



**New York State
Department of
Taxation and Finance**

New York State Publication 116

Corporation Tax Modernized E-File Handbook For Tax Practitioners

Tax Year 2013



The information presented is current as of this publication's print date.
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**Corporation Tax
Modernized E-File Handbook
For Tax Practitioners**

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Introduction

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

The NYS Tax Department is offering corporation tax return e-filing for Article 9-A corporations.

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

What's New for Tax Year 2013

- Tax documents for Tax Years 2011, 2012 and 2013 will be accepted. Tax Year 2010 documents will no longer be accepted.
- NYS will now allow filers to attach a PDF of the CT-637 (Alternative Fuels and Electric Vehicle Recharging Property Credit) to their submissions which is currently not supported in the XML. Any filer claiming a CT-637 credit is required to attach it with the filing. The XML files must contain the CT637_AMT and CT637_IND elements in these cases.
- Filers claiming the new CT-223, Innovation Hot Spot Deduction, must paper file their returns as this form is not supported by e-file, either in XML or as a PDF attachment.
- Filers who need to claim the new CT-501, Temporary Deferral Nonrefundable Payout Credit or the new CT-502, Temporary Deferral Refundable Payout Credit, must paper file their returns as this form is not supported by e-file, either in XML or as a PDF attachment.
- We are changing the rejection reason for multiple filed business objects that only allow one occurrence from Schema Validation Error to Filing Composition Error. We added this rejection reason to an existing business rule to better explain the rejection. It is now under error code 04012 which is also the code for The combination of forms in the filing is invalid.
- 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 31st, 2016. For vendors who have clients that need to file on paper due to filing forms that are not able to be e-filed, those returns must have a CT-2 attached to them.
- When filing form CT-3-A/C, it must be e-filed individually. It can't be attached as a pdf to the CT-3-A. Each subsidiary's CT-3-A/C must be e-filed separately in order for them to be processible.

New Items in Tax Year 2013

New Forms Supported as PDF Attachments

Form Number	Form Name
CT-637	Alternative Fuels and Electric Vehicle Recharging Property Credit

Revised Error Code for Rejected Submission

Code	Message	Explanation
04012	Filing Composition Error	Occurs when multiple filed business objects are received where only one occurrence is allowed OR The combination of the forms in the filing is invalid

Contact Information

Telephone Numbers:

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

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

Forms and Publications: To order NYS forms and publications:

All callers: (518) 457-5431

Or visit our NYS Tax & Finance website: 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: 1 800 829-4933

Tax Practitioners Hotline (518) 457-5451

Hotline for the hearing and speech impaired:

If you have access to a telecommunications device for the deaf (TDD), contact us at:

All callers: (518) 485-5082

If you do not own a TDD, 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:

All callers (518) 457-5342

e-file contact information

Mailing Address: NYS Department Tax & Finance
E-File Program – Corporation Tax
WA Harriman Campus
Albany, NY 12227

Email address: BTBCTELF@tax.ny.gov

General Information

Elimination of the Corporation Opt-Out for e-Filing

NYS has eliminated the Corporation opt-out and reasonable cause record for e-filing Corporation tax documents. Form # TR-800-CT has been obsoleted since Tax year 2010 and should not be included in any software package. Taxpayers can no longer elect to not file their tax documents electronically. Tax preparers are subject to a \$50 penalty for each failure to electronically file a tax document unless it is due to reasonable cause and not due to willful neglect. Reasonable cause will be considered on a case by case basis.

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 31st, 2016. You or your firm are 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/tp/efile/mandate_participants.htm

Applicable Penalties for Failure to Web File or e-File a Tax Document Approved for Electronic Filing

- A \$50 penalty applies for each tax document that a tax document preparer fails to e-file, unless there is reasonable cause for not doing so.
- Any overpayment claimed on a paper tax document that was required to be electronically filed will not be eligible to receive interest until the document is filed electronically.

