New York State
Department of Taxation and Finance

Publication 95
(1/15)

New York State

Personal Income Tax Modernized e-File (MeF) Guide for Software Developers for Tax Year 2014

The information presented is current as of this publication's print date.
Visit our Web site at *www.tax.ny.gov* for up to date information

Contents

Introduction

The New York State Department of Taxation and Finance *(NYSDTF* or *Tax Department)* participates in the Fed/State Modernized e-File (MeF) program, under the IRS Modernized e-File architecture. NYSDTF supports New York State personal income tax (PIT) Form IT-201, *Resident Income Tax Return;* Form IT-203, *Nonresident and Part-Year Resident Income Tax Return;* and Form IT-370*, Application for Automatic Six-Month Extension of Time to File for Individuals.* Also, Forms IT-214*, Claim for Real Property Tax Credit;* NYC-210, *Claim for New York City School Tax Credit;* and NYC-208, *Claim for New York City Enhanced Real Property Tax Credit,* can now be e-filed as "standalone" forms, without accompanying a Form IT-201 or IT-203. A list of all forms accepted is on page 7.

E-filed returns are accepted for tax years 2014, 2013, and 2012 only.

Electronic Return Originators (EROs) authorized by the IRS to e-file federal personal income tax returns are also authorized to e-file NYS personal income tax returns with NYSDTF. EROs are not required to submit a separate application for NYS e-file or provide copies of their IRS acceptance letters to NYSDTF.

All participants in the NYS program must comply with the procedures, requirements, and specifications in IRS Publications 3112, *Applying and Participating in IRS e-file,* and 4164, *Modernized e-File (MeF) Guide for Software Developers And Transmitters,* as well as Publication 93, *New York State Personal Income Tax E-File Guide for Return Preparers for Tax Year 2014.*

Publication 3112 provides software developers with the technical information necessary for creating, formatting, and transmitting New York State (NYS) Modernized e-File (MeF) personal income tax (PIT) returns through the Federal/State 1040 MeF e-file program. This publication should be used in conjunction with NYS Publication 93 and IRS Publication 1436, *Test Package for Electronic Filers of Individual Income Tax Returns For Tax Year 2014,* and IRS Publication 4164, *Modernized e-File (MeF) Guide for Software Developers and Transmitters,* and Publication 95-T, *New York State Test Package for Software Developers for NYS PIT MeF - Tax Year 2014.*

To contact the New York State PIT MeF team, e-mail: *NYSPITMEF@tax.ny.gov*

New for Tax Year 2014 (TY2014)

Here is what's new for Tax Year 2014 New York State Personal Income Tax:

- **All New York returns and attachments must be supported by schema or PDF.**

- New York's State's credit card option will be unavailable beginning June 16, 2015, until January 2016. For the latest information, visit our Web site: *http://www.tax.ny.gov/pay/all/pay_by_credit_card.htm*

- New York State is requesting that software vendors incorporate a one-page notice from the New York State Tax Department in their consumer and professional products for TY2014 New York State individual income tax returns. The notice should be generated whenever a paper form is printed and will provide the filer with information about New York State e-file requirements.

- Form IT-201, *Resident Income Tax Return,* and Form IT-203, *Nonresident and Part-Year Resident Income Tax Return,* have the following changes:

  - The standard deduction table has changed.
  - "SNY", *START-UP NY* is a new code for W-2 box 14. The code "SNY" and wage amount should be used for the S-101 subtraction.

- New forms for Tax Year 2014:

    - Form IT-222, *General Corporation Tax Credit*
    - Form IT-225*, New York State Modifications*
    - Form IT-638, *START-UP NY Tax Elimination Credit*
    - Form IT-639, *Minimum Wage Reimbursement Credit*
    - Form IT-640, *START-UP NY Telecommunication Services Excise Tax Credit*
    - Form IT-641, *Manufacturer's Real Property Tax Credit*
    - Form NYC-208, *Claim for New York City Enhanced Real Property Tax Credit*

Software Developers of consumer products MUST display the following message:

> **You are required to E-file your New York State income tax return.**
>
> New York State requires most taxpayers to file electronically if they are using tax software to prepare their return. ***Please note that there is no additional fee for e-filing.*** The law also provides that once you've paid for tax preparation software, you can't be charged an additional fee for e-filing.

Email

Software Developers must display the following information to users during the preparation of a return or extension:

> **Sign up with the NYS Tax Department to receive an email notification when your New York State income tax refund is issued.**
>
> The New York State Tax Department provides email notifications to taxpayers about their personal tax accounts.
> Visit Online Services at the NYS Tax Department Web site to sign up:
> *www.tax.ny.gov*

Software Developers are required to document compliance with this requirement for e-file approval. Please provide a printed copy of the messages from the software product and indicate when the message is received, e.g., before signature page, before transmit.

Software Developers of products for tax professionals MUST display the following message

Software Developers must provide the following information to their tax professional users. These messages must be provided in a manner that ensures that the user will see it at least once at the start of the filing season.

All return filers must:

Include the following paid preparer information on all paper and electronically filed returns, if applicable:

- Preparer's name
- Firm's name
- Address
- Preparer's NYTPRIN or NYTPRIN exclusion code (if applicable)
- Preparer's PTIN
- Firm's EIN
- Preparer's signature

New York State e-file mandate

Visit the Tax Department's Web site to learn more about the e-file mandate for tax professionals: *www.tax.ny.gov*

If you don't file and pay electronically when required to do so, you will be subject to penalties from the New York State Tax Department.

You are required to document your compliance with this requirement for e-file approval. Please provide a printed copy of the messages from the software product and indicate where in the software the message is displayed; for example, before the signature page, when first entering software product.

Important!

NYSDTF requires that Software Developers provide the department with a copy of new software as soon as it is released to the public. The department will use the software for research and to troubleshoot production issues. The department will not use the software to prepare and/or file returns. If the Software Developer supports e-file via an online application, the department requests access to that as well.

