



Important Notice

N-98-8
(6/98)

Announcement Regarding the May 1998 Tornadoes and June 1998 Storms

On June 1, 1998, Governor George E. Pataki declared the counties of Broome, Otsego, Rensselaer, and Saratoga as disaster areas due to the tornadoes that took place on May 31, 1998. On June 10, Governor Pataki declared the counties of Chenango, Delaware, Orange and Wyoming as disaster areas due to massive storms that took place on June 1, 1998. As a result, the Commissioner of the Department of Taxation and Finance has extended certain tax filing and payment deadlines for taxpayers who were adversely affected by the tornadoes/storms.

Where taxpayers are adversely affected by a disaster declared by the President or the Governor, section 171 of the Tax Law authorizes the Commissioner to extend, for a period of up to 90 days, certain tax filing and payment deadlines. Accordingly, the relief afforded by section 171 is available to any taxpayer who was adversely affected by the tornadoes/storms.

Businesses located in or resident individuals of the counties of Broome, Chenango, Delaware, Orange, Otsego, Rensselaer, Saratoga, and Wyoming, who were adversely affected by the tornadoes/storms, should mark **1998 Tornado/Storm** on the top center of the front page of any late filed return, extension, declaration of estimated tax or estimated tax voucher.

Businesses not located in or individuals not residents of the counties of Broome, Chenango, Delaware, Orange, Otsego, Rensselaer, Saratoga, and Wyoming, who were adversely affected by the tornadoes/storms, should mark **1998 Tornado/Storm** on the top center of the front page of any late filed return, extension, declaration of estimated tax or estimated tax voucher. In addition, these businesses or individuals must also attach an explanation of how the tornado/storm affected their ability to meet the filing and/or payment deadline.

The Commissioner of Taxation and Finance has postponed deadlines starting with June 1, 1998, (including Sunday, May 31, 1998, deadlines) and ending on or before August 31, 1998, for:

- filing any returns;
- payment of any tax or installment of tax;
- filing a petition for credit or refund or for

redetermination of a deficiency or application for review of a decision;

- allowance of a credit or a refund;
- assessment of tax;
- giving or making a notice or demand for payment of tax;
- collection of tax by levy or otherwise;
- bringing suit by the State in respect of any tax liability; and
- any other act required or permitted under the Tax Law or specified in the New York State Regulations.

Any deadlines starting with June 1, and ending on or before August 31, 1998, for performance of the above required acts have been extended to August 31, 1998.

The Tax Department is providing an extension of time to affected taxpayers who cannot meet tax filing and payment deadlines because of the tornado/storm disasters as follows:

New York State Personal Income Tax, Article 22

Estimated Tax Payments — Taxpayers who cannot file their installment payments of estimated income tax required to be made by June 15, 1998, may make such installment payments on or before August 31, 1998.

Such taxpayers who make any required installment payments on or before August 31, 1998, will be deemed to have made their installment payments on the original due date (June 15) and will not be subject to underpayment penalty.

Fiscal-Year Filers — Fiscal-year taxpayers whose due date for filing a return (including extensions) or making an estimated tax payment falls on June 15, July 15, or August 17, 1998, may file and pay any tax due on or before August 31, 1998. Such returns filed on or before August 31, 1998, will not be subject to any late filing, late payment, or underpayment penalties or interest.

Fiscal year taxpayers who cannot meet the extended filing date of August 31, 1998, may apply for an additional extension of time by filing Form IT-370, *Application for Automatic Extension of Time to File for Individuals*, or Form IT-370-PF, *Application for Automatic Extension of Time to File for Partnerships and Fiduciaries*, as appropriate, on or before August 31, 1998, together with payment of the properly estimated amount of tax due.

Individuals Outside the U.S. — Taxpayers allowed the automatic two month extension until June 15, 1998, for filing their return since they were outside the U.S. or Puerto Rico, may file and pay any tax due on or before August 31, 1998. If you cannot file on or before August 31, 1998, file Form IT-370, *Application for Automatic Extension of Time to File for Individuals*, and pay any tax due with it to receive an additional two months to file. If you still need more time to file, you must file Form IT-372, *Application for Additional Extension of Time to File for Individuals*.

