



New York State Department  
of Taxation and Finance



# **Publication 96**

## **Partnership Modernized e-file (MeF) Handbook For Tax Practitioners for Tax Year 2011**

January 25, 2012



The information presented is current as of this publication's print date.  
Visit our Web site at [www.tax.ny.gov](http://www.tax.ny.gov) for up-to-date information.

**Fed/State Partnership Modernized e-filing  
Tax Preparer's Guidelines for New York State**

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## 1. New for Tax Year 2011

For information on the mandate for tax return preparers, visit our Web site at:  
[www.tax.ny.gov/tp/efile/tp\\_busn\\_mandate.htm](http://www.tax.ny.gov/tp/efile/tp_busn_mandate.htm).

This publication has been made more maneuverable by adding links inside the document. The MeF icon,



at the bottom of the page, when selected, will bring you back to the table of contents. There are links in the table of contents that, when selected, will bring you to the appropriate section of the publication.

Tax preparers/Self-filers can no longer opt-out of e-file. You may find this handout, Form [TP-573](#), *E-file your return* helpful. It explains that both the IRS and New York State require tax preparers to e-file their clients' tax returns. Form TR-800 *Taxpayer Opt-Out and Reasonable Cause Record* for Tax Return Preparers has been eliminated.

The e-file mandate effective January 01, 2012 includes penalties assessed to the taxpayer for failure to e-file in addition to the penalty for failure to e-pay. The penalty is \$50 per tax document or payment. This penalty cannot be abated for reasonable cause. For more information visit NYS DTF Web site (at [www.tax.ny.gov/tp/efile/mandate\\_penalties.htm](http://www.tax.ny.gov/tp/efile/mandate_penalties.htm).)

A new law allows the New York State Department of Taxation and Finance (NYS DTF) 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 NYS DTF, then NYS DTF will not charge the \$50 fee. If your payment is returned, we will send a separate bill for \$50 for each payment that is dishonored.

When bank account information (account number and routing number) is being entered for the first time, NYS DTF requires that the information be entered *twice* within the tax software. This improves accuracy by requiring the taxpayer to double check their account information. This also reduces the number of direct deposit refunds (DDRs) and electronic fund withdrawals (EFWs) being returned by the taxpayer's bank.



Software Developers must provide the following information to their tax professional users. Most filers are now required to electronically file their 2011 New York State tax returns and extensions. You may be subject to penalty if you file on paper. The message must be provided in a manner that ensures that the user will see it at least once at the start of the filing season.

You do not need to document your compliance with this requirement for e-file approval. However, you may be required to provide that documentation after your software is approved.

For processing year 2012, New York State Department of Taxation and Finance (NYS DTF) will no longer accept the federal equivalent (Form 7004, Form 4868) of our extension forms (Form IT-370-PF, Form IT-370). The correct NYSDTF form needs to be sent in order to receive the extension benefit. If a federal form is sent with a payment, NYSDTF will process the payment. Subsequently, NYSDTF will send a letter explaining that the federal forms are no longer accepted.

Chapter 61 of the Laws of 2011 changed the due date for filing Form IT-204-LL. Under the new law, Form IT-204-LL must be filed, and the annual filing fee must be paid, within **60 days** after the last day of the tax year of the partnership, LLC, LLP, or single-member LLC that is a disregarded entity. If the 60th day falls on a Saturday, Sunday, or legal holiday, Form IT-204-LL and the annual filing fee may be filed on the next business day. For more information, see [www.tax.ny.gov/pdf/memos/multitax/m11\\_4c\\_4i.pdf](http://www.tax.ny.gov/pdf/memos/multitax/m11_4c_4i.pdf)

Social Security is changing the way Social Security numbers (SSN) are issued. For more information visit the IRS Web page (at [www.irs.gov/pub/irs-pdf/p1693\\_11.pdf](http://www.irs.gov/pub/irs-pdf/p1693_11.pdf)). Numbers can begin with 'TF' or 'NY' and cannot be the following: IDs that start with 000, 666 or 900-999; IDs that have 00 for the 4th & 5th digit (middle digits); IDs that have 0000 for the last four digits.

Three forms have been added to the list of e-file supported forms for Partnership modernized e-filing. They are:

- IT-242, *Claim for Conservation Easement Tax Credit*
- IT-602, *Claim for EZ Capital Tax Credit*
- IT-603, *Claim for EZ Investment Tax Credit and EZ Employment Incentive Credit*

The complete list of reject codes are located toward the end of this publication (at [Rules, Edits, and Rejects](#)). New reject codes include the following:

**New:** Reject code **05442** added for "Payment Amount exceeds ACH limit or other NY State Limitations" for any ACH payment amount greater than \$4,500. This new rejection is to stop any erroneous payments made with a partnership return. The largest NYSDTF filing fee that would be due with a partnership return is \$4,500.

**New:** Reject code **1000**, **1001**, and **1002** have been added for invalid fields, field missing, and invalid data value, respectively.

**New:** Reject code **05507** added for "Incomplete bank payment data" When an incomplete bank account type is sent, i.e. ACH\_IND is selected and account type (personal or business) is not selected.



## New York State e-File Mandate changes for returns filed on or after January 1, 2012

The two separate e-file mandates for tax professionals that applied to personal income tax and business taxes have been combined into one mandate. The single e-file mandate applies to tax preparers who prepare more than **five** tax documents. Your clients cannot opt-out of electronic filing their New York State tax documents.

When determining the five document threshold, you must count all New York State personal income, partnership, fiduciary, sales and corporation tax documents that you prepared in calendar year 2011.

