NEW YORK STATE | Department of Taxation and Finance

Publication 90-B

New York State Specifications for Electronic Bulk Payments of Fiduciary Income and Estimated Tax

Tax Year 2015

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Introduction

The New York State (NYS) Department of Taxation and Finance (DTF) offers the following program for fiduciary return payments and estimated tax payments:

Electronic payment voucher through DTF's program for:

A. Form IT-2105, *Estimated Tax Payment Voucher for Individuals*
B. Form IT-2106, *Estimated Income Tax Payment Voucher for Fiduciaries*
C. Form IT-205, *Fiduciary Income Tax Return,* with a balance due

This payment option enables a large bulk filer, such as a financial institution, to make one payment covering many individual or fiduciary accounts.

Program participation

DTF will accept bulk files only from approved submitters.

New applicants

New applicants (fiduciaries, software providers, and transmitters) to the electronic payment voucher program should contact a Bulk Filing representative at **(518) 453-4901**. The e-file unit will send new applicants a form to obtain the necessary applicant contact, e-file program, and electronic payment program information.

Current participants

Current participants in the electronic payment voucher program should notify the e-file Help Desk at **(518) 457-6387** when there is a change to the contact and program information initially provided.

Changes for Tax Year 2015

As of June 1, 2015, the platform used for processing the Estimated Tax Bulk Uploads has changed. Submitters will now submit their files via the **New York State Online Services application**. Information about creating an Online Services account can be found at *www.tax.ny.gov*.

The New York State Online Services application offers some enhanced features that were not previously available. Some of these enhancements include:

- Real time validation of the file, allowing the submitter to know at the time of submission if the file was successfully uploaded. If the file was not successful, the errors will be displayed at that time.

- A submitter will now be able to view all submitted files.

A testing option will be available at all times. This will allow a submitter to test a file at any time to ensure the validity of the file layout.

Filing estimated tax (Forms IT-2105 and IT-2106) and fiduciary return (Form IT-205) balance due payments

This payment option enables a bulk filer to make one payment covering multiple trust/estate accounts. This process has a data transmission component (account information, tax period, amount, etc.) and a payment component (Fedwire or paper check remittance). A Fedwire must conform to the format specified in the Appendix. A payment by check ***must*** be accompanied by the payment voucher, Form IT-2105-V to ensure that it is applied correctly. The payment due dates are the same for filing electronically or on paper.

Each file contains account data for the same tax period. A filer can create multiple files for the same tax period (e.g., to add more payments). However, do not mix different tax periods in the same file. There is no limit on the number of accounts for which a program participant can file. (Note: Larger files will take longer to validate. Please allow time for validation.) Voucher records may be sorted in any order on the voucher file.

File format and record layouts for Forms IT-2105, IT-2106, and IT-205 are in the Appendix, as well as on the file upload page in the New York State Online Services account.

Note:

Electronic IT-2106 estimated tax payments and electronic IT-205 balance due payments use the same record layout and methodology for processing payment voucher data and payments.

The field **Quarter/Due Date** on the record layout indicates whether the payment is for estimated tax or for an IT-205 balance due.

When filing IT-205 balance due payment data, the New York City amount and Yonkers amount fields should be blank, and the NYS amount should be equal to the *Total Amount* field.

Filing and processing procedures

A. Setting up a new *Bulk filer* or *Submitter* account

1. A Bulk filer or Submitter must notify and receive approval from DTF to participate in this program. At the time of approval, DTF will assign a *Filer ID.* Bulk filers who do not submit their own files must use a DTF-approved submitter.

2. Submitters must use DTF Online Services to submit files. They must create an account if they do not already have one.

3. Bulk filers not submitting their own files must provide their 4-digit Filer ID (FID) to the submitter they use to submit their files.

B. Testing a file

It is recommended that each submitter submit a test file. Any errors on the test file will be detected at the time of submission, and will be displayed on the Online Services account. Once a valid test is submitted, it will have a status of ‘Validated’. This will ensure that the correct file formats and layouts are being used.

C. Filing and making payments

1. Once testing is complete, submitters must use the following procedures to send voucher data files and payments:

2. The Submitter submits voucher data to NYS via the *Estimated Tax Bulk Upload* application in their New York State Online Services account.

3. If there is any submission problem, Submitters should contact the e-file Help Desk (see the *Contact Information Appendix).*

4. The file will be validated at the time of submission. (Note: Larger files will take longer to validate. Please allow time for validation.)

5. The Bulk filer initiates a Fedwire to the appropriate NYS account, making sure to include the confirmation number, or mails a single check with the payment voucher, Form IT-2105-V, to the correct address. (Payment method will be selected during the file submission process.)

