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THE TAX LAWYER

Oct. 31 2011 — 3:53 pm

New Yorkers Get More Tax Time For Snow

New York's Governor Cuomo has [declared](#) a State Disaster Emergency for 13 counties from the October 29, 2011 snow storm. That means tax filing and payment deadlines have been extended for taxpayers directly affected. The relief provided for in this [notice](#) applies to taxpayers directly affected by the snow storm that occurred in the counties of Albany, Columbia, Delaware, Dutchess, Greene, Orange, Putnam, Rensselaer, Richmond, Rockland, Sullivan, Ulster, and Westchester. See [New York State Department of Taxation and Finance Announces Extended Tax Filing and Payment Deadline Due to Snowstorm](#).



If you have tax filings due between October 29 and November 15, you're off the hook, at least temporarily. And [Connecticut](#) and [New Jersey](#) have adopted a similar kind of stance. Connecticut allows until November 15th. New Jersey allows until November 7th for its property tax rebate programs.

In New York, deadlines have been postponed for the period beginning on or after October 29, 2011, and ending before November 16, 2011, 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 (see exceptions for certain deposits of withholding tax, metropolitan commuter transportation mobility tax, and fuel use tax) or installment of tax, including installment payments of estimated taxes;
- Filing any requests for extensions or additional extensions of time to file;
- Filing for a credit or refund;
- 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 deadlines for performance of the above required acts that fall on or after October 29, 2011, and before November 16, 2011, have been postponed to November 16, 2011.

Interest at the appropriate underpayment rate must be paid on tax payments received after November 16, 2011.

- Taxpayers who were directly affected by the storm and are therefore eligible for this relief include:
- Victims of the storm 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 the storm;
- 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 the storm; and
- Taxpayers whose tax practitioners were unable to complete work to meet tax.

Beware Exceptions. These extensions don't apply to ***all New York*** taxes. For example, they don't apply to withholding taxes from employees.

How to Get Relief. Taxpayers adversely affected by the storm do not need to apply for a waiver or an extension to obtain this relief. Instructions will be made available on the [New York State Department of Taxation and Finance](#) website for taxpayers who e-file or web file returns.

Paper filers should write "***October Snow Storm***" 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.

For more, see:

[Announcement Regarding the October 2011 Snow Storm](#)

[NY county official raps state DOT's storm response](#)

[Storm-ravaged CT extends Oct. tax deadline](#)

[State extends filing deadlines for Homestead property tax rebate program](#)

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