If you don't file and pay electronically when required to do so, the New York State Tax Department can impose penalties on both you **and your clients**. For more information on the New York State e-File mandate for Tax Professionals visit the Tax Department Web site at [www.tax.ny.gov/tp/efile/tp\\_busn\\_mandate.htm](http://www.tax.ny.gov/tp/efile/tp_busn_mandate.htm).

## 2. Introduction

### Description of New York State Partnership e-file Program

The NYS DTF is participating in the Fed/State Modernized e-file (MeF) program, under the IRS Modernized e-file architecture. NYS DTF is supporting Partnership return e-filing for tax years 2009, 2010, and 2011.

Tax preparers authorized by the IRS to e-file federal partnership returns are also authorized to e-file partnership returns with NYS DTF. New York does not require tax preparers to apply for NYS DTF program, or provide copies of their IRS acceptance letters.

When partnerships electronically file their NYS DTF partnership returns they must also electronically pay any balance due on the electronic return or extension with an ACH debit. The information necessary to initiate the debit must be included with the return upon filing. Your e-file software provider will guide you through this process.

### 2011 Tax Year e-file Calendar

Partnership return period	January 1, 2011 through December 31, 2011
Software testing	November 1, 2011 through April 30, 2012
e-file return acceptance period	January 17, 2012 through the end of December 31, 2012

Note: NYS DTF will be accepting submissions on January 17, 2012, but normally uses the same e-file calendar (start and end dates) as the IRS.

All transmitted returns received by NYS DTF will generate a submission receipt and an acknowledgement. The receipt indicates that the transmission was received by NYS DTF. An acknowledgement indicates whether or not the return is able to be processed. An accepted acknowledgement record transmitted in XML format indicates the return was received and has successfully completed the transmission validation process. This DOES NOT mean any requested direct debit was processed successfully.



### 3. Mandate Information

For information on the mandate, visit our Web site (at [www.tax.ny.gov/tp/efile/tp\\_busn\\_mandate.htm](http://www.tax.ny.gov/tp/efile/tp_busn_mandate.htm)) and who the tax preparer e-file mandate applies to (at [www.tax.ny.gov/tp/efile/mandate\\_participants.htm](http://www.tax.ny.gov/tp/efile/mandate_participants.htm))

Additional information for tax professionals:

*New York State Handbook for e-filers of Personal Income Tax Returns* ([Publication 84](#))

*New York State Handbook for e-filers of Fiduciary Income Tax Returns and Estimated Tax* ([Publication 90](#))

*Corporation Tax Modernized e-file Handbook* ([Publication 116](#))

*Partnership Modernized e-file (MeF) Handbook For Tax Practitioners* ([Publication 96](#))

Business Taxpayer Answer Center (Current Tax Year ) <http://nystax.custhelp.com/app/answers/list/c/182>

### 4. IRS MeF Fed/State Program

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.

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 denial acknowledgement will be sent from the IRS. If there is an accepted federal return under that Submission ID, then IRS MeF will validate certain elements on the state submission and provide the submission to the participating state.

If the state return is ‘*not linked*’ to a previously accepted federal return (also referred to as state Stand-Alone Return), then IRS MeF will validate certain elements of the submission and if IRS does not deny the state return, it will provide the state submission to the participating state regardless of the federal return.

Both federal and state returns must be in XML format. The federal returns must conform to the IRS valid schema versions. New York State returns must conform to the Partnership New York State schema.

### 5. Contact Information

Telephone numbers, fax numbers, and mailing addresses:

NYSDTF e-filing Help Desk: (518) 457-6387

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

Personal Income Tax Information Center: (518) 457-5181



NYS DTF Forms and Publications: [www.tax.ny.gov/forms/default.htm](http://www.tax.ny.gov/forms/default.htm)

To order NYSDTF forms and publications: (518) 457-5431

Fax: NYSDTF e-file fax: (518) 485-2348

**Mailing Address:**  
NYS TAX DEPARTMENT  
PARTNERSHIP – MODERNIZED E-FILE  
PERSONAL INCOME TAX BUREAU  
WA HARRIMAN CAMPUS  
ALBANY NY 12227

## Need help?



Visit our Web site at [www.tax.ny.gov](http://www.tax.ny.gov)

- get information and manage your taxes online
- check for new online services and features



**Text Telephone (TTY) Hotline** (for persons with hearing and speech disabilities using a TTY): 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.



### Telephone assistance

Automated income tax refund status: (518) 457-5149

Personal Income Tax Information Center: (518) 457-5181

To order forms and publications: (518) 457-5431



**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, call the information center.

## 6. Acceptance and Participation

### Requirements for Tax Preparers and Transmitters participating in the Partnership e-file program

Tax Preparers must be authorized IRS e-file providers. An authorized IRS e-file provider may be an Electronic Return Originator (ERO), Intermediate Service Provider, Transmitter, Software Developer, or Reporting Agent. You must apply and be accepted by the IRS as an authorized IRS e-file provider. A separate partnership e-file application is not required for New York State.

For more information on the application process, refer to Publication 3112, *IRS e-file Application and Participation*, available on the IRS Web site (at [www.irs.gov/taxpros/providers/article/0,,id=223755,00.html](http://www.irs.gov/taxpros/providers/article/0,,id=223755,00.html)).

Become an Authorized e-file Provider - Watch a video overview of how to become an authorized IRS e-file Provider on the IRS Web site (at [www.irs.gov/taxpros/providers/article/0,,id=222533,00.html](http://www.irs.gov/taxpros/providers/article/0,,id=222533,00.html)).

e-services – See Online Tools for Tax Professionals on the IRS Web site (at [www.irs.gov/taxpros/article/0,,id=109646,00.html](http://www.irs.gov/taxpros/article/0,,id=109646,00.html)).



