



# Instructions for Form NYS-1

## Return of Tax Withheld

### Important information

⚠ Beginning April 30th, 2015, you must electronically file your Form NYS-1, *Return of Tax Withheld*, and pay any balance due.

If you file paper returns after that time, you will be subject to penalties. You should use one of the three approved electronic methods: 1) Web File, 2) Web upload, or 3) Federal/State Employment Taxes (FSET) compatible software. See below and our website for additional information.

### General information

Form NYS-1 is used to remit to New York State the personal income taxes that you have withheld from your employees' wages or from certain other payments (for example, pensions). Under the state and city tax laws, an employer must withhold taxes from wages paid to employees in accordance with prepared tax tables or other approved methods. No unemployment insurance contributions can be remitted with Form NYS-1.

See Publications NYS-50, *Employer's Guide to Unemployment Insurance, Wage Reporting, and Withholding Tax*; NYS-50-T-NYS, *New York State Withholding Tax Tables and Methods*; NYS-50-T-NYC, *New York City Withholding Tax Tables and Methods*; and NYS-50-T-Y, *Yonkers Withholding Tax Tables and Methods*, for more information.

The employer is not relieved of the obligation to withhold even if an employee pays tax on wages directly with an estimated tax payment voucher (or in any other manner).

### Filing methods

**Web File** – You can electronically submit Form NYS-1 information and make your payment via ACH debit through the Tax Department website. You must register to use our Online Services before you can Web File. Benefits of filing online include secure filing, immediate data transmittal and confirmation.

**FSET compatible software** – Some commercially available software allows you to use the FSET program to file withholding returns and report wage and UI information.

**Web upload** – Web upload options are available to employers, tax preparers, and payroll services for filing Forms NYS-1 and NYS-45, *Quarterly Combined Withholding, Wage Reporting, and Unemployment Insurance Return*.

For more details on how to register to begin uploading electronic files, visit our website (at [www.tax.ny.gov](http://www.tax.ny.gov)).

### Filing requirements

Every employer paying wages must file a return and pay the New York State, New York City, and Yonkers taxes required to be withheld. The period covered by each return must correspond to each liability period as defined by your payroll schedule and amounts withheld.

**Note:** A payer of certain other payments (for example, pensions) will be subject to the same remitting and reporting requirements as employers if the payee has requested withholding for New York State, New York City, or Yonkers income tax by filing Form IT-2104-P, *Annuitant's Request for Income Tax Withholding*, with the payer.

You must file Form NYS-1 and remit the total tax withheld after each payroll that causes the total accumulated tax required to be withheld to equal or exceed \$700. **If you have more than one payroll within a week (Sunday through Saturday), you are not required to file until after the last payroll in the week.** However, when a calendar quarter ends between payrolls paid within a week, any accumulated tax required to be withheld of at least \$700 must be remitted with Form NYS-1 after the last payroll in the quarter.

If you have filed at least once during the calendar quarter and have an unremitted balance of tax withheld that is less than \$700 after the last payroll of the quarter, remit this amount with your quarterly return, Form NYS-45, instead of with Form NYS-1 (see the instructions for Form NYS-45).

If you withhold less than \$700 during a calendar quarter, do not file Form NYS-1. Remit the accumulated tax with your quarterly return, Form NYS-45.

**Note:** Employers are required to file Form NYS-45 each quarter regardless of the amount of tax withheld. (See the instructions for Form NYS-45 for exceptions.)

### When returns are due

Filing due dates are based on amounts withheld in prior years. If you were required to withhold \$15,000 or more for the calendar year that precedes the previous calendar year, you must file Form NYS-1 and remit the tax you withheld within **three** business days following the payroll that caused the total accumulated tax withheld to equal or exceed \$700. If you were required to withhold less than \$15,000 during that year, you must file Form NYS-1 and remit the tax withheld within **five** business days.

