



**Extension for the Abatement of Penalties and Interest for
Sales and Use Tax due to the Novel Coronavirus, COVID-19**

The Tax Commissioner's authority to abate interest, in addition to late filing and payment penalties, for taxpayers who were required to file returns and remit sales and use taxes by March 20, 2020, for the sales tax quarterly period that ended February 29, 2020, was scheduled to expire on May 19, 2020. Governor Cuomo's Executive Order 202.32 has temporarily extended this authority.

As a result, those who were unable to timely file and pay quarterly and annual sales tax returns that were due on March 20, 2020, as a result of COVID-19, must now file and pay any amount due by June 22, 2020, in order for the relief outlined in [N-20-1, Announcement Regarding the Abatement of Penalties and Interest for Sales and Use Tax due to the Novel Coronavirus, COVID-19](#), to apply.

See [Tax relief for quarterly and annual filers sales tax vendors affected by COVID-19](#) for more information on how to apply for relief.

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.