## Who can participate in e-file?

Tax professionals and transmitters can e-file NYSDTF partnership returns when they are authorized to e-file federal partnership returns and are using software approved by the IRS and NYSDTF. For a list of approved software vendors, visit our Web site (at [www.tax.ny.gov/pit/efile/tp\\_partner\\_llc.htm](http://www.tax.ny.gov/pit/efile/tp_partner_llc.htm)). A partnership (self-filer) acting as an Electronic Return Originator (ERO) can prepare and e-file its own partnership return without going through a paid preparer.

## 7. Tax Practitioner Responsibilities

All participants in the NYSDTF MeF program must comply with the procedures, requirements, and specifications in IRS Publication 3112, *IRS e-file Application and Participation*, and in IRS Publication 4164, *Modernized e-file Guide for Software Developers and Transmitters*, available on the IRS Web site (at [www.irs.gov/pub/irs-pdf/p4164.pdf](http://www.irs.gov/pub/irs-pdf/p4164.pdf)).

All return filers must:

- Use IRS and NYSDTF approved tax software.

Partnership self-filers must:

- Enter the name of the person completing the return and certify to NYSDTF that the data is true, correct, and complete.
- Authorize any electronic payment that is included in the filing. See the [Signature - Requirements](#) section for more information.

All authorized Electronic Return Originators must:

- Identify the paid preparer, if there is one, in the appropriate field.

The authorized partnership officer must sign the New York State signature authorization Form [TR-579-PT](#), *New York State e-file Signature Authorization for Tax Year 2011 For Forms IT-204 and IT-204-LL*, for the tax year being filed (or appropriate year). Do not submit the signed Form TR-579-PT to NYSDTF unless requested to do so; retain it for three years.

- Furnish the taxpayer with documentation of all e-filed forms and schedules.

## Confidentiality Guidelines, Rules, and Violation Consequences

Tax practitioners must conform to all IRS security requirements. For more information on the IRS security requirements, visit the IRS Web site (at [www.irs.gov/efile/article/0,,id=146388,00.html](http://www.irs.gov/efile/article/0,,id=146388,00.html)).

## Penalties

Article 22, section 697(e), and Article 37, section 1825, of the New York State Tax Law prescribes penalties for violation of confidentiality of taxpayer information requirements. Section 685(u) of the New York State Tax Law prescribes penalties for paid preparers who fail to meet their responsibilities.



## 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 DTF 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 (FMS)* or *Treasury Seals* were references to the *state of New York Seal*.

## Compliance Requirements

Tax Practitioners must:

- Ensure that their software enables the printing of Form TR-579-PT, *New York State e-file Signature Authorization for Tax Year 2011 for Forms IT-204 and IT-204-LL*.
- Ensure that their software supports electronic payment options and any electronic funds withdrawal information – payment effective date and routing/account numbers.
- Ensure that their software supports the printing of the return and all supporting forms for the partnership's records so the partnership can, if the return cannot be e-filed, mail the return to NYS DTF. See Publication 75 regarding printing substitute income tax forms (at [www.tax.ny.gov/pdf/publications/income/pub75.pdf](http://www.tax.ny.gov/pdf/publications/income/pub75.pdf)).

## 8. Web Sites and Publications

There is a numerical listing by publication number on our Web site (at [www.tax.ny.gov/pubs\\_and\\_bulls/publications/pub\\_numeric\\_list.htm](http://www.tax.ny.gov/pubs_and_bulls/publications/pub_numeric_list.htm)).

 New York State e-file www.tax.ny.gov	<a href="http://www.tax.ny.gov">www.tax.ny.gov</a>
NYS DTF e-file Web site	<a href="http://www.tax.ny.gov/tp/efile/elf_taxpros.htm">www.tax.ny.gov/tp/efile/elf_taxpros.htm</a>
NYS DTF forms and instructions	<a href="http://www.tax.ny.gov/forms/">www.tax.ny.gov/forms/</a>
Frequently asked questions (Taxpayer Answer Center)	<a href="http://www.tax.ny.gov/help/faq.htm">www.tax.ny.gov/help/faq.htm</a>



Publication 16, LLC and LLP	<a href="http://www.tax.ny.gov/pdf/publications/multi/pub16.pdf">www.tax.ny.gov/pdf/publications/multi/pub16.pdf</a>
Publication 20, NYSDTF Tax Guide for New Businesses	<a href="http://www.tax.ny.gov/pdf/publications/multi/pub20_1007.pdf">www.tax.ny.gov/pdf/publications/multi/pub20_1007.pdf</a>
Publication 910, NAICS codes	<a href="http://www.tax.ny.gov/pdf/publications/general/pub910.pdf">www.tax.ny.gov/pdf/publications/general/pub910.pdf</a>
e-file - Electronic Filing Subscription Service	<a href="http://www8.nystax.gov/SUBS/subHome.jsp">www8.nystax.gov/SUBS/subHome.jsp</a>
Internal Revenue Service (IRS)	<a href="http://www.irs.gov/">http://www.irs.gov/</a>
<b>IRS Modernized e-file (MeF) Status Page</b>	<a href="http://www.irs.gov/efile/article/0,,id=168537,00.html">http://www.irs.gov/efile/article/0,,id=168537,00.html</a>
<b>IRS Forms and Publications</b>	<a href="http://www.irs.gov/formspubs/index.html?portlet=3">http://www.irs.gov/formspubs/index.html?portlet=3</a>
Federation of Tax Administrators	<a href="http://www.taxadmin.org/fta/edi/">http://www.taxadmin.org/fta/edi/</a>
National Association of Computerized Tax Processors (NACTP)	<a href="http://nactp.org/">http://nactp.org/</a>
IRS Modernized e-file (MeF) User Guides & Publications	<a href="http://www.irs.gov/efile/article/0,,id=171946,00.html">http://www.irs.gov/efile/article/0,,id=171946,00.html</a>
IRS Foreign Country code list	<a href="http://www.irs.gov/efile/article/0,,id=175595,00.html">http://www.irs.gov/efile/article/0,,id=175595,00.html</a>

## 9. NYSDTF Partnership Forms Supported in e-file for Tax Year 2011

Schedules, attachments, and credit forms can be filed with the IT-204 form ONLY.