If additional information is needed regarding the department's use of software, please contact Suzanne Ayer at: *TSS.PIT.Forms.Review@tax.ny.gov*

NYS TAX DEPARTMENT
ATTN: SUZANNE AYER
OPTS FORMS REVIEW UNIT
W A HARRIMAN CAMPUS
ALBANY NY 12227-0865

Forms accepted for New York State e-file (red indicates new forms for TY2014)

Form number	Form title or topic	Schema only	Schema or PDF	Cert. PDF only	Maximum Occur-rences
IT-370	Application for Automatic Extension of Time to File for Individuals	X			1
IT-201	Resident Income Tax Return	X			1
IT-201-ATT	Other Tax Credits and Taxes	X			1
IT-201-D	Resident Itemized Deduction Schedule	X			1
IT-203	Nonresident and Part-Year Resident Income Tax Return	X			1
IT-203-A	Nonresident Business Allocation Schedule	X			1*
IT-203-D	Nonresident and Part-Year Resident Itemized Deduction Schedule	X			1
IT-203-C	Nonresident or Part-Year Resident Spouse's Certification	X			1
IT-203-ATT	Other Tax Credits and Taxes	X			1
IT-203-B	Schedule A, Allocation of Wage and Salary Income to NYS	X			99
IT-203-B	Schedule B-C, Living Quarters; College Tuition Itemized Deduction Worksheet	X			1*
IT-203-F	**Multi-Year Allocation Form**		**X**		**99**
IT-112.1	NYS Resident Credit Against Separate Tax on Lump-Sum Distributions		X		99
IT-112-C	New York State Resident Credit for Taxes Paid to a Province of Canada		X		99
1099-G	Certain Government Payments (unemployment)	X			2
1099-MISC	Miscellaneous Income	X			99
DTF-621	Claim for QETC Employment Credit		X		1*
DTF-622	Claim for QETC Capital Tax Credit		X		1*
DTF-624	Claim for Low-Income Housing Credit		X		1*
DTF-626	Recapture of Low-Income Housing Credit		X		99
DTF-630	Claim for Green Building Credit		X		1*
DTF-686	Tax Shelter Reportable Transactions - Attachment to New York State Return		X		1*
IT-112-R	New York State Resident Credit	X			99
IT-135	Sales and Use Tax Report for Purchases of Items Costing > $25,000		X		1*
IT-182	Passive Activity Loss Limitations	X			1
IT-209	Claim for Noncustodial Parent Earned Income Credit	X			1
IT-2105.9	Underpayment of Estimated Income Tax by Individuals and Fiduciaries	X			1

Form number	Form title or topic	Schema only	Schema or PDF	Cert. PDF only	Maximum Occur-rences
IT-211	Special Depreciation Schedule		X		1*
IT-212	Investment Credit	X			99
IT-212-ATT	Claim for Historic Barn Rehabilitation Credit and Employment Incentive Credit		X		99
IT-213	Claim for Empire State Child Tax Credit	X			1
IT-214	Claim for Real Property Tax Credit for Homeowners and Renters	X			1
IT-215	Claim for Earned Income Credit	X			1
IT-216	Claim for Child and Dependent Care Credit	X			1
IT-217	Claim for Farmers' School Tax Credit	X			1
IT-219	Credit for New York City Unincorporated Business Tax	X			99
IT-221	Disability Income Exclusion		X		1
IT-222	**General Corporation Tax Credit**		**X**		1*
IT-223	Innovation Hot Spot Deduction		X		1
IT-225	**New York State Modifications**	**X**			1*
IT-230	Separate Tax on Lump-Sum Distributions		X		1*
IT-236	Credit for Taxicab and Livery Service Vehicles Accessible to Persons with Disabilities - For costs incurred on or after January 1, 2011		X		1*
IT-237	Claim for Historic Homeownership Rehabilitation Credit		X		1
IT-238	Claim for Rehabilitation of Historic Properties Credit		X		1*
IT-239	Claim for Credit for Taxicab and Livery Service Vehicles Accessible to Persons with Disabilities - For purchase or costs incurred before January 1, 2011		X		1
IT-241	Claim for Clean Heating Fuel Credit	X			1
IT-242	Claim for Conservation Easement Tax Credit		X		1
IT-243	Claim for Biofuel Production Credit		X		1*
IT-245	Claim for Volunteer Firefighters' and Ambulance Workers' Credit	X			1
IT-246	Claim for Empire State Commercial Production Credit		X		1*
IT-248	Claim for Empire State Film Production Credit		X		1
IT-249	Claim for Long-Term Care Insurance Credit	X			1*
IT-250	Claim for Credit for Purchase of an Automated External Defibrillator		X		1*
IT-251	Credit for Employment of Persons with Disabilities		X		1
IT-252	Investment Tax Credit for the Financial Services Industry		X		2
IT-252-ATT	Employment Incentive Credit for the Financial Services Industry		X		2
IT-253	Claim for Alternative Fuels Credit		X		1
IT-255	Claim for Solar Electric Generating Equipment Credit	X			99
IT-256	Claim for Special Additional Mortgage Recording Tax Credit	X			1*
IT-257	Claim of Right Credit		X		99
IT-258	Claim for Nursing Home Assessment Credit	X			99
IT-261	Claim for Empire State Film Post-Production Credit		X		99
IT-272	Claim for College Tuition Credit for New York State Residents	X			1
IT-280	Nonobligated Spouse Allocation	X			1

Form number	Form title or topic	Schema only	Schema or PDF	Cert. PDF only	Maximum Occur- rences
IT-360.1	Change of City Resident Status	X			2
IT-398	New York State Depreciation Schedule for IRC Section 168(k) Property	X			1
IT-399	New York State Depreciation Schedule	X			1*
IT-501	Temporary Deferral Nonrefundable Payout Credit		X		1
IT-502	Temporary Deferral Refundable Payout Credit		X		1
IT-601	Claim for EZ Wage Tax Credit	X			99
IT-601.1	Claim for ZEA Wage Tax Credit		X		99
IT-602	Claim for EZ Capital Tax Credit		X		99
IT-603	Claim for EZ Investment Tax Credit and EZ Employment Incentive Credit	X			99
IT-604	Claim for QEZE Tax Reduction Credit	X			99
IT-605	Claim for EZ Investment Tax Credit and EZ Employment Incentive Credit for the Financial Services Industry		X		99
IT-606	Claim for QEZE Credit for Real Property Taxes	X			99
IT-607	Claim for Excelsior Jobs Program Tax Credit		X		1*
IT-607	Certificate of Tax Credit			X	99
IT-611	Claim for Brownfield Redevelopment Tax Credit (Prior to June 23, 2008)		X		99
IT-611	Certificate of Completion			X	99
IT-611.1	Claim for Brownfield Redevelopment Tax Credit (After June 23, 2008)		X		99
IT-611.1	Sale or Transfer Documentation			X	99
IT-612	Claim for Remediated Brownfield Credit for Real Property Taxes		X		99
IT-612	Certificate of Completion			X	99
IT-612	Sale or Transfer Documentation			X	99
IT-613	Claim for Environmental Remediation Insurance Credit		X		99
IT-631	Claim for Security Officer Training Tax Credit		X		99
IT-633	Economic Transformation and Facility Redevelopment Program Tax Credit		X		99
IT-634	Empire State Jobs Retention Program Credit		X		99
IT-634	Partnership(s) Certificate of Tax Credit			X	99
IT-635	New York Youth Works Tax Credit		X		1*
IT-635	Partnership(s) Certificate of Tax Credit			X	99
IT-636	Beer Production Credit		X		1*
IT-637	Alternative Fuels and Electric Vehicle Recharging Property Credit		X		1*
IT-638	**START-UP NY Tax Elimination Credit**		**X**		**99**
IT-639	**Minimum Wage Reimbursement Credit**		**X**		**1***
IT-640	**START-UP NY Telecommunication Services Excise Tax Credit**		**X**		**99**
IT-641	**Manufacturer's Real Property Tax Credit**		**X**		**99**
NYC-208	**Claim for New York City Enhanced Real Property Tax Credit**	**X**			**1**
NYC-210	Claim for New York City School Tax Credit For Homeowners and Renters	X			1
NYS W-2G	New York State Report of Certain Gambling Winnings		X		99

