



Announcement Regarding the October 2011 Snow Storm

Governor Andrew M. Cuomo has declared a State Disaster Emergency for 13 counties that sustained extensive damage in the early-winter storm that started October 29, 2011. As a result of this declaration, Commissioner Thomas H. Mattox has postponed certain tax filing and payment deadlines for taxpayers who were directly affected by the snow storm that occurred in these counties. The relief provided for in this notice applies to taxpayers directly affected by the snow storm that occurred in the counties of Albany, Columbia, Delaware, Dutchess, Greene, Orange, Putnam, Rensselaer, Richmond, Rockland, Sullivan, Ulster, and Westchester.

Deadlines have been postponed for the period beginning on or after October 29, 2011, and ending before November 16, 2011, 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 (see exceptions for certain deposits of withholding tax, metropolitan commuter transportation mobility tax (MCTMT), and fuel use 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 that fall on or after October 29, 2011, and before November 16, 2011, have been postponed to November 16, 2011. Interest at the appropriate underpayment rate must be paid on tax payments received after November 16, 2011.

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

- victims of the storm who reside in or have a principal place of business in the designated counties;
- all workers assisting in the relief activities in the designated counties;
- any taxpayer whose records necessary to meet tax filing, payment, or other deadlines are not available due to the 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 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 storm.

Exceptions

Relief from these filing deadlines applies with the following exceptions:

- Remittances of income tax withheld by employers required to be made using Form NYS-1, *Return of Tax Withheld*, must be made timely.
- Remittances of withholding tax or MCTMT required to be made by employers through the PromptTax system must be made timely.
- Form IFTA-100, *IFTA Quarterly Fuel Use Tax Return* for the tax period July 1, 2011 through September 30, 2011 (due on October 31, 2011), must be filed and any required payment must be made by October 31, 2011.

How to obtain relief

Taxpayers adversely affected by the storm do not need to apply for a waiver or an extension to obtain this relief.

Instructions will be made available on our Web site for taxpayers who e-file or Web file returns.

Paper filers should write ***October Snow 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.

Relief provided – 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 29, 2011, through November 16, 2011.

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 October 29, 2011, to November 16, 2011. 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.

How to obtain forms, instructions, and other information

Taxpayers may obtain forms, instructions, and other information from the Tax Department Web site (www.tax.ny.gov) or by telephone at (518) 457-5431.

General tax information	For all callers
Personal income tax	(518) 457-5181
Sales tax	(518) 485-2889
Corporation tax	(518) 485-6027
Withholding tax	(518) 485-6654
Miscellaneous business tax	(518) 457-5735

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.