The following tax forms are supported by NYSDTF Partnership MeF. If a tax filing contains a tax form that is not included in this list, the entire return and attachments must be filed on paper. In addition, if a tax filing contains a form that is included in this list but is not supported by the taxpayer's tax software, the entire return and attachments must be filed on paper.

E-FILE SUPPORTED FORMS FOR THE TAX YEAR 2011	
<b>Main forms</b>	
IT-204	<i>Partnership Return</i> - Report of Income, Deductions, Credits, etc. (required for filing, no payment allowed)
IT-204-LL	Partnership, Limited Liability Company, and Limited Liability Partnership Filing Fee Payment Form (required for filing)
IT-370-PF	Application for Automatic Extension of Time to File for Partnerships and Fiduciaries (with instructions)



<b>Schedules, Attachments, etc. with Form IT-204, Partnership Return</b>	
DTF-686	<i>Tax Shelter Reportable Transactions Attachment to New York State Tax Return</i>
IT-204-CP*	<i>New York Corporate Partner's K-1 (can have multiple occurrences in same filing)</i>
IT-204-IP*	<i>New York Partner's Schedule K-1 (can have multiple occurrences in same filing)</i>
IT-204.1	<i>New York Corporate Partners' Schedule K</i>
IT-398	<i>New York State Depreciation Schedule for IRC Section 168(k) Property (optional)</i>
IT-399	<i>New York State Depreciation Schedule (optional)</i>
Y-204	<i>Yonkers Nonresident Partner Allocation (optional)</i>
<b>Credit Claim forms filed with Form IT-204, Partnership Return</b>	
IT-212	<i>Investment Credit</i>
<b>*NEW IT-242</b>	<i>Claim for Conservation Easement Tax Credit</i>
IT-256	<i>Claim for Special Additional Mortgage Recording Tax Credit (optional, can have multiple occurrences in same filing)</i>
IT-601	<i>Claim for EZ Wage Tax Credit (optional)</i>
<b>*NEW IT-602</b>	<i>Claim for EZ Capital Tax Credit</i>
<b>*NEW IT-603</b>	<i>Claim for EZ Investment Tax Credit and EZ Employment Incentive Credit</i>
IT-604	<i>Claim for QEZE Tax Reduction Credit (optional)</i>
IT-606	<i>Claim for QEZE Credit for Real Property Taxes (optional)</i>

\* For each Form IT-204-CP, and Form IT-204-IT filed the Partner's EIN and the Partner's identifying number (PRTNR\_EIN\_ID) needs to be entered. Each partner in a partnership should have a unique identifying number (e.g. a social security or employer identification number) within the partnership.

### **Forms not currently supported for e-filed returns in the tax year 2011;**

DTF-619, *Claim for QETC Facilities, Operations, and Training Credit*

DTF-621, *Claim for QETC Employment Credit*

DTF-622, *Claim for QETC Capital Tax Credit*

DTF-624, *Claim for Low- Income Housing Credit*

DTF-630, *Claim for Green Building Credit*

IT-238, *Claim for Rehabilitation of Historic Properties Credit*

IT-239, *Claim for Credit for Taxicabs and Livery Service Vehicles Accessible to Persons with Disabilities*  
(credit has expired - for carryover only)

IT-241, *Claim for Clean Heating Fuel Credit*

IT-243, *Claim for Biofuel Production Credit*

IT-246, *Claim for Empire State Commercial Production Credit*



IT-248, *Claim for Empire State Film Production Credit*  
IT-249, *Claim for Long-Term Care Insurance Credit*  
IT-250, *Claim for Purchase of an Automated External Defibrillator Credit*  
IT-251, *Credit for Employment of Persons with Disabilities*  
IT-252, *Investment Tax Credit for the Financial Services Industry*  
IT-252-ATT, *Employment Incentive Credit for the Financial Services Industry*  
IT-253, *Alternative Fuels Credit* (credit has expired - for recapture and carryover only)  
IT-261, *Claim for Empire State Film Post-Production Credit*  
IT-605, *Claim for EZ Investment Tax Credit & EZ Employment Incentive Credit for the Financial Services Industry*  
IT-607, *Claim for Excelsior Jobs Program Tax Credit*  
IT-611, *Claim for Brownfield Redevelopment Tax Credit*  
IT-611.1, *Claim for Brownfield Redevelopment Tax Credit*  
IT-612, *Remediated Brownfield Credit for Real Property Taxes*  
IT-613, *Claim for Environmental Remediation Insurance Credit*  
IT-631, *Claim for Security Officer Training Tax Credit*  
IT-633, *Economic Transformation and Facility Redevelopment Program Tax Credit*

## 10. Acknowledgement System

### IRS MeF receipt

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

### State submission denied by IRS MeF

If the state submission (linked or unlinked) is “*denied*” by IRS MeF, then IRS MeF will create an acknowledgement for the transmitter indicating that the state submission is denied and will not be available for the state. In this case, the state will not know that the transmitter has sent a state submission to IRS MeF and that it was not accepted.

