



New York State
Department of Taxation and Finance

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Corporation Tax Modernized E-File Handbook For Software Developers Tax Year 2014



The information presented is current as of this publication's print date.
Visit our Web site at www.tax.ny.gov for up-to-date information.

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Introduction

The New York State Department of Taxation and Finance (NYSDTF) participates in the Fed/State 1120 Corporation Tax e-file program, under the IRS Modernized e-File (MeF) architecture.

Electronic Return Originators (EROs) authorized by the IRS to e-file federal corporation tax are also authorized to e-file corporation tax returns with New York State. NYSDTF does not require EROs to apply for our program, or provide copies of their IRS acceptance letters to NYS.

The IRS and NYSDTF require that all tax software pass a series of tests each year. All software must be tested using the New York State test packet posted on our Web site. Returns must be submitted via the IRS ATS test site for every return supported by the software. A separate software vendor ID must be provided for each software product. A software vendor ID will be approved at the successful conclusion of all forms testing for that software.

Important!

NYSDTF requests that a software developer provide the department with a copy of new software as soon as it is released to the public. The department will use the software for research and to troubleshoot production issues. The department will not use the software to prepare and/or file returns. If the software developer supports e-file via an online application, the department requests access to that as well. You may contact Suzanne Ayer if you need additional information. Mail a copy of your software to:

NYS TAX DEPARTMENT
ATTN: SUZANNE AYER
OPTS FORMS REVIEW UNIT
W A HARRIMAN CAMPUS
ALBANY NY 12227

Schema version number

The version number includes the tax year, the version initial and version number for which the schema and business rule document applies. The version initial is case sensitive. The version number of MeF business rules that are invoked for the MeF XML schemas will always have the same version number as the schema version, thereby, providing a mechanism that aligns the various versions of schemas with their applicable business rules.

To obtain the most current New York State schema version for Tax Year 2014 (TY2014), use the link below:
http://www.tax.ny.gov/bus/efile/swd_corporation.htm

Tax Year 2014 corporation tax e-file program calendar

Corporation tax return period	January 1, 2014 through December 31, 2014
Software Testing	November 4, 2014 through March 31, 2014
E-file return acceptance period	NYS will conform to the IRS MeF dates

What's new for Tax Year 2014 corporation tax e-file

- Tax documents for Tax Years 2012, 2013, and 2014 will be accepted. Tax Year 2011 documents will no longer be accepted.
- NYS will now support Article 33 (insurance corporation tax forms) for e-file in an XML format.
- New language has been added to Forms TR-579-CT and TR-579.1-CT in accordance with the NACHA Operation Rules and Guidelines.

- A new error rejection code # 06276 “Invalid ACH request” (Reject for payment with Form type CT3A/C) has been added and reject code #05507 has been modified.
- **All software must support the attachment of PDF documents.**

New items for Tax Year 2014

New forms supported in XML format

Form number	Form title
CT-33	Life Insurance Corporation Franchise Tax Return
CT-33-NL	Non-Life Insurance Corporation Franchise Tax Return
CT-33-M	Insurance Corporation MTA Surcharge Return
CT-33-R	Claim for Retaliatory Tax Credits
CT-33.1	Claim for CAPCO Credit
CT-33-A	Life Insurance Corporation Combined Franchise Tax Return
CT-33-A/B	Subsidiary Detail Spreadsheet
CT-33-C	Captive Insurance Company Franchise Tax Return
CT-33-A/ ATT	Schedules A, B, C, D, and E - Attachment to Form CT-33-A
CT-44	Claim for Investment Tax Credit for the Financial Service Industry
CT-223	Innovation Hot Spot Deduction
CT-225	New York State Modifications (Attachment to Form CT-3, CT-3S, or CT-33)
CT-225-A	New York State Modifications (Attachment to Form CT-3-A or CT-33-A)
CT-238	Credit for Rehabilitation of Historic Properties Credit
CT-241	Claim for Clean Heating Fuel Credit
CT-246	Claim for Empire State Commercial Production Credit
CT-248	Claim for Empire State Film Production Credit
CT-249	Claim for Long-Term Care Insurance Credit
CT-261	Claim for Empire State Film Post-Production Credit
CT-501	Temporary Deferral Nonrefundable Payout Credit
CT-502	Temporary Deferral Refundable Payout Credit
CT-611	Claim for Brownfield Redevelopment Tax Credit (For Qualified Sites Accepted into the Brownfield Cleanup Program Prior to June 23, 2008)
CT-611.1	Claim for Brownfield Redevelopment Tax Credit (For Qualified Sites Accepted into the Brownfield Cleanup Program on or After June 23, 2008)
CT-612	Claim for Remediated Brownfield Credit For Real Property Taxes
CT-613	Claim for Environmental Remediation Insurance Credit
CT-633	Economic Transformation and Facility Redevelopment Program Tax Credit
CT-634	Empire State Jobs Retention Program Credit
CT-635	New York Youth Works Tax Credit
CT-636	Beer Production Credit
CT-637	Alternative Fuels and Electric Vehicle Recharging Property Credit
CT-638	START-UP NY Tax Elimination Credit
CT-639	Minimum Wage Reimbursement Credit
CT-640	START-UP NY Telecommunication Services Excise Credit
CT-641	Manufacturers Real Property Tax Credit

Revised error codes for rejected submission

Code	Message	Explanation
05507	Incomplete Bank Payment Data	If the ACH debit amount is > 0, all of the additional required payment elements must be present; or, if the ACH debit amount is = 0, all of the additional required payment elements must not be present. Required payment elements are; <ul style="list-style-type: none"> • BANK_ACCT_NMBR (Bank account number) • ABA_NMBR (Bank routing number) • ACCT_TYPE_CD (Account type: 1 = checking, 2 = savings) • ELC_AUTH_EFCTV_DT (Requested settlement date) • TOT_PYMNT_AMT (Total payment amount) • ACCT_HLDR_TYPE_IND (1=business, 2 = personal) • IAT_IND(2=No)
05507	Incomplete Bank Payment Data	For submissions containing a CT3M/4M/CT33M: TOT_PYMNT_AMT > 0 AND (BAL_DUE_AMT (state form) <= 0 AND BAL_DUE_AMT (MTA form) <=0)
06149	TaxSubTypeCode is invalid for these Liability period dates	Filing not allowed for tax sub type code 01 and 02 for LP Begin dates > 12-01-2014
06276	Invalid ACH request	Reject for payment with form type CT3A/C
06525	See TSB-M-15(2)C for transitional filing provisions due to Corp tax reform	Filing not allowed for CT-3, CT-3A, CT-4 and CT-3S short period filers if LIAB_PRD_BEG_DT is greater than or equal to 01/01/2015 in processing year 2015

Updated mandate information

For returns filed on or after January 1, 2014:

The e-file mandate for tax preparers that prepare authorized tax documents for more than 10 different taxpayers is extended for a three year period through December 31, 2016. You or your firm is mandated to e-file if you prepared at least one authorized tax document for more than 10 different taxpayers during calendar year 2013 and will use tax software to prepare one or more authorized tax documents in 2014.

