



Announcement Regarding the April Storm Affecting Orange, Rockland, and Westchester Counties

President George W. Bush has declared the counties of Orange, Rockland, and Westchester disaster areas due to the April 14-18, 2007 storm. As a result of this declaration, Acting Commissioner Barbara G. Billet has further postponed certain tax filing and payment deadlines for taxpayers who were directly affected by the April storm and related flooding that occurred in these counties beginning on April 14, 2007. The relief provided for in this notice applies to taxpayers directly affected by the April storm that occurred in the counties of Orange, Rockland, and Westchester.

Deadlines have been postponed for the period beginning on or after April 14, 2007, and ending before June 25, 2007, for:

- filing any returns, including those for personal income tax, corporate taxes, sales tax and any other taxes administered by the Tax Department (except for the returns listed in *Exceptions* on page 2);
- paying any tax or installment of tax, including installment payments of estimated taxes (except for the payments listed in *Exceptions* on page 2);
- filing any requests for extensions or additional extensions of time to file;
- filing for a credit or refund (for example, filing a 2003 amended tax return that was otherwise due on or before April 17, 2007);
- 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 April 14, 2007, and before June 25, 2007, have been postponed to June 25, 2007. Interest at the appropriate underpayment rate must be paid on tax payments received after June 25, 2007.

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

- victims of the April storm;
- all workers assisting in the relief activities in the counties of Orange, Rockland and Westchester;

- any taxpayer whose records necessary to meet tax filing, payment, or other deadlines are not available due to the April 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 April 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 April storm.

Partners in a partnership, S corporation shareholders, and beneficiaries of trusts and estates use the information reported to them on federal Schedule K-1 by their partnerships, corporations, trusts, or estates to prepare their own income tax return. A taxpayer that is a partner, shareholder, or beneficiary of a partnership, S corporation, trust or estate directly affected by the April storm is also an adversely affected taxpayer eligible for this relief.

Fuel Use Tax (IFTA) – Taxpayers who were adversely affected and cannot meet filing deadlines during the period on or after April 14, 2007, and before June 25, 2007, and whose IFTA reports are due during the period on or after April 14, 2007, and before June 25, 2007, may file and pay any tax on or before June 25. Interest will not be due on any fuel use tax due to New York State for the period on or after April 14, 2007, and before June 25, 2007. However, interest may be due on tax due to other jurisdictions.

New York is in the process of contacting the other IFTA jurisdictions to get permission to waive any interest that may be due to them as a result of the late filing of a report. Upon their approval, New York will waive interest due to other jurisdictions. If the interest due on a late-filed report is waived by a jurisdiction, no interest will be imposed for the period on or after April 14, 2007, and on or before June 25, 2007. However, if the report is filed after June 25, interest at the rate of 1% a month must be paid, calculated from June 25, 2007, to the date of payment. If the interest due on a late-filed report is not waived by a jurisdiction, interest will be imposed on the tax due to that jurisdiction calculated to the date of payment.

Exceptions

Tax filing, payment, and other deadlines occurring during the period beginning on or after April 14, 2007, and before June 25, 2007, have been postponed to June 25, 2007, 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 April 14, 2007, and before April 30, 2007, penalty relief will apply as long as the remittance is made by April 30, 2007 (remittances of income tax withheld required to be made using Form NYS-1 after April 30, 2007, must be made timely).
- For remittances of withholding tax or sales tax required to be made by employers or vendors through the PromptTax system during the period beginning on or after April 14, 2007, and before April 30, 2007, penalty relief will apply as long as the remittance is made by April 30, 2007 (remittances of withholding tax or sales tax required to be made through the PromptTax system after April 30, 2007, must be made timely).

How to obtain relief

Taxpayers adversely affected by the April 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 April 14, 2007, and before June 25, 2007, you may file and pay any tax due on or before June 25, 2007. When filing, write ***April Storm*** 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. Also see *Special instructions* below.

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 April 14, 2007, through June 25, 2007.

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 April 14, 2007, to June 25, 2007 (April 14, 2007, to April 30, 2007, in the case of remittances of sales tax or withholding tax). 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.

Extensions – Personal income tax (including partnerships, estates, and trusts) taxpayers and corporation franchise tax (including S corporations) taxpayers who still cannot meet the new June 25, 2007, deadline to file and who have not exhausted the available extensions for their particular tax may file an extension request on paper by June 25, 2007. Taxpayers must write ***April Storm*** on the top center of the extension request. Extension requests filed on or before June 25, 2007, will have the same effective date as if they had been filed on the original due date for that extension. (For example, a calendar-year individual taxpayer who files for an extension on or before June 25, 2007, will have until October 15, 2007, to file his or her New York State personal income tax return.) The tax due on any return filed under such extension will not be subject to any late filing or late payment penalties or interest for the period on or after April 14, 2007, and on or before June 25, 2007.

Special instructions

Personal income tax filers – Personal income tax filers who qualify for this relief and file a paper return should write ***April Storm*** on the top center of the front page of their extension request or income tax return. Additionally, taxpayers should enter **99** in the special condition code box provided on the front page of the New York State personal income tax return.

Taxpayers who e-file their returns should also enter **99** 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 preceding paragraph.

How to obtain forms, instructions, and other information

Taxpayers may obtain forms, instructions, and other information from the Tax Department Web site (www.nystax.gov) or from the department's fax-on-demand service at 1 800 748-3676. For general tax information call 1 800 225-5829.