October 6, 2014

Form number	Form title or topic	Schema only	Schema or PDF	Cert. PDF only	Maximum Occur-rences
Y-203	Yonkers Nonresident Earnings Tax Return	X			1

Notes:
- NYS will accept e-filed returns for tax years 2014, 2013, and 2012. Tax preparers subject to the mandate are required to e-file returns for all of these years.
- Amended returns are not accepted.
- Forms marked "1*" in the table above need be sent only once through MeF, with as many occurrences of repeating schedules as may apply. However, if the return is printed on paper, additional copies of the forms may be needed to accommodate all the information.

Handling of attachments

PDF form attachment

NYSDTF requires software developers to support the attachment of PDFs to allow certain forms to be sent in **PDF format**.

Attaching non-XML documents

All Binary Attachments must be in PDF format. This includes: pages with additional information from forms, letters of explanation, tax forms not included in schema, etc.

The PDF must be included in the attachment folder of the submission ZIP file. Each individual PDF cannot exceed 60 megabytes uncompressed. For the accuracy of a document image, whether an attachment is in a PDF file or an image file format, the resolution should be no more than 200 dpi.

Do not password protect, or encrypt, or in any way *document protect* PDF attachments submitted through MeF.

Attachments for additional information (.pdf files)

In cases where the user is required to create an attachment to comply with our form instructions, for example, attaching a certificate or a summary sheet, NYSDTF requires that you create the PDF file using CamelCase (e.g., it607CertOfTaxCredit.pdf*)* with the naming convention shown on the chart. (Please see the list of naming convention titles beginning on page 11)

Tax form attachments (.pdf files)

When attaching a tax form, in addition to using the prescribed naming for the PDF file, the software will also be required to set an indicator (PDF_ATT_IND) in the xml document. This indicator is located in the rtnHeader object and should be set to "1" to indicate that **PDF tax form(s**) are included**.** Only when forms with an "X" in the Schema or PDF column are included as a "PDF" should the PDF_ATT_IND be set to "1". See the *Forms Accepted for New York State efile* chart on page 7. Do not set the indicator to "1" if you are only attaching certificates and/or supporting documents, but no actual forms. (Please see the list of naming convention titles beginning on page 11)

If attaching an allowable PDF tax form, NYSDTF requires that you name the pdf file using

CamelCase naming convention. The table below is not a complete list of attachments, they are just examples:

Form/Line/Schedule	Condition	.pdf file name
IT-211	You are filing Form IT-211, *Special Depreciation Schedule*	it211
IT-252-ATT	You are filing Form IT-252-ATT, *Employment Incentive Credit for the Financial Services Industry*	it252Att
IT-607	You are submitting a copy of your certificate of tax credit	it607CertOfTaxCredit
IT-611	Submitting a copy of the Certificate of Completion	it611CertOfCompletion
IT-611.1	Submitting a copy of the sale or transfer documentation	it6111SaleOrTransferDocumentation
IT-612	You are submitting a copy of the Certificate of Completion	it612CertOfCompletion
IT-612	Submitting a copy of the sale or transfer documentation	it612SaleOrTransferDocumentation

Additional notes:

- NYS created the New York State Report of Certain Gambling Winnings (NYSW2G) to capture information from the federal Form W-2G and any associated NYS, NYC/Yonkers tax withheld.
- NYS supports both Forms 1099-MISC and 1099-G for electronic filing, even though the IRS does not. If New York taxes were withheld on the income reported on Forms 1099-MISC and 1099-G, then you must key the data from those forms into your software so it is included in the electronic return data when the New York return is e-filed.
- If you attempt to file a Form 1099-G with a NYS tax return for income other than that from the NYS Department of Labor, the return filing will be rejected.
- In the Schema, many forms are set as unlimited occurrences. This is because the Schema does not check the filing validation. Filing validity will be checked after Schema Validation.
- Standalone Form NYC-210, *Claim for New York City School Tax Credit,* **must** be filed as a standalone form.
- Form IT-214, *Claim for Real Property Tax Credit,* can either be e-filed as a standalone form (if the taxpayer is not required to file a return) or e-filed with a Form IT-201.
- Form NYC-208, *Claim for New York City Enhanced Real Property Tax Credit,* can either be e-filed as a standalone form (if the taxpayer is not required to file a return) or e-filed with a Form IT-201.

Federal forms included in the NYSDTF Schema

Form	Form title	Note
Schedule C (1040)	Profit or Loss from Business	IRS version
Schedule C-EZ	Net Profit From Business	IRS version
Form W-2	Wage and Tax Statement	IRS version

Form	Form title	Note
Form 1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	TIGERS version
Form 6198	At-Risk Limitations	IRS version
Form 1099-G	(Unemployment Only)	TIGERS version
Form W-2G	Certain Gambling Winnings	IRS version
Form 1099-DIV	Dividends and Distributions	TIGERS version
Form 1099-INT	Interest Income	TIGERS version

NYS forms based on IRS forms

The 1099-MISC is state-specific and does not use the IRS field names.

Federal forms required in federal XML format

The following federal forms may be required to complete the NYS return. The XML for these forms should be included in the federal XML file included in the transmission zip file:

- Schedule D
- Schedule E
- Schedule F
- Form 1116
- Form 4562
- Form 4797
- Form 4972
- Form 8582
- Form 8582CR
- Form 8829

In the alternative, NYS will accept a complete copy of the federal return. Whether you provide only the required forms or the complete copy of the federal return, the federal XML must be submitted in a separate zip entry (file folder) in the same message container as specified by the IRS and the TIGERS standard. Do not include the federal return as a PDF attachment.

