



### **Additional Relief for Employers Affected by 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 postponed certain tax filing and payment deadlines for taxpayers who were directly affected by Hurricane Sandy (see [Important Notice N-12-11, Announcement Regarding Hurricane Sandy](#)). The relief provided for in this notice is in addition to the relief provided for in Important Notice N-12-11 and applies to employers directly affected by Hurricane Sandy (the storm).

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

- Remittances of income tax withheld by employers required to be made using Form NYS-1, *Return of Tax Withheld*.
- Remittances of withholding tax or metropolitan commuter transportation mobility tax (MCTMT) required to be made by employers through the PromptTax system.

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.

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

- employers whose records necessary to meet tax filing, payment, or other deadlines are not available due to the storm;
- employers 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
- employers whose tax practitioners are unable to complete work to meet tax filing, payment, or other deadlines on behalf of the employer due to the storm.

#### **How to obtain relief**

- PromptTax filers who are adversely affected by the storm do not need to apply for a waiver or an extension to obtain this relief for withholding tax or MCTMT.
- Instructions will be made available on our Web site for employers who Web file and pay using Form NYS-1.
- Employers using a paper Form NYS-1 should write *Hurricane Sandy* on the top center of the front page of any late-filed return. 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 employer receives a penalty and/or interest notice from the Tax Department, the employer should call the number on the notice to have the Tax Department abate any interest and/or 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 an employer who does not have a filing or payment due date (including an extended filing or payment due date) during this period.

Abatements of penalties for the remittances of tax covered by this notice that are not made by November 14, 2012, 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](http://www.tax.ny.gov)) or by calling:

<b>General tax information</b>	<b>For all callers</b>
Withholding tax	(518) 485-6654
MCTMT	(518) 485-2392
PromptTax	(518) 457-2332
<b>Forms and instructions</b>	(518) 457-5431

**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.