



Important Notice

January 2007

**Announcement Regarding a Change in the Due Date
for Certain 2006 New York State Tax Returns to April 17, 2007**

As a result of a recently enacted legal holiday in the District of Columbia, the Internal Revenue Service (IRS) has extended the filing and payment due date for federal income tax returns from April 16, 2007, to April 17, 2007. As a result, New York State is also extending the filing and payment due date to April 17, 2007, for the New York State returns described below. (Previously, the April 17, 2007, due date applied only to individuals who file their federal returns at the IRS processing facility in Andover, Massachusetts.)

The April 17, 2007, due date applies to the following returns and any payments due with those returns (see *Exceptions* below):

- Income tax returns filed by individuals, estates, and trusts.
- Income tax information returns filed by partnerships (including limited liability companies (LLCs) that are treated as partnerships for federal income tax purposes).
- Corporation franchise tax returns filed by corporations that are subject to Article 9-A of the Tax Law (Franchise Tax on Business Corporations), Article 32 of the Tax Law (Franchise Tax on Banking Corporations), or Article 33 of the Tax Law (Franchise Tax on Insurance Corporations) that would otherwise be due on April 16, 2007.
- Unrelated business income tax returns filed by organizations and trusts subject to Article 13 of the Tax Law that would otherwise be due on April 16, 2007.

The extended due date also applies to filing any application or request for extension of time to file, making payments of estimated tax due, making a declaration of estimated tax, or filing an amended return for the taxpayers listed above, that were previously due on April 16, 2007. In addition, the new April 17, 2007, due date will apply to returns, extensions, and payments of tax or estimated tax due submitted either electronically (*e-file*) or by mail.

Exceptions – The April 17, 2007, due date **does not apply to:**

- Remittances of withholding tax by employers required to use Form NYS-1, *Return of Tax Withheld*, that are due on April 16, 2007.
- Remittances of withholding tax made by employers required to use the PrompTax system that are due on April 16, 2007.

How to obtain forms, instructions, and other information

Taxpayers may obtain forms, instructions, and other information from the Tax Department Web site (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.