How to Comply with the Mandate

New York State Corporation Tax Documents

- You can use approved software to e-file your New York State corporation tax documents. If your software doesn't support e-file, you must get approved e-file software. You'll need to have an Electronic Filer Identification Number (EFIN) issued by the IRS and be authorized to e-file the equivalent federal tax documents.
- You must e-file extensions for Article 9, 9-A, 13, 32 and 33, even if the subsequent return cannot be e-filed.
- You must provide e-file corporation tax return transaction detail. Enter each transaction into the software, import the data if your software allows it, or transmit a pdf attachment that includes the detail with the e-filed return.
- We don't support the e-filing of certain corporation tax returns and required attachments. However, you must still e-file the extension for those returns if supported by your software.

- You may also Web File corporation tax extensions and estimated tax payments by creating an Online Services account. Estimated tax payments are not mandated to be electronically filed.

Exclusions from New York State Corporation Tax e-File

NYS follows the IRS guidelines for MeF exclusions (Refer to IRS Publication 4164).

In addition to the IRS guidelines, NYS tax documents meeting any of the following criteria may not be e-filed with New York State:

- An MTA return, credit form or attachment filed without a main return (i.e. CT-3, CT-4, CT-3-A)
- Returns filed for a tax liability period beginning **prior to** January 1, 2011.

Tax Document Preparers & Software Companies Not To 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 Document Preparer or Software Company to charge a separate fee for the electronic filing of authorized NYS tax documents. 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 tax documents and one version of the same tax software that does not charge.

Any Tax Document 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.

Participation Requirements

Requirements to Participate in the Corporation Tax *e-File* Program:

Tax Preparers must have a valid EFIN issued by the IRS. Return transmitters must have a valid ETIN issued by the IRS. To obtain an EFIN or ETIN, you must apply and be accepted as an authorized IRS e-file provider by the IRS. For more information on the application process refer to Publication 3112, *IRS e-file Application and Participation*. The quickest way to receive an EFIN or ETIN is to apply online. To apply or for more information, go to:

<http://www.irs.gov/taxpros/article/0,,id=109646,00.html>

A separate Corporation Tax e-file application is not required for New York State.

Who can participate in *e-file*

Tax professionals and transmitters authorized to e-file federal corporate tax documents who are using software approved by IRS and NYS Tax Department can e-file New York Article 9-A corporate tax documents. Corporations (self filers) acting as an Electronic Return Originator (ERO), can prepare and e-file the documents themselves without going through a paid preparer.

Responsibilities of *e-filers*

All participants in the NYS program must comply with the procedures, requirements, and specifications in the IRS Publication 3112, *IRS e-File Application and Participation*; IRS Publication 4164, *Modernized e-File Guide for Software Developers and Transmitters*; and set forth in NYS Publications 115 and 116.

All tax document filers must:

- Use IRS and NYS approved tax software

Corporate self filers must:

- Enter the name of the person completing the document and certify to NYS that the data is true, correct, and complete, and
- Authorize any electronic payment that is included in the filing.

All authorized Electronic Return Originators (EROs) must:

- Identify the paid preparer, if applicable, in the appropriate field.
- Have the authorized corporate officer sign a New York State Signature Authorization form (TR-579-CT) for the tax year being filed, and retain this form for a period of three years. Do not submit form TR-579-CT to NYS unless requested to do so. Do not use this form when e-filing extensions.
- If there is an electronic payment being made with an extension, have the authorized corporate officer sign a New York State Signature Authorization form (TR-579.1-CT) for the tax year being filed, and retain this form for a period of three years. Do not submit form TR-579.1-CT to NYS unless requested to do so.
- Furnish the taxpayer with documentation of all e-filed forms and schedules.
- Include the ERO identification on the return if the software is used by the ERO.
- Not charge a customer an additional amount for e-file of a NYS tax document

Tax Practitioner Responsibilities

Confidentiality

Tax practitioners must conform to all IRS security requirements. For more information on the IRS security requirements see <http://www.irs.gov/efile/article/0,,id=201195,00.html>.

