



March 10, 2021

Governor Andrew M. Cuomo
Executive Chamber
New York State Capitol
Albany, New York 12224

To the Honorable Andrew M. Cuomo,

On behalf of the New York State Society of Certified Public Accountants (NYSSCPA), an organization representing more than 24,000 CPAs in public practice, business, government and education, we write to respectfully request clarity on the 2021 New York State tax filing season.

First, however, we would be remiss if we did not recognize and thank you for your efforts in 2020 to extend the New York State tax filing deadline in line with the federal deadline and to further authorize the utilization of electronic signatures. Such actions, taken via Executive Order and corresponding New York State Department of Taxation and Finance guidance, helped mitigate the effects of the spread of COVID-19 for many individuals and businesses. It reduced the need for in-person data sharing between taxpayers and tax preparers at a time when heightened COVID-19 positivity rates were prevalent across New York State.

While we have made great strides on combatting COVID-19 with, for example, the introduction of three federally-approved vaccines, “we are not out of the woods yet.” COVID-19 still remains a significant public health risk. As a result, there is an effort underway at the federal level urging the Internal Revenue Service (IRS) to extend the April 15th, 2021 tax deadline to June 15th, 2021. The NYSSCPA has remained neutral on this federal effort, but, similar to past federal extensions, we would ask that New York State follow any extension granted by the IRS. One can only imagine the logistical and administrative burdens two separate deadlines would create and the uncertainty the situation would impose on taxpayers and tax preparers.

We expect the IRS to rule in the near future on the federal tax filing deadline and, if an extension is granted, we would respectfully request that New York State act expeditiously to align its deadline.

The NYSSCPA look forward to continuing working with you and your administration and stands ready to provide any and all assistance to the State of New York during this uncertain, but ever-improving time. Thank you for your attention to this matter.

Sincerely,

Joanne S. Barry, CAE
Executive Director/CEO