Tax Year 2014 PIT MeF calendar

NYS PIT MeF TY 2014 Schema published	October, 2014
NYS PIT MeF test returns posted	October, 2014
NYS PIT MeF Software Testing Period	November, 2014 through IRS shutdown
NYS PIT MeF return acceptance period	IRS opening day through IRS shutdown

For PIT MeF testing, see Publication 95-T, *New York State Personal Income Tax MeF Test Package for Software Developers for Tax Year 2014.*

All prescribed due dates for filing of returns apply to e-filed returns.

Note: NYS uses the same e-file begin and end dates as the IRS.

Calendar year filings

NYSDTF is only accepting calendar year filers for PIT MeF TY2014, TY2013, and TY2012. Fiscal filers are not accepted.

Software development

Schema version

NYSDTF schema package (e.g., *NYSIndividual2014V2.0.zip*) includes the tax type, tax year and the version number. However, NYSDTF does not use the *StateSchemaVersion* attribute within the schema. NYSDTF supports only one production schema version for each tax type/tax year. All submissions we received are validated against the production schema based on the tax type/tax year. To verify you have the latest schema and check for any updates, go to: *http://www.tax.ny.gov/bus/efile/swd_income.htm.* NYSDTF will email software developers if there are any updates to the schema.

Software acceptance, testing, and approval

Vendors interested in testing with NYSDTF for personal income tax MeF will need to submit a *Letter of Intent to Develop MeF Personal Income Tax E-file Software.* NYSDTF may require certain test scenarios based on the information provided.

To request a Letter of Intent, send an email to *NYSPITMEF@tax.ny.gov* or visit our *Web site.* The completed copy can be emailed to: *NYSPITMEF@tax.ny.gov* or by clicking on the automated submit button contained on the form.

For PIT MeF, software vendors will be required to test and receive acceptance of their software each new tax year. Software testing for **previously approved** prior tax years is not required; acceptance is maintained for as long as the tax year is eligible for e-file.

Sending test files - when sending a test file to NYSDTF, vendors will need to send an email to *NYSPITMEF@tax.ny.gov* listing the submission IDs that need to be tested.

Testing for tax year 2014 will start in November, 2014. NYS will begin accepting test returns when the IRS begins accepting test returns.

Developers should use the scenarios and general guidelines from Publication 95-T, *New York State Personal Income Tax MeF Test Package for Software Developers for Tax Year 2014,* *http://www.tax.ny.gov/pit/efile/pit_mef_publications_2014.htm* For MeF specific information, refer to NYSDTF spreadsheet *http://www.tax.ny.gov/bus/efile/swd_income.htm.*

Prior to transmitting test files, developers should validate the New York State return data (XML) against the latest version New York State schema.

Acknowledgments - NYSDTF will **not** automatically generate an acknowledgment for test files; when we receive submissions they will be acknowledged via an email to the developer.

Final transmission

Once you receive no rejections, you will then be required to transmit the returns in two separate, same-day transmissions in order to test the ability of your software to increment the Transmission ID number that appears in the Transmission Header.

The Modernized e-File Assurance Testing System configuration is not identical to the MeF Production system. A tester should not expect the same response time when testing in the ATS environment versus the Production environment. Do not use ATS for performance or load testing. However, testing a single extremely large return in one transmission is acceptable.

Accepted software will be listed by NYSDTF based on number of forms supported via schema from highest to lowest.

If you have any questions or comments, please contact us via email at:
NYSPITMEF@tax.ny.gov

IRS PIT MeF Fed/State program

MeF will accept two kinds of submissions: 1) IRS (federal) submissions, and 2) NYSDTF submissions. Each return must be enclosed in a separate submission, but multiple submissions may be contained in a single message.

NYSDTF 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 NYS return is *unlinked* to a previously accepted federal return (also referred to as a S*tate 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 PIT MeF New York State schema.

Acceptance and Participation

Requirements for all authorized Software Developers
   • Comply with the procedures, requirements, and specifications in the IRS Publication 3112, *IRS e-File Application and Participation;* and IRS Publication 4164**,** *Modernized e-File Guide for Software Developers and Transmitters,* on the *IRS Web site.*
   • Allow *linked* and/or *unlinked* state returns.
   • Re-transmit rejected and then corrected returns.
   • Correct any software errors identified during production. See more under *Compliance requirements.*
   • Provide the software ID within each filing.
   • Not charge a separate fee for e-file.
   • Adhere to the guidelines for ACH debit payment settlement dates.
   • Support the NYS debit card refund option.
   • Present the appropriate e-file signature certification language to the filer.

• Present e-file mandate language in software and provide copy to NYSDTF.

Software Vendor ID characteristics include the following
- A separate vendor ID must be provided for each tax software product.
- A software vendor ID will be approved at the primary form level.
- The ID is self-selected by the Developer.
- It is defined as a string allowing alpha characters and digits.
- It is limited to 10 characters.
- It is transmitted in an element called <SOFT_VNDR_ID>.
- It is a required element.
- Each unique vendor ID will test separately for approval.
- Alpha characters may relate to the name of the software company.

Confidentiality guidelines, rules, and violation consequences
Developers must conform to all IRS security requirements. For more information, see *IRS Circular No. 230.*

Compliance requirements

Software developers must:
- Immediately correct software errors identified by the IRS/NYSDTF 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.
- Immediately notify NYSDTF of any software errors identified during the filing season.
- Ensure that their tax professional software supports the printing of Form TR-579-IT, *New York State E-File Signature Authorization for Tax Year 2014 For Forms IT-201, IT-203, IT-214, NYC-208, and NYC-210;* and Form TR-579.1-IT, *New York State Taxpayer Authorization for Electronic Funds Withdrawal for Tax Year 2014 Form IT-370*. Both consumer and tax professional software must support the printing of Form IT-201-V, *Payment Voucher for Income Tax Returns.*
- 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 New York State personal income tax so that if the return cannot be e-filed, the filer can mail the printed return to NYSDTF. See Publication 75, *Specifications for Reproduction of New York State Scannable and Non-scannable Income Tax Forms,* regarding the printing of supportable forms.

New York State Software Testing for PIT MeF will begin November 2014 for Tax Year 2014

All software must be tested using the New York State test package posted on our Web site. Returns submitted under software vendor IDs that have not been approved for NYSDTF personal income tax processing will be rejected. A separate software vendor ID must be provided for each product. A software vendor ID will be approved at the primary form level. NYS reserves the right to not approve your electronic software packages until your paper packages have been reviewed and approved as well.

The income tax e-file test package and all other testing documents and schemas are available on our Web site: *http://www.tax.ny.gov/bus/efile/swd_income.htm*.