Penalties

New York State Tax Law, Section 202.1, Section 211.8, Section 1467, Section 1518 and Section 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 document 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>

Compliance Requirements

Tax Practitioners must:

- Provide instructions to guide taxpayers in fulfilling their signature requirements. Tax Practitioners must ensure that their software enables the printing of TR-579-CT, *New York State E-File Signature Authorization for Tax Year 2013 For Forms CT-3, CT-3M/4M, CT-3-S, CT-4, CT-3-A, CT-3-A/C, CT-13, CT240, CT-245 or CT-400*; and TR-579.1-CT, *New York State Authorization for Electronic Funds Withdrawal for Tax Year 2013 Forms CT-5, CT-5.3, CT-5.4, CT-5.9 or CT-5.9E*.
- Maintain completed form(s) TR-579-CT and TR-579.1-CT for three years.
- Ensure that their software supports electronic payment options and any electronic funds withdrawal information - payment effective date and routing/account numbers.
- Ensure their software supports the printing of the tax document and all supporting forms for the corporation's record so the corporation can, if the document cannot be *e-filed*, mail the document to the NYS Tax Department. See Publication 76, *Specifications for Reproduction of New York State Corporation Tax Forms* regarding printing supportable forms.

e-File Internal Revenue Service Publications

- **Publication 3112**, *IRS e-file Application and Participation* – contains information about the roles of software developers, transmitters and electronic return originators. IRS has standardized the information for all *e-file* programs.
- **Publication 4163**, *Modernized e-File Information for Authorized IRS e-file Providers for Business Returns* – contains specific information applicable to 1120, 1120S and 7004 *e-file* programs only.
- **Publication 4164**, *Modernized e-File Guide for Software Developers and Transmitters*, contains the communication procedures, transmission formats, business rules and validation procedures to be used by software developers and transmitters to develop software for filing electronic 1120/1120S returns and 7004 extensions.
- **Publication 5078**, *Modernized e-File (MeF) Test Package Business Submissions(ATS)*-Contains the instructions for Software developers and transmitters to use for Assurance testing system (ATS) of 1120/112S.

Websites and Publications



New York State Websites –

NYS E-File Website:

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 Dept Tax & Finance – 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_1007.pdf

NAICS Code:

<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>

Federation of Tax Administrators/FTA - Concept of Operations

<http://www.taxadmin.org/FTA/edi/ecsnaps.html>

NACTP – National Association of Computerized Tax Processors

<http://www.nactp.org>

IRS MeF Fed/State Program

New York State will support “linked” and “unlinked” state returns. A State submission can be linked to the IRS submission by including the Submission ID of the federal return in the State manifest. 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. **NYS 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 NYS.

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 NYS regardless of the federal return.

Check with your tax preparation software provider if you have any questions.

Acknowledgement System

All transmitted tax documents received by New York State (NYS) will generate a submission receipt and an acceptance /rejection acknowledgement to IRS for every NYS tax document received. The submission receipt indicates that the transmission was received by NYS and an acknowledgement indicates whether or not the tax document has been accepted or rejected. An Accepted acknowledgement record transmitted in XML schema format indicates the tax document was received and has successfully completed the transmission validation process. A rejected acknowledgement indicates the tax document will not be processed by NYS and the tax document should be resubmitted within the perfection period.

MeF IRS Receipt

MeF will create a “receipt” for transmitters for every state submission received.

State Receipt and Acknowledgment

If the state submission is not denied by MeF, NYS will retrieve the state submission from MeF, and send a submission receipt back to MeF immediately. NYS will then validate the XML data and apply the initial validation rules to the tax document and an acknowledgment (indicating accept or reject) will be sent back to MeF within 3 business days. The ERO may retrieve the transmission receipt and/or acknowledgment from the IRS.

An accepted acknowledgement record transmitted in XML schema format indicates the tax document and payment (if applicable) was received and has successfully completed the initial validation process. The acknowledgment does not indicate the tax document has completed processing through all business rules. In addition, it does not ensure that NYS will pay a refund as requested.

A rejected acknowledgment indicates the tax document has failed to complete the initial 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 the 'Error Categories – Business Rules' section of this Publication. If an electronic acknowledgement has not been received within 3 business days for a successfully transmitted tax document, the ERO/Preparer should contact their NYS e-file liaison for further instructions. **It is the responsibility of the ERO/Preparer to ensure that every tax document filed electronically is acknowledged as 'Accepted'.**

Perfection Period for NYS Rejected Tax Document

For processing year 2014, if a tax document is rejected by NYS due to an error, there is a 7-day transmission perfection period to perfect that tax document for electronic re-transmission. In order to receive the benefit of the 7-day perfection period the corrected re-submission **MUST** contain, in the field named ORIG_SBMSN_ID, the original submission ID of the rejected tax document that occurred within that 7-day period. When a previously rejected electronic tax document is "Accepted" by NYS within the 7-day Transmission Perfection Period, it will be deemed to have been received on the date of the first reject that occurred within that 7-day period.

