



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

New York State Publication 97

Partnership Tax Modernized E-File (MeF) Handbook For Software Developers

Tax Year 2010

12/8/2010

The information presented is current as of this publication's print date.
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**FED/STATE PARTNERSHIP E-FILING SOFTWARE
DEVELOPER’S GUIDELINES AND SCHEMAS FOR NEW YORK STATE**

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NEW FOR TAX YEAR 2010

- NYS MeF will be using the liability period begin date to determine the tax year of the return. This will allow us to process all calendar, short period, and fiscal returns for liability periods beginning on or after Jan 1, 2008.
- Three forms have been added to the list of e-file supported forms for Partnership modernized e-filing. They are:
 - *Claim for QEZE Tax Reduction Credit*, (IT-604);
 - *Claim for QEZE Credit for Real Property Taxes*, (IT-606);
 - *Tax Shelter Reportable Transactions Attachment to New York State Tax Return*, (DTF-686).
- **Rejected return resubmissions.** When filing the corrected return the submission ID of the original return **MUST** be entered into a new field <ORIG_SBMSN_ID>.
- Form *Partnership Opt-Out and Reasonable Cause Record For Tax Return Preparers for Tax Year*, (TR-800-PT) **has been eliminated**. If you have reasonable cause for not e-filing you must maintain adequate documentation. See Personal income tax mandate: http://www.tax.ny.gov/elf/tp_pit_mandate.htm
- A separate fee for e-filing a NYS tax return can no longer be charged. See personal income tax mandate: http://www.tax.ny.gov/elf/tp_pit_mandate.htm
- The IRS has changed the electronic postmark to optional. We strongly recommend ALWAYS sending the electronic postmark. This would be advantageous when processing delays occur and for timeliness. NYS will not be requiring it and will use the received date when postmark is not present.
- Three new checkboxes have been added to form *Partnership, Limited Liability Company, and Limited Liability Partnership Filing Fee Payment Form*, (IT-204-LL), (Amended Form IT-204-LL, Refund, and Final Form IT-204-L). Please see the (IT-204-LL) form instructions for information regarding these new checkboxes.
- A new field , Preparer's NYTPRIN has been added to forms *Partnership Return*, (IT-204); *Partnership, Limited Liability Company, and Limited Liability Partnership Filing Fee Payment Form*, (IT-204-LL); and *Automatic Extension of Time to File for Partnerships and Fiduciaries (with instructions)*, (IT370-PF). This field will be used to enter the NYS tax preparer registration identification number.
- Foreign address can now be entered on form *New York Partner's Schedule K-1*, (IT-204-IP) and *New York Corporate Partner's K-1*, (IT-204-CP). New <MAIL_CNTRY_CD> field added schema / NYS Spreadsheet. Country code has been added to the schema. The guidelines for entering foreign addresses have been provided, *see BUSINESS RULES section*.
- There have been **numerous** form and/or instruction changes that will impact the schemas and the state spreadsheet. Please see the 'Change' Tab in the New York State spreadsheet.

- Form *Partnership Return*, (IT-204) has a new special condition code, ‘A6’ for the treatment of interest income from Build America Bonds for New York State, New York City, and Yonkers personal income tax purposes.

The Returns and Acknowledgements with an identification # that contains alpha characters can now be e-Filed. To accommodate temporary ID’s that contain alpha characters for the EIN field, a new field is being added within the state manifest for "Temporary ID". This new field will allow alphanumeric characters per IRS. This field will be a choice in the ‘StateEIN’ element. If a return is being filed with a Temporary ID which contains alpha characters, then the ‘EIN’ data field in the TIGERS Return Header must be filled with Zero’s. The Temporary ID would be populated in the EIN Fields in the NYS BO’s as required. Temporary ID’s are assigned by New York State when a business has recently started, and a return is due to be filed, but the business has not received an EIN from the IRS yet or the LLC is an individual and are not required to get an EIN they MUST get a Temporary ID for filing purposes. The same EIN/Temporary ID can not be used on more than one LLC/LLP/Partnership entity. To get a Temporary ID for an LLC/LLP/Partnership return call the NYS Information Center (518) 457-5181