Withholding Taxes — Employers who are required to file and make payment(s) starting with June 1, and ending with August 31, 1998, for personal income tax withheld from their employees, may file and make payment(s) of such personal income tax withheld with Form NYS-1, *Return of Tax Withheld* on or before August 31, 1998. Employers who file Form NYS-1 with remittance by the applicable extended due date will be deemed to have filed and made such payments on the original due date and will not be subject to late filing or late payment penalties, or interest.

Quarterly Combined Withholding and Wage Reporting Returns — Form NYS-4 (including any payment), *Quarterly Combined Withholding and Wage Reporting Return (Parts A & B)*, or NYS-4-ATT, *Quarterly Combined Withholding and Wage Reporting Return Attachment*, for the 2nd quarter of 1998, due July 31, 1998, may be filed on or before August 31, 1998.

Interest at the appropriate underpayment rate must be paid on all tax payments received after the extended due date of August 31, 1998, calculated from August 31, 1998, to the date of payment.

New Hire Reporting — Employers who are required to file and report newly hired employees (whether by paper, fax, or magnetic media) between the dates of June 1 and August 31, 1998, may file and report such newly hired employee information on or before August 31, 1998. Employers who file these new hire reports by the extended filing deadline will be

deemed to have filed their reports by the original due date(s) and will not be subject to the new hire reporting failure penalty.

New York State Corporation Taxes, Articles 9, 9-A, 13, 32 and 33

Estimated Tax Payments — Taxpayers who cannot file their declarations of estimated tax or make installment payments of estimated tax required to be made by June 15, 1998, may file such declarations and make such installment payments on or before August 31, 1998. Such taxpayers who file the declaration and make any required installment payments on or before August 31, 1998, will be deemed to have filed such declarations and made such installment payments on the original due date and will not be subject to underpayment penalty.

Fiscal Year Filers — Fiscal year taxpayers whose due date for filing a return (including extensions) or making an estimated tax payment falls on June 15, July 15, or August 17, 1998, may file and pay any tax due on or before August 31, 1998, and will not be subject to any late filing and late payment penalties or interest.

Interest at the appropriate underpayment rate must be paid on all tax payments received after the extended due date of August 31, 1998, calculated from August 31, 1998, to the date of payment.

Fiscal year taxpayers who cannot meet the extended filing due date of August 31, 1998, may apply for an additional extension of time by filing Forms CT-5, CT-5.1, CT-5.3 or CT-5.4, as appropriate, on or before August 31, 1998, together with payment of the appropriate amount of tax estimated to be due.

Hazardous Waste Assessments, Section 27-0923 of the Environmental Conservation Law

Affected taxpayers who cannot meet the July 20, 1998, deadline for filing Form TP-550, *Return of Special Assessments on Generating, Treatment or Disposal of Hazardous Waste in New York State*, may file and pay any tax due by August 31, 1998.

Interest at the appropriate underpayment rate must be paid on all tax payments received after the extended due date of August 31, 1998, calculated from August 31, 1998, to the date of payment.

Sales and Use Tax, Article 28

Taxpayers whose annual, part-quarterly (monthly), or quarterly sales and use tax reports/returns were or are due in the months of June, July, or August of 1998, may file and pay any tax due on or before August 31, 1998, and no late filing or late payment penalties, or interest, will be imposed.

Taxpayers who are required to file a *Purchaser's Report of Sales and Use Tax*, Form ST-130, that were or are due in the months of June, July, or August of 1998, may file and pay any tax due on or before August 31, 1998, and no late filing or late payment penalties, or interest, will be imposed.

Interest at the appropriate underpayment rate must be paid on all returns and payments received after the extended due date of August 31, 1998, calculated from August 31, 1998, to the date of payment.

Alcoholic Beverage Tax, Beverage Container Tax, Cigarette Tax, Tobacco Products Tax, Gasoline Tax, Petroleum Business Tax and Highway Use Tax, Articles 18, 18-A, 20, 12-A, 13-A, 21

Taxpayers whose alcoholic beverage tax, beverage container tax, cigarette tax, tobacco products tax, gasoline tax, petroleum business tax, highway use tax, monthly, quarterly, or annual returns and reports that were or are due in the months of June, July or August of 1998 may file and pay any tax due on or before August 31, 1998, and will not be subject to late filing or late payment penalties or interest.