Processing delays

The Tax Department will make every effort to process an e-filed tax document once an accepted acknowledgement is issued. However, the tax document may require manual review if exceptions are encountered when it processes through all the business rules.

Payment Handling and Acceptance

Paying a balance due

NYS allows 3 options to pay electronically filed Corporate Income Tax documents:

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

International ACH Transactions (IAT)

NYS will not support International ACH Transactions (IAT). Tax filers making an ACH payment should be presented with the following question by their software: "Will the funds for this payment originate from a financial institution outside the United States?"

If the filer indicates the payment is an IAT, they should be instructed to e-file the document and submit their payment using a CT-200-V. Any document that is e-filed with a known IAT will be rejected.

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 tax document. For estimated Corp Tax payment (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 document 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. An unpaid extension will be considered invalid and will result in assessed interest and penalty when the return is filed. Returns can be submitted with full payment, partial payment or no payment. Any balance due will be billed when the return is fully processed. The taxpayer may 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 and ERO's must stress to taxpayers the importance of supplying correct information because the routing transit number and bank account number may not be changed once a tax document has been transmitted and accepted.

To cancel a payment made electronically, the taxpayer must call NYS at least 5 business days prior to the scheduled payment date at (518) 457-6387. If we've reached the payment date or it's 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 on online services for Corporation Tax.

The following information should be present for tax documents containing ACH debit payments:

- 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)

ACH Debit Block Information

Before a taxpayer completes a transaction, they should contact their bank to find out if there is a debit block (or filter) on their account. This could prevent the bank from processing their payment. If there is a debit block, they'll need to provide the bank with the authorization information listed here for NYS Corporation Tax payments:

Tax Payment Type	Provide this company ID and name to the bank
Corporation Tax (e-file)	1701326639 CORP TAX ELF - NYS DTF

If the authorization information isn't provided, the bank could reject the payment. In this case, the taxpayer may receive a bill from the Tax Department for the amount due, including penalty and interest.

ACH Credit

Taxpayers may pay for their electronically 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 the NYS Tax Department. 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 the NYS Tax Department prior to the due date.

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

Payment Voucher (CT-200-V)

Starting with Tax Year 2010 tax documents, NYS will now support Form CT-200-V, Payment Voucher 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 tax documents. Form CT-200-V should **ONLY** be used to make payments for e-filed tax documents and should **NOT** be used to send in a payment for any paper filed tax documents. Software must limit the printing of the voucher to documents that are e-filed by the customer.

Form CT-200-V should be able to be created at the time the software user completes entering their tax document information. Should they choose to mail in a check or money order to make their payment, the software should include instructions to print out the form and mail it in along with their payment. The software must populate all fields, except the amount of the payment. The software user should verify the correct form type, which the payment is for, is properly checked (i.e. return or extension).

Form CT-200-V should be sent to NYS 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 tax document 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.

Fee for Payments Returned by Banks

The law allows the Tax Department to charge a \$50 fee when a check, money order, or electronic payment is returned by a bank for nonpayment. However, if an electronic payment is returned as a result of an error by the bank or the department, the department won't charge the fee. If your payment is returned, we will send a separate bill for \$50 for each return or other tax document associated with the returned payment.

Common Questions About an Electronic Funds Withdrawal (Direct Debit)

How is an electronic funds withdrawal (EFW) initiated?

The tax preparer/ERO and the corporate officer will authorize an EFW through the tax preparation software being used by providing the necessary information to initiate the EFW. The software must support electronic payment options and the required EFW information which includes payment effective date, payment amount, routing number, and account number, type of account and Personal or Business account. The routing number is the nine-digit number located at the bottom of the check.

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

It is important to provide the correct routing number of the financial institution the withdrawal is being made from along with the bank account number since this information cannot be changed once the tax document has been transmitted and accepted. Also required are the date the payment is to be debited and the payment amount. Also add type of account and whether it is Personal or business account. If a tax document is e-filed before the due date, a payment date up to and including the due date of the tax document may be specified. If a tax document is e-filed on or after the due date, the EFW date must equal the file date.

