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## Important Notice

July 2002

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### **New Publication Provides Details on the New York State Tax Relief for Victims of Terrorist Attacks**

The New York State Department of Taxation and Finance has issued new Publication 59, *New York State Tax Relief for Victims of Terrorist Attacks*, that provides information regarding the tax relief provided for the victims of the September 11, 2001, terrorist attacks under Chapter 85 of the Laws of 2002.

Under the new law, those who died as a result of the September 11, 2001 terrorist attacks are generally exempt from the New York State, New York City, and Yonkers personal income taxes for the 2000 and 2001 tax years. The new law also provides estate tax relief for estates of victims who died in 2001 or after.

Publication 59 includes details on how to prepare amended or original returns, required documentation that must accompany the returns, and where to file the returns to claim the personal income tax relief. A new Form IT-59, *Tax Forgiveness for Victims of the September 11, 2001, Terrorist Attacks*, is included in the publication to compute the amount of tax forgiven. This form must be filed with the original or amended return to claim the tax relief.

The publication also explains the estate tax relief provided for victims of the September 11, 2001, terrorist attacks, how to complete the original or amended Form ET-706, *New York State Estate Tax Return*, and where to file the return.

Publication 59 is available on the Tax Department's Web site at [www.tax.state.ny.us](http://www.tax.state.ny.us). It may also be requested by calling 1 800 462-8100. Taxpayers with questions about the New York State tax relief for victims of the September 11, 2001, terrorist attacks may call 1 800 225-5829. From areas outside the U.S. and outside Canada, call (518) 485-6800.