For more information on the e-file mandate, visit our Web site at:

http://www.tax.ny.gov/bus/efile/elf_busn_mandate.htm

NYS MeF status page

NYS DTF has an MeF status page on the DTF Web site. The Web page will provide the operational status along with processing alerts for all NY MeF components (Corporation Tax, Partnership, and Personal Income Tax). The MeF status page can be found at: http://www.tax.ny.gov/bus/efile/mef_status_page.htm

Software Developer requirements

Software Developers must:

- Immediately correct software errors identified by the IRS or NYS DTF and distribute updates of their software packages to their clients. Failure to correct any errors or issue timely releases may result in suspension from the program.
- Notify NYS DTF immediately of any software errors identified during the filing season.
- Notify NYS DTF immediately when they experience an issue that involves more than a single submission.
- Provide instructions to guide taxpayers and tax return preparers in fulfilling the signature requirements. Software Developers must ensure that their software enables the printing of the signature authorization Forms TR-579-CT and TR-579.1-CT.
- Determine whether a payment would be an IAT. If the payment to be made will come from an account outside the United States, instruct the user to submit their payment with Form CT-200-V, as the payment cannot come to us within the submission. The return must be e-filed and the payment submitted with a Form CT-200-V.
- Ensure that their software supports electronic payment options and all electronic funds withdrawal information; settlement date, routing/account numbers, account type, account holder type, payment amount, and IAT indicator must be submitted within the filing.
- Ensure their software supports the printing of the tax return and all supporting forms to allow the corporation to mail their return if the return cannot be e-filed. Refer to Publication 76, *Specifications for Reproduction of New York State Corporation Tax Forms* regarding printing supportable forms.
- Provide the following NYS DTF instructions in their software during the filing process to alert self-filers of New York State's mandated e-file requirement. These instructions are not required if the software is primarily marketed to tax professionals who prepare returns on behalf of a client.
- Ensure that their software supports the attachment of PDF documents.

The following language **must** be displayed to self-filers:

You must e-file if the tax document is eligible for e-file, and you meet all three of the following conditions:

- you prepare tax documents yourself, without the assistance of a tax professional;
- you use approved e-file tax software to prepare your return, or use a computer to prepare, document, or calculate an extension or estimated tax payment; and
- you have broadband Internet access.

All authorized Software Developers must:

- allow *linked* and *unlinked* state return
- allow re-transmissions of rejected and then corrected submissions
- provide the software ID within each filing
- adhere to the guidelines for ACH debit payment settlement dates

Additional Software Developer responsibilities

Confidentiality

Developers must conform to all IRS security requirements. For more information on the IRS security requirements, see: <http://www.irs.gov/Tax-Professionals/e-File-Providers-&-Partners/Modernized-e-File-MeF-User-Guides-&-Publications>

Penalties

New York State Tax Law, sections 202.1, 211.8, 1467, 1518 and 1825 prescribe penalties for violation of confidentiality of taxpayer information requirements. Refer to section 1085(s) as well as 1085(l) regarding violation penalties on tax return preparers.

Advertising standards

An Authorized IRS *e-file* Provider must comply with the advertising and solicitation provisions of 31 C.F.R. Part 10 (Treasury Department Circular No. 230). This circular prohibits the use or participation in the use of any form of public communication containing a false, fraudulent, misleading, deceptive, unduly influencing, coercive, or unfair statement of claim. A Provider must adhere to all relevant federal, state, and local consumer protection laws that relate to advertising and soliciting.

The guidelines in the IRS Revenue Procedure must be followed for the NYS program as though references to *Internal Revenue Service* and *Service* were references to the *New York State Department of Taxation and Finance*, *New York State*, or the *State*; and references to the Financial Management Service or *Treasury Seals* were references to the *State of New York Seal*.

See IRS Publication 3112 at: <http://www.irs.gov/pub/irs-pdf/p3112.pdf>

Not charge separately for NYS e-file services

New York State enacted legislation under section 34 of the Tax law that makes it unlawful for a Tax Return Preparer or Software Company to charge a separate fee for the electronic filing of authorized NYS returns, extensions or payments. This also applies to charging a fee to e-file an amended return.

It is also unlawful for Software Companies to offer a version of its tax software that charges a separate fee for the electronic filing of authorized NYS returns, extensions or payments and one version of the same tax software that does not charge.

Any Tax Return Preparer or Software Company who violates this policy will be liable for a civil penalty of \$500 for the first violation and \$1,000 for each succeeding violation.

Software Vendor ID

Every software vendor must provide NYS with a software vendor ID to be used with their corporation tax software. The vendor ID used must meet the following characteristics:

- a separate vendor ID must be provided for each tax software product
- the ID is self-selected by the vendor
- it is defined as an alphanumeric field type limited to 10 characters
- it must be included in each submission in the element named SOFT_VNDR_ID
- it can be kept the same from tax year to tax year or a different ID can be used each year
- error code 04883 (Software Vendor is not approved) will indicate rejected submissions that contain a software vendor ID that has not been approved by NYS DTF to e-file submissions for a particular tax year or main form type

IRS MeF Fed/State Program

Acknowledgement system

All transmitted returns received by NYS DTF will generate a submission receipt and an acceptance /rejection acknowledgement to IRS for every NYS return received. The submission receipt indicates that the transmission was received by NYS DTF and an acknowledgement indicates whether or not the return has been accepted or rejected. An accepted acknowledgement record indicates the return was received and will be processed by NYS DTF. A rejected acknowledgement indicates the return will not be processed by NYS DTF and the return

should be resubmitted within the perfection period.

IRS action on a State submission

MeF will accept two kinds of submissions: (1) IRS (federal) submissions, and (2) State submissions. Each return must be enclosed in a separate submission, but multiple submissions may be contained in a single message.

NYSDF will support “linked” and “unlinked” state returns. If the State submission *is linked* to an IRS submission (also referred to as a *Fed/State return*), the IRS will check to see if there is an accepted IRS submission under that Submission ID. If there is not an accepted federal return, the IRS will deny the State submission and a deny acknowledgement will be sent. **NYSDF will not know that the transmitter has sent a state submission to MeF in this case.** If there is an accepted federal return under that Submission ID, then MeF will validate certain elements on the State submission. If IRS does not deny the state return, it will provide the State submission to NYSDTF. If the State return is *not linked* to a previously accepted federal return (also referred to as *State Stand-alone Return*), then MeF will validate certain elements of the submission. If IRS does not deny the state return, it will provide the State submission to NYSDTF.

NYSDF requires a copy of the federal return. The federal return must be sent in an XML format or attached as a PDF document.

State receipt and acknowledgment

NYSDF will retrieve the state submission from the IRS, and send a submission receipt back to the IRS immediately. NYSDTF will then validate the XML data and apply validation rules to the return, and an acknowledgment (indicating accept or reject) will be sent back to the IRS within 3 business days. The transmitter may retrieve the transmission receipt and/or acknowledgment from the IRS. An accepted acknowledgement indicates the return and payment (if applicable) was received and has successfully completed the validation process. The acknowledgment does not indicate the return or extension has completed processing through all business rules. In addition, it does not ensure that NYSDTF will pay a refund as requested. A rejected acknowledgment indicates the return or extension has failed to complete the validation process. A rejection acknowledgement will contain error codes indicating the cause of the rejection. A list of the pre-entry validation error codes has been provided in this publication. An accepted acknowledgement does not indicate the funds associated with an authorized payment have been received.