If you are a higher education organization or a health care provider as defined in Tax Law § 9, you are eligible to file Form NYS-1 and remit the tax withheld within five business days of the payroll that caused the tax withheld to equal or exceed \$700, regardless of the amounts withheld in prior years.

**The Tax Department will notify you of any change to your filing due date** (three or five business days after the payroll) based on our record of your total tax withheld.

New employers will be permitted to file within five business days until notified otherwise by the Tax Department.

### Specific instructions

Enter in the first box of the withholding identification number fields your 9-digit federal employer identification number (EIN); in the second box, your 2-digit NYS suffix, if any; and in the third box, your assigned check digit, if known. Also enter your legal name in the space provided.

To facilitate accurate processing of your Form NYS-1, please print or type **in black ink** all money amounts in the spaces provided. Entries made with pencil are **not** acceptable.

All dollar amounts must include two digits after the decimal point to represent cents (for example, 126.50). If the dollar is a whole number, use a decimal and two zeros (for example, 1245.00).

Only use decimals in the entry fields. Do not enter dollar signs, commas, or any other punctuation or symbols (minus signs, parentheses, and so on).

**Employer address** – Enter the address to which you want your withholding tax and unemployment insurance notices sent.

**Address change:** If you need to update your **physical address** for withholding tax, unemployment insurance (if applicable), and MCTMT (if applicable) you can do so online. Visit our website at [www.tax.ny.gov](http://www.tax.ny.gov) and select the option to change your address. You may also use Form DTF-96, *Report of Address Change for Business Tax Accounts*, to update your mailing address, physical address, or designated preparer or filing service address.

If there have been changes to other business information (for example, business name, identification number, telephone number, and so on), visit our website and select the option to update your business tax account. You may also submit changes using Form DTF-95, *Business Tax Account Update*.

**Item A** – Enter the month, day, and year (mmddyy) of the last payroll for the time period being reported on this Form NYS-1. **This should be the actual date on which the payroll was made to your employees.**

**Item B** – Enter the month, day, and year (mmddyy) of the payroll date listed on the Form NYS-1 you are amending.

You may make additional payments with Form NYS-1. If you determine that you have underreported and underpaid your tax liabilities, or only partially paid the tax on a Form NYS-1 filed for the current quarter, you should make an additional payment **before** the due date of the quarterly return, Form NYS-45, to avoid further accruing of interest and penalty charges.

To correct liabilities that were both underreported and underpaid, complete an amended Form NYS-1 **in its entirety**.

To correct liabilities that were correctly reported but underpaid, complete an amended Form NYS-1 **in its entirety**.

If you have not corrected liabilities that were underpaid with Forms NYS-1 by the due date of the quarterly return, you may make the payment using Form NYS-45. However, additional interest and penalty charges may accrue.

If you need to make any corrections to amounts withheld or additional payments after you have filed Form NYS-45 for the quarter, you must file an amended Form NYS-45; see NYS-45-1, *Instructions for Form NYS-45 Quarterly Combined Withholding, Wage Reporting, and Unemployment Insurance Return*.

**Lines 1 through 4** – If you withheld tax from wages, annuity, pension, retirement or individual retirement account payments, or from certain gambling winnings, the amount withheld must be included in the amounts entered on lines 1 through 4. The amounts entered must equal the total amounts withheld from all payrolls being reported on your return.

**Line 1** – Enter the amount of New York State tax withheld. **Do not include** tax withheld for New York City or Yonkers.

**Lines 2 and 3** – Enter the amount withheld for New York City or Yonkers separately on the appropriate line(s). If you have not withheld tax for either New York City or Yonkers, leave the appropriate line(s) blank.

No matter how you file, if you are required to withhold New York City or Yonkers tax, do not enter all tax withheld on line 1, *New York State tax withheld*. Enter the amount actually withheld for each jurisdiction on the appropriate lines of Form NYS-1. The Tax Department is required to distribute to the proper jurisdiction monies withheld and received with Form NYS-1 prior to the receipt of the quarterly return.

