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Department of
Taxation and Finance

N-20-1

Important Notice

March 2020

Announcement Regarding the Abatement of Penalties and Interest for Sales and Use Tax due to the Novel Coronavirus, COVID-19

On March 7, 2020, Governor Andrew M. Cuomo declared a State Disaster Emergency for all of New York State due to the impact of the novel coronavirus, COVID-19 (virus) outbreak.

The Governor has subsequently issued an executive order expanding the Tax Commissioner's authority to abate late filing and payment penalties to also allow the Commissioner to abate interest on quarterly sales and use tax filings and remittances with a due date of March 20, 2020 for those who were unable to timely file and pay as result of the COVID-19 virus, such as:

- taxpayers who were unable to meet tax filing, payment, or other deadlines because key employees were treated or suspected to have COVID-19;
- taxpayers whose records necessary to meet tax filing, payment, or other deadlines are not available due to the outbreak;
- taxpayers who have difficulty in meeting tax filing, payment, or other deadlines because of closure orders or similar business disruptions directly resulting from the outbreak; 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 outbreak.

Returns must be filed and the amount due must be paid within 60 days of the due date for this relief to apply.

Exception

Sales Tax Vendors who are required to file returns on a monthly basis and participants in the Promptax program for sales and use tax or prepaid sales tax on fuel are not eligible for this relief.

How to obtain relief

Taxpayers seeking interest and penalty abatements for COVID-related filing and payment delays may request relief by visiting the Department's website at www.tax.ny.gov. From the Department homepage, taxpayers can click on [Tax Department response to novel coronavirus \(COVID-19\)](#) to find instructions on how to apply for relief.

Alternatively, taxpayers that receive a penalty notice from the Tax Department for failure to file returns or make payments due March 20, 2020, should follow the instructions on the notice to request abatement of interest and late filing or late payment penalties that would otherwise apply.

Abatements of penalties and rate of interest on late payments not made by the date required by law or not covered by this announcement will be handled on a case-by-case basis.

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www.tax.ny.gov

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Note: An N-Notice is generally issued to announce a singular event, such as an update to a previously issued tax form or instruction, or to announce a new due date for filing returns and making payments of tax because of a natural disaster. The department does not revise previously issued N-Notices.

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- Vinod G., Business Owner

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