6. The Bulk filer should ensure that NYS receives the payment on the same day the file is submitted.

D. Reconciling the voucher data and payment

1. DTF reconciles the voucher data and the payment received.

2. If the payment reconciles with the data file, the payment data will be posted

3. If the payment doesn't reconcile with the voucher data file, NYS will contact the Bulk filer and/or the Submitter.

   - If the payment is correct but the data is incorrect, NYS will mark the file *Pending Resubmit* in the Online Services account, and a corrected data file must be submitted as soon as possible.

   - If the payment (Fedwire) is incorrect and it is greater than the total amount specified in the data file, DTF will mark the file "Pending Resubmit" in the Online Services account, and a corrected data file must be submitted as soon as possible to match the Fedwire amount.

   - If the payment (Check) is incorrect and it is greater than the total amount specified in the data file, DTF will return the check and a new check for the correct amount must be submitted as soon as possible.

   - If the payment is incorrect and it is less than the total amount specified in the data file, an additional payment for the difference must be made as soon as possible.

Additional payments (if initial payment is short), replacement payments, and resubmitted files must be received within two business days of notification or they will be considered late.

Appendix

Contact information

Department of Taxation and Finance

Return inquiries: Bulk Filing representative: **(518) 453-4901**

Payments

Mail checks payable in U.S. funds for bulk Form IT-2105, IT-2106, and IT-205 balance due payments and send with *Check transmittal form* to:

NYS TAX DEPARTMENT
RPC-ET BULK UPLOAD
PO BOX 15177
ALBANY NY 12212-5177

See Publication 55, *Designated Private Delivery Services,* if not sending by U.S. mail. If you use any private delivery service, whether it is a designated service or not, send Form IT-2105-V to NYS TAX DEPARTMENT, RPC-ET BULK UPLOAD, ALBANY NY 12227-0805.

Layouts

IT-2105 Layout

Header record					
Data item	**Length**	**Start**	**End**	**Type**	**Comments**
Record Type	2	1	2	AN	Must be 'HD' for Header Record
Filer ID	4	3	6	N	Four-digit number assigned by the NYS Tax Department
Tax Year	4	7	10	N	Format: ccyy
Quarter (Due Date)	1	11	11	AN	Must be 1, 2, 3, or 4 Where: 1 = April 2 = June 3 = September 4 = January Cannot be blank
State Code	2	12	13	AN	To indicate to which state the file is intended to be transmitted. Must be 'NY'
Filer Type	1	14	14	AN	Must be 'I' for Individual
Transmitter Name	15	15	29	AN	For example: Quick Tax
Transmitter Phone	10	30	39	N	Filer contact phone number For example: 2123334444
Transmission Date	8	40	47	N	Format: ccyymmdd
Filler	9	48	56	AN	Blanks
Bulk Filer Name	138	57	194	AN	Must be present Acceptable characters are: upper or lower case A-Z, 0-9, # % & - / *, " @
Filler	133	195	327	AN	Blanks

Detail record					
Data item	**Length**	**Start**	**End**	**Type**	**Comments**
Record Type	2	1	2	AN	Must be 'DL' for Detail Record
Filer ID	4	3	6	N	Must = filer Id in the header record
Tax Year	4	7	10	N	Must = Tax Year in the header record
Quarter (Due Date)	1	11	11	AN	Must = Quarter (Due Date) in the header record
SSN	9	12	20	AN	SSN of Taxpayer If SSN is not available, enter 000000000. Invalid SSN/ID numbers include: 999999999, 888888888, 989999999, 988888888, 980000000, 000000001, 111111111, 222222222, 333333333, 444444444, 555555555, 666666666, 777777777, 123456789, TF0000000, NY0000000, TF9999999 NY9999999

Detail record					
Data item	**Length**	**Start**	**End**	**Type**	**Comments**
Filler	19	21	39	AN	Blanks
Taxpayer First Name	16	40	55	AN	Must be present Acceptable characters are: upper and lower case A-Z, / ’ and spaces
Taxpayer Middle Initial	1	56	56	AN	Acceptable characters are: upper and lower case A-Z
Taxpayer Last Name	138	57	194	AN	Must be present Acceptable characters are: upper and lower case A-Z, / ’ and spaces
Taxpayer Suffix	3	195	197	AN	Acceptable characters are: upper-case A-Z
Taxpayer Address Line 1	30	198	227	AN	Must be present Acceptable characters are: upper and lower case A-Z, 0-9, # % & /-
Taxpayer Address Line 2	30	228	257	AN	May be present Acceptable characters are: upper and lower case A-Z, 0-9, # % & /-
Taxpayer City	18	258	275	AN	Must be present Acceptable characters are: upper and lower case A-Z, - /
Taxpayer State	2	276	277	AN	Must be present for domestic address
Taxpayer Country	2	278	279	AN	Must be 'US' or blank for domestic address Must be present for foreign address
Taxpayer ZIP	5	280	284	AN	Must be present for domestic address. Acceptable characters are: upper and lower case A-Z, 0-9
Taxpayer ZIP +4	4	285	288	AN	May be present for domestic address. Acceptable characters are: upper and lower case A-Z, 0-9
MCTMT Amount	7	289	295	N	Dollars only (no cents), right justified with leading zeroes For example: 00000175
NYS Amount	8	296	303	N	Dollars only (no cents), right justified with leading zeroes For example: 00000175
NYC Amount	8	304	311	N	Dollars only (no cents), right justified with leading zeroes For example: 00000175
Yonkers Amount	8	312	319	N	Dollars only (no cents), right justified with leading zeroes For example: 00000175
Total Amount filed	8	320	327	N	Must = the sum of the MCTMT amount + the NYS amount + the NYC amount + the Yonkers amount. Must be greater than 0 (MCTMT amount, NYS amount, NYC amount and Yonkers amount cannot be all zeroes….) Dollars only (no cents), right justified with leading zeroes. For example: 00000450

