



Estimated Tax Penalty Relief for Farmers and Fishermen
(Personal Income Tax and Metropolitan Commuter Transportation Mobility Tax)

New York State will provide relief to farmers and fishermen who are unable to file and pay their 2012 personal income tax and metropolitan commuter transportation mobility tax (MCTMT) by their March 1 deadline. You qualify as a farmer or fisherman for tax year 2012 if at least two-thirds of your total gross income was from farming or fishing in either 2011 or 2012.

As a general rule, if you do not make your estimated tax payment on January 15 for personal income tax purposes, or on January 31 for MCTMT purposes, you are not subject to a penalty if you file your return and pay the full amount of tax due by March 1.

However, under the penalty relief, you will not be subject to the underpayment of estimated tax penalty if you file and pay your tax due by April 15, 2013, for personal income tax purposes, or by April 30, 2013, for MCTMT purposes. You do not need to take any special action with New York State to be eligible for the penalty relief.

This relief is provided in response to the Internal Revenue Service's announcement that it will provide relief from its estimated tax penalty for farmers and fishermen unable to file and pay their 2012 taxes by the March 1 deadline due to the delayed start for filing tax returns (see [IRS Notice 2013-5](#)).