Perfection period for NYS rejected submission

If a timely filed New York State submission is rejected by NYSDTF due to an error, there is a 7-day transmission perfection period to allow the filer to correct and resubmit the document. The document **MUST** be resubmitted within 7 calendar days from the date the document was rejected. Also, the corrected re-submission **MUST** contain the original submission ID of the rejected return/extension in the field named ORIG_SBMSN_ID.

Payment handling and acceptance

Paying a balance due

NYSDF allows 3 options to pay electronically-filed corporation tax documents:

- ACH debit included with the filing data when the document is electronically filed
- ACH credit initiated by the taxpayer through their own bank
- By check or money order utilizing the payment voucher (Form CT-200-V)

International ACH Transactions (IAT)

NYSDF does not support International ACH Transactions (IAT). Software Developers are required to determine if payments are IATs. If a software user is making an ACH payment, the software developer must ask the user: “Will the funds for this payment come from an account outside the United States?” If the user indicates the payment is an IAT the user should be instructed to e-file the tax document and submit their payment using

Form CT-200-V. The IAT indicator must be included in the submission if the user has indicated the payment is an IAT and ACH payment data is present. The field name for the indicator is IAT_IND and it should be set to “1” or “2” depending on the source for these funds in these instances.

ACH debit

The information necessary to initiate the ACH debit must be included with the filing data when the document is filed. Filers can indicate a payment date up to and including the due date of the return or extension. For estimated corporation tax payments (Form CT-400) filers can indicate a payment date up to and including the installment due date of the estimated payment. Partially paid or unpaid liabilities on an e-filed document will be billed when the return is processed. A balance due on an e-filed extension will not be billed and must be paid in full when the extension is filed to avoid interest and penalties from being assessed and to ensure the extension is valid. The taxpayer must specify an electronic funds withdrawal date. The date specified by the taxpayer is the earliest date the electronic funds withdrawal will be debited from the specified account. This payment option is available through the end of the e-file season. Note: If a payment date falls on a weekend or bank holiday, the payment will be withdrawn the next business day.

Preparers & EROs must stress to filers the importance of supplying correct information as the routing transit number and bank account number cannot be changed once a document has been transmitted and accepted. Returns can be submitted with full payment, partial payment or no payment. Any balance due will be billed when the return is fully processed. An unpaid extension will be considered invalid and will result in assessed interest and penalty when the return is filed.

All of the following information **must** be present for e-filed documents containing ACH debit payments:

- BANK_ACCT_NMBR (Bank account number)
- ABA_NMBR (Bank routing transit number)
- ACCT_TYPE_CD (Account type: 1 = checking, 2 = savings)
- ELC_AUTH_EFCTV_DT (Requested withdrawal date)
- TOT_PYMNT_AMT (Total payment amount)
- ACCT_HLDR_TYPE_IND (1 = business, 2 = personal)
- IAT_IND

If the payment amount of an ACH debit is greater than zero, **ALL** of these required fields **MUST** be present in the submission, otherwise it will be rejected for error code 05507 (Incomplete Bank Payment Data).

If the ACH debit payment request is included in filing that is for a State and MTA combination filing (the submission contains a state main form and the CT-3M/4M/CT-33M), the element BAL_DUE_AMT **MUST** be included in both the State and MTA submission and it **must** be greater than zero in one or both. Otherwise it will be rejected for error code 05507 (Incomplete Bank Payment Data).

A charge of \$50 may be issued when an electronic payment is returned by a bank for nonpayment. However, if the electronic payment is returned as a result of an error by the bank or NYS DTF, then the \$50 fee will not be charged. If the electronic payment is returned, a separate \$50 fee will be issued for each payment that is dishonored.

Revocation of authorization of an ACH debit payment

If a filer determines that the payment information submitted is incorrect, they may revoke the authorization for payment only by contacting the NYS DTF no later than 5 business days prior to the payment date. To cancel a payment made electronically, the taxpayer must call NYS DTF at least 5 business days prior to the scheduled payment date at (518) 457-6387. If we have reached the payment date or it is less than 5 days prior to the payment date, the taxpayer must contact their bank to cancel the payment. A scheduled payment may **not** be cancelled using online services on the DTF Web site for corporation tax.

ACH debit settlement date guidelines must be strictly enforced

Software Developers are required to have the following guidelines set in their software for their customers entering a payment settlement date, (ELC_AUTH_EFCTV_DT) for ACH debit payments:

- not allow a payment settlement date earlier than the submission date, or
- not allow a payment settlement date later than the due date, if the filing is on or before the due date, or
- not allow a payment settlement date later than the submission date, if the filing is after the due date.

Software vendors who are found to be in violation of the above-noted guidelines for ACH debit payment settlement dates may have their approvals to e-file NYS corporation tax returns, extensions, and payments revoked until proof of compliance is verified.

ACH credit

Taxpayers may pay for their e-filed corporation tax documents by ACH credit. The taxpayer must initiate the ACH credit through their bank or financial institution, which then sends the payment to NYS DTF. In order for the payment to be considered timely, it is the responsibility of the taxpayer to ensure that the payment is processed and received by NYS DTF no later than the due date.

When filing using approved software, taxpayers complete the form, report the balance due, and indicate a payment amount (PYMNT_AMT) of zero. Do not send the TOT_PYMT_ENCSD_AMT and TOT_PYMNT_AMT fields.

More information on ACH credit processing can be found at: <http://www.tax.ny.gov/bus/efile/ctwebfile.htm>

Payment voucher (Form CT-200-V) for e-filed corporation tax returns

E-filers may now use Form CT-200-V to mail in a check or money order to make payments for their e-filed returns and extensions. Form CT-200-V **cannot** be used for estimated payments (CT-400). The software should limit the printing of the voucher to returns and extensions that are e-filed by the customer.

Should a user choose to mail in a check or money order to make their payment, Form CT-200-V must be able to be created at the time the software user **completes** entering their tax document information. The software must populate all fields, except the amount of the payment, and accurately display the correct form type the user has completed with a check mark for return or extension. The software should include instructions to print out Form CT-200-V and mail it in along with their payment. Form CT-200-V should be sent to NYS DTF with the enclosed payment and nothing else attached. There is no need to write any additional information on the form, attach a copy of the return data, or attach a letter of explanation. The effective date of the payment will be the postmark date, if the payment is postmarked on or before the due date. If it is postmarked after the due date, the effective date of the payment will be the date it is received.

Common questions about an electronic funds withdrawal (direct debit)

How is an electronic funds withdrawal initiated?

The tax preparer/corporate officer will authorize an electronic funds withdrawal through the tax preparation software being used. The filer must provide the ABA bank routing number, account number, type of account, business or personal account, authorized payment amount, IAT indicator and requested withdrawal date.

What information is needed to make an electronic funds withdrawal payment and how is the information used once the return is e-filed?

A bank account number and the routing transit number of the financial institution the withdrawal is being made from. The routing number located at the bottom of a check. The electronic withdrawal information including the requested date of debit the payment amount, the checking or savings account information, IAT indicator information and the business or personal account information indicated will be used only for the one tax payment authorized.

