



NEW YORK STATE SENATOR

Andrew J. Lanza

Senator Lanza Announces Tax Relief and Support for New Yorkers Affected by Hurricane Sandy

ANDREW J LANZA December 19, 2012

State Tax Department Adopting Measures to Cover Late Filings and Provide Support to Businesses

Senator Andrew Lanza today announced a series of tax relief measures for New Yorkers still recovering from Hurricane Sandy. Under the new measures outlined by the Governor, New Yorkers affected by the storm will have their tax returns counted as on-time even if they file late, businesses temporarily relocating to New York to help with recovery efforts will not have to pay several state taxes, and employers will be granted a tax exemption for the value of leave they donate to Hurricane Sandy relief efforts.

"We are delivering tax support and relief to the many New Yorkers who are still rebuilding following Hurricane Sandy's unprecedented devastation," Senator Lanza said. "These provisions will help affected individuals and business, as well as many of those providing assistance to New Yorkers, during this time of recovery."

The guidelines and details on eligibility for each of these relief provisions can be found on the State Tax Department's [Hurricane Sandy Tax Relief](#) Web page.

Late Returns

The Tax Department will treat returns and payments that are late due to Hurricane Sandy as filed on time – and they won't be subject to penalty and interest.

The process is very easy for impacted taxpayers. When online filers start to enter their return, they'll be asked whether it is late or incomplete for the following taxes: sales tax, highway use tax, metropolitan commuter transportation mobility tax, and withholding tax (Form NYS-45). Paper filers simply need to write "Hurricane Sandy" at the top of the return in large letters.

Temporary Relocation

Businesses and individuals relocating to the State on a temporary basis as a result of the storm won't be assessed corporate taxes, withholding taxes and personal income taxes. Typically, the taxes would be triggered based on corporate nexus and/or employees located in New York. The policy covers the period from October 26 through December 31, 2012.

Leave Donation

When employers adopt an approved Leave Donation Program, employees can forgo vacation, sick, or personal leave in exchange for cash payments to qualified tax-exempt organizations engaged in the Sandy relief effort. Employees are not required to include such payments for income tax purposes. The policy applies to payments made before January 1, 2014 and aligns with federal regulations issued by the IRS ([IRS Notice 2012-69](#)).

More information:

- Visit www.tax.ny.gov
- Follow the Tax Department on [Twitter](#) and [YouTube](#)

###