What you will need for testing

- Publication 95-T, *New York State Personal Income Tax MeF Test Package for Software Developers for Tax Year 2014.*
- NYSDTF specific current year *XML schema* (must use the latest version). The XML schema will include definitions and information for each field including: type, format, length, allowable values, allowable occurrences, and business/validation rules.
- Chart of current year schema business objects (BO) to be included by form.
- New York State spreadsheet.

Developers must validate their files prior to submission to avoid unnecessary rejections. 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.

Software Developers will be given confirmation by email from the NYSDTF 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 NYSDTF to the address listed below.

Acknowledgement system

IRS MeF receipt

IRS MeF will create a *receipt* for transmitters for every state submission received. This receipt only indicates that the submission was received, and does not indicate that it has passed validation or that the state return has been provided to the participating state.

Validation of taxpayer ID and Name Control

The IRS MeF validates the taxpayer ID and Name Control in the state manifest, and provides the validation status to the state. If the validation is not successful, the IRS MeF will not reject the state return, NYSDTF will reject the state return.

State submission denied by IRS MeF

If the state submission (linked or unlinked) does not pass IRS validation it will be *denied* by the IRS. The IRS will create an acknowledgement for the transmitter indicating that the state submission is denied and that the submission will not be provided to the state. In this case NYS will not know that the transmitter has sent a state submission to IRS e-file and will not know that the IRS denied it. These returns must be corrected and resubmitted.

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. IRS MeF will not create an acknowledgement for the transmitter for the state return.

NYSDTF will retrieve the state submission from IRS MeF, and immediately send a *receipt* back to IRS MeF. NYSDTF will then validate the XML data and apply the business rules to the return. An acknowledgment (indicating acceptance or rejection) will be sent back to the IRS within 72 hours; however the acknowledgement process may take up to 10 days to complete. 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 (Automated Clearing House) debit requested was approved and processed. 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 NYSDTF with an ID containing alpha characters in the EIN field within the acknowledgement.

Resubmission of state rejected return

If a state return is rejected by NYSDTF, correct the error(s) and resubmit the return to the IRS. The corrected, resubmitted return **must** contain the *original* submission ID of the rejected return. There will be a field in the header BO in the schema labeled ORIG_SBMSN_ID.

Perfection period for rejected submissions

The e-filed perfection period is initiated only when:
   • The original submission was timely.
   • The original submission was rejected.
   • The original submission ID# is present on the resubmission.
   • The new submission is after the due date.

There is a seven calendar day perfection period to correct the submission and re-file it electronically. When a previously rejected electronic return containing the original submission ID number is *accepted* by NYSDTF within the seven day perfection period, the submission **and** any e-payment included in the return data will be deemed to have been received on the date of the first rejection that occurred within that seven day period. If a submission is submitted after the seven day period, the received date for the submission and any e-payment authorized with the return filing will be the new submission date.

Processing delays

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

Field information

The NYSDTF explanation fields are not as long as the federal explanation fields. NYSDTF does not utilize a table driven approach for implementing data in explanation fields. We have defined and implemented a set of data types that are specific for NYS. NYSDTF uses a string type with restrictions that differ from one element to another. The use of predefined, reusable types allows for better data validation.

There are only a few data types treated this way: *string, decimal, non-negative integer, positive integer,* and *integer.*

This has been deemed allowable by the TIGERS standards.

Checkbox fields

The *Checkbox* type fields, defined as switch indicator fields, have expected values of a *1* for checked and *2* for unchecked. When the field is required in the schema and the box is not checked, send the field tag with *2*. If the tag is not required and the field is not checked, do not send the field tag.

Entering addresses

The IRS allows 35 characters in their address fields. However the NYS address fields:
MAIL_LN_2_ADR and MAIL_LN_1_ADR each have a **30** character limit. If 35 characters are submitted in these fields the return will **fail** Schema validation.
NYS uses field MAIL_LN_2_ADR as the primary address line.
NYS uses field MAIL_LN_1_ADR as the *Care of* (C/O) address, and for any address data overflow from field: MAIL_LN_2_ADR.
Use of the % sign as care of (c/o) is now allowed.

Guidelines for entering foreign addresses

Foreign addresses must be submitted as follows:
MAIL_LN_2_ADR - with the exception of Canadian addresses, foreign ZIP codes should be entered at the end of the address field (MAIL_LN_2_ADR).
MAIL_CITY_ADR - enter city/town as applicable.
MAIL_STATE_ADR - for Canadian addresses, enter province; for all other foreign addresses state must be blank.
MAIL_CNTRY_CD - Enter the appropriate foreign country code as defined by the IRS. They are available at (see page 29).
MAIL_ZIP_5_ADR and MAIL_ZIP_4_ADR - for Canadian addresses, enter the first 3 characters of the ZIP code in MAIL_ZIP_5_ADR, and enter characters 4-6 of the ZIP code in MAIL_ZIP_4_ADR.

For all other foreign addresses, MAIL_ZIP_5_ADR and MAIL_ZIP_4_ADR must be blank.

Guidelines for entering credit amounts on Forms IT-201-ATT and IT-203-ATT

For Form IT-201-ATT you must total all credit amounts for 6a-6n and enter on line 6, and total 12a-12l (L) and enter on line 12.

For Form IT-203-ATT you must total all the credit amounts for 7a-7n and enter on line 7, and total 12a-12l (L) and enter on line 12.

Form IT-203-B

There are two BOs for Form IT-203-B: one BO for Schedule A, and a separate BO for the remainder of the form.

If a preparer needs to send only Schedule A, they would send "IT203ATTSCHA" (no IT203B required).

Please review the NYS state spreadsheet for complete information, at:
http://www.tax.ny.gov/bus/efile/swd_income.htm

Forms IT-201 and IT-203 line 16 "Other Income"
(repeating schedules "IT201OTHNYID" and "IT203OTHINCID", respectively)
Example below is from a Form IT-201:

< IT201OTHNYID >
< descAmt >
< DESCRIPTION claimed =""/>
< AMOUNT claimed =" -999999999999 "/>

</ descAmt >
< descAmt >
< DESCRIPTION claimed =""/>
< AMOUNT claimed =" -999999999999 "/>
</ descAmt >
</ IT201OTHNYID >

The combined total is in the field "A_OTH_AMT" on IT-201. On IT-203 the combined amount goes into field "FED_OTHINC_AMT" and the NYS portion into "OTHINC_AMT".

If the return includes other NY additions (IT-201 line 23 and IT-203 line 22) and other NY subtractions (IT-201 line 31 and IT-203 line 29), these must be listed in the appropriate tables in Form IT-225 "New York State Modifications."

