



NEW YORK STATE SENATOR

John J. Bonacic

MTA Payroll Tax Refund Claim Deadline is November 2, 2012

JOHN J. BONACIC October 23, 2012

| ISSUE: **COMMUTER TAX**

The Department of Taxation and Finance has advised that businesses and other entities that have paid the payroll tax, have until **November 2, 2012** to file a refund claim.

The Metropolitan Transportation Authority has appealed the Supreme Court judge's decision that the MTA tax is unconstitutional. The Court of Appeals elected to have the appellate court hear it first. Currently, the MTA is waiting on a date for oral arguments to begin, the process is expected to take a year.

Refunds will depend on the judicial decision, but in order to receive a tax refund when a tax has been declared unconstitutional, a claim for refund must be filed within three years. The tax went into effect on November 2, 2009, so taxpayers are advised to file a protective claim by **November 2, 2012**. Self-employed individuals have until **April 30, 2013** to file. To obtain filing instructions and claim forms click here: <http://www.tax.ny.gov/>. Or, you may file using an automated telephone application by calling: (518)-485-2392.