

## **Important Notice**

September 2001

## **Supplemental Announcement Regarding the Terrorist Attacks of September 11, 2001**

The information presented in this Important Notice is intended to supplement the information presented in previously issued **Important Notice N-01-14**, *Announcement Regarding the Terrorist Attacks of September 11*, 2001.

As previously announced in **Important Notice N-01-14**, as a result of the coordinated terrorist attacks of September 11, 2001, President George W. Bush, at the request of Governor George E. Pataki, has declared a major federal disaster area for New York City. Governor Pataki has directed Commissioner Arthur J. Roth to extend certain tax filing and payment deadlines for taxpayers both within and outside New York State who were directly afflicted by this atrocity.

Accordingly, tax filing, payment and other deadlines from September 11, 2001, through December 10, 2001, have been extended to December 10, 2001. This relief is available to any taxpayer who was directly afflicted by the horrific occurrences at the World Trade Center, the Pentagon, and in western Pennsylvania.

In addition to, and to further clarify, the information presented in **Important Notice N-01-14**, taxpayers directly afflicted by these tragic events, and therefore eligible for the relief provided by the extended deadlines, include:

- all workers assisting in the relief activities in the areas of the World Trade Center and the Pentagon, and in western Pennsylvania;
- any taxpayer whose records necessary to meet tax filing, paying or other deadlines are not available due to the attacks;
- 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 (e.g., telephone, facsimile, or electronic mail), resulting from the terrorist attacks;
- taxpayers whose tax practitioners were, due to the attacks, unable to complete work to meet tax filing, payment and other deadlines on behalf of their clients.

Please note that this list is not intended to be all inclusive and that taxpayers experiencing circumstances not described here may also be eligible for such relief. Furthermore, the perpetrators of the attacks and anyone aiding in the attacks will not qualify for the relief provided by the extended deadlines.

Businesses or individuals who were directly afflicted by these tragic incidences should mark *WTC* on the top center of the front page of any late filed return, extension, declaration of estimated tax, estimated tax voucher, or other document, and should include a brief explanation of the circumstances that affected their ability to meet tax deadlines.

## **NEED HELP?**



**Telephone assistance** is available from 8:30 a.m. t o 4:25 p.m. (eastern time), Monday through Friday.

For business tax information and forms, call

the New York State Business Tax

Information Center at: 1 800 972-1233

For general information: 1 800 225-5829

To order forms and publications: 1 800 462-8100

From areas outside the U.S. and

Canada: (518) 485-6800



Fax-on-Demand Forms: Forms are

available 24 hours a day,

7 days a week 1 800 748-3676



Internet Access -www.tax.state.ny.us



## Hotline for the hearing and speech impaired:

1 800 634-2110 from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday. If you do not own a telecommunications device for the deaf (TDD), check with independent living centers or community action programs to find out where machines are available for public use.



**Persons with disabilities:** In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 225-5829.



If you need to write, address your letter to: NYS TAX DEPARTMENT TAXPAYER ASSISTANCE BUREAU W A HARRIMAN CAMPUS ALBANY NY 12227