



## **Announcement Regarding Winter Storm of March 14, 2017**

Governor Andrew M. Cuomo has declared a State Disaster Emergency for all of New York State due to the impact of Winter Storm Stella (the storm) that began on March 14, 2017. As a result of this declaration, Acting Commissioner Nonie Manion has postponed certain tax filing and payment deadlines for taxpayers who were directly affected by 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 or after Tuesday, March 14, 2017, and ending on or before Sunday, March 19, 2017, for:

- filing any returns, including those for personal income tax, corporate taxes and any other taxes administered by the Tax Department;
- paying any tax or installment of tax, including installment payments of estimated taxes (however, see Exceptions, below, for certain deposits of withholding tax, metropolitan commuter transportation mobility tax (MCTMT), sales tax, prepaid sales tax and excise tax on motor fuel and diesel motor fuel, and petroleum business tax);
- filing any requests for extensions or additional extensions of time to file;
- filing for a credit or refund;
- 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 occurring during the period on or after March 14, 2017, and on or before March 19, 2017, have been postponed to March 20, 2017. Interest at the appropriate underpayment rate must be paid on tax payments received after March 20, 2017.

**Note:** The due date for Sales Tax filings for Annual, Quarterly or Monthly filers **remains March 20, 2017.**

Taxpayers who were directly affected by the snowstorms and are therefore eligible for this relief include:

- victims of the snowstorms who reside in or have a principal place of business in New York State;
- all workers assisting in the relief activities in New York State;
- 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.

### Exceptions

Tax filing, payment, and other deadlines occurring during the period beginning on or after March 14, 2017, and on or before March 19, 2017, have been postponed to March, 20 2017, for all taxpayers eligible for the relief described in this notice, 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 PromptTax system must be made timely.

Remittances of sales tax, prepaid sales tax and excise tax on motor fuel and diesel motor fuel, and petroleum business tax required to be made through the PromptTax system, must be made timely.

### How to obtain relief

Taxpayers adversely affected by the snowstorms do not need to apply for a waiver or an extension to obtain this relief. If your due date for filing a return (including extensions) or making a tax payment falls on or after March 14, 2017, and on or before March 19, 2017, you may file and pay any tax due on or before March 20, 2017.

- Corporation Tax and Partnership filings submitted through Modernized eFile (MEF) will be considered timely for due dates of March 14, 2017 through March 19, 2017 if submitted by March 20, 2017.
- On Line Services (OLS) filings of Corporation Tax extensions, Corporation Tax Mandatory First Installment payments (CT-300) or Corporation Tax Estimated Tax Payments will be considered timely for due dates of March 14, 2017 through March 19, 2017 if submitted by March 20, 2017. **Payments made via OLS accompanying these filings will be debited on the next business day; payment warehousing will not be available.**
- ACH credit payments made for due dates of March 14, 2017 through March 19, 2017 will be considered timely if received by March 20, 2017.
- Corporation Tax Returns, Extensions and Vouchers (CT-200V) filed for due dates of March 14, 2017 through March 19, 2017 will be considered timely if postmarked by March 20, 2017.
- Partnership Returns filed for due dates of March 14, 2017 through March 19, 2017 will be considered timely if postmarked by March 20, 2017.

**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 March 14, 2017, through March 19, 2017.

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 March 14, 2017, to March 19, 2017. 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](http://www.tax.ny.gov)) or by telephone at (518) 457-5431.

**Note:** An N-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.