

NYSSCPA.ORG E-ZINE

Society Advocates for Irene and Lee Relief

By NYSSCPA.org Staff

Posted on 9/15/11

In an effort to facilitate the Hurricane Irene and Tropical Storm Lee relief effort, federal, state and city authorities have issued a series of notices with information for taxpayers and tax preparers -- but as with all guidance, clarifications were necessary, and that's where the NYSSCPA came in.

Members of the [New York, Multistate and Local Taxation Committee](#) and the [Tax Division Oversight Committee](#) used the established channels of communication between the Society and the New York State Department of Finance and Taxation to urge the department to issue [Notice N-11-9](#), which provided further explanatory detail on [Notice N-11-8](#), regarding the one-week filing extension -- until Sept. 22 to file returns normally due Sept. 15 -- which was granted to certain taxpayers whose preparers were affected by Hurricane Irene.

In the original notice, the IRS offered the extension to "taxpayers whose tax practitioners were unable to complete work" due to the storm, though the notice also states that the relief provided "applies to taxpayers directly affected by the storm" in the affected counties. This, pointed out New York, Multistate and Local Taxation Committee members in an email to New York State Taxpayer Rights Advocate Jack Trachtenberg, did not seem to fully jibe with federal [guidance](#) released by the IRS.

On Sept. 9, the committee called Trachtenberg's attention to the fact that a taxpayer not located in one of the affected counties, for example, Manhattan, whose preparer was located in a severe weather warning area, but not in one of the specified counties, for example, also Manhattan, will receive an automatic federal extension to Sept. 22, but will not receive the similar N.Y.S. extension because he or she is not in one of the named counties and thus not covered by Notice N-11-8, even though that person's preparer may have been "unable to complete work to meet tax filing, payment and other deadlines."

Several hours later, on Sept. 9, clarifying Notice N-11-9 was issued -- which Trachtenberg acknowledged was a direct result of the committee's having brought the issue to the department's attention.

The state's second notice extended relief to taxpayers whose tax preparers are not in a federally defined "disaster area" but who are located in an area that was under an evacuation order or a severe weather warning as a result of the storm. That broad definition reflects the IRS extension and is providing additional time for tax professionals to meet filing deadlines.

That may not have happened if the Society's tax committee members had not established such a positive relationship with the department.

"I would definitely advise people to bring issues they notice to the attention of the appropriate committee," said New York, Multistate and Local Taxation Committee Jeffrey S. Gold, who was involved in the effort. "It's a great way to have a real impact."

Relief Resources

The Society created a comprehensive Hurricane Irene and Tropical Storm Lee [relief resources page](#), which is being updated daily as new information becomes available.

In the wake of that disaster, any current NYSSCPA or past member of the Society in need can apply for assistance from the FAE Benevolent Fund. The Benevolent Fund provides financial aid and other voluntary assistance to those who, in the judgment of the FAE Board of Trustees, are deemed in need and deserving of such aid and assistance because of ill health, physical disability or misfortune.

[Download](#) the Benevolent Fund application if you meet the criteria described above. The AICPA also has a benevolent fund available to its members in need. Visit the AICPA [website](#) for more information about its benevolent fund and application.

Many NYSSCPA members and nonmembers alike -- especially in the Adirondacks and around Binghamton -- are still reeling from the aftereffects of the storms. If you need or would like to offer, advice, guidance or other resources to help affected members and nonmembers in need, visit the CPA.Blog for [more information](#).

[E-zine Front Page](#) | [NYSSCPA.org Home Page](#) | [Print Story](#) | [Email Story](#)

[Search](#) | [Site Map](#) | [Become a Member](#) | [CareerBank](#) | [Press Room](#) | [Classifieds](#) | [Contact Us](#)

Copyright 2011 New York State Society of Certified Public Accountants. Legal Notices