



**Announcement Regarding Extension of the Deadline to File
Personal Income Tax Returns for Tax Year 2020**

The State of New York continues to be subject to a declaration of State Disaster Emergency for all of New York State due to the impact of the novel coronavirus, COVID-19 outbreak. Where taxpayers are impacted by a disaster declared by the President or the Governor, section 171 of the Tax Law authorizes the Commissioner of Taxation and Finance to extend certain tax filing and payment deadlines.

The Tax Commissioner has extended the due date for New York State personal income tax returns,¹ and related tax payments, for the 2020 tax year from April 15, 2021, to May 17, 2021. Accordingly, 2020 personal income tax returns originally due on April 15, 2021, and related payments of tax, will not be subject to any failure to file, failure to pay, late payment, or underpayment penalties, or interest if filed and paid by May 17, 2021. Interest, penalties, and additions to tax with respect to such extended tax filings and payments will begin to accrue on May 18, 2021.

Taxpayers do not need to file any additional forms or call the Tax Department to request or apply for this relief. New York State personal income tax returns originally due on April 15, 2021, will automatically be granted the filing and payment deadline extension and relief from penalties and interest.

- If you are unable to file your 2020 personal income tax return by May 17, 2021, you can request an automatic extension to file your return. Your return will be due on October 15, 2021, if the extension request is filed by May 17, 2021, and you properly estimate and pay your 2020 tax liability with your extension request.
- If you already have filed your 2020 personal income tax return and scheduled your direct debit payment, we cannot change your scheduled payment. If you want to change your direct debit payment you must cancel your current payment and schedule a new payment. For detailed instructions on canceling and scheduling direct debit payments, see our website at www.tax.ny.gov (search: COVID)

This relief is limited to personal income tax returns for individuals only.

- The deadlines for the payment or deposit of any other type of state tax, or for the filing of any state information return, remain unchanged.
- This relief does not apply to estimated tax payments for the 2021 tax year that are due on April 15, 2021. These payments are still due on April 15, 2021.
- Remittance of income tax withheld by employers required to be made using Form NYS-1, *Return of Tax Withheld*, must be made on time.

¹ This includes taxes administered by the Tax Department that are reported on your New York State personal income tax return, such as, the New York City resident tax, Yonkers resident income tax surcharge, Yonkers nonresident earnings tax, and metropolitan commuter transportation mobility tax (MCTMT) on net earnings from self-employment.

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.