



Electronic Reporting of Form NYS-1 Information

Section 1 – Introduction

This publication, which supersedes the 3/06 version, describes specifications, formats, and layouts for reporting Form NYS-1, *Return of Tax Withheld*, using the Tax Department’s Online Services (at www.tax.ny.gov).

Submitters may file NYS-1 information for multiple employers on the upload and are encouraged to do so because it simplifies filing and streamlines processing.

The file must be submitted with a **single remittance** covering the total withholding tax liability for all returns on the file. **If the total amount due for one uploaded file exceeds \$99,999,999.99, you will need to submit multiple checks that total the amount due for that upload as we cannot process any one check for an amount greater than \$99,999,999.99.**

Section 2 – Overview of Form NYS-1 upload

File record layout	Header record Data record Hash record Trailer record
Rules	– All records are required – Three-day and five-day filers can be combined on the same file
Certification process	– Same validation rules are applied in certification as in production. – Any errors on a medium (not meeting specifications) will result in rejection. – Submitters will not be permitted to file in production unless they are first certified. – Certification process will provide description of failure. – The withholding tax identification number (WTID) includes a check digit that must be calculated according to the check digit calculation routines found in Publication 83, <i>Specifications for Reproduction of New York State Employment Tax Forms</i> .

Section 3 – Filing requirements

The filing requirements for Form NYS-1, *Return of Tax Withheld*, are summarized below for your convenience. However, the actual requirements are detailed in Form NYS-1-I, *Instructions for Form NYS-1*.

Employers who withhold \$700 or more during a calendar quarter must file Form NYS-1 and pay the tax withheld during the quarter. Employers paying wages are subject to this requirement. Payers of other types of payments (e.g., pensions) must also file if there is NYS tax withheld. Employers who do not reach the \$700 in tax withheld during the quarter must file and pay all taxes withheld with their Form NYS-45, *Quarterly Combined Withholding, Wage Reporting, and Unemployment Insurance Return*.

Depending on the tax amounts withheld in prior years, employers are required to file three days or five days after they withhold \$700 or more in taxes.

Section 4 – Filing frequency

Form NYS-1-I describes in detail the filing frequency for Form NYS-1, but essentially a Form NYS-1 return is due when the tax withheld is \$700 or more. Submitters are held to the same filing standards whether filing on upload or paper. Submitters can combine three- or five- day filers on the same upload file.

Section 5 – File preparation

Submitters must consult Form NYS-1-I for definitions and descriptions of the information that must be reported.

Certification process – Contact the NYS-1 Upload Unit at (518) 457-7105 for detailed instructions. We will notify you of the certification test results.

Section 6 – Need help?

Visit our Web site at: www.tax.ny.gov

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

Withholding Tax Information Center: (518) 485-6654

Section 7 – Submission requirements

Each submission must include:

- File(s) created exactly according to these specifications.
- One remittance for the full withholding tax liability. If the total amount due for one uploaded file exceeds \$99,999,999.99, you will need to submit multiple checks that total the amount due for that upload as we cannot process any one check for an amount greater than \$99,999,999.99. Write the filing confirmation number and **NYS Employment Taxes** on your check(s) and mail it with your **Form NYS-1-V** payment voucher to:

**NYS TAX DEPARTMENT
RPC-NYS-1 E-FILE PAYMENT
PO BOX 15177
ALBANY NY 12212-5177**

Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to mail in your form and tax payment. However, if, at a later date, you need to establish the date you filed or paid your tax, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services*.) If you use any private delivery service, send Form NYS-1-V and your payment to: NYS Tax Department, RPC-NYS-1-V Upload Payment, W A Harriman Campus, Albany NY 12227.

Section 8 – Technical specifications

All data records must have a fixed length of 280 bytes. Deviations from the prescribed record formats are not acceptable.

The NYS-1 upload file can't exceed 10,000 employer data records. If you need to submit more than 10,000 employer records, you must upload the additional records in a separate properly formatted file, with corresponding header, detail, hash, and trailer records. Each upload will have its own voucher and you will attach separate check(s) for the total amount due of each uploaded file.

