



Important Notice

October 2006

Announcement Regarding the October 2006 Snowstorm in Western New York State

Governor Pataki has directed Commissioner Eristoff to postpone certain tax filing and payment deadlines for taxpayers who were adversely affected by the snowstorm in the second week of October 2006. The relief provided for in this notice applies to taxpayers affected by the snowstorms that occurred in the following counties: Erie, Niagara, Genesee, and Orleans.

This notice provides that tax filing, payment, and other deadlines occurring during the period beginning on or after October 12, 2006, and ending on or before October 23, 2006, have been postponed to October 23, 2006, for all taxpayers eligible for the relief provided by this notice. Taxpayers adversely affected by the snowstorm do not need to apply for a waiver or an extension. If your due date for filing a return (including extensions) or making a tax payment falls on or after October 12, 2006, and on or before October 23, 2006, you may file and pay any tax due on or before October 23, 2006. When filing, write **October snowstorm** on the top center of the front page of any late-filed return, extension, declaration of estimated tax, estimated tax payment voucher, or other document. Attach a brief explanation of the circumstances that adversely affected your ability to meet the tax deadline. Do not write this information on your envelope. Also see, *Special instructions*, below.

Returns filed or tax payments made in accordance with these rules will not be subject to any late filing, late payment, or underpayment penalties or interest for the period from October 12, 2006, through October 23, 2006.

Taxpayers who were adversely affected by the October snowstorm and are therefore eligible for the relief provided by this notice include:

- victims of the October snowstorm;
- all workers assisting in the relief activities in the four counties affected by the October snowstorm;
- any taxpayer whose records necessary to meet tax filing, payment or other deadlines are not available due to the October snowstorm;
- taxpayers who have difficulty in meeting tax filing, payment or other deadlines because of disruptions in the transportation and delivery of documents by mail or private delivery services, or due to disruptions in communications services (e.g., telephone, facsimile, or electronic mail), resulting from the October snowstorm; and
- taxpayers whose tax practitioners were unable to complete work to meet tax filing, payment, and other deadlines on behalf of their clients due to the October snowstorm.

Partners, S corporation shareholders, and beneficiaries of trusts and estates use information reported to them on federal Schedule K-1 by their partnerships, corporations, trusts, or estates to prepare their own income tax return. A taxpayer that is a partner, shareholder, or beneficiary of a partnership, S corporation, trust or estate adversely affected by the October snowstorm is also an adversely affected taxpayer eligible for the relief provided by this notice.

Commissioner Eristoff has postponed deadlines for the period beginning on or after October 12, 2006, and ending on or before October 23, 2006, for:

- filing any returns, including those for personal income tax, withholding taxes, sales and use taxes, corporate taxes, quarterly combined withholding, wage reporting, and unemployment returns, and any other taxes administered by the Tax Department;
- paying any tax or installment of tax, for the taxes listed above;
- filing any requests for extensions or additional extensions of time to file;
- filing for a credit or refund, or for redetermination of a deficiency, or application for review of a decision;
- allowing a credit or a refund;
- assessing tax;
- giving or making a notice or demand for payment of tax;
- collecting tax by levy or otherwise;
- bringing suit by New York State for any tax liability;
- making of elections; and
- any other act required or permitted under the Tax Law or specified in the New York State Tax Regulations.

All deadlines for performance of the above required acts occurring during the period on or after October 12, 2006, and on or before October 23, 2006, have been postponed to October 23, 2006. Interest at the appropriate underpayment rate must be paid on tax payments received after October 23, 2006.

Abatements of penalties on all other late filings of returns or late payments not made by the date required by law and not covered by this announcement will be handled on a case-by-case basis.

Extensions – Taxpayers who still cannot meet the new October 23, 2006, deadline to file and who have not exhausted the available extensions for their particular tax may file an extension request by October 23. Extension requests filed on or before October 23, 2006, will have the same effective date as if they had been filed on the original due date for that extension. The tax due on any return filed under such extension will not be subject to any late filing or late payment penalties or interest for the period on or after October 12, 2006, and on or before October 23, 2006.

Special instructions

Personal income tax filers – Personal income tax filers who qualify for this relief should enter “05” in the special condition code box provided on the front page of their New York State personal income tax return and write *October snowstorm* on the top center of the front page of the return.

Electronic funds transfer (Promptax) payments – Promptax filers who wish to avail themselves of the special filing and payment provisions presented above should call the Promptax Customer Service Center at 1 800 338-0054.

Taxpayers may obtain forms, instructions, and other information from the Tax Department’s Web site at www.nystax.gov or from the department's fax-on-demand service at 1 800 748-3676. For general tax information call 1 800 225-5829.