If a tax document 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 tax document, if the specified date is later. If the tax document is e-filed after the due date authorizing an EFW, the EFW will be processed on the date the e-filed tax document is accepted. Note: If a payment date falls on a weekend or bank holiday, the payment will be withdrawn the next business day.

The EFW information provided will be used only for the one tax payment authorized.

Will a partial payment be accepted?

Yes, partial payment will be accepted. 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 the tax document. 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 tax document 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 tax document, if the specified date is later. If the return is e-filed after the due date authorizing a EFW, the EFW will be processed on the date the e-filed tax document is accepted. Note: If a payment date falls on a weekend or bank holiday, the payment will be withdrawn the next business day.

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

An authorized EFW will be accepted with a tax document. If the tax document is e-filed after the due date, the authorized EFW will be processed at the time the tax document is accepted.

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

The confirmation is the copy of the e-filed tax document that includes the electronic funds withdrawal authorization and the 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 NYS DTF no later than five business days prior to the payment date. To cancel a payment made electronically, the taxpayer must call NYS at least 5 business days prior to the scheduled payment date at (518) 457-6387. If we’ve reached the payment date or it’s 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 on online services for Corporation Tax.

e-File Corporation Tax Forms Supported for Tax Year 2013

Accepted in XML

Form Number	Form Name
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 ⁹ 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
CT-5.9	Request for Three-Month Extension To File (for Article 9 tax return, MTA surcharge, or both)
CT-5.9E	Request for Three-Month Extension To File Form CT-186-E or Form CT-186-EZ (short form) (for telecommunications tax return and utility services tax return)
CT-13	Unrelated Business Income Tax Return
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-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-240	Foreign Corporation License Fee Return
CT-245	Maintenance Fee and Activities Return For a Foreign Corporation Disclaiming Tax Liability
CT-400	Estimated Tax for Corporations
CT-245	Maintenance Fee and Activities Return For a Foreign Corporation Disclaiming Tax Liability
CT-400	Estimated Tax for Corporations
CT-601	Claim for EZ Wage Tax Credit
CT-601.1	Claim for ZEA Wage Tax Credit
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
DTF-621	Claim for QETC Employment Credit
DTF-686	Tax Shelter Reportable Transactions

Accepted as “.pdf” attachments

Form Number	Form Name
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-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-324	Schedule of Optional Depreciation on Qualified New York Property
CT-399	Depreciation Adjustment Schedule
CT- 40	Claim for Alternative Fuels Credit
CT- 41	Claim for Credit for Employment of Persons with Disabilities
CT- 44	Claim for Investment Tax Credit for the Financial Service Industry
CT-236	Credit for Taxicabs & Livery Service Vehicles Accessible to Persons With Disabilities (For costs incurred on or after January 1, 2011)
CT-238	Credit for Rehabilitation of Historic Properties Credit
CT-239	Claim for Credit for Taxicabs & Livery Service Vehicles Accessible to Persons With Disabilities (For purchases or costs incurred before January 1, 2011)
CT-241	Claim for Clean Heating Fuel Credit
CT-242	Claim for Conservation Easement Tax Credit
CT-243	Claim for Biofuel Production 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-250	Claim for Purchase of an Automated External Defibrillator
CT-259	Claim for Fuel Cell Electric Generating Equipment Credit
CT-261	Claim for Empire State Film Post-Production Credit
CT-600	Ordering of Corporation Tax Credits
CT-611	Claim for Brownfield Redevelopment Tax Credit (For Qualified Sites Accepted into the Brownfield Cleanup Program Prior to June 23, 2008)

Accepted as “.pdf” attachments (continued)

Form Number	Form Name
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-631	Claim for Security Officer Training Tax 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
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>)

*Your e-file software may not support every form listed above. Check with your e-file software provider which corporation tax forms are supported for e-file.

