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**Announcement Regarding Relief from Certain Filing and Payment Deadlines due to the Novel Coronavirus, COVID-19**

On March 7, 2020, Governor Andrew M. Cuomo declared a State Disaster Emergency for all of New York State due to the impact of the novel coronavirus, COVID-19 outbreak.

The Governor has subsequently issued Executive Order # 202.12 authorizing the Commissioner to provide relief from certain tax filing and payment deadlines. Accordingly, the Commissioner has extended the April 15, 2020, due date to July 15, 2020, for New York State personal income tax<sup>1</sup> and corporation tax returns originally due on April 15, 2020.

Except as specified below, this extension applies to returns for individuals, fiduciaries (estate and trusts), and corporations taxable under Tax Law Articles 9, 9-A and 33. In addition, the Commissioner is allowing taxpayers to defer all related tax payments due on April 15, 2020, to July 15, 2020, without penalties and interest, regardless of the amount owed.

Taxpayers do not need to file any additional forms or call the Tax Department to request or apply for this relief. The returns due on April 15, 2020, will automatically be granted the filing and payment deadline extension and relief from penalties and interest. Taxpayers who are due a refund are urged to file as soon as possible.

- 2019 returns due on April 15, 2020, and related payments of tax or installments of tax, including installments of estimated taxes for the 2020 tax year, will not be subject to any failure to file, failure to pay, late payment, or underpayment penalties, or interest if filed and paid by July 15, 2020.
- If you are unable to file your 2019 return by July 15, 2020, you can request an automatic extension to file your return. Your return will be due on October 15, 2020,<sup>2</sup> if the extension request is filed by July 15, 2020, and you properly estimate and pay your 2019 tax liability with your extension request.
- Interest, penalties, and additions to tax with respect to such extended tax filings and payments will begin to accrue on July 16, 2020.
- If you already have filed your 2019 return and scheduled your direct debit payment, your direct debit payment will not be automatically rescheduled to occur on July 15, 2020. You must cancel and schedule a new direct debit payment. For detailed instructions on canceling and scheduling direct debit payments, see our website at [www.tax.ny.gov](http://www.tax.ny.gov) (search: COVID).

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<sup>1</sup> This includes taxes administered by the Tax Department that are reported on your New York State personal income tax return, such as, the New York City resident tax, Yonkers resident income tax surcharge, Yonkers nonresident earnings tax, and metropolitan commuter transportation mobility tax (MCTMT) on net earnings from self-employment.

<sup>2</sup> Fiduciary income tax returns are due September 30, 2020, for calendar-year taxpayers who request an automatic extension to file by July 15, 2020.

## Exceptions

- No extension is provided in this notice for the payment or deposit of any other type of state tax, or for the filing of any state information return.
- Remittance of income tax withheld by employers required to be made using Form NYS-1, Return of Tax Withheld, must be made on time.

**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.