Important information regarding dependents

The following field names will be common to Forms: IT-209, IT-213, IT-215, and IT-216:

*	IT-209	IT-213	IT-215	IT-216
DEP_SSN_NMBR	Dependent SSN			
DEP_SEQ_NMBR	Occurrence of Dependent for each form			
DOB_DT	Date of birth CCYY-MM-DD			
DEP_DISAB_IND	1=yes 2=no	n/a	1=yes 2=no	1=yes 2=no
DEP_FORM_ID	209	348	215	216
DEP_RELATION_DESC	Dep. Relationship if applicable	n/a	Dep. Relationship if applicable	Dep. Relationship if applicable
DEP_STUDENT_IND	1=yes 2=no	n/a	1=yes 2=no	1=yes 2=no
DEP_CHLD_LAST_NAME	Dependent last name			
DEP_CHLD_FRST_NAME	Dependent first name			
DEP_CHLD_MI_NAME	Dependent middle initial			
DEP_CHLD_SFX_NAME	Dependent suffix name			
DEP_MNTH_LVD_NMBR	# of months	n/a	# of months	n/a
DEP_QUAL_EXP_AMT	n/a	n/a	n/a	Qualified expenses paid for Tax year

Key: n/a= not applicable

*These field names will need to be populated on all applicable forms in a return filing.

Payment handling and acceptance

Paying a balance due

NYSDTF allows 3 options to pay balances due from e-filed personal income tax documents:
- by ACH debit included with the filing data when the document is e-filed
- by check or money order with the payment voucher (Form IT-201-V)

- by credit card (New York State's credit card option will be unavailable beginning June 16, 2015, until January 2016.)

Partial payments are accepted on the NYS return, with the exception of the IT-370 which must be paid in full.

Double entry of bank account information

When bank account information (account number and routing number) is entered, we require that the information is entered twice. This improves accuracy by requiring the taxpayer to double check their account information and reduces the number of direct deposit and electronic funds withdrawals being returned by the taxpayer's bank.

The bank routing transit number and bank account number may not be changed once a return or extension has been transmitted and accepted. If an ACH debit is not successful the taxpayer could receive a bill including penalties and interest.

International ACH transactions or IAT: NYSDTF does not support International ACH Transactions (IAT). Banking rules prohibits electronic funds withdrawal or direct deposit when the funds for the payment or refund would come from (or go to) an account outside the U.S.

To pay by electronic funds withdrawal (ACH debit)

Payments may be made by an electronic funds withdrawal from a checking or savings account as long as the payment is not coming from an account outside the United States. At the time of filing, the following information must be provided with the return data:

- The amount to be withdrawn.
- The bank account number.
- The bank routing number.
- The type of the account:
    - personal checking, or
    - personal savings, or
    - business checking, or
    - business savings.
- The date of the withdrawal.

Taxpayers can pay the full balance due, or make a partial payment.

All of the following information MUST be present for e-filed documents containing ACH debit payments:

- ACH_IND ("1")
- RFND_OWE_IND ("2")
- BANK_ACCT_NMBR (Bank account number)
- ABA_NMBR (Bank routing number)
- ACCT_TYPE_CD (Account type: 1 = checking, 2 = savings)
- ELC_AUTH_EFCTV_DT (Requested settlement date)
- PYMT_AMT (Total payment amount)
- BAL_DUE_AMT
- BNK_ACCT_ACH_IND (1= business, 2 = personal)

If the payment amount of an ACH debit is greater than zero, **all** of these required fields **must** be present in the submission, otherwise it will be rejected.

If the payment amount of an ACH debit is equal to zero, ELC_AUTH_EFCTV_DT, PYMT_AMT and BAL_DUE_AMT should not be sent.

The authorization date for the payment is the earliest date that the electronic funds withdrawal will be debited from the specified account. You can specify a payment date up to and including the due date of the return, **without** regard to extensions. If the payment date falls on a weekend or bank holiday, the payment will be withdrawn the next business day. If you e-file your return before the due date, the money will be withdrawn from your account on the date you specify, but the date specified cannot be after the return due date. A return received prior to the due date that has no requested withdrawal date will be rejected because it does not 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 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.

The taxpayer can revoke an electronic payment by calling the NYSDTF no later than five (5) business days before the date of the payment withdrawal.

To verify that an electronic payment was successful, the taxpayer would need to check the bank statement against which the payment was authorized.

When submitting a corrected return where an original return has already been processed and had a payment that was already processed, be sure to remove any ACH data that was previously submitted or adjust it if an additional payment should be debited. If the ACH data is exactly the same on the subsequent filing, the filing will reject.

ACH debit settlement date guidelines must be strictly enforced

Software Developers are required to have the following guidelines set in their software for customers entering a payment settlement date (ELC_AUTH_EFCTV_DT) for ACH debit payments:

- Not allow a payment settlement date earlier than the submission date;
- Not allow a payment settlement date later than the due date, if the filing is on or before the due date;
- Not allow a payment settlement date later than the submission date, if the filing is after the due date.

Software vendors who are found to be in violation of the above-noted guidelines for ACH debit payment settlement dates will have their approvals to e-file NYS personal income tax returns, extensions, and payments revoked, until proof of compliance is verified.

To pay by check or money order

Payments may be made by check or money order in U.S. funds. Payment must be accompanied by Form IT-201-V, *Payment Voucher for Income Tax Returns*. Taxpayers should follow the instructions for Form IT-201-V. When possible, Form IT-201-V and payment should not be submitted until after receipt of the Tax Department's acceptance acknowledgment. However, these payments must be submitted on or before the due date to avoid penalty and interest charges. Do **not** include a copy of the return with Form IT-201-V.

Mail Form IT-201-V and payment to:

      NYS PERSONAL INCOME TAX
      PROCESSING CENTER

PO BOX 4124
BINGHAMTON NY 13902-4124

(See Publication 55, *Designated Private Delivery Services,* if you wish to use a private delivery service instead of U.S. Mail.)

To pay by credit card

Taxpayers can use Discover®/Novus®, MasterCard®, Visa® or American Express® Cards to pay their balance due. The credit card service provider will charge a convenience fee to cover the cost of this service. The fee will be disclosed before the transaction is completed.

For returns filed before the April due date, credit card payments can be made any time up to and including that due date. For returns filed on or after the April due date, the credit card payment must be made at or about the time the return is filed.

Return payments can be made using either credit card service provider listed below:

1) Official Payments Corp.SM
2) Value Payment Systems

Note: New York State's credit card option will be **unavailable** beginning June 16, 2015, until January 2016. For the latest information, visit our Web site:
http://www.tax.ny.gov/pay/all/pay_by_credit_card.htm

Refunds

Direct deposit refunds

We need the bank account number and the routing transit number, entered twice, for the financial institution to which the refund is being made. 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. Additional required information: the refund amount; the checking or savings account information; and the identification of the account as either a personal or business account.