Trailer record					
Data item	**Length**	**Start**	**End**	**Type**	**Comments**
Record Type	2	1	2	AN	Must be 'TL' for Trailer Record
Filer ID	4	3	6	AN	Must = filer Id in the header record
Number of Records	6	7	12	N	Total number of detail records in the data file Right justified with leading zeroes
Total Payment Amount	8	13	20	N	Sum of the Total Amount for each detail record on the file Right justified with leading zeroes
Filler	307	21	327	AN	Blanks

IT-2106 Layout

Header record					
Data item	**Length**	**Start**	**End**	**Type**	**Comments**
Record Type	2	1	2	AN	Must be 'HD' for Header Detail Record
Filer ID	4	3	6	N	Four-digit number assigned by the NYS Tax Department
Tax Year	4	7	10	N	Format: ccyy
Quarter (Due Date)	1	11	11	AN	Must be 1, 2, 3, 4, or R Where: 1 = April 2 = June 3 = September 4 = January R = IT-205 Return Balance Due Cannot be blank
State Code	2	12	13	AN	To indicate to which state the file is intended to be transmitted. Must be 'NY'
Filer Type	1	14	14	AN	Must be 'F' for Fiduciary (for Estates and Trusts)
Transmitter Name	15	15	29	AN	For example: Quick Tax
Transmitter Phone	10	30	39	N	Filer contact phone number For example: 2123334444
Transmission Date	8	40	47	N	Format: ccyymmdd
Filler	9	48	56	AN	Blanks - Reserved for future use
Bulk Filer Name	138	57	194	AN	Must be present Acceptable characters are: upper or lower case A-Z, 0-9, # % & - / *, " @
Filler	3	195	197	AN	Blanks
Fiduciary Address Line 1	30	198	227	AN	Must be present Acceptable characters are: upper or lower case A-Z, 0-9, # % & /-
Fiduciary Address Line 2	30	228	257	AN	May be present Acceptable characters are: upper or lower case A-Z, 0-9, # % & /-
Fiduciary City	18	258	275	AN	Must be present Acceptable characters are: upper or lower case A-Z, - /
Fiduciary State	2	276	277	AN	Must be present for domestic address
Fiduciary Country	2	278	279	AN	Must be 'US' or blank for domestic address Must be present for foreign address
Fiduciary ZIP	5	280	284	AN	Must be present for domestic address Acceptable characters are: upper and lower case A-Z, 0-9
Fiduciary ZIP+4	4	285	288	AN	May be present for domestic address Acceptable characters are: upper and lower case A-Z, 0-9
Filler	39	289	327	N	Blanks

Detail record					
Data item	**Length**	**Start**	**End**	**Type**	**Comments**
Record Type	2	1	2	AN	Must be 'DL' for Detail Record
Filer ID	4	3	6	N	Must = filer Id in the header record
Tax Year	4	7	10	N	Must = Tax Year in the header record
Quarter (Due Date)	1	11	11	AN	Must = Quarter (Due Date) in the header record
EIN	9	12	20	AN	EIN of the Trust If EIN is not available, enter 000000000 Invalid EIN/ID numbers include: 999999999, 888888888, 989999999, 988888888, 980000000, 000000001, 111111111, 222222222, 333333333, 444444444, 555555555, 666666666, 777777777, 123456789, TF0000000, NY0000000, TF9999999, NY9999999
Fiscal Year Begins	8	21	28	N	Must = zeroes for calendar year filers (for example: 00000000) Format: ccyymmdd
Fiscal Year Ends	8	29	36	N	Must = zeroes for calendar year filers (for example: 00000000)
Filler	20	37	56	AN	Blanks
Estate Name	138	57	194	AN	Cannot be blank Acceptable characters are: upper or lower case A-Z, 0-9, # % & /-
Filler	101	195	295	AN	Blanks
NYS Amount	8	296	303	N	Dollars only (no cents), right justified with leading zeroes For example: 00000175
NYC Amount	8	304	311	N	Must = zeroes if IT-205 balance due payment Dollars only (no cents), right justified with leading zeroes For example: 00000125
Yonkers Amount	8	312	319	N	Must = zeroes if IT-205 balance due payment Dollars only (no cents), right justified with leading zeroes For example: 00000150
Total Amount filed	8	320	327	N	Must = the sum of the NYS amount + the NYC amount + the Yonkers amount. Must be > 0 (NYS amount, NYC amount and Yonkers amount cannot be all zeroes….) Dollars only (no cents), right justified with leading zeroes For example: 00000450

