



Announcement Regarding Relief from Certain Filing and Payment Deadlines due to Post-Tropical Depression Ida

On September 2, 2021, Governor Kathy Hochul declared a State Disaster Emergency within the counties of Bronx, Dutchess, Kings, Nassau, New York, Orange, Putnam, Queens, Richmond, Rockland, Suffolk, Sullivan, Ulster, Westchester, and contiguous counties due to the impact of Post-Tropical Depression Ida.

As a result of this declaration, the Acting Tax Commissioner has extended certain tax filing and payment deadlines occurring during the period beginning on or after September 15, 2021, and ending on or before October 2, 2021, 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; and
- filing for a credit or refund.

All the above deadlines occurring during the period beginning on or after September 15, 2021, and ending on or before October 2, 2021, have been postponed to December 14, 2021. Interest at the appropriate underpayment rate must be paid on tax payments received after December 14, 2021.

In addition, the Acting Tax Commissioner has extended certain other deadlines occurring during the period beginning on or after September 2, 2021, and ending on or before October 2, 2021, for

- 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 the above deadlines occurring during the period beginning on or after September 2, 2021, and ending on or before October 2, 2021, have been postponed for 90 days.

Eligibility for relief

Taxpayers who were directly affected by Post-Tropical Depression Ida and are therefore eligible for this relief include:

- taxpayers impacted by Post-Tropical Depression Ida 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 Post-Tropical Depression Ida;
- 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 Post-Tropical Depression Ida; 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 Post-Tropical Depression Ida.

Exceptions

Tax filing and payment deadlines occurring during the period beginning on or after September 15, 2021, and ending on or before October 2, 2021, have been postponed to December 14, 2021, 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 September 2, 2021, and on or before October 2, 2021, penalty relief will apply as long as the remittance is made within 90 days (remittances of income tax withheld required to be made using Form NYS-1 after October 2, 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 September 2, 2021, and on or before October 2, 2021, penalty relief will apply as long as the remittance is made within 90 days (remittances of withholding tax and MCTMT required to be made through the PromptTax system after October 2, 2021, 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, during the period beginning on or after September 2, 2021, and on or before October 2, 2021, must be made within 90 days.

Relief provided

Returns filed or tax payments made in accordance with these rules by those directly affected by the storm will not be subject to any late filing, late payment, or underpayment penalties or interest if received by December 14, 2021.

If any affected taxpayer receives a notice for late filing and/or late payment 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 these periods. 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.

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.