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**New York State Provides Extension Through November 14th for Employers Affected by Hurricane Sandy to File Protective Claims in Connection with the Metropolitan Transportation Authority Payroll Tax**

The New York State Department of Taxation and Finance has granted an extension of time to employers to file protective claims with respect to the Metropolitan Transportation Authority Payroll Tax. Protective claims that were due to be filed by employers on or before November 2, 2012 (so as to cover the initial filing period and all later filings) may now be filed on or before November 14, 2012 with no prejudice to the filer.

As set forth in Notice N-12-1 ([http://www.tax.ny.gov/pdf/notices/n12\\_11.pdf](http://www.tax.ny.gov/pdf/notices/n12_11.pdf)) this extension may be claimed by taxpayers that have been directly affected by Hurricane Sandy. The Notice provides a very broad definition of this group of affected taxpayers:

For questions about this protective claims procedure, or the payroll mobility tax in general, please contact Stanley Kolodziejczak at (646) 471-3160 or [stanley.kolodziejczak@us.pwc.com](mailto:stanley.kolodziejczak@us.pwc.com), Gregg Sincoff at (646) 471-5259 or [gregg.sincoff@us.pwc.com](mailto:gregg.sincoff@us.pwc.com), Nancy Regan at (973) 236-5771 or [nancy.regan@us.pwc.com](mailto:nancy.regan@us.pwc.com), Carolyn Makuen at (646) 471-7942 or [carolyn.makuen@us.pwc.com](mailto:carolyn.makuen@us.pwc.com), or any member of your PwC Law Firm Services Team.

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