



Announcement Regarding Hurricane Irene

President Barack H. Obama has declared certain counties in New York State to be disaster areas as a result of Hurricane Irene. As a result of this declaration, Commissioner Thomas H. Mattox has postponed certain tax filing and payment deadlines for taxpayers in these counties who were directly affected by the storm.

The relief provided for in this notice applies to taxpayers directly affected by the storm in the counties of Albany, Clinton, Delaware, Dutchess, Essex, Greene, Montgomery, Nassau, Orange, Otsego, Rensselaer, Rockland, Saratoga, Schenectady, Schoharie, Sullivan, Suffolk, Ulster, Warren, and Westchester. This includes taxpayers residing in or having their principal place of business in these counties. In addition, the relief will also apply to taxpayers directly affected by the storm located in any additional counties in New York State that are declared disaster areas and eligible for federal tax relief after this notice is issued. The relief will also apply to taxpayers directly affected by the storm in counties in other states that are declared disaster areas and eligible for federal tax relief.

Deadlines have been postponed for the period beginning on or after August 26, 2011, and ending before October 31, 2011, for:

- filing any returns, including those for personal income tax, corporate taxes, sales tax, and any other taxes administered by the Tax Department;
- paying any tax (see exceptions for certain deposits of withholding tax, metropolitan commuter transportation mobility tax (MCTMT), sales tax, prepaid sales tax and excise tax on motor fuel and diesel motor fuel, and petroleum business tax) or installment of tax, including installment payments of estimated taxes;
- filing any requests for extensions or additional extensions of time to file;
- filing for a credit or refund;
- filing for a redetermination of a deficiency, or an 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;
- making of elections; and
- any other act required or permitted under the Tax Law or specified in the New York State Tax Regulations.

All deadlines for performance of the above required acts occurring during the period on or after August 26, 2011, and before October 31, 2011 have been postponed to October 31, 2011. Interest at the appropriate underpayment rate must be paid on tax payments received after October 31, 2011.

Taxpayers who were directly affected by the storm and are therefore eligible for this relief include:

- victims of the storm who reside in or have a principal place of business in the designated counties;
- all workers assisting in the relief activities in the designated counties;
- any taxpayer whose records necessary to meet tax filing, payment, or other deadlines are not available due to the storm;
- taxpayers who have difficulty in meeting tax filing, payment, or other deadlines because of disruptions in the transportation and delivery of documents by mail or private delivery services, or due to disruptions in communications services (for example, telephone, facsimile, or electronic mail), resulting from the storm; and
- taxpayers whose tax practitioners were unable to complete work to meet tax filing, payment, and other deadlines on behalf of their clients due to the storm.

Exceptions

Tax filing, payment, and other deadlines occurring during the period beginning on or after August 26, 2011, and before October 31, 2011, have been postponed to October 31, 2011, for all taxpayers eligible for the relief described in this notice, with the following exceptions:

- For remittances of income tax withheld by employers required to be made using Form NYS-1, *Return of Tax Withheld*, during the period beginning on or after August 26, 2011, and before September 12, 2011, penalty relief will apply as long as the remittance is made by September 12, 2011 (remittances of income tax withheld required to be made using Form NYS-1 after September 12, 2011, must be made timely).
- For remittances of withholding tax or MCTMT required to be made by employers through the PromptTax system during the period beginning on or after August 26, 2011, and before September 12, 2011, penalty relief will apply as long as the remittance is made by September 12, 2011 (remittances of withholding tax and MCTMT required to be made through the PromptTax system after September 12, 2011, must be made timely).
- Remittances of sales tax, prepaid sales tax and excise tax on motor fuel and diesel motor fuel, and petroleum business tax required to be made through the PromptTax system, must be made timely.

How to obtain relief

Taxpayers adversely affected by the storm do not need to apply for a waiver or an extension to obtain this relief. If your due date for filing a return (including extensions) or making a tax payment (other than the exceptions described above) falls on or after August 26, 2011, and before October 31, 2011, you may file and pay any tax due on or before October 31, 2011.

Personal income tax filers – Taxpayers who e-file their returns should enter **D3** in the special condition code box. If the tax preparation software does not support a special condition code, the return should be filed on paper following the instructions in the next paragraph.

Personal income tax filers who qualify for this relief and file a paper return should write ***Hurricane Irene*** on the top center of the front page of their extension request or income tax return. Additionally, taxpayers should enter **D3** in the special condition code box provided on the front page of the New York State personal income tax return.

Other taxes- Instructions will be made available on our Web site for taxpayers who e-file or Web file returns for taxes other than personal income tax.

Paper filers should write ***Hurricane Irene*** on the top center of the front page of any late-filed return, extension, declaration of estimated tax, estimated tax payment voucher, or other document. Attach a brief explanation of the circumstances that adversely affected your ability to meet the tax deadline. Do not write this information on your envelope.

Relief provided - Returns filed or tax payments made in accordance with these rules will not be subject to any late filing, late payment, or underpayment penalties or interest for the period from August 26, 2011, through October 31, 2011.

If any affected taxpayer receives a penalty notice from the Tax Department, the taxpayer should call the number on the notice to have the Tax Department abate any interest and any late filing or late payment penalties that would otherwise apply during the period from August 26, 2011, to October 31, 2011. No penalty or interest will be abated for a taxpayer who does not have a filing or payment due date (including an extended filing or payment due date) during this period.

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.

Electronic funds transfer (PromptTax) payments

PromptTax filers of withholding tax or MCTMT who wish to avail themselves of the special filing and payment provisions presented above should call the Helpline at (518) 457-2332.

How to obtain forms, instructions, and other information

Taxpayers may obtain forms, instructions, and other information from the Tax Department Web site (www.tax.ny.gov) or by telephone at (518) 457-5431.

General tax information

For all callers

Personal income tax	(518) 457-5181
Sales tax	(518) 485-2889
Corporation tax	(518) 485-6027

Withholding tax	(518) 485-6654
Miscellaneous business tax	(518) 457-5735

NOTE: An Important 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.