- Fields previously not required are now required in the state schema/NYS Spreadsheet. They are:

IT204LL PREP_SGN_IND
 Return Header PREP_SGN_IND
 IT204CP PSHIP_EIN_ID
 IT204IP PSHIP_EIN_ID
 IT204LL ADR_CHG_IND
 IT204LL FORM_TYPE
 IT204 FORM_TYPE
 Return Header PREP_EIN_IND
 IT204LL PREP_EIN_IND

New Reject Codes

See the [EDITS AND ACKNOWLEDGEMENT REJECT CODES](#) section for complete list

- **New** reject code 05264 If the ELC_AUTH_EFCTV_DT is blank but the payment information is complete and the return is received on or before the return due date the return will reject with ‘ELC_AUTH_EFCTV_DT is blank’ This is to conform with NACHA rules.
- **Modified** reject code 05108 - ‘Duplicate Condition’ – the e-filed partnership tax return file was previously received electronically and accepted by the Department and both electronic filings have the ACH Indicator set to ‘Yes’, Same amended indicator, same external ID, same form type, and same liability period, same payment amount.
- **New** reject code 05265 – ‘Declaration and signature authorization is incorrect or missing.’ Additional fields were added for the declaration and signature for the filer and the preparer/ERO, (DCL_PP_IND and DCL_FLR_IND).

PREP_SSN_NMBR	DCL_PP_IND	DCL_FLR_IND	Reject
Blank	2	2	Yes
Not Blank / Value	2	1	Yes
Not Blank / Value	2	2	Yes

- **New** reject code 04266 – ‘ACH_IND conflicts with RFND_OWE_IND.’ If payment information is sent and the RFND_OWE_IND is 0, 1, or 3 the return will be rejected.
- **New** reject code 05276 – ‘IT-205 extension not accepted via Modernized e-File’ If an *Automatic Extension of Time to File for Partnerships and Fiduciaries (with instructions)*, (IT-370-PF) is received with the Form IT-205 check box (IT_204_205_CD) selected (equals ‘2’) the return will reject.
- **New** reject code 05267 – "Invalid Identification Number" If an EIN / SSN is received and is considered invalid, the filing will reject.
- **New** reject code 05276- ‘IT-205 extension not accepted via Modernized e-File’
- **New** reject code 05376- ‘State Adr should not be populated when Cntry Cd Not = 'US' or 'CA’

INTRODUCTION

The New York State Department of Taxation and Finance is participating in the Fed/State Modernized e-file (MeF) program, under the IRS Modernized e-File architecture. The NYS Tax Department is supporting Partnership tax return e-filing for tax years 2008, 2009, and 2010.

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

Partnerships electing to electronically file their New York State Partnership Income Tax return must also electronically pay any balance due on the electronic return or extension with an ACH debit, if applicable. The information necessary to initiate the debit must be included with the return data upon filing.

IMPORTANT!

The Department of Tax and Finance requests that you provide a copy of your software, as soon as it is released to the public. We will use the software for evaluation, research and to troubleshoot production issues. We will not use the software to prepare and/or file returns. If you support e-file via an online application, we are requesting access to that as well.

You may contact **Maura Archambeault at 518-485-7057** if you need additional information.

Please mail a copy of your software to:

Att: Maura Archambeault
NYS Dept of Tax and Finance
WA Harriman Campus
Systems Testing & Analysis Unit
Bldg. 8 Room 758
Albany, N.Y 12227

2010 TAX YEAR e-FILE CALENDAR

NYS Partnership Tax e-filing program calendar

Partnership tax return period	January 1, 2010 through December 31, 2010
Software testing	November 1, 2010 through April 2011
<i>e-file</i> return acceptance period	January 3, 2011 through the end of December, 2011

Note: NYS uses the same *e-file* calendar (start and end dates) as the IRS.