Will a partial payment be accepted?

Yes, partial payment will be accepted for returns. However, the corporation will be billed for the remaining amount owed, including interest and penalties. In addition, the payment amount cannot be greater than balance due amount on return. Extensions must be 'paid in full' or they will be considered invalid. Extensions are a request for late filing, not late payment.

If the electronic funds withdrawal option with delayed payment is chosen, what assurance is given the money won't be withdrawn sooner?

If a return is e-filed before the due date, the specified payment amount will be debited from the account on the date specified, or the due date of the return. The specified date cannot be later than the due date. If the return is e-filed after the due date authorizing an electronic funds withdrawal, the specified date cannot be later than the date of the submission. Note: If a payment date falls on a weekend or bank holiday, the payment will be withdrawn the next business day. We are a member of and we participate with the National Automated Clearinghouse Association. As participants, we are not allowed to withdraw money earlier than the date you have specified.

Can an electronic funds withdrawal be made after the due date?

An authorized electronic funds withdrawal will be accepted with a return or extension. If the return or extension is e-filed after the due date, the balance authorized electronic funds withdrawal will be processed at the time the return or extension is processed. The date must be no later than the date submitted.

What will the tax preparer/corporate officer receive from the State of New York as confirmation of the electronic funds withdrawal payment?

The confirmation is the copy of the e-filed return that includes the electronic funds withdrawal authorization and their bank statement that includes a *NYS Tax Payment* line item.

What if later I want to change my designated payment date or cancel my payment?

Once the e-filed return is accepted, the designated payment date cannot be changed. However, the filer may revoke the authorization for payment only by contacting the NYSDTF no later than 5 business days prior to the payment date. To cancel a payment made electronically, the taxpayer must call NYSDTF at least 5 business days prior to the scheduled payment date at (518) 457-6387. If we have reached the payment date or it is less than 5 days prior to the payment date, the taxpayer must contact their bank to cancel the payment. A scheduled payment may not be cancelled using online services for corporation tax.

Software acceptance, testing, and approval

Software developers intending to obtain approval for their software to e-file NYS corporation tax documents should contact the NYS Corporation Tax e-file unit. This should be done prior to submitting test transmissions.

The following information should be provided:

- Software Developer company name
- address
- primary contact person – name, telephone number, e-mail address
- secondary contact person - name, telephone number, e-mail address
- EFINSs/ETINs (test and production) assigned by the IRS
- Tax Year 2014 NYS forms supported for corporation tax e-file
- Software Vendor ID you will use in your production software (SOFT_VNDR_ID)
- Software product name

The information should be e-mailed to BTBCTELF@tax.ny.gov

All software must be tested using the NYSDTF test package. The test packages can be found at http://www.tax.ny.gov/bus/efile/swd_corporation.htm and will include:

- version number of schema
- State specific XML schema
- State spreadsheet of required data elements
- PDF copies of NYS corporation tax test returns
- PDF copies of TY2014 corporation tax forms with element names
- TY2014 business objects

Developers must validate the New York State return data (XML) against the New York State schema, and include edits and verifications based on the business rules provided for each element. The NYSDTF state spreadsheet will include information on field type, field format, length, if it can be negative, if it is recurring, and the business rule or other edits and verifications for each field.

Software Developers will need to contact NYS Corporation Tax e-file when they transmit their test submissions to the IRS. This should be done by e-mail and include the submission IDs for each test submission sent. The information should be e-mailed to: BTBCTELF@tax.ny.gov

Software Developers will be given confirmation by email from NYSDTF when software has been successfully tested and approved. Only approved software may be released and distributed by the developer. Software Developers should verify that the software vendor ID provided to NYSDTF is the actual vendor ID they will include in their software. Submissions received from a vendor with any variation from the Software Vendor ID (SOFT_VNDR_ID) provided to NYSDTF will result in the rejection of the submissions for error code #04883, "Software vendor is not approved."

E-file corporation tax forms supported for Tax Year 2014

Accepted in XML

Form	Form title
CT-3	General Business Corporation Franchise Tax Return
CT-3-ATT	Schedules B, C, D, and E – Attachment to Form CT-3
CT-3-S	New York S Corporation Franchise Tax Return
CT-3-S-ATT	Schedules A, B, C, D, and E – Attachment to Form CT-3-S
CT-3M/4M	General Business Corporation MTA Surcharge Return (Must be filed with CT-3 or CT-4)
CT-3-A	General Business Corporation Combined Franchise Tax Return
CT-3-A/C	Report by a Corporation Included in a Combined Franchise Tax Return
CT-3-A/ATT	Schedules A, B, and C – Attachment to Form CT-3-A
CT-4	General Business Corporation Franchise Tax Return Short Form
CT-5	Request for Six-Month Extension to File (franchise/business taxes, MTA surcharge, or both)
CT-5.1	Request for Additional Extension of Time to File (for franchise/business taxes, MTA surcharge, or both)
CT-5.3	Request for Six-Month Extension to File (for combined franchise tax return, or combined MTA surcharge return, or both)
CT-5.4	Request for Six-Month Extension to File New York S Corporation Franchise Tax Return

Form	Form title
CT-5.9	Request for Three-Month Extension To File (for Article 9 tax return, MTA surcharge, or both)
CT-5.9-E	Request for Three-Month Extension To File Form CT-186-E (for telecommunications tax return and utility services tax return)
CT-13	Unrelated Business Income Tax Return
CT-33	Life Insurance Corporation Franchise Tax Return
CT-33-NL	Non-Life Insurance Corporation Franchise Tax Return
CT-33-M	Insurance Corporation MTA Surcharge Return
CT-33-R	Claim for Retaliatory Tax Credits
CT-33.1	Claim for CAPCO Credit
CT-33-A	Life Insurance Corporation Combined Franchise Tax Return
CT-33-A/B	Subsidiary Detail Spreadsheet - Attachment to Form CT-33-A
CT-33-C	Captive Insurance Company Franchise Tax Return
CT-33-A/ATT	Schedules A, B, C, D, and E - Attachment to Form CT-33-A
CT-34-SH	New York S Corporation Shareholders' Information Schedule
CT-38	Minimum Tax Credit
CT-43	Claim for Special Additional Mortgage Recording Tax Credit
CT-44	Claim for Investment Tax Credit for the Financial Services Industry
CT-46	Claim for Investment Tax Credit
CT-46-ATT	Credit for Rehabilitation Expenses for Retail Enterprises and Historic Barns
CT-47	Claim for Farmers' School Tax Credit
CT-222	Underpayment of Estimated Tax By a Corporation
CT-223	Innovation Hot Spot Deduction
CT-225	New York State Modifications (Attachment to Form CT-3, CT-3-S, or CT-33)
CT-225-A	New York State Modifications (Attachment to Form CT-3-A or CT-33-A)
CT-238	Credit for Rehabilitation of Historic Properties
CT-240	Foreign Corporation License Fee Return
CT-241	Claim for Clean Heating Fuel Credit
CT-245	Maintenance Fee and Activities Return For a Foreign Corporation Disclaiming Tax Liability
CT-246	Claim for Empire State Commercial Production Credit
CT-248	Claim for Empire State Film Production Credit
CT-249	Claim for Long-Term Care Insurance Credit
CT-261	Claim for Empire State Film Post-Production Credit
CT-400	Estimated Tax for Corporations
CT-501	Temporary Deferral Nonrefundable Payout Credit
CT-502	Temporary Deferral Refundable Payout Credit
CT-601	Claim for EZ Wage Tax Credit
CT-601.1	Claim for ZEA Wage Tax Credit

