

18-2 March 15, 2018

FINANCE MEMORANDUM

Filing Deadlines Extended Due to March 2018 Nor'easters

The New York City Department of Finance (DOF) recognizes that taxpayers and return preparers affected by the March 2018 Nor'easters that began on March 2, 2018, and on March 9, 2018, may be unable to meet certain New York City tax filing and payment deadlines. As a result, Commissioner of Finance Jacques Jiha, Ph. D. is postponing certain tax filing and payment deadlines for certain taxpayers and providing relief as follows:

For all taxes administered by the New York City Department of Finance, if any tax filing or payment deadline for a qualified taxpayer falls on or after March 15, 2018, and on or before March 19, 2018, any filing or payment made on or before March 20, 2018, will be considered timely and no late filing or late payment penalties will be imposed.

Qualified Taxpayers

The relief provided for in this Finance Memorandum applies to those taxpayers directly affected by the Nor'easters who are:

- Victims of the storm who reside in or have a principal place of business within the territorial boundaries of the counties of Dutchess, Putnam, Sullivan, and Westchester, or their contiguous areas;
- Any taxpayer whose records, needed to meet tax filing, payment or other deadlines are not available due to the storm;
- Taxpayers who have difficulty in meeting 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 the communications services (for example, telephone, facsimile, or electronic mail) resulting from the storm; and
- Taxpayers whose tax practitioners were unable to complete work necessary to meet tax filing, payment and other deadlines on behalf of their clients due to the storm.

Relief Provided

Returns filed and tax payments made in accordance with the requirements of this Memorandum will not be subject to any late filing, late payment, or underpayment penalties for the period from March 15, 2018 through March 20, 2018. For purposes of the above filings, while late filing and late payment penalties are waived, interest, where applicable, at the appropriate underpayment rate must be paid on all tax payments received after the original due date, calculated from the original due date to the date of payment.

All paper filings that rely on this Memorandum should be marked "March 2018 Nor'easters" on the top center of the first page. Taxpayers must include an explanation of how the Nor'easters adversely affected their ability to meet their payment and filing deadlines. All electronic filings that rely on this Memorandum should include an attachment in which the taxpayer explains how the Nor'easters adversely affected its ability to meet its payment and filing deadlines, or the same attachment should be sent to e-services@finance.nyc.gov, together with the taxpayer's employer identification number, the applicable tax form number, and the date filed.

If any qualified taxpayer receives a penalty notice from DOF, the taxpayer should call the number on the notice to have DOF abate any late filing or late payment penalties that would otherwise apply during the period from March 15, 2018, to March 20, 2018. No penalty 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 Memorandum, will be handled on a case-by-case basis.