All transmitted returns received by New York State will generate a submission receipt and an acknowledgement. The receipt indicates that the transmission was received by the department. An acknowledgement indicates whether or not the return is in processable form. An Accepted acknowledgement record transmitted in XML schema 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.**

INCOME TAX MANDATE FOR TAX RETURN PREPARERS

Starting January 1, 2011:

- Clients can no longer opt-out of e-file.
- Form TR-800 Taxpayer Opt-Out and Reasonable Cause Record for Tax Return Preparers has been eliminated.
- If you have reasonable cause to not e-file, you must maintain adequate documentation. You will need to provide that documentation to us if you receive a penalty bill for failing to e-file.
- You can't charge a separate fee for e-file, but you can charge a separate fee for paper.

Who the mandate applies to:

You must e-file all individual income tax, fiduciary and partnership returns (including Form IT-204-LL) and individual income tax and partnership extensions beginning on January 1, 2011 if you're a tax return preparer and:

- You were subject to the mandate in a prior year, **or**
- You meet both of the following conditions
 - You prepared more than 100 combined original individual, fiduciary and/or partnership returns for tax year 2009 in calendar year 2010, and
 - You use tax software to prepare one or more New York State individual, fiduciary and/or partnership returns for tax year 2010 in calendar year 2011.

You're a tax return preparer if you prepare any return or claim for refund for compensation, or you receive compensation for returns or claims for refund prepared by people that you employ or engage.

You're subject to the e-file mandate even if you're located outside of New York State.

To determine if you meet the 100 return threshold:

- Count returns at your entity level. Include all of the returns prepared by you and all of the members or employees of your firm. If your business has multiple locations, use the combined total for all locations.
- Count individual income tax, fiduciary and partnership returns (including IT-204-LL) for tax year 2009 prepared in calendar year 2010.
- Don't count extensions, amended returns, returns filed for prior years, federal returns or returns for other states.
- If you prepare a group return, you must count each nonresident partner or shareholder as a separate return.

It's your responsibility to determine if you're subject to the mandate.

Once you're subject to the mandate, it continues to apply to you in following years, even if you no longer meet the 100 return threshold.

How to comply with the mandate:

To e-file New York individual income tax, fiduciary or partnership returns, you must:

- have an Electronic Filer Identification Number (EFIN) issued by the IRS and be authorized to e-file the equivalent federal return.

- use approved software ([income](#), [partnership](#) or [fiduciary](#)) to e-file your New York State returns.
 - If you prepare both income tax and partnership returns, you must have software that supports e-file for income tax and partnership returns and extensions.
 - If you prepare fiduciary returns, you're not required to purchase new fiduciary e-file software for tax year 2010. If you own approved software that supports e-file of fiduciary returns, you must e-file those returns.

Special circumstances:

- You don't have to enter every transaction on Schedule D for individual income tax returns. You can use summary statements in the electronically filed return. We don't require you to mail us the supporting details for these transactions when the return is filed. If we need the detailed transaction information, we will request it
- You aren't required to attach a copy of the 2010 return you filed with the other state or local government to Form IT-201, IT-203, or IT-205 when filing form IT-112-R.
- You must provide transaction details on your e-filed partnership returns. You can do so by entering each transaction into your software, importing the data if your software allows it, or providing a pdf attachment with the e-filed return.
- If your approved e-file software doesn't support the e-filing of a required attachment, like a credit form, you must file a paper return.
- Volunteer return preparers who aren't compensated for preparing returns (i.e. VITA volunteers) aren't subject to the mandate

Penalties:

- A \$50 penalty applies to each e-fileable return or extension that you fail to e-file, unless you have reasonable cause for not doing so.
- A \$500 penalty applies to the first time you charge a separate e-file fee. A \$1,000 penalty will apply to each subsequent occurrence. This penalty will apply to tax documents filed after December 31, 2010.