Form	Form title
CT-602	Claim for EZ Capital Tax Credit
CT-603	Claim for EZ Investment Tax Credit and EZ Employment Incentive Credit
CT-604	Claim for QEZE Tax Reduction Credit
CT-604-CP	Claim for QEZE Credit for Real Property Taxes & QEZE Tax Reduction Credit for Corporate Partners
CT-605	Claim for EZ Investment Tax Credit & EZ Employment Incentive Credit for the Financial Services Industry
CT-606	Claim for Excelsior Jobs Program Tax Credit
CT-607	Claim for Excelsior Jobs Program Tax Credit
CT-611	Claim for Brownfield Redevelopment Tax Credit (For Qualified Sites Accepted into the Brownfield Cleanup Program Prior to June 23, 2008)
CT-611.1	Claim for Brownfield Redevelopment Tax Credit (For Qualified Sites Accepted into the Brownfield Cleanup Program on or After June 23, 2008)
CT-612	Claim for Remediated Brownfield Credit For Real Property Taxes
CT-613	Claim for Environmental Remediation Insurance Credit
CT-633	Economic Transformation and Facility Redevelopment Program Tax Credit
CT-634	Empire State Jobs Retention Program Credit
CT-635	New York Youth Works Tax Credit
CT-636	Beer Production Credit
CT-637	Alternative Fuels and Electric Vehicle Recharging Property Credit
CT-638	START-UP NY Tax Elimination Credit
CT-639	Minimum Wage Reimbursement Credit
CT-640	START-UP NY Telecommunication Services Excise Credit
CT-641	Manufacturers Real Property Tax Credit
DTF-621	Claim for QETC Employment Credit
DTF-686	Tax shelter Reportable transactions

Accepted as PDF attachments

Form number	Form title
CT-3-A/B	Subsidiary Detail Spreadsheet – Attachment to Form CT-3-A
CT-3-B	Tax-Exempt Domestic International Sales Corporation (DISC) Information Return
CT-3-C	Consolidated Franchise Tax Return for corporate shareholders of tax-exempt domestic international sales corporations (DISCs)
CT-40	Claim for Alternative Fuels Credit
CT-41	Claim for Credit for Employment of Persons with Disabilities
CT-50	Combined Filer Statement for Existing Groups
CT-51	Combined Filer Statement for Newly Formed Groups Only
CT-60-QSSS	Qualified Subchapter S Subsidiary Information Schedule
CT-225-A/B	New York State Modifications(Attachment to CT-225-A)

CT-236	Credit for Taxicabs and Livery Service Vehicles Accessible to Persons With Disabilities (For costs incurred on or after January 1, 2011)
CT-239	Claim for Credit for Taxicabs and Livery Service Vehicles Accessible to Persons With Disabilities (For purchases or costs incurred before January 1, 2011)
CT-242	Claim for Conservation Easement Tax Credit
CT-243	Claim for Biofuel Production Credit
CT-250	Claim for Purchase of an Automated External Defibrillator
CT-259	Claim for Fuel Cell Electric Generating Equipment Credit
CT-324	Schedule of Optional Depreciation on Qualified New York Property
CT-399	Depreciation Adjustment Schedule
CT-600	Ordering of Corporation Tax Credits
CT-631	Claim for Security Officer Training Tax Credit
DTF-622	Claim for QETC Capital Tax Credit
DTF-624	Claim for Low-Income Housing Credit
DTF-625	Low-Income Housing Credit Allocation and Certification
DTF-630	Claim for Green Building Credit
DTF-686-ATT	New York Reportable Transaction Disclosure Statement and Request for a Determination
*N/A	Attachments listing details of repeating elements (e.g., <EntityInvestmentCapital>)

The above forms are credit forms and must be submitted as a PDF attachment with a CT-3, CT-3-A or CT-3-S, CT-33, CT-33-A, or CT-33-NL submission.

*This would include any documentation that is not listed above, such as Net Income Statement.

Signature requirements for corporation tax e-file documents

NYS DTF has signature requirements for self-filers and Electronic Return Originators (ERO)/Preparers, and Software Developers must support both the self-filer and the ERO/preparer signature requirements. This will require the software to display certification language for different filing scenarios along with a checkbox for the filer to check which indicates they have read and agree to the contents of the text. The software must not pre-populate the checkbox; it must be checked by the filer since it acts as the electronic signature for the return. This is a requirement for the following filing scenarios:

- A return being filed by an ERO/Preparer
- An extension, with a payment, being filed by an ERO/Preparer
- An estimated tax payment (CT-400) that is being filed by an ERO/Preparer
- A return that is being self- filed by a corporation
- An extension, with a payment, that is being self-filed by a corporation
- An estimated tax payment (CT-400) that is being self-filed by a corporation

For the most recent version of the TY2014 Forms TR-579-CT & TR-579.1-CT, use the following link:
http://www.tax.ny.gov/bus/efile/corp_forms.htm

Signature requirements for returns e-filed by ERO/Preparers through a tax preparation software package

It is not required that the software provide a hard copy of the certification to the filer, only that it be displayed to

the filer for each e-filed return and extension with payment. Form TR-579-CT, *New York State E-File Signature Authorization for Tax Year 2014 for Form CT-3, CT-3-A, CT-3M/4M, CT-3-S, CT-4, CT-13, CT-33, CT-33-A, CT-33-C, CT-33-M, CT-33-NL, CT-240, CT-245, or CT-400*, must be generated on paper and the taxpayer and the ERO/Preparer must both sign Form TR-579-CT.

Form TR-579-CT establishes that the taxpayer has reviewed his/her return, and authorizes the e-filing of the return. If an electronic funds withdrawal (for payment of the amount owed on Forms CT-3, CT-3-A, CT-3M/4M, CT-3-S, CT-4, CT-13, CT-33, CT-33-A, CT-33-C, CT-33-M, CT-33-NL, CT-240, CT-245, or CT-400) has been requested, Form TR-579-CT verifies that the taxpayer has authorized the electronic funds withdrawal. It is not required that the software provide a hard copy of the certification to the filer, only that it be displayed to the filer for each e-filed return and extension with payment. Form TR-579-CT must be generated on paper. The form is necessary for the ERO/Preparer to obtain an original ink signature for the e-filed return. The ERO/Preparer must retain Form TR-579-CT for 3 years. In lieu of a paper copy, the ERO/Preparer may retain a scanned image of the form after it has been signed.

The ERO/Preparer must also sign the return electronically by checking a box that indicates that they have read and agreed to the certification language.