2013 Tax Year e-File Calendar

NYS Corporation Tax *e-filing* program calendar

Corporation tax document period: January 1, 2013 through December 31, 2013
E-file tax document acceptance period: NYS will conform to the IRS MEF dates

Signature Requirements for Corporate e-File Documents

New York State has adopted new signature requirements for self-filers and Electronic Return Originators (ERO) / Preparers and no longer utilizes the Scanned Forms Option or the Preparer PIN Option. Software developers will present different language to self-filers and ERO/Preparers. The language will be followed by a checkbox that will be required to be checked before an extension with full payment or a return may be e-filed.

Electronic Return Originator (ERO)/Preparer Signature Requirement for Returns

This option includes creation of a signature form TR-579-CT, *New York State Signature Authorization for Tax Year 2013 for Forms CT-3, CT-3M/4M, CT-3-S, CT-4, CT-3-A, CT-13, CT-240, CT-245 or CT-400* (see next page). This form must be printed and prepared by the ERO/Preparer; and must be signed by both the taxpayer and the ERO/Preparer. In addition, the form must be retained by the ERO/Preparer for a period of 3 years and presented to the NYS Tax Department, if requested to do so. The signing of the form establishes that the taxpayer has reviewed his or her tax document and authorizes the e-filing of the document; and if an electronic funds withdrawal has been requested, it verifies that the taxpayer has authorized the electronic funds withdrawal.

To complete the online signature process, certification language with a checkbox (shown below) will be presented to the ERO/Preparer who must check the box to allow the tax document to be electronically transmitted to NYS.

The language that will be displayed to the ERO/Preparer is as follows:

ERO/ Preparer Certification and Signature

I certify that I have a prepared Form TR-579-CT, *New York State E-File Signature Authorization for Tax Year 2013*, signed by the authorized officer of the corporation, 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; and 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. 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 2013 For Form CT-3, CT-3-A, CT-3M/4M, CT-3-S, CT-4, CT-13, 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-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.

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.

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-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*.

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 2013*.

EROs/paid preparers must complete Part B prior to transmitting electronically filed corporation tax returns. Both the paid preparer and the

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-240, CT-245, or CT-400

Under penalty of perjury, I declare that I have examined the information on this 2013 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 2013 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 2013 electronic return, and I authorize the financial institution to withdraw the amount from the account. 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 2013 New York State electronic corporate tax return is the information furnished to me by the corporation. If the corporation furnished me a completed paper 2013 New York State corporate tax return signed by a paid preparer, I declare that the information contained in the corporation's 2013 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 2013 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: _____

ERO/Preparer Signature Requirement for Extensions

This option includes creation of a signature form TR-579.1-CT, *New York State Authorization for Electronic Funds Withdrawal for Tax Year 2013 Forms CT-5, CT-5.3, CT-5.4, CT5.9 or CT-5.9E* (see next page). This form must be printed and prepared by the ERO; and be signed by both the taxpayer and the ERO. In addition, the form must be retained by the ERO for a period of 3 years and presented to the NYS Tax Department, if requested to do so. The signing of the form establishes that the taxpayer has authorized the e-filing of the extension and verifies that the taxpayer has authorized the electronic funds withdrawal.

To complete the online signature process, certification language with a checkbox (shown below) will be presented to the ERO who must check the box to allow the tax document to be electronically transmitted to NYS.

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

ERO Certification and Signature

By checking the box below, I certify that I have a prepared TR-579-CT.1, *New York State Authorization for Electronic Funds Withdrawal for Tax Year 2013* for Form CT-5, CT-5.3, CT-5.4, CT-5.9 or CT-5.9E signed by the authorized officer of the corporation authorizing me to submit this extension on behalf of the corporation. I also certify that the authorized officer has agreed to payment, by electronic funds withdrawal, the amount indicated as due; and that the Authorized officer 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 from the indicated account. 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 2013 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-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 2013 electronic return, and I authorize the financial institution to withdraw the amount from the account. 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 and Extensions

- Your software developer will supply the necessary pages for you to sign.

Attaching Non-XML Documents

A separate “Binary Attachment XML document” must be created for each PDF being submitted. PDF attachments for any of the forms listed on page 13 may be attached.

The ERO or taxpayer (collectively, filer) can create the PDF file with any tool available. Follow your e-file software provider instructions.

To create the Binary Attachment XML document, the filer needs to name the PDF file and give a brief description of the contents of the file. The filer’s software will create one Binary Attachment XML document for each PDF file included in the filing. There is a one-to-one relationship between the PDF file and the Binary Attachment XML document that describes it.

