



Announcement Regarding the March 2018 Nor'easters

Governor Andrew M. Cuomo has declared a State Disaster Emergency for five counties affected by the March 2018 Nor'easters that began on March 2, 2018, and on March 9, 2018. As a result of this declaration, the Acting Commissioner of Taxation and Finance has postponed certain tax filing and payment deadlines for taxpayers who were directly affected by these storms. The relief provided for in this notice applies to taxpayers directly affected by the storms in the counties of Dutchess, Putnam, Rockland, Sullivan, and Westchester.

Deadlines have been postponed for the period beginning on or after March 15, 2018, and ending on March 19, 2018, for:

- filing any returns, including those for personal income tax, corporate taxes, 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 beginning on or after March 15, 2018, and ending on March 19, 2018, have been postponed to March 20, 2018. Interest at the appropriate underpayment rate must be paid on tax payments received after March 20, 2018.

Taxpayers who were directly affected by the March 2018 Nor'easters and are therefore eligible for this relief include:

- victims of the storms who reside in or have a principal place of business in the designated areas;
- all workers assisting in the relief activities in the designated areas;
- any taxpayer whose records necessary to meet tax filing, payment, or other deadlines are not available due to the storms;
- 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 storms; 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 storms.

Exceptions

Tax filing, payment, and other deadlines occurring during the period beginning on or after March 15, 2018, and ending on March 19, 2018, have been postponed to March 20, 2018, for all taxpayers eligible for the relief described in this notice, with the following exceptions:

- Remittances of income tax withheld by employers required to be made using Form NYS-1, *Return of Tax Withheld*, must be made timely.
- Remittances of withholding tax or MCTMT required to be made by employers through the PromptTax system 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.

This notice does not apply to real property taxes.

How to obtain relief

If your due date for filing a return (including extensions) or making a tax payment falls on or after March 15, 2018, and on or before March 19, 2018, you may file and pay any tax due on or before March 20, 2018. Taxpayers adversely affected by the storms do not need to apply for a waiver or an extension to obtain this relief.

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 March 15, 2018, through March 19, 2018.

If any affected taxpayer receives a penalty notice from the Tax Department, the taxpayer should follow the instructions 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 March 15, 2018, to March 19, 2018. Penalty and interest will not 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 website (www.tax.ny.gov) or by telephone at (518) 457-5431.

Note: An N-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.