ERO/Preparer signature requirement for e-file returns

This option includes display of certification language and creation of a signature Form TR-579-CT, *New York State E-File Signature Authorization for Tax Year 2014 for Form CT-3, CT-3-A, CT-3M/4M, CT-3-S, CT-4, CT-13, CT-33, CT-33-A, CT-33-C, CT-33-M, CT-33-NL, CT-240, CT-245, or CT-400* (see next page). This form must be printed and prepared by the ERO/Preparer; and be signed by both the taxpayer and the ERO/Preparer for every e-filed corporation tax return. In addition, the certification language must include the checkbox the ERO/Preparer must check certifying that the language has been read and agreed to.

The certification language that must be displayed is as follows:

ERO/ Preparer Certification and Signature

I certify that I have a valid New York State E-File Signature Authorization for Tax Year 2014 (Form TR-579-CT), authorizing me to sign and file this return on behalf of the corporation. I further certify that all information provided on the return is true, correct and complete to the best of my knowledge and belief, and that I have provided a copy of this return to the corporation. If financial institution account information has been provided on the return, I certify that the corporation has agreed to payment of the amount indicated as due by electronic funds withdrawal, that the corporation has authorized the New York State Tax Department and its designated financial agents to initiate an electronic funds withdrawal from the indicated account, and that the designated financial institution is authorized to debit the entry to the corporation's account. As New York does not support International ACH Transactions (IAT), I attest the source for these funds is from within the United States. I understand and agree that I may revoke this authorization for payment only by contacting the Tax Department no later than five (5) business days prior to the payment date.

By checking the box shown below, I understand and agree that I am electronically signing and filing this return.

I have read the certification above and agree



New York State E-File Signature Authorization for Tax Year 2014 For Form CT-3, CT-3-A, CT-3M/4M, CT-3-S, CT-4, CT-13, CT-33, CT-33-A, CT-33-C, CT-33-M, CT-33-NL, CT-240, CT-245, or CT-400

Electronic return originator (ERO)/paid preparer: do not mail this form to the Tax Department. Keep it for your records.

Legal name of corporation: _____

Return type (mark all that apply): CT-3 ___ CT-3-A ___ CT-3M/4M ___ CT-3-S ___ CT-4 ___ CT-13 ___
CT-33 ___ CT-33-A ___ CT-33-C ___ CT-33-M ___ CT-33-NL ___ CT-240 ___ CT-245 ___ CT-400 ___

Purpose

Form TR-579-CT must be completed to authorize an ERO to e-file a corporation tax return and to transmit bank account information for the electronic funds withdrawal.

General instructions

Part A must be completed by an officer of the corporation who is authorized to sign the corporation's return before the ERO transmits the electronically filed Form CT-3, *General Business Corporation Franchise Tax Return*; CT-3-A, *General Business Corporation Combined Franchise Tax Return*; CT-3M/4M, *General Business Corporation MTA Surcharge Return*; CT-3-S, *New York S Corporation Franchise Tax Return*; CT-4, *General Business Corporation Franchise Tax Return Short Form*; CT-13, *Unrelated Business Income Tax Return*; CT-33, *Life Insurance Corporation Franchise Tax Return*; CT-33-A, *Life Insurance Corporation Combined Franchise Tax Return*; CT-33-C, *Captive Insurance Company Franchise Tax Return*; CT-33-M, *Insurance Corporation MTA Surcharge Return*; CT-33-NL, *Non-Life Insurance Corporation Franchise Tax Return*; CT-240, *Foreign Corporation License Fee Return*; CT-245, *Maintenance Fee and Activities Return for a Foreign Corporation Disclaiming Tax Liability*; or CT-400, *Estimated Tax for Corporations*.

EROs/paid preparers must complete Part B prior to transmitting electronically filed corporation tax returns. Both the paid preparer and the ERO are required to sign Part B. However, if an individual performs as both the paid preparer and the ERO, he or she is only required to sign as the paid preparer. It is not necessary to include the ERO signature in this case. Note that an alternative signature can be used as described in TSB-M-05(1)C, *Alternative Methods of Signing for Tax Return Preparers*. Go to our Web site at www.tax.ny.gov to find this document.

Do not mail this form to the Tax Department. EROs/paid preparers must keep this form for three years and present it to the Tax Department upon request.

Do not use this form for electronically filed Form CT-5, *Request for Six-Month Extension to File (for franchise/business taxes, MTA surcharge, or both)*, Form CT-5.3, *Request for Six-Month Extension to File (for combined franchise tax return, or combined MTA surcharge, or both)*, Form CT-5.4, *Request for Six-Month Extension to File New York S Corporation Franchise Tax Return*, Form CT-5.9, *Request for Three-Month Extension to File (for Article 9 tax return, MTA surcharge, or both)*, or Form CT-5.9-E, *Request for Three-Month Extension to File Form CT-186-E*. Instead use Form TR-579.1-CT, *New York State Authorization for Electronic Funds Withdrawal For Tax Year 2014*.

Financial institution information (required if electronic payment is authorized)

- | | |
|---|----------|
| 1 Amount of authorized debit..... | 1. _____ |
| 2 Financial institution routing number..... | 2. _____ |
| 3 Financial institution account number..... | 3. _____ |

Part A – Declaration of authorized corporate officer for Form CT-3, CT-3-A, CT-3M/4M, CT-3-S, CT-4, CT-13, CT-33, CT-33-A, CT-33-C, CT-33-M, CT-33-NL, CT-240, CT-245, or CT-400

Under penalty of perjury, I declare that I have examined the information on this 2014 New York State electronic corporate tax return, including any accompanying schedules, attachments, and statements, and certify that this electronic return is true, correct, and complete. If this filing includes Form DTF-686, *Tax Shelter Reportable Transactions*, as an authorized officer of the corporation, I hereby consent to the waiver of the secrecy provisions of Tax Law sections 202, 211.8, 1467, and 1518 as such provisions relate to the disclosure requirements of Tax Law section 25. The ERO has my consent to send this 2014 New York State electronic corporate return to New York State through the Internal Revenue Service (IRS). I understand that by executing this Form TR-579-CT, I am authorizing the ERO to sign and file this return on behalf of the corporation and agree that the ERO's submission of the corporation's return to the IRS, together with this authorization, will serve as the electronic signature for the return and any authorized payment transaction. If I am paying New York State corporation taxes due by electronic funds withdrawal, I authorize the New York State Tax Department and its designated financial agents to initiate an electronic funds withdrawal from the financial institution account indicated on this 2014 electronic return, and I authorize the financial institution to withdraw the amount from the account. As New York does not support International ACH Transactions (IAT), I attest the source for these funds is within the United States. I understand and agree that I may revoke this authorization for payment only by contacting the Tax Department no later than five business days prior to the payment date.

Signature of authorized officer of the corporation: _____ Date: _____

Print your name and title: _____

Part B – Declaration of ERO and paid preparer

Under penalty of perjury, I declare that the information contained in this 2014 New York State electronic corporate tax return is the information furnished to me by the corporation. If the corporation furnished me a completed paper 2014 New York State corporate tax return signed by a paid preparer, I declare that the information contained in the corporation's 2014 New York State electronic corporate tax return is identical to that contained in the paper return. If I am the paid preparer, under penalty of perjury I declare that I have examined this 2014 New York State electronic corporate tax return, and, to the best of my knowledge and belief, the return is true, correct, and complete. I have based this declaration on all information available to me.