For more information on our mandate, please visit our website at:

http://www.tax.ny.gov/elf/tp_busn_mandate.htm

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.

CONTACT INFORMATION

Telephone Numbers:

NYS 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 Forms and Publications: To order NYS forms and publications: (518) 457-5431 or

Website: <http://www.tax.ny.gov/elf/>

FAX: NYS e-File Fax 1 518 485-2348

Mailing Address:

NYS Department Tax & Finance

E-Filing Program – Partnership Tax, 7th Fl.

WA Harriman Campus

Albany, NY 12227

Need help?



Internet access: www.nystax.gov
(for information, forms, and publications)



Telephone assistance is available from 8:30 A.M. to 4:30 P.M. (eastern time), Monday through Friday.

Corporation Tax Information Center: (518) 485-6027

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

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



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.



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.

ACCEPTANCE AND PARTICIPATION

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

Tax Preparers must have a valid EFIN issued by the IRS. Return transmitters must have a valid EFIN issued by the IRS. To obtain an Electronic Filing Identification Number (EFIN) or Electronic Transmitting Identification Number (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 at*: <http://www.irs.gov/efile/article/0,,id=171946,00.html>

The quickest way to receive an EFIN or ETIN is to apply online. To apply or for more information, go to the link below:

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

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

Software Vendor ID:

- **A separate vendor ID must be provided for each product**
- The ID you choose will be approved for submissions of Partnership filings on an individual basis, **annually**, via the testing process.
- Self selected by the developer
- Is defined as a string allowing alpha characters and digits
- Limited to 10 characters
- Is stored in an element called <SOFT_VNDR_ID>
- is a required element
- Each vendor ID will test separately and will be approved for individual forms

Most common is use of one of two items as the ID:

- Alpha characters that relate to their name
- All or part of the ID the IRS issued them

Who can participate in e-file?

Tax professionals and transmitters can *e-file* New York Partnership Tax returns when they are authorized to *e-file* federal Partnership Tax returns and who are using software approved by the IRS and the NYS Tax Department.. Partnerships (self filers) acting as an ERO, can prepare and e-file the returns themselves without going through a paid preparer.

DEVELOPERS RESPONSIBILITIES

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

Partnership self filers must:

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

Confidentiality, Guidelines, Rules, and Violation Consequences

Developers must conform to all IRS security requirements. For more information on the IRS security requirements see the link below:

<http://www.irs.gov/efile/article/0,,id=146388,00.html>

Penalties

Article 22, section 697(e), and Article 37, section 1825, of the NYS Tax Law prescribe penalties for violation of confidentiality of taxpayer information requirements. Section 685(u) of the NYS 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 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 *FMS* or *Treasury Seals* were references to the *State of New York Seal*.

Compliance Requirements

Software developers must:

- Immediately correct software errors identified by the IRS/NYS Tax Department and distribute updates of their software packages to their clients. Failure to correct any errors or issue timely releases may result in suspension from the program.
- Notify New York State of any software errors identified during the filing season.
- Tax Practitioners must ensure that their software enables the printing of TR-579-PT, *New York State E-File Signature Authorization for Tax Year 2010 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 their software supports the printing of the tax return and all supporting forms for the Partnership's record so the Partnership can, if the return cannot be *e-filed*, mail the return to the NYS Tax Department. See Publication 75, *Specifications for Reproduction of New York State Partnership Tax Forms* regarding printing supportable forms.

