



Extension of Certain October 15 Deadlines for Taxpayers Affected by Post-Tropical Depression Ida

On September 17, 2021, Governor Kathy Hochul extended the 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 postponed certain tax filing deadlines occurring on October 15, 2021, for:

- filing any returns, including those for personal income tax, corporate taxes, 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;
- filing for a credit or refund;

All deadlines for filing the above tax returns occurring on October 15, 2021, have been postponed to January 3, 2022.

In addition, the Commissioner has extended certain other deadlines, in respect of any tax liability, occurring during the period beginning on or after September 2, 2021, and ending on or before October 17, 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 before October 17, 2021, have been postponed for 90 days.

Note: This notice **does not** extend the time to make the election to participate in the Pass-through Entity Tax or the Employer Compensation Expense Tax.

Eligibility for relief

Taxpayers who were directly affected by the storm and are therefore eligible for the relief provided in this notice 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.

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 January 3, 2022.

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.