

11-3 September 13, 2011

FINANCE MEMORANDUM**One-Week Filing Extension Granted to Certain Taxpayers
Whose Preparers Were Affected by Hurricane Irene**

In addition to the filing and payment relief the Department of Finance announced in Finance Memorandum 11-2, **Emergency Extensions of Filing and Payment Due Dates for Victims of Hurricane Irene**, an additional one-week filing extension is now being given to taxpayers whose preparers were affected by Hurricane Irene, but were not located in one of the counties designated as a disaster area..

As announced in IRS announcement, IR-2011-88, the Internal Revenue Service granted taxpayers whose tax preparers were affected by Hurricane Irene until September 22, 2011, to file returns normally due September 15, 2011. This IRS relief applies if the taxpayer's preparer is located in an area that was under an evacuation order or a severe weather warning because of Hurricane Irene, even if the preparer is located outside of the federally declared disaster areas. The relief is available regardless of the taxpayer's location. (Note: if the preparer was located in a declared disaster area this would be covered by FM 11-2.)

The Department of Finance is granting similar relief to taxpayers covered by the one-week filing extension granted by the IRS. This relief primarily applies to corporations, partnerships, and trusts who have obtained a tax filing extension, or are fiscal year taxpayers with a due date on September 15, 2011. Under this relief, these taxpayers will have until September 22, 2011, to file returns normally due September 15, 2011.

Note: Like the Federal relief, this New York City relief applies only to tax filing deadlines. It does not apply to any tax payment requirements.

Taxpayers covered by the one-week extension do not need to apply for a waiver or extension to obtain the relief.

All paper filings under this announcement should be marked "**HURRICANE IRENE**" on the top center of the first page. Tax preparers must include an explanation of how Hurricane Irene adversely affected their ability to meet their filing deadlines.

Instructions will be made available on our Web site for electronic filers.