Interest at the appropriate underpayment rate must be paid on all tax payments received after the extended due date of August 31, 1998, calculated from August 31, 1998, to the date of payment.

Fuel Use Tax (IFTA), Article 21-A

Taxpayers whose second quarter IFTA reports are due by July 31, 1998, may file and pay any tax on or before August 31, 1998, and will not be subject to late filing or late payment penalties. Interest will not be due on any fuel use tax due to New York State. However, interest may be due on tax due to other jurisdictions. New York is in the process of contacting the other IFTA jurisdictions to get permission to waive any interest that may be due to them as a result of the late filing of a report. Upon their approval, New York will waive interest due to

other jurisdictions.

If the interest due on a late filed report is waived by a jurisdiction, no interest will be imposed for the period of July 31, 1998, through August 31, 1998. However, if the report is filed after the extended due date of August 31, 1998, interest at the rate of one percent a month must be paid, calculated from August 31, 1998, to the date of payment.

If the interest due on a late filed report is not waived by a jurisdiction, interest will be imposed on the tax due to that jurisdiction, calculated from July 31, 1998, to the date of payment.

Estate Tax, Article 26

The due date (including any extended due date) for filing an estate tax return or making a payment of estate tax (including the six month payment), that was due June 1, through August 31, 1998, is extended to August 31, 1998, without interest or penalty.

Taxpayers who cannot meet the extended filing due date of August 31, 1998 may apply for an additional extension of time by filing Form ET-133, on or before August 31, 1998, together with payment of the appropriate amount of tax estimated to be due.

Interest at the appropriate underpayment rate will be charged on all payments received after the extended due date of August 31, 1998, calculated from the date of death to the date of payment. However, the running of interest is suspended for the period of the extension.

Gift Tax, Article 26-A

Taxpayers who are unable to file their gift tax returns by the extended due date of August 15, 1998, may file on or before August 31, 1998. Such taxpayers will be deemed to have filed their return on the original extended due date (August 15) and will not be subject to penalties or interest.

Real Estate Transfer Tax, Article 31

Taxpayers who are required to file and make payment of their transfer tax with Form TP-584, *Combined Real Estate Transfer Tax Return and Credit Line Mortgage Certificate*, starting with June 1, and ending with August 31, 1998, may file and make payment of such transfer tax on or before August 31, 1998.

Taxpayers who file and make payment of their transfer tax by the extended due date will be deemed to have filed and made such payments on the original due date and will not be subject to penalties or interest.

Interest at the appropriate underpayment rate must be paid on all returns and payments received after the extended due date of August 31, 1998, calculated from August 31, 1998, to the date of payment.

Electronic Funds Transfer (PrompTax) Payments

PrompTax filers who wish to avail themselves of the special filing / payment provisions presented above should call the Helpline at 1 800 EFT-0054.

All Other Taxes

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 Reach Us

Information — For general information or answers to your New York State tax questions, call toll free 1 800 225-5829. For business tax information, call toll free 1 800 972-1233. From areas outside the U.S. and outside Canada, call (518) 485-6800. Telephone assistance is available from 8:30 a.m. to 4:25 p.m., Eastern Time, Monday through Friday.

Hotline for Hearing and Speech Impaired — If you have a hearing or speech impairment and have access to a telecommunications device for the deaf (TDD), you can get answers to your New York State tax questions by calling 1 800 634-2110 toll free from anywhere in the U.S. and Canada. Hours of operation are from 8:30 a.m. to 4:15 p.m., Monday through Friday. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

To Receive Forms by Fax (Fax-on-Demand Forms Ordering System) — From a touch tone phone, call toll free from the United States and Canada: 1 800 748-3676, available 24 hours a day, 7 days a week. Most forms are available. A fax code is used to identify each form. An index of fax forms and their codes is available via fax or on the Department's website.

Internet Access - <http://www.tax.state.ny.us>
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