which shall be allowed an automatic six-month extension for filing their New York State partnership returns, the length of time of the automatic extension for a New York State partnership or fiduciary return is five months. Consistent with section 657 of the Tax Law, the automatic extension may be granted for a different length of time to conform to extensions for comparable federal forms. The application for an automatic extension must be filed on or before the date prescribed for filing the appropriate return.

Section 2. These amendments shall take effect on the date the Notice of Adoption is published in the State Register and apply to New York State income tax returns for taxable years ending on or after December 31, 2009.

Dated: Albany, New York  
September 9, 2009

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Jamie Woodward  
Acting Commissioner and Executive Deputy  
Commissioner of Taxation and Finance