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

WEBSITES AND PUBLICATIONS

	http://www.tax.ny.gov
NYS E-File Website	http://www.tax.ny.gov/elf/
NYS Forms and Instructions	http://www.tax.ny.gov/forms/default.htm
NYS Partnership Tax e-Filing – Software Developer Testing Package	http://www.tax.ny.gov/elf/swd_partnership.htm
NYS Dept. of Tax & Finance – Taxpayer Answer Center	http://www.tax.ny.gov/faq/
NYS Partnership Tax Publications:	http://www.tax.ny.gov/pubs_and_bulls/publications/income_pubs.htm
NYS Tax Guide to New Businesses- Publication 20:	http://www.tax.ny.gov/pubs_and_bulls/publications/income_pubs.htm
NAICS Code Publication 910:	http://www.tax.ny.gov/pubs_and_bulls/publications/income_pubs.htm
NYS Subscription Service	http://www8.tax.ny.gov/SUBS/subHome.jsp The NYS Department of Taxation and Finance Subscription Service provide e-mail notification containing direct links to newly posted content on our Internet site. You may choose to receive content either on an “As Issued” or on a weekly (“Weekly Digest”) basis.
Internal Revenue Service:	www.irs.gov
IRS Forms and Publications:	http://www.irs.gov/formspubs/index.html?portlet=3
Federation of Tax Administrators / FTA - Concept of Operations <u>Fed-State Requirements – Concept of Operations Document (state retrieval system)</u>	http://www.taxadmin.org/fta/edi/
NACTP – National Association of Computerized Tax Processors	http://vps3502.inmotionhosting.com/~nactpo5/
NYS Partnership Tax Publications	http://www.tax.ny.gov./pubs_and_bulls/publications/income_pubs.htm
IRS Publication	http://www.irs.gov/efile/article/0,,id=161512,00.html
IRS Frequently Asked Questions for Modernized E-File	http://www.irs.gov/businesses/article/0,,id=133980,00.html
NAICS Codes	http://www.tax.ny.gov/pdf/publications/general/pub910.pdf
Foreign Country Codes AS Defined by Internal Revenue Service	http://www.irs.gov/efile/article/0,,id=210656,00.html

NYS PARTNERSHIP TAX FORMS SUPPORTED IN e-FILE FOR TAX YEAR 2010

Attachments, schedules, and credit forms can be filed with the IT-204 form ONLY.

If any N.Y.S. forms are required to be filed and are not supported in the below list then the entire return and attachments must be filed on paper.

Main Forms	
IT-204	<i>Partnership Return- Report of Income, Deductions, Credits, etc. (required for filing, no payment allowed)</i>
IT-204-LL	<i>Partnership, Limited Liability Company, and Limited Liability Partnership Filing Fee Payment Form (required for filing)</i>
IT-370-PF	<i>Application for Automatic Extension of Time to File for Partnerships and Fiduciaries (with instructions)</i>
Schedules, Attachments, etc. with IT-204, Partnership Return	
New *DTF-686	<i>Tax Shelter Reportable Transactions Attachment to New York State Tax Return,</i>
IT-204-IP	<i>New York Partner's Schedule K-1 (optional, can have multiple occurrences in same filing)</i>
IT-204-CP	<i>New York Corporate Partner's K-1 (optional, can have multiple occurrences in same filing)</i>
IT-204.1	<i>New York Corporate Partners' Schedule K (optional)</i>
Y-204	<i>Yonkers Nonresident Partner Allocation (optional)</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>
Credit Claim Forms with IT-204, Partnership Return	
IT-212	<i>Investment Credit (optional, can have multiple occurrences in same filing)</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>
New *IT-604	<i>Claim for QEZE Tax Reduction Credit (optional)</i>
New *IT-606	<i>Claim for QEZE Credit for Real Property Taxes (optional)</i>

If any of the following forms must be filed with the IT-204, the entire return must be filed via paper. If all additional forms that need to be filed are not included in this list then the return can be filed electronically and the attachments sent as PDF's.

