



# Important Notice

## Announcement Regarding the June 1998 Floods

N-98-9  
(8/98)

As a result of the floods which took place on June 25, 1998, the counties of Clinton, Essex, Franklin, Erie, Cattaraugus and Wyoming were declared disaster areas. Governor George E. Pataki has directed Commissioner Michael H. Urbach to extend certain tax filing and payment deadlines for taxpayers who were adversely affected by the floods.

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 floods.

Businesses or individuals located in the counties of Clinton, Essex, Franklin, Erie, Cattaraugus, and Wyoming, who were adversely affected by the floods, should mark **1998 flood** on the top center of the front page of any late filed return, extension, declaration of estimated tax, or estimated tax voucher.

Businesses or individuals **not** located in the counties of Clinton, Essex, Franklin, Erie, Cattaraugus, or Wyoming, who were adversely affected by the floods, should mark **1998 flood** 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 flood affected their ability to meet the tax deadlines.

The Commissioner of Taxation and Finance has postponed deadlines starting with June 25, 1998, and ending on or before September 23, 1998, for:

- filing any returns;
- paying 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;
- 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; and
- any other act required or permitted under the Tax Law or specified in the New York State Regulations.

Any deadlines for performance of the above required acts starting with June 25, and ending on or before September 23, 1998, **have been extended to September 23, 1998.**

The Tax Department is providing an **extension of time** to affected taxpayers who cannot meet tax filing and payment deadlines **because of the flood 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 September 15, 1998, may make such installment payments on or before September 23, 1998.

Such taxpayers who make any required installment payments on or before September 23, 1998, will be deemed to have made their installment payments on the original due date (September 15) and will not be subject to underpayment penalty.

**Calendar-year filers** - Individuals who had applied for an extension to file their return by August 15, 1998 and fiduciaries or partnerships who had applied for an extension to file their return by July 15, 1998, and are unable to file by this date may file on or before September 23, 1998. No late filing, late payment, or underpayment penalties or interest will be imposed.

If you cannot meet the extended filing date of September 23, 1998, and have already filed Form IT-370, or Form IT-370-PF, you may apply for an additional extension of time, to October 15, by filing Form IT-372, *Application for Additional Extension of Time to File for Individuals*, or IT-372-PF, *Application for Additional Extension of Time to File*

for *Partnerships and Fiduciaries*, as appropriate, on or before September 23, 1998.

**Fiscal-year filers** — Fiscal-year taxpayers whose due date for filing a return (including extensions) or making an estimated tax payment falls on July 15, August 17, or September 15, 1998, may file and pay any tax due on or before September 23, 1998. Such returns filed on or before September 23, 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 September 23, 1998, and who have not filed a previous extension request, may apply for a further 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 September 23, 1998, together with payment of the properly estimated amount of tax due.

If you cannot meet the extended filing date of September 23, 1998, and have already filed Form IT-370, or Form IT-370-PF, you may apply for an additional extension of time by filing Form IT-372, *Application for Additional Extension of Time to File for Individuals*, or IT-372-PF, *Application for Additional Extension of Time to File for Partnerships and Fiduciaries*, as appropriate, on or before September 23, 1998.

**Withholding taxes** — Employers who are required to file and make payment(s) starting with June 25, and ending with September 23, 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 September 23, 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 second quarter of 1998, due July 31, 1998, may be filed on or before September 23, 1998.

Interest at the appropriate underpayment rate must be

paid on all tax payments received after the extended due date of September 23, 1998, calculated from September 23, 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 25 and September 23, 1998, may file and report such newly hired employee information on or before September 23, 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, 33, and 33-A**

**Estimated tax payments** — Taxpayers who cannot file their declarations of estimated tax or make installment payments of estimated tax required by September 15, 1998, may file such declarations and make such installment payments on or before September 23, 1998. Such taxpayers who file the declaration and make any required installment payments on or before September 23, 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.

**Calendar-year filers** - Calendar year taxpayers who had previously filed for a six month extension and are unable to file by September 15, 1998, may file on or before September 23, 1998 and will not be subject to any late filing and late payment penalties or interest.

**Fiscal-year filers** — Fiscal-year taxpayers whose due date for filing a return (including extensions) or making an estimated tax payment falls on July 15, August 17, or September 15, 1998, may file and pay any tax due on or before September 23, 1998, and will not be subject to any late filing and late payment penalties or interest.

Fiscal-year taxpayers who cannot meet the extended filing due date of September 23, 1998, may apply for an additional extension of time by filing Forms CT-5, CT-5.1, CT-5.3, CT-5.4, CT-5.9, and CT-5.9-E as appropriate, on or before September 23, 1998, together with payment of the appropriate amount of tax estimated to be due.

**Article 33-A Filers** - Taxpayers whose quarterly

returns were or are due between the dates of June 25 and September 23, 1998, may file and pay any tax due on or before September 23, 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 September 23, 1998, calculated from September 23, 1998, to the date of payment.

### **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 September 23, 1998.

Interest at the appropriate underpayment rate must be paid on all tax payments received after the extended due date of September 23, 1998, calculated from September 23, 1998, to the date of payment.

### **Sales and Use Tax - Article 28**

Taxpayers whose part-quarterly (monthly) or quarterly sales and use tax reports/returns were or are due between the dates of June 25 and September 23, 1998, may file and pay any tax due on or before September 23, 1998, and no late filing or late payment penalties, or interest, will be imposed.

Taxpayers who are required to file a Form ST-130, *Purchaser's Report of Sales and Use Tax*, that was or is due between the dates of June 25, 1998, and September 23, 1998, may file and pay any tax due on or before September 23, 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 September 23, 1998, calculated from September 23, 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, or highway use tax monthly, quarterly, or annual returns and reports that were or are due during the period June 25, 1998, through September 23, 1998, may file and pay any tax due on or before September 23, 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 September 23, 1998, calculated from September 23, 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 September 23, 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 September 23, 1998. However, if the report is filed after the extended due date of September 23, 1998, interest at the rate of 1% a month must be paid, calculated from September 23, 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 25, through September 23, 1998, is extended to September 23, 1998, without interest or penalty.

Taxpayers who cannot meet the extended filing due date of September 23, 1998, may apply for an additional extension of time by filing Form ET-133, *Application for Extension of Time to File and/or Pay Estate Tax*, on or before September 23, 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 September 23, 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 had applied for an extension to file their gift tax return on August 15, 1998 and are unable to file by this date may file on or before September 23, 1998, and no late filing or late payment penalties, or interest will be imposed.

## 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 25, and ending with September 23, 1998, may file and make payment of such transfer tax on or before September 23, 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 September 23, 1998, calculated from September 23, 1998, to the date of payment.

## Electronic Funds Transfer (Promptax) Payments

Promptax filers who wish to avail themselves of the special filing and payment provisions presented above should call the Helpline at 1 800 338-0054.

## 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.

**Note:** Taxpayers who have recently received an extension due to the previous disasters may now take advantage of the current extension, if applicable.

## 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>  
Access our website for forms, publications and information.