

**Certain Return Preparers Must E-file
Personal Income Tax Extension Requests**

Effective for tax years beginning in 2006 and thereafter, a return preparer who is subject to the e-file mandate for his or her clients' personal income tax returns must also e-file Form IT-370, *Application for Automatic Six-Month Extension of Time to File for Individuals*.

Return preparers can e-file extensions using their approved New York e-file preparation software or directly on the Tax Department's website. A client can opt-out of e-filing an extension by signing Form IT-800. A separate Form IT-800 will be required if the client also wants to opt-out of e-filing his or personal income tax return.

Visit the Department's website at www.nystax.gov for more information on e-filing for tax return preparers.