The ACH_IND and RFND_OWE_IND fields must be set to "2" and "1", respectively.

If the direct deposit indicator is present, then the following information must be included:
- IAT_IND (IAT Indicator)
and
- ABA_NMBR (Bank routing number)
and
- BANK_ACCT_NMBR (Bank account number)
and
- ACCT_TYPE_CD (Account type: 1 = checking, 2 = savings)
and
- BNK_ACCT_ACH_IND (1= business, 2 = personal)

All of the following information MUST be present for e-filed documents containing refunds:

- RFND_OWE_IND (refund owed) set to "1"

and

- DBT_CARD_RFND_IND (debit card refund indicator), or PAPER_CHK_RFND_IND (paper check refund indicator), or DIR_DEP_IND (direct deposit refund indicator.)

Debit card option

The option for the NYS debit card must be available on Forms IT-201, IT-203, IT-214, NYC-208, and NYC-210:

- DBT_CARD_RFND_IND

More information is available at*: http://www.tax.ny.gov/pit/file/debit_cards.htm*

Signature requirements for personal income tax e-file returns and extensions updated for TY2014

Software developers must provide instructions to guide EROs and taxpayers in the use of signature check boxes for fulfilling the signature requirements. Software developers must present the exact certification language described in this section.

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-IT,** *New York State E-File Authorization Signature for Tax Year 2014 for Forms IT-201, IT-203, IT-214, NYC-208, and NYC-210. * Form TR-579-IT 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 signed Form TR-579-IT 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 the return declaration.

Signature requirements for extensions (Form IT-370) e-filed through your tax preparation professional software package

For a no-balance-due extension (Form IT-370) there is no signature requirement for the taxpayer or the ERO/Preparer. You are not required to complete or retain a Form TR-579.1-IT, *New York State Taxpayer Authorization for Electronic Funds Withdrawal for Tax Year 2014 for Form IT-370,* for these transactions.

For a balance-due extension (Form IT-370) e-filed through your software (not through the NYS Tax Department's Web site), the taxpayer must pay the balance due with an electronic funds withdrawal. The primary taxpayer must sign **Form TR-579.1-IT,** *New York State Taxpayer Authorization for Electronic Funds Withdrawal for Tax Year 2014 for Form IT-370,* to establish that he/she has authorized the ERO to include the information necessary for the Tax Department to initiate the withdrawal. The ERO is not required to sign Forms TR-579-IT or TR-579.1-IT for these extensions; however, the ERO must retain the Form TR-579.1-IT for 3 years (**do not mail it to the NYS Tax Department).** The ERO/Preparer must also sign the

extension electronically by checking a box that indicates that they have read and agreed to our declaration certification language. See the extension declaration.

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 the return declaration. Form TR-579-IT and ERO/Preparer declaration check box are not required.

Balance-due extensions (Form IT-370) e-filed by taxpayers themselves (self-filers) using commercial software

Taxpayers are required to sign the extension electronically by checking a box that indicates that they have read and agreed to our declaration authorization language. See the extension declaration. Form TR-579.1-IT and ERO/Preparer declaration check box are not required.

No-balance-due extensions (Form IT-370) e-filed by taxpayers themselves (self-filers) using commercial software

There is no signature requirement for the taxpayer or the ERO/Preparer.

Extensions (Form IT-370) e-filed on the Tax Department Web site

The Tax Department offers an application on our Web site that supports electronic filing by tax preparers or self-filers of balance-due and no-balance-due extensions. For balance-due extensions, multiple payment methods are available: electronic funds ACH withdrawal, credit card, and check or money order.

Declaration certification language for e-filed returns and extensions

NYS e-file software intended for **tax professionals** must present the following applicable declaration on the screen(s) for the tax preparer to complete. Software developers must present the exact certification language described for each filing type.

Declaration of tax preparer to be included on approved NYS e-file products for tax professionals

ERO/Preparer Certification and Signature (for the return)

By checking the box below, I certify that I have a valid New York State E-File Signature Authorization for Tax Year 2014 (Form TR-579-IT), authorizing me to sign and file this return on behalf of the taxpayer(s). 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 taxpayer(s). If financial institution account information has been provided on the return, I certify that the taxpayer(s) has agreed to payment of the amount indicated as due by electronic funds withdrawal, that the taxpayer(s) 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 taxpayer'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

Declaration of tax preparer to be included on approved NYS e-file products for tax professionals – Extensions with an authorization for an electronic payment

ERO/Preparer Certification and Signature (for the authorization of electronic payment for an extension)

By checking the box below, I certify that I have a valid New York State Taxpayer Authorization Electronic Funds Withdrawal for Tax Year 2014 Form IT-370 (Form TR-579.1-IT), authorizing me to submit this extension on behalf of the taxpayer(s). I certify that the taxpayer(s) has agreed to payment of the amount indicated as due by electronic funds withdrawal, that the taxpayer(s) 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 taxpayer's account.

☐   I have read the certification above and agree

NYS e-file software intended *for individual online filers* must present the following applicable declaration on the screen(s) for the taxpayer(s) to complete:

Declaration of taxpayer(s) to e-file the return

By checking the box shown below, I declare, under penalty of perjury, that I have examined the information on my 2014 New York State electronic personal income tax return, including any accompanying schedules, attachments, and statements, and certify that my electronic return is true, correct, and complete.

If I am paying my New York State personal income taxes owed 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 financial institution account indicated on my 2014 electronic return, and I authorize my financial institution to withdraw the amount from my account. As New York does not support International ACH Transactions (IAT), I attest the source for these funds is within the United States. I understand and agree that I may revoke this authorization for payment only by contacting the Tax Department no later than five (5) business days prior to the payment date.

Taxpayer

☐   I have read the certification above and agree

Spouse

☐   I have read the certification above and agree

Declaration of taxpayer to authorize electronic payment for an extension

If an amount owed on this extension 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 withdraw the amount from my account. As New York does not support International ACH Transactions (IAT), I attest the source for these funds is within the United States. I understand and agree that I may revoke this authorization for payment only by contacting the Tax Department no later than five (5) business days prior to the payment date.