- 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 212ATT Claim for Historic Barn Rehabilitation Credit & Employment Incentive Credit
- IT 238 Claim for Rehabilitation of Historic Properties Credit
- IT 239 Claim for Handicapped Accessible Taxicabs & Livery Service Vehicles Credit
- IT 241 Claim for Clean Heating Fuel Credit
- IT 242 Claim for Conservation Easement Tax 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 252ATT Employment Incentive Credit for the Financial Services Industry
IT 253 Alternative Fuels Credit
IT 261 Claim for Empire State Film Post-Production Credit
IT 602 Claim for EZ Capital Tax Credit
IT 603 Claim for EZ Investment Tax Credit & EZ Employment Incentive Tax Credit
IT 605 Claim for EZ Investment Tax Credit & EZ Employment Incentive Credit for Financial Services Industry
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

SOFTWARE ACCEPTANCE, TESTING, AND APPROVAL

The following information must be provided to New York State Department of Taxation and Finance prior to submitting test transmissions:

- Software developer company name
- Address
- Primary Contact person – name, telephone number, email address
- Secondary Contact person – name, telephone number, email address
- EFINs/ETINs (test and production) assigned by Internal Revenue Service
- Tax Year 2010 New York State forms supported for Partnership E-File
- Software ID
- Other information as required

The information should be emailed to: efile@tax.ny.gov

New York State Software Testing will begin November 2010 for Tax Year 2010

All software must be tested using the New York State test package posted on our website. Returns submitted under software vendor ID's that have not been approved for NYS partnership processing will be rejected. A separate software vendor ID must be provided for each product. A software vendor ID will be approved at the form level. This will provide for forms with an earlier due date to be tested, approved, and released prior to other form types.

The Partnership tax e-file test package and all other testing documents and schema's are available at:

http://www.tax.ny.gov/elf/swd_partnership.htm

Publication 75, *Specifications for Reproduction of Scannable and Nonscannable New York State Income Tax Forms*: http://www.tax.ny.gov/pubs_and_bulls/publications/income_pubs.htm

What you will need for testing:

- Current year test packet with PDF copies of NY S returns.
- Publication 97N.Y. State Specific Current year XML Schema (Must use the latest version)
- State Spreadsheet of required data elements and edits.
- Chart of current year schema BO's to be included by form
- Sample forms displaying XML tags

Developers must validate the New York State return data (XML) against the New York State Schema, and include edits and verifications based on the business rules provided for each element.

The New York State spreadsheet will include information on field type, field format, length, if it can be negative, if it is recurring, and the business rule(s) or other edits and verifications for each field.

Software Developers will be given confirmation by email from the New York State *e-file* Section when software has been successfully tested and approved. Only approved software may be released and distributed by the developer. A copy of the released software must be sent to the NYS Department of Taxation and Finance.

ACKNOWLEDGEMENT SYSTEM

MeF IRS 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. The state will not know that the transmitter has sent a state submission to IRS MeF and that it was not accepted in this case.

State receipt and acknowledgment

If the state submission is not “denied” by IRS MeF, 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 for the transmitter for the state return.

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

New this year: The IRS will accept filings with an ‘EXT_TP_ID’ (new State ID-choice of Temporary ID) containing Alpha characters and will allow the acknowledgements to be returned by NYS with an ID containing alpha characters in the EIN field, in the acknowledgement.

Resubmission of state rejected return

New: If a state return is rejected by NYS, correct the error and re-submitted resubmit the return to IRS MeF. The corrected, resubmitted return **MUST** contain the ‘original’ submission ID of the rejected return. There will be a new field added to the header BO in the schema labeled ORIG_SBMSN_ID.

Processing delays

The Tax Department 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.

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 return data 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. We do not reject or notify the filer if the ACH payment is returned 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 at the time the IT-204-LL is e-filed the type of account (checking or savings) to be debited, the account and routing numbers of the bank account from which they wish to have the balance paid, and the date of the withdrawal, the payment amount to be debited, and the ACH_IND and the RFND_OWE_IND must be set correctly. 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 regarding 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. The filer 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. **New:** A return received prior to the due date, that have 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. *Application for Automatic Extension of Time to File for Partnerships and Fiduciaries (with instructions, (IT-370-PF)* 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 ACH_IND and RFND_OWE_IND must be set correctly.