The filer provides the name of the PDF file including the extension, and provides a brief description.

For PDF attachments, the following table provides a few examples of meaningful names and descriptions. Names are limited to 30 characters for New York State.

PDF Attachment Name	PDF Attachment Description
Form CT-3-B.pdf	CT-3-B Tax-Exempt DISC Info
CT-3-C.pdf	CT-3-C Consolidated DISC
CT-60-QSSS.pdf	CT-60-QSSS Qual Sub S Sched
CT-399.pdf	CT-399 Depreciation Adj Sched
Investment Capital	CT-3-ATT Schedule B Part 1

Error Categories - Business Rules

Rejected transmissions are now referred to as “Business Rules” and have been restated to be specific in identifying the location of the error. The following Error Categories validate the XML data:

- Multiple Document – more than the required number of documents are included in the tax return.
- Missing Document – a tax return document is required but was not included in the tax return.
- Data Mismatch – the data in two fields should be the same but is not. For example, if the Investment Capital amount (INVCAP_AMT) on CT-3 Line 35 must equal Net Avg Value Investment Capital amount (NET_INVCAP_AMT) CT-3-ATT Line 7 and is not equal.
- Duplicate Condition – the tax return or the transmission file was previously received and accepted by the Department.
- Math Error – the result of a computation is incorrect.
- Incorrect Data – data violates a business rule even though it is syntactically correct. That is, the data values for elements must conform to the format specified and the data type. Also, the data values for elements must contain only values allowed for them in the schema.
- Missing Data – data is not provided for a required field.

- Database Validation Error – data provided does not match the IRS database or the data provided should be present in the IRS database but is not. (e.g. the Electronic Filing Identification Number (EFIN) in the Return Header must be listed in the MeF database and in accepted status.)
- XML Error – the data violates Schema specification. The return and transmission documents must conform to the version of the XML schema specified by the IRS.
- System Error – a return encounters a problem with the IRS systems that prevents the return from being processed electronically.
- CT-3 S filings will be rejected if any of the Shareholder Partner data is missing from the CT-34 SH (New York S Corporation Shareholders' Information Schedule). The required Shareholder Partner data elements in the CT-34 SH schedule include **all** of the following:
 - ✓ Shareholder Entity
 - ✓ Shareholder ID
 - ✓ Shareholder Name
 - ✓ Shareholder Percent
 - ✓ Shareholder Address
 - ✓ Shareholder State Resident Status

If any of the above elements is missing for any of the Shareholder Partners, the return will be rejected as a Schema Validation error.

Error Codes - Rejected Corporation Tax Returns Filed for Tax Year 2013

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

**Error Codes - Rejected Corporation Tax Returns Filed for Tax Year
2013 (continued)**

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 2011, 2012 and 2013 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
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)
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

**Error Codes - Rejected Corporation Tax Returns Filed for Tax Year
2013 (continued)**

05507	Incomplete Bank Payment Data	<p>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;</p> <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)
05507	Incomplete Bank Payment Data	<p>For submissions containing a CT3M/4M :</p> <p>TOT_PYMNT_AMT > 0 AND (BAL_DUE_AMT (state form) <= 0 AND BAL_DUE_AMT (MTA form) <=0)</p>

NYS Non-Schema Edits and Business Rules:

Transmission business rules

Rule/Validation	Error Category
Federal return required	Missing Document
A main form must be included in the filing <ul style="list-style-type: none">• MTA (CT-3M/4M) must be filed with a main form (CT-3, CT-4, or CT-3-A)• All credit forms and attachments must be filed with a main form (CT-3, CT-3-S, or CT-3-A)	Missing Document

Payment business rules

Rule/Validation	Error Category
Payment amount cannot be greater than the Payment Enclosed amount on the return (Line A on all main forms and extensions).	Incorrect Data

Signature business rules

Rule/Validation	Error Category
Signature check box(es) is required	Missing Document

Amount business rules

Rule/Validation	Error Category
NYS accepts whole dollar amounts only	Incorrect Data

Guidelines for Entering Foreign Addresses

Foreign Addresses must be submitted as follows:

MAIL_LN_2_ADR - With the exception of Canadian addresses, foreign zip codes should be entered at the end of the address field (MAIL_LN_2_ADR). **This field is limited to 30 characters.**

MAIL_CITY_ADR - Enter city/town as applicable

MAIL_STATE_ADR - For Canadian addresses enter province, for all other foreign addresses state must be blank.