☐   I have read the authorization above and agree

Acknowledgement acceptance and error (reject) codes

http://www.tax.ny.gov/bus/efile/swd_income.htm

Common error (reject) codes

Reject code	Description	Correction assistance
R0800	Paid Preparer Name or SSN/PTIN blank or incorrectly formatted	Returns will reject when using a professional product and the paid preparers name and/or SSN/PTIN are blank or incorrectly formatted. This Logic was new for 2013 and is also associated reject R1031; Preparer Information present and no ERO-Signature present.
R0147	Prime Signature Indicator not set	Online software products must have a prime signature indicator set at all times. This should never be set when using professional products. The ERO signature takes the place of the Prime and/or spouse signatures.
R0149	ERO Signature Indicator not set	The ERO signature needs to be set (equaling "1" in the XML) when using a professional product. Professional software should be displaying the wording from PUB 95 Declaration certification language for e-filed returns and extensions. The ERO signature will take the place of a prime and/or spouse signature.
R0129	NYS withholding not = amount on wage and tax statements	Verify that the NYS withholdings claimed on the main form equals all withholding statements attached. Also, verify that it is only including NY withholdings and not withholdings from other states.
R0148	Spouse Signature Indicator not set	Online software products must have a spouse signature indicator set when filing status is Married Filing Joint and IT-203-C; *Nonresident or Part-Year Resident Spouse's Certification,* is not present. This should never be set when using professional products as the ERO signature take place of the prime and/or spouse signatures.

For descriptions of all error codes, see link at *Acknowledgment acceptance and error codes* **above**

New York City **and Yonkers tax withheld**

NYSDTF e-file program recognizes specific locality names for city tax withheld. The following locality names (and variations) are accepted. For other locality names, the withholding should not be included in the tax return.

Locality name for New York City and Yonkers tax withheld (Forms W-2, box 20, and 1099-R, box 14)

Code	Description
NYC	Name of locality is New York City (see acceptable variations below)
YONKERS	Name of locality is Yonkers (see acceptable variations below)

For New York City, including the Bronx, Brooklyn, Manhattan, Queens, and Staten Island, and the city of Yonkers, the following locality names will be accepted. Case (upper versus lower) does not matter.

For New York City:

"New York City"
"NY"
"NYC"
"N Y"
"NWY"
"NW Y"
"NEW Y"
"NEWY"
"BRONX"
"BRKLYN"
"CITYNY"
"STATEN"
"QUEENS"
"CITY NY"
"CITYN Y"
"BROOKLYN"
"CITYOFNY"
"CITYOF NY"
"CITY OFNY"
"CITYOFN Y"
"CTY OF NY"
"MANHATTAN"

For Yonkers:

"YK"
"YON"
"YNK"
"YNKR"
"CITYOFYK"
"CTYOFYKR"
"CITYOF YK"
"CITY OFYK"
"CTY OF YK"

W-2 verification indicator

If a return is rejected for *Error Code R0502* or *R0503,* commonly caused by user input error, users should check their W-2(s) and correct the input error. If the user does not find any input errors, they should call the NYSDTF e-file Help Desk and they will be instructed to enter a particular value for this indicator and re-transmit the return. This will resolve the reject. Software Developers are encouraged to support this, and should add the W-2 Verification Indicator to an input screen for user entry.

Entries from Form W-2, box 14, on NYS returns

Tax software must allow the user to enter verbatim, the description and associated amounts included on the employee's state and local copy of their W-2. Amounts entered that are deemed

to be taxable by New York State should be transferred to the associated lines on Form IT-201 or IT-203.

Public employee retirement contributions, usually shown on a paper Form W-2 in box 14 as "414(h)", "Pub Ret", "NYS Ret Cont", etc. (e.g., "414 (h) 750.00") may be subject to NYS tax even though they are not subject to federal tax. All NYS public employee retirement contributions, except Long Island Railroad and Staten Island Railroad, are subject to NYS tax. Public employee retirement contributions from other states are not subject to NYS tax. Refer to the form instructions for details.

Similarly, NYC flexible benefits program amounts (IRC 125), usually shown on a paper W-2 in box 14 as "IRC 125", "IR 125", "125M", etc. (e.g., "IRC 125 300.00") are subject to NYS tax even though they are not subject to federal tax.

These two amounts, if subject to NYS tax, must be added to the appropriate lines on Form IT-201 or Form IT-203. Refer to the form instructions for details.

NYS county codes

Field information for field name COUNTY_CD (County Code)

NYS is requesting Software Developers to require the county code of residence as of 12/31/2014 to be populated on the IT-201. On the IT-203, NYS is requiring the county code of the last residence the taxpayer lived in within New York State.

County names and codes table:

ALBAny	**FRAN**klin	**ONEI**da	**SCHU**yler
ALLEgany	**FULT**on	**ONON**daga	**SENE**ca
BRONx	**GENE**see	**ONTA**rio	**ST** Lawrence
BROOme	**GREE**ne	**ORAN**ge	**STEU**ben
CATTaraugus	**HAMI**lton	**ORLE**ans	**SUFF**olk
CAYUga	**HERK**imer	**OSWE**go	**SULL**ivan
CHAUtauqua	**JEFF**erson	**OTSE**go	**TIOG**a
CHEMung	**KING**s	**PUTN**am	**TOMP**kins
CHENango	**LEWI**s	**QUEE**ns	**ULST**er
CLINton	**LIVI**ngston	**RENS**selaer	**WARR**en
COLUmbia	**MADI**son	**RICH**mond	**WASH**ington
CORTland	**MONR**oe	**ROCK**land	**WAYN**e
DELAware	**MONT**gomery	**SARA**toga	**WEST**chester
DUTChess	**NASS**au	**SCHE**nectady	**WYOM**ing
ERIE	New York = **NY**	**SCHO**harie	**YATE**s
ESSEx	**NIAG**ara		

Foreign country codes

Visit IRS Web site: *http://www.irs.gov/Tax-Professionals/e-File-Providers-&-Partners/Foreign-Country-Code-Listing-for-Modernized-e-File*. NYSDTF will use the foreign country codes as defined by IRS.

Contact information

Email: *NYSPITMEF@tax.ny.gov*
NYSDTF e-file Help Desk: (518) 457-6387
IRS e-file Help Desk: 1 866 255-0654
NYSDTF forms and instructions: *www.tax.ny.gov/forms/default.htm*
Fax NYSDTF e-file: (518) 435-8660

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

Telephone assistance

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

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

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

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.

Web sites and publications

NEW YORK STATE eFILE	*http://www.tax.ny.gov*
NYSDTF e-file Web site	*http://www.tax.ny.gov/tp/efile/elf_taxpros.htm*
NYSDTF forms and instructions	*http://www.tax.ny.gov/forms/*
NYSDTF PIT MeF e-filing Software Developer Testing Package	*http://www.tax.ny.gov/bus/efile/swd_income.htm*
Frequently asked questions (Taxpayer Answer Center)	*http://www.tax.ny.gov/help/faq.htm*
Internal Revenue Service (IRS)	*http://www.irs.gov/*

Revisions

Date	Description	Page number
5/11/15	Update to credit card information	4, 20, 22