ERO's signature: _____ Date: _____

Print name: _____

Paid preparer's signature: _____ Date: _____

Print name: _____

TR-579-CT (9/14)

Signature requirements for extensions e-filed with a payment by ERO/Preparers through a tax preparation software package

This option includes display of certification language and creation of a signature Form TR-579.1-CT, *New York Authorization for Electronic Funds Withdrawal For Tax Year 2014 Corporation Tax Extensions* (see next page). This form must be printed and prepared by the ERO; and be signed by both the taxpayer and the ERO for every e-filed extension authorizing an electronic funds withdraw. In addition, the certification language must include the checkbox for the ERO to check certifying that the language has been read and agreed to.

It is not required that the software provide a hard copy of the certification to the filer, only that it be displayed to the filer for each electronically filed extension with payment. Form TR-579.1-CT must be generated on paper. The form is necessary for the ERO/Preparer to obtain an original ink signature for the e-filed extension with an electronic funds payment withdrawal. The ERO/Preparer must retain Form TR-579.1-CT for 3 years. In lieu of a paper copy, the ERO/Preparer may retain a scanned image of the form after it has been signed. The ERO/Preparer must also sign the extension electronically by checking a box that indicates that they have read and agreed to the certification language.

The certification language that must be displayed to the ERO is as follows:

ERO/ Preparer certification and signature

By checking the box below, I certify that I have a valid Form TR-579.1-CT, *New York State Authorization for Electronic Funds Withdrawal for Tax Year 2014 Corporation Tax Extensions* (Form CT-5, CT-5.3, CT-5.4, CT-5.9 or CT-5.9-E), authorizing me to submit this extension on behalf of the taxpayer(s). I certify that the taxpayer(s) has agreed to payment of the amount indicated as due by electronic funds withdrawal, that the taxpayer(s) has authorized the New York State Tax Department and its designated financial agents to initiate an electronic funds withdrawal from the indicated account, and that the designated financial institution is authorized to debit the entry to the taxpayer's account. As New York does not support International ACH Transactions (IAT), I attest the source for these funds is from within the United States. I understand and agree that I may revoke this authorization for payment only by contacting the Tax Department no later than five (5) business days prior to the payment date.

I have read the certification above and agree



New York State Authorization for Electronic Funds Withdrawal For Tax Year 2014 Corporation Tax Extensions

Electronic return originator (ERO): **do not** mail this form to the Tax Department. Keep it for your records.

Legal name of corporation: _____

Purpose

This form is for use by EROs only. An ERO must complete this form when **both** of the following conditions are met:

- 1 the ERO is e-filing one of the following forms:
 - Form CT-5, *Request for Six-Month Extension to File (for franchise/business taxes, MTA surcharge, or both)*,
 - Form CT-5.3, *Request for Six-Month Extension to File (for combined franchise tax return, or combined MTA surcharge, or both)*,
 - Form CT-5.4, *Request for Six-Month Extension to File New York S Corporation Franchise Tax Return*,
 - Form CT-5.9, *Request for Three-Month Extension to File (for Article 9 tax return, MTA surcharge, or both)*, or
 - Form CT-5.9-E, *Request for Three-Month Extension to File Form CT-186-E*, **and**
- 2 the balance due on the e-filed corporation tax extension is being paid by electronic funds withdrawal through an approved e-file software package.

Instructions

Complete this form only when you transmit an electronically filed corporation tax extension **and** payment is being made by electronic funds withdrawal.

Important: You do not need to complete this form for corporation tax extension requests if no payment is required.

This form does **not** satisfy the signature requirement for e-filed Form CT-3, CT-3-A, CT-3M/4M, CT-3-S, CT-4, CT-13, CT-33, CT-33-A, CT-33-C, CT-33-M, CT-33-NL, CT-240, CT-245, or CT-400.

Do not mail Form TR-579.1-CT to the Tax Department. EROs must keep this form for three years and present it to the Tax Department upon request.

Taxpayer authorization for electronic funds withdrawal for corporation tax extensions

I authorize my ERO to transmit the information necessary for the New York State Tax Department to initiate an electronic funds withdrawal for the amount specified on this form from the financial institution account indicated below. I authorize the New York State Tax Department and its designated financial agents to initiate an electronic funds withdrawal from the financial institution account indicated on this 2014 electronic return, and I authorize the financial institution to withdraw the amount from the account. As New York does not support International ACH Transactions (IAT), I attest the source for these funds is within the United States. I understand and agree that I may revoke this authorization for payment only by contacting the Tax Department no later than five business days prior to the payment date.

Financial institution information *(required if electronic payment is authorized)*

- | | | |
|---|----|-------|
| 1 Amount due with extension | 1. | _____ |
| 2 Financial institution routing number..... | 2. | _____ |
| 3 Financial institution account number..... | 3. | _____ |

Signature of authorized officer of the corporation: _____ Date: _____

Print your name and title: _____

Self-filer signature requirement for returns

This option includes the certification language that must be displayed to the self-filer for Tax Year 2014 for Forms CT-3, CT-3-A, CT-3M/4M, CT-3-S, CT-4, CT-13, CT-33, CT-33-M, CT-33-NL, CT-33-A, CT-33-C, CT-240, CT-245, or CT-400. The certification language must include a checkbox (as shown below) which the self-filer must check to allow the return to be electronically transmitted to NYS. By checking the box, the self-filer is certifying the language has been read and agreed to.

The certification language that must be displayed to the self-filer is as follows:

Self-Filer Declaration and Signature

I declare, under penalty of perjury, that I have examined the information on this New York State electronic corporation tax return (hereafter, "return"), including any accompanying schedules, attachments, and statements, and certify that this electronic return is true, correct, and complete.

If an amount owed on this return is being paid by electronic funds withdrawal, I authorize the New York State Tax Department and its designated financial agents to initiate an electronic funds withdrawal from the indicated account, and I authorize the financial institution to debit the entry to the account. As New York does not support International ACH Transactions (IAT), I attest the source for these funds is from within the United States.

By entering my name and checking the box shown below, I declare that I am an authorized officer of this corporation, that I am authorized to sign and file this electronic return on behalf of the corporation, and am in fact signing and filing this return.

Enter name

I have read the certification above and agree

Self-filer signature requirement for extensions

This option includes certification language that must be displayed to the self-filer for Tax Year 2014 for extensions (Form CT-5, CT-5.3, CT-5.4, CT-5.9 or CT-5.9-E) that includes an electronic payment. The certification language must include a checkbox (as shown below) which the self-filer must check to allow the extension to be electronically transmitted to NYS DTF and the payment debited from the specified account. By checking the box, the self-filer is certifying the language has been read and agreed to.

The certification language that must be displayed to the self-filer is as follows:

Self-Filer Certification and Signature

If an amount owed on this extension is being paid by electronic funds withdrawal, I authorize the New York State Tax Department and its designated financial agents to initiate an electronic funds withdrawal from the indicated account, and I authorize the financial institution to debit the entry to the account. As New York does not support International ACH Transactions (IAT), I attest the source for these funds is from within the United States.

By entering my name and checking the box shown below, I declare that I am an authorized officer of this corporation, and that I am authorized to submit this extension and any associated financial transaction.