Trailer record					
Data item	**Length**	**Start**	**End**	**Type**	**Comments**
Record Type	2	1	2	AN	Must be 'TL' for Trailer Record
Filer ID	4	3	6	AN	Must = filer Id in the header record
Number of Records	6	7	12	N	Total number of detail records in the data file Right justified with leading zeroes

Trailer record					
Data item	**Length**	**Start**	**End**	**Type**	**Comments**
Total Payment Amount	8	13	20	N	Sum of the Total Amount for each detail record on the file Dollars only (no cents), right justified with leading zeroes
Filler	307	21	327	AN	Blanks

Fedwire specifications

Field description	Line	Field	Field input	Footnote
Primary Information Area				
Priority code	1	1	02	Used by the Federal Reserve. Input is mandatory and is always ***02***.
Receiving bank identifier	2	2	021000021	Specifies the RDFI or Receiving bank's Transit Routing. Input is mandatory and is always ***021000021***.
Fedwire type/subtype	2	3	1000	Used by the Federal Reserve to describe certain characteristics of the transaction. Input is mandatory and is always ***1000***.
Sending bank identifier	3	4	Numeric	Specifies sending bank's transit routing number. Input is mandatory.
Fedwire class code	3	5	Numeric	For optional use by sending bank.
Sending bank Reference	3	6	Numeric	A reference number assigned by the sending bank.
Fedwire dollar amount	3	7	Numeric	Specifies the dollar amount of the Fedwire. This is the payment that will be remitted to New York State.
Sending bank name	4	8	Alpha-numeric	Abbreviation of sending bank. Input is mandatory.
Order party	4	9	Alpha-numeric	Specifies the legal name of the company remitting payment. This field is mandatory and should be structured as follows: ORG = your company's legal name. For example, ORG = ABC Corporation.

Field Description	Line	Field	Field input	Footnote
Third-party Information				
Receiving bank	5	10	JPMorgan Chase	Abbreviation of the receiving bank's name. Input is mandatory and is always ***JPMorgan Chase***.
Product code	5	11	CTR	Describes the transaction type. Input is mandatory and is always ***CTR*** (customer transfer).
Third party/beneficiary	5	12	BNF=NYS DTF	Specifies the receiving party. Input is mandatory and is always ***BNF = NYS DTF*** (New York State Department of Taxation and Finance).
Beneficiary account number	5	13	712878938	Specifies account number of the Department of Taxation and Finance. Input is mandatory and is always ***712878938***.
Originator to beneficiary information	6 & 7	14	Numeric	See the *Originator to beneficiary format* (field 14) table below.

Originator to Beneficiary format (field 14)

This table shows the format for the Originator to Beneficiary information (field 14). This field is made up of several sub-fields and is where specific tax filing information is reported.

Sub position description	Position	Field size	Field input	Comments
Segment identifier	1 - 4	4	OBI=	Indicates the beginning of your company's tax identifying information. Input is mandatory and is always **OBI=**
Separator		5	1	*
Tax type code	6 - 7	2	ET	Identifies the tax payment type. Input is always **ET**
Separator		8	1	*
Account name	9 - 25	17	"NYS ESTIMATED TAX"	Identifies the tax account name. Input is always **NYS ESTIMATED TAX**
Separator		26	1	*
Filer ID	27 - 30	4	Numeric	4-digit number assigned by NYS Tax Department.
Separator		31	1	*
Tax period / payment type	32 - 33	2	Alpha-numeric	No longer required
Separator		34	1	*
Number of voucher data records	35 - 40	6	Numeric	Specifies the number of voucher records included in the file that correspond to this payment. Right justified with unused spaces filled with zeroes.
Separator		41	1	*
Total Payment Amount	42 - 53	12	Numeric	Specifies the amount of the payment. Right justified, dollars and no cents, unused spaces filled with zeroes. Must = sum of Total amount filed from all voucher records on the voucher data file.