



Important Notice

January 2007

**Announcement Regarding the November 2006
Storms and Related Flooding in Broome and Chenango Counties**

Acting Commissioner Barbara Billet has postponed certain tax filing and payment deadlines for taxpayers who were adversely affected by the storms and related flooding in the third week of November 2006. The relief provided applies to taxpayers affected by the storms and related flooding that occurred in the counties of Broome and Chenango.

Deadlines have been postponed for the period beginning on or after November 16, 2006, and ending before February 12, 2007, for:

- filing any returns, including those for personal income tax, corporate taxes, 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, 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 November 16, 2006, and before February 12, 2007, have been postponed to February 12, 2007. Interest at the appropriate underpayment rate must be paid on tax payments received after February 12, 2007.

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

- victims of the storms or flooding;
- all workers assisting in the relief activities in the two counties;

- any taxpayer whose records necessary to meet tax filing, payment, or other deadlines are not available due to the storms 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 storms 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 storms 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 storms or flooding is also an adversely affected taxpayer eligible for this relief.

Exceptions – Tax filing, payment, and other deadlines occurring during the period beginning on or after November 16, 2006, and before February 12, 2007, have been postponed to February 12, 2007, 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 October 1, 2006, through December 31, 2006 (due on January 31, 2007), the return and any required payment must be made by January 31, 2007.
- 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 November 16, 2006, and before December 1, 2006, relief will apply as long as the remittance was made by December 1, 2006 (remittances of income tax withheld required to be made using Form NYS-1 on or after December 1, 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 November 16, 2006, and before December 1, 2006, relief will apply as long as the remittance was made by December 1, 2006 (remittances of withholding tax or sales tax required to be made through the PromptTax system on or after December 1, 2006, must be made timely).
- For fuel use tax (IFTA) returns for the tax period October 1, 2006, through December 31, 2006 (due on January 31, 2007), the return and any required payment must be made by January 31, 2007.

How to obtain relief

Taxpayers adversely affected by the storms or related flooding 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 (except for the exceptions described above) falls on or after November 16, 2006, and before February 12, 2007, you may file and pay any tax due on or before February 12, 2007. When filing, write ***November storms*** 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 November 16, 2006, through February 12, 2007 (through December 1, 2006, in the case of certain exceptions described on page 2).

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 – Taxpayers who still cannot meet the new February 12, 2007, deadline to file and who have not exhausted the available extensions for their particular tax may file an extension request by February 12. Extension requests filed on or before February 12, 2007, 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 November 16, 2006, and on or before February 12, 2007.

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 ***November storms*** on the top center of the front page of the return.

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.