



New York State Bar Association

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June 19, 2002

The Honorable Sheldon Silver
Speaker of the Assembly
State Capitol
Albany, NY 12248

Re: A.11750

Dear Speaker Silver:

The Tax Section of the New York State Bar Association urges that you support A.11750, which would conform the filing dates for personal income tax returns to the federal filing dates, thereby avoiding considerable administrative disruption and expense and unexpected penalties for innocent filers. The companion bill, S.7607, has been passed by the Senate.

Legislation is now pending before the United States Congress that would extend the filing date from April 15 to April 30 for federal individual income tax returns that are filed electronically. A.11750 would conform the New York State filing date to the federal date if the federal legislation is enacted.

We understand that concern has been expressed that delaying the filing date for electronic filers by two weeks would adversely affect the State's cash flow. We are advised that the Department of Taxation and Finance ("Department") believes that this would not be the case, although obviously we are not qualified to comment on this particular issue. We are concerned, however, that having different filing dates for federal and New York State personal income tax returns would result in confusion and administrative disruption. While well-advised taxpayers could get an extension of time in which to file their State tax returns, we are afraid that many less sophisticated

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individuals would assume that the State filing date was the same as the federal filing date, as it has been for as long as one can remember. The result would be that thousands of individuals would inadvertently file late and be exposed to automatic penalties. We suspect that the Department would incur significant expense and inconvenience in processing thousands of late returns.

We believe that the Bill should be acted on now and not deferred until after the federal legislation is passed. If it is not passed in this session, it could not be acted on by the Legislature until early next year (assuming no special session in the fall), and this would not give the Department time to print appropriate forms and instructions.

If you have questions, please feel free to contact Peter Faber (212-547-5585), Maria Jones (212-715-9256) or me (212-450-4037).

Sincerely,



Samuel J. Dimon, Chair

cc: J. Michael Boxley, Esq.
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