**Line 5** – If you are claiming a credit, enter the amount of credit being used on line 5. A credit can be used only if you had an overpayment on Form NYS-45, line 21, filed for the preceding quarter and credited it to the current quarter (line 21b), or if you had an overpayment on a Form NYS-1 filed for the current calendar quarter.

**Line 6** – For amended returns only. Enter the amount previously paid on all Forms NYS-1 for this payroll date.

**Line 7** – Add together any credit claimed on line 5 and the amount previously paid on line 6, and then subtract the sum from the total withheld on line 4. Enter the result on line 7. Make your check or money order payable in U.S. funds to **NYS Income Tax** for this amount. Write your identification number (as it appears on your Form NYS-1) on your check or money order.

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

### Signature

Your Form NYS-1 must be signed and dated by the officer or employee responsible for the filing of withholding tax returns and payment of withholding tax. Print or type that person's name and telephone number in the boxes to the right of the signature.

### Paid preparer and payroll service

If your return is being completed by a paid preparer, the paid preparer information, including signature, must be entered on the bottom of your Form NYS-1. A person who prepares your Form NYS-1 and does not charge you should not sign the paid preparer's area.

**Note to paid preparers** - When signing an employer's Form NYS-1, you must enter your New York tax preparer registration identification number (NYTPRIN) if you are required to have one. If you are not required to have a NYTPRIN, enter in the *NYTPRIN excl. code* box one of the specified 2-digit codes listed below that indicates why you are exempt from the registration requirement. You **must** enter a NYTPRIN or an exclusion code. Also, you must enter your federal preparer tax identification number (PTIN), if you have one; if not, you must enter your Social Security number.

Code	Exemption type	Code	Exemption type
01	Attorney	02	Employee of attorney
03	CPA	04	Employee of CPA
05	PA (Public Accountant)	06	Employee of PA
07	Enrolled agent	08	Employee of enrolled agent
09	Volunteer tax preparer	10	Employee of business preparing that business' return

See our website for more information about the tax preparer registration requirements.

If you are using a payroll service, the payroll service name and EIN must be entered on the bottom of your Form NYS-1.

### Avoid common errors

Please try to avoid the following common errors:

- 1. Three or five business day due date** – Employers notified to file within three business days (including those who filed a Form TR-595, *Request for Withholding Tax Filing Date Redetermination*) **must** continue to file within three business days until notified by the Tax Department of a redetermination.
- 2. Payroll date** – Enter in item A the date the payroll was actually paid to your employees, not the date of the last day of the payroll period.
- 3. Total tax withheld** – Some employers erroneously enter their total tax withheld on line 3 (*Yonkers tax withheld*) instead of line 4 (*Total withheld*). The returns processing system adds lines 1 through 3 to determine total liability and these employers appear underpaid. Enter the amount of tax withheld for New York State, New York City, and Yonkers on lines 1 through 3 and the total tax withheld on line 4.
- 4. New York City or Yonkers tax withheld** – If you are required to withhold New York City or Yonkers tax, do not enter all tax withheld on line 1, *New York State tax withheld*. Enter the amount withheld for each jurisdiction on the appropriate lines of Form NYS-1.
- 5. Amended returns** – You **must** complete Form NYS-1 in its entirety when amending, even if some of the information has not changed. Do **not** enter only the information that has changed.

### Where to mail and private delivery services

Use the address on the bottom of Form NYS-1 when mailing with the U.S. Postal Service.

**Private delivery services** – See Publication 55, *Designated Private Delivery Services*, if not using U.S. Mail.

### Privacy notification

See our website or Publication 54, *Privacy notification*.

## Need help?



Visit our website at **[www.tax.ny.gov](http://www.tax.ny.gov)**

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

### Telephone assistance

Withholding Tax Information Center: 518-485-6654

To order forms and publications: 518-457-5431

Text Telephone (TTY) or TDD equipment users: Dial 7-1-1 for the New York Relay Service