### State receipt and acknowledgment

If the state submission is not “*denied*” by IRS MeF, then IRS MeF will return a receipt (not an acknowledgement) and provide the state submission for the state to retrieve. The IRS MeF will not create an acknowledgement to be sent to the transmitter for the state return.

NYSDF will retrieve the state submission from IRS MeF, and send a “*receipt*” back to IRS MeF immediately. NYSDF will then validate the XML data and apply the business rules to the return. An acknowledgment (indicating accepts or reject) will be sent back to IRS MeF within 72 hours. The transmitter may pick up the acknowledgment from IRS MeF.



An Accepted acknowledgement record transmitted in XML schema format indicates the return and payment (if applicable) was received and has successfully completed the transmission validation process. **Note:** This does not acknowledge that the ACH debit requested was approved and processed. The IRS will accept filings with an EFT\_TP\_ID containing alpha characters and will allow the acknowledgements to be returned by NYSDF with an ID containing alpha characters in the EIN field.

#### Resubmission of state rejected return

If a state return is rejected by NYSDF, correct the error and resubmit the return to IRS MeF. The corrected, resubmitted return **must** contain the ‘*original*’ submission ID of the rejected return.

#### Perfection period for a rejected submission

When a transmitted electronic return is received by NYSDF and subsequently rejected, there is a seven calendar day perfection period to correct that return for electronic retransmission. When a previously rejected electronic return containing the original submission ID number is “*accepted*” by NYSDF within the seven day perfection period, it will be deemed to have been received on the date of the first rejection that occurred within that seven day period.

The e-filed perfection period is initiated:

- If the original submission was timely.
- On the day the original submission was rejected.
- If the original submission ID# is present on the resubmission.

**Note:** If the submission is rejected on the IRS level, NYSDF will not receive the original submission and the perfection period will not initiate. The perfection period is not an extension to file.

#### Processing delays

NYSDF will make every effort to process an e-filed return once it is receipted and/or acknowledged. However, if the e-file return contains an error(s), identified after the return is receipted/acknowledged; the return may require manual review or manual rejection.

## 11. Payment Handling and Acceptance

### Paying a balance due

Partnerships electing to electronically file their IT-204-LL must also electronically pay the balance due on an electronically filed return with an ACH debit.

The information necessary to initiate the ACH debit must be included with the submission when the return is filed. Partially paid or unpaid liabilities on an e-filed return will be billed when the return is processed. There is no paper voucher option for e-filed returns.



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 return or extension has been transmitted and accepted. They should also stress that their clients follow up to ensure the debit is processed at their financial institution. We do not reject or notify the filer if the ACH payment is returned (e.g. dishonored) or if the bank could not debit the account. If no follow up is done, the filers may receive a bill at a later date, which will include applicable penalties and interest.

### **Pay by electronic funds withdrawal (direct debit)**

Taxpayers must specify the following at the time the Form IT-204-LL is e-filed: the ownership type of account (business or individual) to be debited, the account and routing numbers of the bank account from which they wish to have the balance paid, the requested withdrawal date, and the payment amount to be debited. Returns can be submitted with full payment, partial payment or no payment. Balances due will be billed at a later date, once the return is fully processed.

Software must not allow an ACH electronic funds withdrawal to be requested where the funds would be coming from an account outside the U.S.. This is due to new banking rules from NACHA (National Automated Clearing House Association) regarding the processing of international transactions.

The authorization date for the payment is the earliest date that the electronic funds withdrawal will be debited from the specified account. You can specify a payment date up to and including the due date of the return, without regard to extensions. If the payment date falls on a weekend or bank holiday, the payment will be withdrawn the next business day. If a return is e-filed before the due date, the money will be withdrawn from your account on the date you specify. A return received prior to the due date, that has no requested withdrawal date, will be rejected to conform to NACHA rules. For a return e-filed after the due date, the withdrawal will be processed on the date the e-file return is accepted.

This payment option is available through the end of the e-file season. Please note that partially paid or unpaid returns will be accepted in e-file, and the balance due will be billed at a later date, once the return is fully processed.

When submitting a modified return where an original return has already been processed and had a payment that has already been processed, be sure to remove any ACH data that had been previously submitted or adjust if an additional payment should be debited. If the ACH data is exactly the same on the subsequent filing and the *Amended* box is not checked the filing will reject. If an amended return is submitted with the same ACH information as the original return, the debit request will be processed as a new request.

### **Common Questions About Electronic Funds Withdrawal (direct debit):**

#### **1. How is an electronic funds withdrawal initiated?**

The tax preparer/general partner will specify on the return by authorizing for electronic funds withdrawal if there is a balance due on an e-file return. If the return is e-filed before the due date, a requested settlement date up to and including the due date **MUST** be specified. If a return is e-filed on or after the due date, the requested ACH /debit withdrawal date must equal the received date. The filing of a Form IT-370-PF *Application for Automatic Extension of Time to File for Partnerships and Fiduciaries* is disregarded in computing the due date of the return payment.

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



We need the bank account number and the routing transit number of the financial institution the withdrawal is being made from. The routing number is the nine-digit number at the bottom of a check. An e-filed return with an invalid routing number will be rejected. In addition we need the electronic funds withdrawal information including the requested date of debit, the payment amount, and the checking or savings account information. The Automated Clearing House (ACH) indicator and the refund/owe indicator (RFND\_OWE\_IND) must be set appropriately.