Field values that are alphanumeric (name, address, etc.) should be left-justified and filled with blanks.

Field values that are numeric should be right-justified and zero-filled with implied decimal (if applicable).

Each file name must be **WT1MMDD.RPT** (MM is the month and DD is the day of the payment).

Section 9 – File formats

Header record All data records must have a fixed length of 279 bytes followed by a carriage return and line feed

Position	Element name	Length	Remarks
1-4	Header label identifier	4	Constant "1HDR"
5-10	Reserved	6	Zero fill
11-20	Filler	10	Blanks
21-26	Tape creation date	6	MMDDYY= date media is created
27-48	Filler	22	Blanks
49-51	Reserved	3	Zero fill
52-55	Form type indicator	4	Constant "WT-1"
56-58	Filler	3	Blanks
59-69	Submitter identification number	11	Use your own federal employer identification number (EIN)
70	Submitter check digit	1	EIN verification (<i>see Publication 83</i>)
71-110	Submitter name	40	Organization submitting the file
111-140	Submitter street address	30	Street address of submitter
141-165	Submitter city	25	City of submitter
166-167	Submitter state	2	Use standard FIPS postal abbreviation
168-176	Submitter ZIP code	9	Left justify and fill with blanks
177-279	Filler	103	Blanks

Data record All data records must have a fixed length of 279 bytes followed by a carriage return and line feed

Position	Element name	Length	Remarks
1-11	Taxpayer identification number	11	Taxpayer EIN
12	Check digit	1	For taxpayer EIN (<i>see Publication 83</i>)
13-35	Filler	23	Blanks
36-41	Last payroll date	6	Line A on Form NYS-1, MMDDYY = Last payroll date
42-44	Reserved	3	Zero fill
45-55	New York State tax withheld	11	Line 1 on Form NYS-1, Dollars and cents, numeric, right justify, and zero fill
56-66	New York City tax withheld	11	Line 2 on Form NYS-1, Dollars and cents, numeric, right justify, and zero fill
67-77	Yonkers tax withheld	11	Line 3 on Form NYS-1, Dollars and cents, numeric, right justify, and zero fill
78-110	Filler	33	Blanks
111-121	Amount of credit claimed	11	Line 5 on Form NYS-1, Dollars and cents, numeric, right justify, and zero fill
122-132	Total tax withheld	11	Line 4 on Form NYS-1, Dollars and cents, numeric, right justify, and zero fill
133-143	Total remittance paid	11	Line 6 on Form NYS-1, Dollars and cents, numeric, right justify, and zero fill
144-149	Cease paying wages date	6	Line B on Form NYS-1, MMDDYY = Date of final payroll
150	Additional payment indicator	1	Line C on Form NYS-1 (0 – Normal return) (1 – Additional payment)
151	Return media indicator	1	Zero fill
152-279	Filler	128	Blanks

Hash record All data records must have a fixed length of 279 bytes followed by a carriage return and line feed

Position	Element name	Length	Remarks
1-4	Hash label identifier	1	Constant "HASH"
5	Filler	1	Blank
6-10	Item type	5	Constant "TOTAL"
11	Filler	1	Blank
12-24	Hash amount	13	Sum of total of remittance paid from detail record on the file. Dollars and cents, numeric, right justify, and zero fill
25-26	Filler	2	Blanks
27-32	Hash count	6	Total number of data records on the file excluding header, hash, and trailer. Numeric, right justify, and zero fill
33-279	Filler	247	Blanks

Trailer record All data records must have a fixed length of 279 bytes followed by a carriage return and line feed

Position	Element name	Length	Remarks
1-4	Trailer label identifier	4	Constant "1EOF"
5	Filler	1	Blank
6-12	Number of records	7	Number of return records on the file, including hash record. Header and trailer records are excluded. Right justify and zero fill.
13-279	Filler	267	Blanks