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**Announcement Regarding a Change in the Due Date for Certain  
New York State Corporation Tax Returns to April 18, 2011**

Due to the observance of the Emancipation Day holiday in Washington, D.C., the Internal Revenue Service has extended the filing and payment due date for federal income tax returns due April 15, 2011. The due date is extended from April 15, 2011, to April 18, 2011. As a result, New York State is also extending the filing and payment due date to April 18, 2011, for the New York State corporation tax returns described below:

- 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 15, 2011.
- 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 15, 2011.

For the taxpayers listed above, the extended due date also applies to the following items that otherwise would have been due on April 15, 2011:

- applications or requests for extensions of time to file,
- payments of estimated tax due,
- declarations of estimated tax, and
- amended returns.

**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.