### 3. Will a partial payment be accepted?

Yes, partial payment will be accepted. However, the department strongly recommends full payment at the time the return is e-filed.

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

Money will not be withdrawn from any account before the date specified unless the due date of the filing has passed. For a return e-filed after the due date, the withdrawal will be processed on the date the e-file return is accepted. If a weekend or bank holiday is designated, the payment will not be withdrawn until the next business day.

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

If a return is e-filed after the due date, the balance **MUST** be paid by an electronic funds withdrawal along with the e-filed return. Checks are not allowed as a method of payment. The ACH debit will be processed immediately and we will disregard the ACH request date.

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

The confirmation is the partnerships bank statement that includes a *NYSDTF Tax Payment* line item. The acceptance of the New York State return filing **DOES NOT** confirm the electronic funds withdrawal was successful. The acknowledgement is solely for the acceptance of the return.

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

Once the e-filed Partnership return is accepted, the designated payment date cannot be changed and the payment cannot be cancelled.

## 12. Signature Requirements for Partnership e-file Returns

### Signature requirements for returns e-filed through your tax preparation professional software package:

The taxpayer(s) and the ERO / Preparer must sign **Form TR-579-PT, New York State E-File Signature Authorization for Tax Year 2010 (or appropriate year) For Forms IT-204 and IT-204-LL**. Form TR-579-PT establishes that the taxpayer has reviewed his or her return, and authorizes the e-filing of the return, and if an electronic funds withdrawal (for payment of the amount owed on the return) has been requested, it verifies that the taxpayer has authorized the electronic funds withdrawal.



The ERO / Preparer must retain the TR-579-PT for 3 years (do not mail it to the NYS Tax Department). The ERO / Preparer must also sign the return electronically by checking a box that indicates that they have read and agreed to our declaration certification language. See return declaration below.

**Returns e-filed by taxpayers themselves (self-filers) using commercial software:**

Taxpayers are required to sign the return electronically by checking a box that indicates that they have read and agreed to our declaration certification language. See return declaration below. Form TR-579-PT and ERO / Preparer declaration check box are not required.

**Declaration certification language for e-file returns:**

NYS e-file software intended for tax professionals must present the following applicable declaration on the screen(s) for the tax preparer to complete.

**Declaration of Self-Filer to be included on approved NYS e-file products for Partnership Return or Filing Fee Payment Form (filers of NYS Forms IT-204 and IT-204-LL)**

NYS e-file software intended for partnership online (self) filer must present the following applicable declaration on the screen(s) for the taxpayer(s) to complete.

Self-Filer Declaration and Signature

I declare, under penalty of perjury, that I have examined the information on this 2011 New York State electronic partnership return or filing fee payment form (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.

By entering my name and checking the box shown below, I declare that I am an authorized member or general partner in this partnership, LLP or LLC (hereafter, collectively, "partnership"), that I am authorized to sign and file this electronic return on behalf of the partnership, and am in fact signing and filing this return.

\_\_\_\_\_  
Enter Name

I have read the certification above and agree

**Certification of ERO or tax preparer to be included on approved NYS Partnership Return (NYS Forms IT-204 and IT-204-LL) e-file products for tax professionals**

ERO/ Preparer Certification and Signature



I certify that I have a valid New York State E-File Signature Authorization for Tax Year 2011 (Form TR-579-PT), authorizing me to sign and file this return on behalf of the partnership, LLP or LLC (hereafter, collectively, "partnership"). 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 partnership. If financial institution account information has been provided on the return, I certify that the partnership has agreed to payment of the amount indicated as due by electronic funds withdrawal, that the partnership 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 partnership's account. 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

### 13. Handling of Attachments

#### Attaching Non-XML Documents

All Binary Attachments must be in PDF format. *This includes federal required attachments for state filings, pages with additional information from forms, letters of explanation, etc.* A separate *Binary Attachment XML* document must be created for each PDF and included in the submission data. The PDF must be included in the attachment folder of the submission zip file. **Each individual PDF cannot exceed 60 megabytes uncompressed and for the accuracy of a document image, whether an attachment is in a PDF file or in an image file format, the resolution should be no more than 200 dpi.**

Please refer to IRS Publication 4164, *Modernized e-File (MeF) Guide for Software Developers And Transmitters*. See page 31, section 2.2 IRS Web site (at [www.irs.gov/pub/irs-pdf/p4164.pdf](http://www.irs.gov/pub/irs-pdf/p4164.pdf)).

Some federal forms that should be attached as PDFs include, but not limited to, the following:

#### Federal Attachment

Schedule M-3  
Form 4562  
Form 4797  
Form 8825  
Schedule F (Form 1040)  
Form 970  
Schedule D

#### New York State Form Reference

IT-204, Section 5  
IT-204, Section 2, Part 2, Line 18 & Section 7, Line 98  
IT-204, Section 2, Part 1, Line 8 & Section 7, Line 96  
IT-204, Section 7, Line 87  
IT-204, Section 2, Part 1, Line 7  
IT-204, Section 3, and Line 37a  
IT-204, Section 7, Lines 94 & 95

Attaching non-XML documents (PDF files) is different than attaching XML documents. To attach a PDF file, the following steps must be performed:



- Create the PDF file.
- Create a Binary Attachment XML document in the submission data that describes the PDF file.
- Create references, if any, from the element(s) to which the PDF file is attached to the Binary Attachment XML document.
- If the PDF file is to be attached to an element for a line, form, or schedule, create a reference from the element to the Binary Attachment XML document.
- If the PDF is to be attached to a *GeneralDependency* or *GeneralDependencyElection* (i.e., Plans of Merger, Plans of Reorganization) create a reference from the element to the Binary Attachment XML document.

