



Important Notice

November 2012

Additional Extension of Due Dates for Victims of Hurricane Sandy

Commissioner Thomas H. Mattox has further postponed certain tax filing and payment deadlines for taxpayers who were directly affected by Hurricane Sandy (the storm).

General relief

The relief provided for in this notice postpones deadlines for the period beginning on October 26, 2012, and ending before November 26, 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 or installment of tax, including withholding tax and 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 26, 2012, have been postponed to November 26, 2012. Interest at the appropriate underpayment rate must be paid on tax payments received after November 26, 2012.

Note: The relief described in this notice and [Important Notice N-12-11, Announcement Regarding Hurricane Sandy](#) does not apply to the payment or collection of real property taxes or school property taxes.

Taxpayers eligible for relief

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

- 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;
- 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; and
- all workers assisting in the relief activities.

Relief provided

Returns filed or tax payments made in accordance with these rules by those directly affected by the storm will not be subject to any late filing, late payment, or underpayment penalties or interest for the period from October 26, 2012, through November 26, 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 these periods. 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 and instructions from the Tax Department Web site (www.tax.ny.gov) or by telephone at (518) 457-5431.

General tax information is also available on the department Web site or by telephone:

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
Promptax customer service	(518) 457-2332

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.