



Announcement Regarding Hurricane Sandy

Governor Andrew M. Cuomo has declared a State Disaster Emergency for the entire state of New York. 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 Hurricane Sandy (the storm). The relief provided for in this notice applies to taxpayers directly affected by the storm.

Deadlines have been postponed for the period beginning on October 26, 2012, and ending before November 14, 2012, for:

- filing any returns, including those for personal income tax, corporate taxes, sales tax, highway use tax and any other taxes administered by the Tax Department;
- paying any tax (see *Exceptions* for certain deposits of withholding tax and metropolitan commuter transportation mobility tax (MCTMT)) 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 (**Note:** This includes the filing of a protective claim for the MCTMT);
- 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 26, 2012, and before November 14, 2012, have been postponed to November 14, 2012. Interest at the appropriate underpayment rate must be paid on tax payments received after November 14, 2012.

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 New York State;
- 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.

Fuel Use Tax (IFTA) – Taxpayers who are adversely affected and cannot meet the October 31, 2012, filing deadline, may file and pay the tax due on or before November 14, 2012. Interest will not be due on any fuel use tax due to New York State for the period October 31, 2012, through November 14, 2012. However, interest may be due on tax due to other jurisdictions.

New York is in the process of contacting the other IFTA jurisdictions to get permission to waive any interest that may be due to them as a result of the late filing of a report. Upon their approval, New York will waive interest due to other jurisdictions. If the interest due on a late-filed report is waived by a jurisdiction, no interest will be imposed for the period October 31, 2012, through November 14, 2012. However, if the report is filed after November 14, interest at the rate of 1% per month must be paid, calculated from November 14, to the date of payment. If the interest due on a late-filed report is not waived by a jurisdiction, interest will be imposed on the tax due to that jurisdiction calculated to the date of payment.

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 PrompTax system must be made timely.

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 *Hurricane Sandy* 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 26, 2012, through November 14, 2012.

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 26, 2012, to November 14, 2012. 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
MCTMT	(518) 485-2392
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.