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## **Announcement Regarding the Lake Effect Snowstorms**

Governor Andrew M. Cuomo has declared a State Disaster Emergency for 26 counties affected by strong lake effect snowstorms that began on November 18, 2014. As a result of this declaration, Commissioner Thomas H. Mattox has postponed certain tax filing and payment deadlines for taxpayers who were directly affected by these storms beginning on November 18, 2014. The relief provided for in this notice applies to taxpayers directly affected by the storms in the counties of Allegany, Cattaraugus, Cayuga, Chautauqua, Clinton, Erie, Essex, Franklin, Fulton, Genesee, Hamilton, Herkimer, Jefferson, Lewis, Livingston, Madison, Monroe, Montgomery, Niagara, Oneida, Onondaga, Orleans, Oswego, Otsego, St. Lawrence, and Wyoming.

Deadlines have been postponed for the period beginning on or after November 18, 2014, and ending before December 15, 2014, 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 or installment of tax, including installment payments of estimated taxes (however, see *Exceptions*, below, 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);
- 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 November 18, 2014, and ending before December 15, 2014, have been postponed to December 15, 2014. Interest at the appropriate underpayment rate must be paid on tax payments received after December 15, 2014.

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

- victims of the snowstorms 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 snowstorms;
- 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 snowstorms; 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 snowstorms.

## Exceptions

Tax filing, payment, and other deadlines occurring during the period beginning on or after November 18, 2014, and before December 15, 2014, have been postponed to December 15, 2014, 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 November 18, 2014, and before December 1, 2014, penalty relief will apply as long as the remittance is made by December 1, 2014 (remittances of income tax withheld required to be made using Form NYS-1 after December 1, 2014, 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 November 18, 2014, and before December 1, 2014, penalty relief will apply as long as the remittance is made by December 1, 2014 (remittances of withholding tax and MCTMT required to be made through the PromptTax system after December 1, 2014, 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 by December 1, 2014.

## How to obtain relief

Taxpayers adversely affected by the snowstorms 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 falls on or after November 18, 2014, and before December 15, 2014, you may file and pay any tax due on or before December 15, 2014. Paper filers should write ***Lake Effect Snowstorms*** 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 November 18, 2014, through December 15, 2014.

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 November 18, 2014, to December 15, 2014. 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.

### **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](http://www.tax.ny.gov)) or by telephone at (518) 457-5431.

#### **General tax information**

Personal income tax	(518) 457-5181
Sales tax	(518) 485-2889
Corporation tax	(518) 485-6027
Withholding tax	(518) 485-6654
MCTMT	(518) 485-2392
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.