It is important to note that the reference is created from the element to the Binary Attachment XML document, not to the PDF file. If no reference is created to the Binary Attachment XML document, then the PDF file is considered to be “attached” to the submission. It is important to note that creating reference(s) to PDF files is needed only when the IRS specifies the conditions under which the reference must be created, and the reference locations within return data where the reference must exist.

- Include the number of binary attachments in the submission in the *BinaryAttachmentCount* attribute, which is used to indicate the number of binary attachments in the return, of element *ReturnHeader*.
- Include the PDF file in the submission zip file that constitutes the submission

**Note:** The Electronic Return Originator or taxpayer can create the PDF file with any tool available. Follow your e-file software provider instructions.

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

The ERO or taxpayer provides the name of the PDF file, including the extension, in the *AttachmentLocation* element and provides a brief description in the *Description* element of the Binary Attachment XML document. The schema for the Binary Attachment document is defined in the file named *BinaryAttachment.xsd*.

## 14. Exclusions from New York State Partnership e-filing Program

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

In addition to the IRS guidelines, NYS DTF returns meeting any of the following criteria may not be e-filed with the NYS DTF:



- Returns filed with a liability period begin date prior to January 1, 2009. The tax year is determined by the liability period begin date year.
- Returns filed with a liability period begin date on or after December 2, 2011.
- Returns that include New York State tax forms that are not currently supported by e-file. Refer to the chart in this publication (at [Forms not supported](#) in e-file for tax year 2011).
- Returns requesting an electronic funds withdrawal payment where the funds for the payment would come from an account outside the U.S.

## 15. Rules, Edits, and Rejects

### Edits and Acknowledgement Reject Codes

The table below provides a listing of the acknowledgement codes used by NYSDTF. Please review to ensure you are sending the correct acknowledgement text because the codes used by NYSDTF are different from those used by the IRS and other states.

ERROR CODES FOR REJECTED RETURNS, TAX YEAR 2011		
Reject Code	Reject Condition	Description
1000 <i>New</i>	Invalid Field	Schema validation detail error.
1001 <i>New</i>	Field Missing	Schema validation detail error.
1002 <i>New</i>	Invalid Data Value	Schema validation detail error.
02707	Liability period end date is before the liability period begin date	Liability Period end date cannot be prior to the Liability Period begin date.
02708	Document received date is before Postmark date	Document received date is before Postmark date
04012	Filing Composition Error	The combination of forms in the filing is not valid.
04015	Form Not Valid for Tax Year	Only 2009, 2010 and 2011 tax year forms are valid, or a main form is required but was not included in the tax return.
04074	ELF Schema Validation Failure	Refers to Software Developer's schema validation.
04075	Invalid Bank Routing Number	Bank Routing number is invalid.
04079	Submission does not contain a main form	A Main Form must be included- see <i>Tax forms supported</i> in this Publication.
04676	ACH Debit > Payment Enclosed	The debit amount requested is greater than the Filing Fee due.



04882	Payment not allowed with IT-204 or IT-370-PF	Payment is only allowed with Form IT-204-LL for partnerships.
04883	Software vendor is not approved	The Software ID has not been approved by NYS for partnership e-file.
04919	Prior tax year of submission is not Accepted	Tax year 2008 and prior are not accepted.
04924	Payment amount Conflicts with ACH Indicator	ACH indicator is selected but no payment amount information is entered.
05025	Invalid liability period	Liability period is either > 12months or not within the MeF tax years accepted. <sup>i</sup>
05046	Future Year Returns are not Accepted	Tax year 2012 and later are not accepted.
05107	State/province is required if country code is US or Canada (CA)	The state is required if country code is United States (US) and Province is required if country code is Canada (CA). <sup>ii</sup>
05108	Duplicate Submission	Duplicate filing criteria met – filing contains all the same information, forms and ACH data
05110	International ACH Transactions (IAT) not Accepted	If the International ACH Transactions (IAT) is selected then no direct debit (ACH) information is allowed.
05111	Account number cannot equal routing number	Account number cannot be the same as routing number.
05118	Either LLC/LLP Filing Fee or LLC Disregarded Entity Filing Fee can be > 0 not both	Both the LLC/LLP Filing Fee and the LLC Disregarded Entity Filing Fee cannot be > 0.
05134	“PREPARER” is not a valid entry for Paid Prep.name or Third Party name	“PREPARER” is not a valid entry for paid preparer name or third party designee name.
05135	Submission contains Invalid XML	Submission contains invalid XML.
05264	ELC_AUTH_EFCTV_DT is blank	If the ACH information is blank and it is prior to the due date the ELC_AUTH_EFCTV_DT must be entered.
05265	Declaration and signature authorization is incorrect or missing	Based on the preparer signature or both declaration indicators are missing ELC_AUTH_EFCTV_DT
05266	ACH_IND conflicts with RFND_OWE_IND	Payment information complete and/or the ACH IND conflicts with the RFND_OWE_IND.



