

## **FINANCE MEMORANDUM**

### **Filing Deadlines Extended Due to Winter Storm Stella**

The New York City Department of Finance recognizes that taxpayers and return preparers affected by Winter Storm Stella, which began on March 14, 2017, may be unable to meet certain New York filing and payment deadlines. As a result, Commissioner of Finance Jacques Jiha is postponing certain 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 filing or payment deadline for a qualified taxpayer falls on or after March 14, 2017, and before March 20, 2017, any filing or payment made on or before March 20, 2017, will be considered timely and no late filing or late payment penalties will be imposed.

In addition, all deadlines for the filing of applications for real property tax exemptions occurring on March 15, 2017 have been postponed to March 24, 2017.

#### **Qualified Taxpayers**

The relief provided for in this Finance Memorandum applies to those taxpayers directly affected by Winter Storm Stella who are:

- Victims of the storm who reside in or have a principal place of business in New York State;
- 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 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 14, 2017 through March 19, 2017. 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 under this announcement should be marked “Winter Storm Stella” on the top center of the first page. Taxpayers must include an explanation of how Winter Storm Stella adversely affected their ability to meet their payment and filing deadlines. All electronic filings under this announcement should include an attachment in which the taxpayer explains how Winter Storm Stella adversely affected its ability to meet its payment and filing deadlines, or the same attachment should be sent to [eservices@finance.nyc.gov](mailto:eservices@finance.nyc.gov), together with the taxpayer’s employer identification number, the 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 14, 2017, to March 19, 2017. 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 announcement will be handled on a case-by-case basis.