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 (disregarding *Application for Automatic Extension of Time to File for Partnerships and Fiduciaries (with instructions, (IT-370-PF))*) the balance due may be paid by an electronic funds withdrawal, however the ACH debit will be processed at the time the return is processed through our system and will disregard any ACH request date that is in the future.

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

The confirmation is the partnerships bank statement that includes a *NYS 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.

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 2010 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

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

ERO/ Preparer Certification and Signature

I certify that I have a valid New York State E-File Signature Authorization for Tax Year 2010 (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

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.

Please refer to IRS Publication 4164 for Binary Attachment Submissions and Guidelines.

Some federal forms that should be attached, but not limited to, as PDF's would include the following:

Federal Attachment

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

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 37
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 ERO 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 contents of) the file. 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.

EXCLUSIONS FROM NEW YORK STATE PARTNERSHIP TAX e-FILING PROGRAM

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

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

- Returns filed with a liability period begin date prior to January 1, 2008. The tax year is determined by the liability period begin date 'year'.
Returns filed with a liability period begin date on or after to December 2, 2010
- Returns that include New York State tax forms that are not currently supported by e-file. Refer to the chart of e-file supported forms in this publication.
- Returns requesting an electronic funds withdrawal payment where the funds for the payment would come from an account outside the U.S.
- See e-File mandate: http://www.tax.ny.gov/elf/tp_pit_mandate.htm

RULES, EDITS, AND REJECTS

Business Rules

Rejected transmissions are now referred to as “Business Rules” and have been restated to be specific in defining the location of the error.

- New- Country has been added to the schema for the forms IT-204-IP and IT-204-CP. Country must be populated. If the country is = US or CA the zip code must not be blank. For all other country values zip code MUST BE blank. See Guidelines for entering foreign addresses for the forms in this publication.
- 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.)
- System Error – a return encounters a problem with the IRS systems that prevents the return from being processed electronically.
- **New** reject code 05264 If the ELC_AUTH_EFCTV_DT is blank but the payment information is complete and the return is received on or before the return due date the return will reject with ‘ELC_AUTH_EFCTV_DT is blank’ This is to conform with NACHA rules.
- **Modified** reject code 05108 - ‘Duplicate Condition’ – the e-filed partnership tax return file was previously received electronically and accepted by the Department and both electronic filings have the ACH Indicator set to ‘Yes’, Same amended indicator, same external ID, same form type, and same liability period, same payment amount.
- **New** reject code 05265 – ‘Declaration and signature authorization is incorrect or missing.’ Additional fields were added for the declaration and signature for the filer and the preparer/ERO, (DCL_PP_IND and DCL_FLR_IND).

PREP_SSN_NMBR	DCL_PP_IND	DCL_FLR_IND	Reject
Blank	2	2	Yes
Not Blank / Value	2	1	Yes
Not Blank / Value	2	2	Yes

- **New** reject code 05276 – ‘IT-205 extension not accepted via Modernized e-File’ If an *Automatic Extension of Time to File for Partnerships and Fiduciaries (with instructions)*, (IT-370-PF) is received with the Form IT-205 check box (IT_204_205_CD) selected (equals ‘2’) the return will reject.
- **New** reject code 04266 – ‘ACH_IND conflicts with RFND_OWE_IND.’ If payment information is sent and the RFND_OWE_IND is 0, 1, or 3 the return will be rejected.
- **New** reject code 05267 – "Invalid Identification Number" If an EIN / SSN is received and is considered invalid, the filing will reject.

