



Important Notice

December 2008

Announcement Regarding the Ice Storm

Governor David A. Paterson has declared a State Disaster Emergency for 16 counties that sustained extensive damage in the ice storm that began December 11, 2008. As a result of this declaration, Commissioner Robert L. Megna has postponed certain tax filing and payment deadlines for taxpayers who were directly affected by the ice storm that occurred in these counties beginning on December 11, 2008. The relief provided for in this notice applies to taxpayers directly affected by the ice storm that occurred in the counties of Albany, Chenango, Columbia, Delaware, Dutchess, Greene, Orange, Otsego, Putnam, Rensselaer, Saratoga, Schenectady, Schoharie, Sullivan, Ulster, and Washington.

Deadlines have been postponed for the period beginning on or after December 11, 2008, and ending before December 30, 2008, for:

- filing any returns, including those for personal income tax, corporate taxes, sales tax and any other taxes administered by the Tax Department;
- paying any tax or installment of tax, including installment payments of estimated taxes;
- filing any requests for extensions or additional extensions of time to file;
- filing for a credit or refund;
- filing for a redetermination of a deficiency, or an 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 December 11, 2008, and before December 30, 2008, have been postponed to December 30, 2008. Interest at the appropriate underpayment rate must be paid on tax payments received after December 30, 2008.

Taxpayers who were directly affected by the ice storm and are therefore eligible for this relief include:

- victims of the ice storm;
- all workers assisting in the relief activities in the counties of Albany, Chenango, Columbia, Delaware, Dutchess, Greene, Orange, Otsego, Putnam, Rensselaer, Saratoga, Schenectady, Schoharie, Sullivan, Ulster, and Washington;

- any taxpayer whose records necessary to meet tax filing, payment, or other deadlines are not available due to the ice storm;
- 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 (for example, telephone, facsimile, or electronic mail), resulting from the ice storm; 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 ice storm.

How to obtain relief

Taxpayers adversely affected by the ice storm do not need to apply for a waiver or an extension to obtain this relief. If your due date for filing a return (including extensions) or making a tax payment falls on or after December 11, 2008, and before December 30, 2008, you may file and pay any tax due on or before December 30, 2008. Paper filers should write ***Ice Storm*** 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.

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 December 11, 2008, through December 30, 2008.

If any affected taxpayer receives a penalty notice from the Tax Department, the taxpayer should call the number on the notice to have the Tax Department abate any interest and any late filing or late payment penalties that would otherwise apply during the period from December 11, 2008, to December 30, 2008. No penalty or interest will be abated for a taxpayer who does not have a filing or payment due date (including an extended filing or payment due date) during this period.

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.

Electronic Funds Transfer (Promptax) Payments

Promptax filers who wish to avail themselves of the special filing and payment provisions presented above should call the Helpline at (518) 457-2332; in-state callers without free long distance should call 1 800 338-0054.

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.

General tax information	For all callers	For in-state callers without free long distance
Personal income tax	(518) 457-5181	1 800 225-5829
Sales tax	(518) 485-2889	1 800 698-2909
Corporation tax	(518) 485-6027	1 888 698-2908
Withholding tax	(518) 485-6654	1 877 698-2910
Miscellaneous business tax	(518) 457-5342	1 800 972-1233

NOTE: An Important Notice is generally issued to announce a singular event, such as an update to a previously issued tax form or instruction, or to announce a new due date for filing returns and making payments of tax because of a natural disaster. The Department does not revise previously issued N-Notices.