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**One-Week Filing Extension Granted to Certain Taxpayers Whose Preparers Were Affected by Hurricane Irene**

In addition to the filing and payment relief the Department of Taxation and Finance announced in Important Notice N-11-8, *Announcement Regarding Hurricane Irene*, a one-week filing extension is now being given to taxpayers whose preparers were affected by Hurricane Irene.

As announced in IRS announcement, IR-2011-88, the Internal Revenue Service granted taxpayers whose tax preparers were affected by Hurricane Irene until September 22, 2011, to file returns normally due September 15, 2011. This IRS relief applies if the taxpayer's preparer is located in an area that was under an evacuation order or a severe weather warning because of Hurricane Irene, even if the preparer is located outside of the federally declared disaster areas. The relief is available regardless of the taxpayer's location.

The Department of Taxation and Finance is granting similar relief to taxpayers covered by the one-week filing extension granted by the IRS. This relief primarily applies to corporations, partnerships, and trusts that have obtained a tax filing extension. Under this relief, these taxpayers will have until September 22, 2011, to file returns normally due September 15, 2011.

**Note: Like the Federal relief, this New York State relief applies only to tax filing deadlines. It does not apply to any tax payment requirements.**

Taxpayers covered by the one-week extension do not need to apply for a waiver or extension to obtain the relief. Instructions will be made available on the Tax Department's Web site regarding how to file returns and make any necessary payments.

**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.