



Important Notice

November 2006

Additional Announcement Regarding the October 2006 Snowstorm and Related Flooding in Western New York State

Governor Pataki has directed Acting Commissioner Barbara Billet to further postpone certain tax filing and payment deadlines for taxpayers who were adversely affected by the snowstorm and related flooding in October 2006. This relief is in addition to the relief previously described in Important Notice N-06-14, *Announcement Regarding the October 2006 Snowstorm in Western New York State*. The additional relief provided applies to taxpayers affected by the snowstorm and related flooding that occurred in the following counties: Erie, Niagara, Genesee, and Orleans.

Tax filing, payment, and other deadlines occurring during the period beginning on or after October 12, 2006, and ending on or before December 26, 2006, have been postponed to December 26, 2006, for all taxpayers eligible for the relief described in this notice, with the following exceptions:

- For employers required to file NYS-45, *Quarterly Combined Withholding, Wage Reporting, and Unemployment Insurance Return*, for the tax period July 1, 2006, through September 30, 2006 (due on October 31, 2006), the return and any required payment must have been made by October 31, 2006.
- 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 October 12, 2006, and ending on or before October 27, 2006, relief will apply as long as the remittance was made by October 27, 2006 (remittances of income tax withheld required to be made using Form NYS-1 after October 27, 2006, 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 October 12, 2006, and ending on or before October 27, 2006, relief will apply as long as the remittance was made by October 27, 2006 (remittances of withholding tax or sales tax required to be made through the PromptTax system after October 27, 2006, must be made timely).
- For vendors required to file Form ST-809, *New York State and Local Sales and Use Tax Return for Part-Quarterly Filers*, for the tax period September 1, 2006 through September 30, 2006 (due on October 20, 2006), relief will apply as long as the return was filed and any required payment was made by October 27, 2006. For Form ST-809 for the tax period October 1, 2006, through October 31, 2006 (due November 20, 2006), the return must be filed and any required payment must be made by the November 20, 2006, due date. For Form ST-810, *New York State and Local Quarterly Sales and Use Tax Return for Part Quarterly Filers*, for the tax period September 1, 2006, through November 30, 2006 (due December 20, 2006), relief will apply as long as the return is filed and any required payment is made by December 26, 2006.

Taxpayers adversely affected by the snowstorm or related flooding do not need to apply for a waiver or an extension to obtain this additional relief. If your due date for filing a return (including extensions) or making a tax payment (except for the exceptions described above) falls on or after October 12, 2006, and on or before December 26, 2006, you may file and pay any tax due on or before December 26, 2006. When filing, write ***October snowstorm*** 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 October 12, 2006, through December 26, 2006 (through October 27, 2006, in the case of the exceptions described above).

Taxpayers who were adversely affected by the October 2006 snowstorm and related flooding and are therefore eligible for this relief include:

- victims of the snowstorm or flooding;
- all workers assisting in the relief activities in the four counties;
- any taxpayer whose records necessary to meet tax filing, payment or other deadlines are not available due to the snowstorm or flooding;
- 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 snowstorm or flooding; 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 snowstorm or flooding.

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 adversely affected by the snowstorm or flooding is also an adversely affected taxpayer eligible for this relief.

Acting Commissioner Billet has postponed deadlines for the period beginning on or after October 12, 2006, and ending on or before December 26, 2006, for:

- filing any returns, including those for personal income tax, corporate taxes, and any other taxes administered by the Tax Department (except for the exceptions described on the first page of this notice);
- paying any tax or installment of tax, including installment payments of estimated taxes (except for the exceptions described on the first page of this notice);
- filing any requests for extensions or additional extensions of time to file;
- filing for a credit or refund, or for redetermination of a deficiency, or 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 October 12, 2006, and on or before December 26, 2006, have been postponed to December 26, 2006. Interest at the appropriate underpayment rate must be paid on tax payments received after December 26, 2006.

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.

Fuel Use Tax (IFTA) – For taxpayers who were adversely affected and did not meet the filing deadline for tax period July 1, 2006, through September 30, 2006 (due on October 31, 2006), relief will apply as long as the return is filed and any required payment is made by December 26, 2006. 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 October 12, 2006, and on or before December 26, 2006. However, if the report is filed after December 26, interest at the rate of 1% a month must be paid, calculated from December 26, 2006, 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.

Extensions – Taxpayers who still cannot meet the new December 26, 2006, deadline to file and who have not exhausted the available extensions for their particular tax may file an extension request by December 26. Extension requests filed on or before December 26, 2006, will have the same effective date as if they had been filed on the original due date for that extension. 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 October 12, 2006, and on or before December 26, 2006.

Special instructions

Personal income tax filers – Personal income tax filers who qualify for this relief should enter **05** in the special condition code box provided on the front page of their New York State personal income tax return and write **October snowstorm** on the top center of the front page of the return. (Please note that electronic filing for personal income tax returns is not available at this time.)

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.