05267	Invalid Identification Number	The identification #, social security #, EIN# is an invalid: DSRGRD_ENT_ID (204LL) PREP_SSN_NMBR (Header, 204, 204LL) EXT_TP_ID (FilingKeys, Header) EXT_TP_PSHIP_ID (TIPartnership) PAID_PREPARER_ID (Header, 204, 204LL) WTHLD_TAX_ID (204).
05276	IT-370-PF received with IT-205 box checked	IT-205 extension not accepted via Modernized e-file.
05376	State address should not be populated when Cntry Cd Not = 'US' or 'CA'	If MAIL_COUNTRY_CD not = US or CA, MAIL_STATE_ADR should not be populated
05442 <i>New</i>	Payment amount for Partnership cannot exceed \$4,500.00	State "Payment Amount exceeds ACH limit or other NY State Limitations" for any ACH Payment amount > \$4500.
05507 <i>New</i>	Incomplete bank payment data	When incomplete bank account type is sent, i.e. ACH_IND is selected and account type (personal or business) is not selected.

i If the return is for the calendar year 2011, the beginning and ending date must be 01/01/11 and 12/31/11 respectively. The liability period reported on your filing must not be greater than twelve months, however you can elect to use a 52/53-week tax year if you keep your books and report your income and expenses on that basis. To make the election, attach a statement with the following information to your tax return for the 52/53-week tax year and ensure you set the beginning and ending date to 01/01/2011 and 12/31/2011 respectively.

1. The month in which the new 52-53-week tax year ends.
2. The day of the week on which the tax year always ends.
3. The date the tax year ends. It can be either of the following dates on which the chosen day.

Last occurs in the month in 1., above, or  
Occurs nearest to the last day of the month in 1., above.

ii See [How to Enter Foreign Addresses:](#)

### How to Enter Foreign addresses for the partnership address

**Address** – With the exception of Canadian addresses, foreign ZIP code should be entered at the end of the address field.

**City** – enter city/town as applicable.

**State** – For Canadian addresses enter province; for all other foreign addresses, state must be blank.

**Country Code** – enter appropriate foreign country code, see [Appendix](#) for list.

**ZIP Code** and ZIP Code Extension – For Canadian addresses enter the first 3 characters of the ZIP code in the ZIP code field and enter characters 4-6 of the ZIP code in the ZIP code extension field. For all other foreign addresses ZIP code and ZIP code extension must be blank.



## 16. Partnership e-file Terms

**Electronic Return Originators (EROs)** - originate the electronic submission of tax returns to the IRS. An ERO may originate the electronic submission of tax returns that are either prepared by the ERO firm, or collected from a taxpayer.

**Intermediate Service Providers** - receive tax return information from EROs or from taxpayers who file electronically from home using their personal computers, either online or by using commercial tax preparation software. Intermediate Service Providers process the tax return information and either forward the information to a transmitter or send the information back to the EROs or taxpayers.

**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 returns and will accept and validate tax returns in Extensible Markup Language (XML) format. Eventually all IRS e-file programs will use the MeF system to receive and process electronically filed returns.

**Preparer Firm's EIN** – This number is the employer identification number (EIN) of the firm that prepared the return (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 SSN or PTIN** – This number is a choice between a person's social security number (SSN) and their preparer's tax identification number (PTIN). SSN is a 9-digit numeric field, and PTIN is 9 digits, beginning with the letter 'P' followed by 8 numeric digits. The SSN is assigned by the Social Security Administration and the PTIN is assigned by the IRS. Tax return preparers who have Preparer Tax Identification Numbers (PTINs) can now renew their PTINs for the 2012 filing season visit the IRS Web site, PTIN Requirements for Tax Return Preparers (at [www.irs.gov/taxpros/article/0,,id=210909,00.html](http://www.irs.gov/taxpros/article/0,,id=210909,00.html)).

**Reporting Agents** – A Reporting Agent (Agent) is an accounting service, franchiser, bank, or other person that complies with Rev. Proc. 2007-38, as modified by section 21.02 of the revenue procedure and is authorized to e-file IRS Form 940/941 for a taxpayer.

**Schema** – The IRS has structured tax return 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.

**SoftwareId** – 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 XML instance. It's an 8-digit ASCII character field assigned by the IRS. The first two positions identify the tax year. The software ID in the *ReturnHeader* is a required field. If the return was created using just one software package, the *SoftwareId* in the *ReturnHeader* should be the only *SoftwareId* transmitted. If the return 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/Submission 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.

**Transmitter** – Once the return is prepared, the return data is sent to the IRS by a Transmitter. Transmitters must have software and modems that allow them to connect with IRS computers. EROs may apply to be transmitters and transmit return data themselves or they may contract with accepted third-party transmitters who will transmit the data for them. Transmitters who transmit returns filed from home by taxpayers using tax preparation software are called *Online Providers*.

**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 MeF. It allows designers to create their own customized tags, enabling the definition, transmission, validation, and interpretation of data between applications and between organizations.

## 17. Appendix

### Foreign Country Codes as Defined by the IRS

[www.irs.gov/efile/article/0,,id=173966,00.html](http://www.irs.gov/efile/article/0,,id=173966,00.html)

(NYSDTF will use the Foreign Country Codes as defined by IRS)

### NAICS Business Codes

A principal business activity and the associated code are designed to classify an enterprise by the type of activity in which it is engaged to facilitate the administration of the Internal Revenue Code. These principal business activity codes are based on the North American Industry Classification System.

Links to publications:

[www.tax.ny.gov/pdf/publications/general/pub910.pdf](http://www.tax.ny.gov/pdf/publications/general/pub910.pdf)

(NAICS Codes for Principal Business Activity for New York State Tax Purposes)

[www.tax.ny.gov/pubs\\_and\\_bulls/general.htm](http://www.tax.ny.gov/pubs_and_bulls/general.htm)

(NYSDTF Publications and Technical Bulletins)

[www.tax.ny.gov/pdf/memos/income/m11\\_6i.pdf](http://www.tax.ny.gov/pdf/memos/income/m11_6i.pdf)

(Summary of Budget Bill Personal Income Tax Changes Enacted in 2011)