Edits and Acknowledgement Reject Codes

Please refer to the New York State e-file website for Partnership Tax /Software Developers and download our Schemas zip file: http://www.tax.ny.gov/elf/swd_partnership.htm

Error Codes for Rejected Tax Year 2010 Returns

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

Code	Reject Condition	Description
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
04012	Filing Composition Error	The combination of forms in the filing are not valid
04015	Form Not Valid for Tax Year	Only 2008, 2009, and 2010 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 Developers 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 Tax forms supported in this Publication
04676	ACH Debit > Payment Enclosed	The debit amount requested is greater than the Filing Fee claimed
04882	Payment not allowed with IT-204 or IT-370-PF	Payment is only allowed with an IT-204-LL for Partnership Tax
04883	Software vendor is not approved	The Software ID has not been approved by NYS for Partnership Tax e-file
04919	Prior tax year of submission is not Accepted	Tax year 2007 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
05046	Future Year Returns are not Accepted	Tax year 2010 and later are not accepted
05107	State is required if country code is US or Canada (CA)	State is required if country code is United States (US) or Canada (CA)
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 can not 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 name
05135	Submission contains Invalid XML	Submission contains Invalid XML
05264 (*New)	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 (*New)	Declaration and signature authorization is incorrect or missing	Based on the preparers signature or both declaration indicators are missing
05266 (*New)	ACH_IND conflicts with RFND_OWE_IND	Payment information complete and/or the ACH IND conflicts with the RFND_OWE_IND
05267 (*New)	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 (*New)	IT-205 extension not accepted via Modernized e-File	
05376 (*New)	State Adr 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

Common Errors:

- The Liability period begin date must start on the 1st day of the month.
- The Liability period end date must end on the last day of the month.
- ACH indicator is not set to yes when all other ACH data is entered.
- A liability period cannot be greater than 12 months.
- The attaching of Federal forms are in the incorrect format. All Binary Attachments must be in PDF format. 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. See section GENERAL INFORMATION- Handling of Attachments

How to Enter Foreign Addresses:

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 Ext – 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 ext field. For all other foreign addresses zip code and zip code ext must be blank.

SCHEMAS AND SPECIFICATIONS

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 (Note: There are business rules in addition to rules defined by schema (See Error Categories/ Business Rules for more information about business rules). Unless otherwise noted, XML schemas must be used as defined by IRS www.irs.gov . Most of the required elements are in the return header schema. The header schema contains the identifying information for the entity filing the return, the name of the officer signing the return, preparer information, and the preparing firm's information.

Please refer to the New York State e-file website for Partnership Tax /Software Developers and download our Schemas and Edits.zip file:

http://www.tax.ny.gov/elf/swd_partnership.htm

Common Schema Validation Errors (Code 04074):

Error	Details/Description
The wrong year schema was used based on the liability period begin date	Schema year must be = to the liability period begin year.
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.
Multiple Document	More than the required number of documents are included in the tax return.
The length of DSRGRD_ENT_ID is greater than 11	
Invalid Identification Number	EMP_SSN_ID EIN_ID ITC_PRTNR_EMP_ID ITC_SCORP_EIN_ID PSHIP_EIN_ID (204.1) For IT-204-IP/CP: ENT_INDV_ID GRP_EIN_ID PRTNR_EIN_ID ENT_ID PSHIP_EIN_ID
The length of PAID_PREPARER_ID is greater than 9	
The length of MAIL_ZIP_5_ADR is greater than 5	Format of ZIP code to only allow 5 byte (MAIL_ZIP_5_ADR) and 4 byte (MAIL_ZIP_4_ADR). Zip cannot be sent with 9 bytes in a single field. This will reject for invalid schema
The length of MAIL_ZIP_4_ADR is greater than 4	Format of ZIP code has changed to only allow 5 byte (MAIL_ZIP_5_ADR) and 4 byte (MAIL_ZIP_4_ADR). Zip cannot be sent with 9 bytes in a single field. This will reject for invalid schema
New York Source gross income of the LLC or LLP Cannot be Negative	

APPENDIX

Foreign Country Codes AS Defined by Internal Revenue Service

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

<http://www.irs.gov/efile/article/0,,id=210656,00.html>

NAICS Codes

A principal business activity and the associated code are designed to classify an enterprise by the type of activity in which it is negated 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:

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

http://www.tax.ny.gov/pubs_and_bulls/general.htm