

Governor Christie Announces Additional Tax Filing Extension to Provide Relief for Businesses Affected by Hurricane Sandy

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Thursday, November 8, 2012

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Trenton, NJ – Governor Christie has approved further relief from tax filing deadlines for businesses still reeling from the impact of Superstorm Sandy on their operations.

At the Governor's direction, Treasurer Andrew Sidamon-Eristoff has ordered the Division of Taxation to grant hardship waivers for late filers on a case-by-case basis for business taxpayers affected by the storm. In addition, Michael J. Bryan, Director of the Division of Taxation, has again extended the deadline for tax filings that were due on Oct. 30 and Oct. 31, 2012. The new deadline for businesses based or operating in areas hit by the storm is Nov. 14. The extension applies to businesses affected by storm damage in all New Jersey counties.

"It's clear that the businesses hit hardest by the storm need further relief in the face of continued adversity, including the Nor'easter that blanketed New Jersey with snow on Nov. 7," Treasurer Sidamon-Eristoff said. "Treasury's goal is to reduce regulatory stress so that New Jersey businesses can focus all of their energies on rebuilding."

The new deadline applies to taxpayers who were to file returns, reports, and related payments on or after Oct. 30 and Oct. 31, 2012, and on or before Nov. 14, 2012. A calendar of filing and payment dates is available on the Division of Taxation's Web site at: http://www.state.nj.us/treasury/taxation/njtaxcal.shtml

This relief applies to all counties in New Jersey. Taxpayers who qualify include businesses located in New Jersey, out-of-state businesses with operations here, as well as those whose tax records or tax preparers are located in the affected areas. Non-resident taxpayers with tax filing obligations in New Jersey who are located in other states that suffered Superstorm Sandy damage (e.g., New York, Connecticut) are also eligible for relief.

Deadlines for New Jersey tax filings and payments due after November 14, 2012, have not been extended. The extension for Federal returns and payments announced by the IRS (<u>IR-2012-83</u>) does not apply to New Jersey tax filings.

Those filers who receive a billing notice from the Division for late filing and/or late payment and can show that the delays resulted because of Sandy-related damage may request a waiver of those charges. Taxpayers should respond in writing to the address on the notice, explain the circumstances that

prevented them from filing or paying on time, and include documentation that their business, tax records, or tax preparer were located in an affected area.

For answers to additional questions about tax relief for victims of Sandy, taxpayers should call 609-292-6400 or e-mail the Division at: https://www.state.nj.us/treas/taxation/contactus_tyttaxa.shtml

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