MAIL_CNTRY_CD - Enter the appropriate foreign country code as defined by the IRS. They are available at <http://www.irs.gov/efile/article/0,,id=175595,00.html>.

MAIL_ZIP_5_ADR and MAIL_ZIP_4_ADR - For Canadian addresses, enter the first 3 characters of the zip code in MAIL_ZIP_5_ADR, and enter characters 4-6 of the zip code in MAIL_ZIP_4_ADR. For all other foreign addresses, MAIL_ZIP_5_ADR and MAIL_ZIP_4_ADR must be blank.

Foreign Country Codes

(NYS uses the Foreign Country Codes as defined by IRS) They are available at:

[http://www.irs.gov/Tax-Professionals/e-File-Providers-&Partners/Foreign-Country-Code-Listing-for-Modernized-e-File-\(MeF\)](http://www.irs.gov/Tax-Professionals/e-File-Providers-&Partners/Foreign-Country-Code-Listing-for-Modernized-e-File-(MeF))

Entering Percentages

Percentage fields are limited to six spaces and must be entered correctly to avoid a schema error.

<u>Percentage</u>	<u>Correct Entry</u>
100%	1.00
97.542%	.97542

CT-34-SH-B Limitation

The number of CT-34-SH-B's included in a CT-3-S submission is limited to 100. If there are more than 100 shareholders to report, the remaining shareholders must be reported and included as a PDF file. A CT-3-S submission with more than 100 CT-34-SH-B's will be rejected as a filing composition error.

Appendix

Corporation Tax e-File Terms

MeF (*Modernized e-File*): the 1120/1120S e-file Project that the IRS has been reporting on since 2001 is now known as Modernized e-File (MeF). MeF utilizes a new architecture for processing documents and will accept and validate tax documents in Extensible Markup Language (XML) format. Eventually all IRS e-file programs will use the MeF system to receive and process electronically filed documents.

Preparer Firm's EIN – This number, which exists in the <ReturnHeader> element definition, is the Employer Identification Number of the firm which prepared the document (if applicable). It is a 9 digit numeric field, where the first 2 digits represent a pre-defined IRS district office code. The EIN is assigned by the IRS.

Preparer's NYTPRIN-This number which exists in the <CTRtnHeader> BO is the New York state preparation registration number of the preparer (if applicable). It is an 8 digit numeric field.

Preparer's SSN or PTIN – This number, which exists in the <ReturnHeader> element definition, is a choice between a person's Social Security Number and a Preparer's Tax Identification Number. SSN is a 9 digit numeric field, and PTIN begins with

Schema - IRS has structured tax document data into a series of schemas. A schema is an XML document that specifies the data elements, structure, and rules for each form, schedule, document, and/or attachment.

Software ID – This number, which exists in the return header or as a top level element within each schema, identifies the software used to build the return, form, or schedule in XML instance. It's an 8-digit ASCII character field assigned by the IRS. The first two positions identifies the tax year.

The software ID in the ReturnHeader is a required field. If the tax document was created using one software package, the SoftwareID in the ReturnHeader should be the only SoftwareID transmitted. If the tax document is created using more than one software package, the SoftwareID in the other Return Documents must indicate which software package was used for each form.

Transmission ID- This number, which exists in the transmission header, uniquely identifies a transmission for the tax year. It is created by the transmitter. The IRS will return this number in the transmission acknowledgement to uniquely identify the transmission that is being acknowledged. It can be up to 30 digits in length, is alphanumeric, and can contain characters “:”, “.”, and “-“. A timestamp may be used as an ID as long as it is unique within the filing season. Up to 4-decimal fractional digits may be used for the second in a timestamp to ensure its uniqueness.

XML (*Extensible Markup Language*): The language that specifies the structure and content of an XML document, to implement all forms and schedules in electronic format for Modernized e-File. It allows designers to create their own customized tags, enabling the definition, transmission, validation, and interpretation of data between applications and between organizations