Enter name

I have read the certification above and agree

Web sites and publications



NYS E-File Web site:

http://www.tax.ny.gov/bus/efile/elf_business.htm

NYS Forms and Instructions:

<http://www.tax.ny.gov/forms/default.htm>

NYS Corporation Tax e-Filing – Software Developer Testing Package

http://www.tax.ny.gov/bus/efile/swd_corporation.htm

NYS – Taxpayer Answer Center

<http://www.tax.ny.gov/help/faq.htm>

NYS Corporation Tax Publications:

http://www.tax.ny.gov/pubs_and_bulls/publications/corporation_pubs.htm

NYS Tax Guide to New Businesses:

<http://www.tax.ny.gov/pdf/publications/multi/pub20.pdf>

NAICS codes:

<http://www.tax.ny.gov/pdf/publications/general/pub910.pdf>

NYS Subscription Service

<http://www8.int.nystax.gov/SUBS/subHome.jsp>

Internal Revenue Service:

<http://www.irs.gov>

IRS Forms and Publications:

<http://www.irs.gov/formspubs/index.html?portlet=3>

NACTP – National Association of Computerized Tax Processors

<http://www.nactp.org>

Contact information

Telephone numbers

NYS e-Filing Help Desk: (518) 457-6387

IRS e-Filing Help Desk: 1 866 255-0654

Forms and publications:
All callers: (518) 457-5431

NYS DTF's Web site: www.tax.ny.gov

Corporation Tax Information Center

All callers: (518) 485-6027

Miscellaneous Business Tax Info Center

All callers: (518) 457-5735

IRS Business Tax Inquiries

All callers: 1 800 829-4933

NYS DTF Tax Practitioners Hotline

All callers: (518) 457-5451

Text Telephone (TTY) Hotline for persons with hearing and speech disabilities

If you have access to a TTY, contact us at: (518) 485-5082

If you do not own a TTY, check with independent living centers or community action programs to find out where machines are available for public use.

Persons with disabilities

In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call (518) 457-5342.

E-file contact information

Mailing address

NYS TAX DEPARTMENT
E-FILE PROGRAM – CORP TAX
W A HARRIMAN CAMPUS
ALBANY NY 12227

Email address: BTBCTELF@tax.ny.gov

Edits and acknowledgement reject codes

Please refer to the NYSDTF e-file Web site for corporation tax Software Developers and download our schema file to ensure your software contains all the changes for TY2014. The file can be found at:

http://www.tax.ny.gov/bus/efile/swd_corporation.htm

The table below provides a listing of the error codes for rejected corporation tax documents.

Error codes - rejected corporation tax documents filed for TY2014

Code	Message	Explanation
R1000	Schema Validation Detail Error	Invalid Field
R1001	Schema Validation Detail Error	Required Field Missing
R1002	Schema Validation Detail Error	Invalid Data Value
01136	Valid Liability Period Start Date Required	Tax period beginning date missing or invalid
01153	Valid Liability Period End Date Required	Tax Period ending date missing or invalid
02707	Tax Year Begin Date is After Tax Year End Date	Tax year begin date is later than the tax year end date
02708	Postmark Date Must be <= Received Date	Postmark date is later than the received date
02971	Duplicate Records Exists	A form has been duplicated or not properly identified. For example, if more than one CT-222 State record or more than one CT-222 MTA record exist within the XML, reject with error code '2971'
03978	ACH Request Date is not a Valid Date	ACH payment date is too far in the future
04012	Filing Composition Error	The combination of the forms in the filing is invalid OR When multiple filed business objects are received where only one occurrence is allowed
04015	Form Not Valid For Tax Year	Only, 2012, 2013 and 2014 tax year forms are valid, or a main form is required but was not included in the submission
04017	Field Is Not In Range	Negative value in a positive field
04018	Switch Indicator Error	Invalid value in an indicator field
04074	CT ELF Schema Validation Failure	Invalid schema
04075	Invalid Bank Routing Number	Bank routing number is invalid
04079	Main Form Check Service Failure	Submission does not contain a main form
04676	ACH Debit > Payment Enclosed	ACH debit amount > payment enclosed amount
04883	Software vendor is not approved	Vendor not approved for Corporation tax e-file
04885	Invalid Format CT34SH Schedule B	Invalid <ShareholderPartner> Format

Error codes - rejected corporation tax documents filed for TY2014 (continued)

Code	Message	Explanation
04998	New York Receipts cannot be negative	New York Receipts cannot be negative
05107	State/Province is required if Country Code is US or Canada	If MAIL_CNTRY_CD is US or CA, MAIL_STATE_ADR cannot be blank
05108	Duplicate Submission	Submission is a duplicate of a submission already processed
05110	IAT Transaction	New York does not support International ACH Transactions
05111	Bank Account Number Cannot Equal Bank Routing Number	Bank account number and the routing number cannot be the same
05135	Submission contains invalid XML	Invalid XML, missing header, missing TI/Filing keys, or Liability Period dates are missing or incomplete
05265	Declaration and signature authorization is incorrect or missing	Element PREP_SSN_NMBR is not present and DCL_PP_IND = 2 (no) and DCL_FLR_IND = 2 (no) OR PREP_SSN_NMBR is present and DCL_PP_IND = 2 (no)
05267	Invalid Identification Number	Taxpayer identification is not valid
05442	Payment Amount Exceeds ACH Limit or Other NYS Limitation	ACH payment amount cannot exceed 99,999,999.99
05494	Bank Routing Number Cannot Equal ACH Debit Amount	ACH debit amount cannot equal the bank routing number
05495	Bank Account Number Cannot Equal ACH Debit Amount	ACH debit amount cannot equal the bank account number
05507	Incomplete Bank Payment Data	If the ACH debit amount is > 0, all of the additional required payment elements must be present; or, if the ACH debit amount is = 0, all of the additional required payment elements must not be present. Required payment elements are; <ul style="list-style-type: none"> • BANK_ACCT_NMBR (Bank account number) • ABA_NMBR (Bank routing number) • ACCT_TYPE_CD (Account type: 1 = checking, 2 = savings) • ELC_AUTH_EFCTV_DT (Requested settlement date) • TOT_PYMNT_AMT (Total payment amount) • ACCT_HLDR_TYPE_IND (1=business, 2 = personal) • IAT_IND

Code	Message	Explanation
05507	Incomplete Bank Payment Data	For submissions containing a CT3M/4M/33M : TOT_PYMNT_AMT > 0 AND (BAL_DUE_AMT (state form) <= 0 AND BAL_DUE_AMT (MTA form) <=0)
05890	Invalid ACH request	Payment not allowed for CT-5.1
06149	TaxSubTypeCode is invalid for these Liability period dates	Filing not allowed for tax sub type code 01 and 02 for LP Begin dates > 12-01-2014
06276	Invalid ACH request	Payment not allowed for CT3AC
06525	See TSB-M-15(2)C for transitional filing provisions due to Corp tax reform	Filing not allowed for CT-3, CT-3A, CT-4 and CT-3S short period filers if LIAB_PRD_BEG_DT is greater than or equal to 01/01/2015 in processing year 2015