



**New York State  
Personal Income Tax  
Modernized e-File (MeF) Guide  
For Return Preparers  
For Tax Year 2016**

The information presented is current as of this publication's print date.  
Visit our website at [www.tax.ny.gov](http://www.tax.ny.gov) for up to date information.

## Contents

Introduction.....	4
E-file mandate information.....	4
E-file offers a number of benefits, including:.....	4
New for Tax Year 2016 - New York State personal income tax (PIT) e-file.....	5
Tax Year 2016 PIT e-file calendar.....	5
Forms accepted for New York State e-file (red indicates new forms for TY2016).....	6
Estimated income tax payments (Form IT-2105 and Form IT-2106).....	9
Exclusions from PIT e-file.....	10
E-file acknowledgement and reject codes.....	10
Additional information for tax professionals.....	10
Special condition codes.....	10
Acceptance and participation for New York State e-file.....	11
Requirements for Tax Preparers participating in the personal income tax e-file program.....	11
Regulations, standards, guidelines, and rules.....	11
New York State has penalties including, but not limited to, the following:.....	11
All return filers (EROs) must:.....	11
IRS e-file Fed/State program.....	12
Receipts and Acknowledgement system.....	12
IRS e-file receipt.....	12
State submission denied by IRS e-file.....	12
State receipt and acknowledgment.....	12
Rejected returns.....	13
Resubmission of state rejected return.....	13
Perfection period for a rejected submission (returns, estimated payments and extensions).....	13
Handling of attachments: attaching documents as PDF files.....	13
Signature requirements for e-filed returns and extensions.....	14
Payment information.....	16
Paying a balance due on a return or making an estimated tax payment.....	16
Pay by electronic funds withdrawal (direct debit).....	16
Common questions about electronic funds withdrawal (direct debit).....	16
Pay by check or money order.....	17
Pay by credit card.....	17
Paying a balance due on an extension request (Form IT-370).....	18
Refunds.....	18
Direct deposit of refunds.....	18
Common questions about direct deposit.....	18
Common e-file errors.....	19
Specific codes for <i>locality name</i> for New York City and Yonkers tax withheld.....	19

For New York City.....	19
For Yonkers .....	19
Amended returns .....	20
W-2 verification indicator .....	20
Special entries on Form W-2, box 14, for NYS returns .....	20
Addresses .....	20
How to enter foreign addresses .....	20
Guidelines for addresses for a taxpayer who moved after December 31, 2016.....	21
PIT e-file terms .....	21
Foreign country codes .....	22
Link to publications .....	22
Link to New York State acknowledgement and error codes .....	22
Contact information .....	22
Websites and publications .....	23
Revisions.....	23

## Introduction

The New York State Department of Taxation and Finance (*Tax Department* or *NYS DTF*) is pleased to offer personal income tax (PIT) Modernized e-File (MeF) for personal income tax returns. Most New York State (NYS) returns can be transmitted through the Federal/State e-file program. This publication should be used in conjunction with the IRS Publication 1345, *Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns* (<http://www.irs.gov/pub/irs-pdf/p1345.pdf>).

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

## E-file mandate information

- The e-file mandate applies to both tax preparers and taxpayers.
- Clients of tax preparers cannot opt out of e-file.
- Taxpayers that prepare their own returns using software approved for NYS e-file must electronically file their returns.
- Returns for tax years 2014, 2015, and 2016 are mandated to be e-filed.
- Beginning with tax year 2015 returns, amended returns are mandated to be e-filed.
- Extensions must be e-filed either via software or through the NYS DTF website.
- Form TR-573.1, *New York State requires this income tax return to be filed electronically*, must be displayed and printed for online (self-prepared) software when the taxpayer does not select to e-file the return.
- Form TR-573.2, *New York State requires this income tax return to be filed electronically*, must be displayed and printed for professional software when the taxpayer does not select to e-file the return.
- For information on the e-file mandate for tax return preparers, visit our website at: [www.tax.ny.gov/tp/efile/mandate\\_participants.htm](http://www.tax.ny.gov/tp/efile/mandate_participants.htm).

## E-file offers a number of benefits, including:

- **Direct deposit of refunds**  
Visit [www.tax.ny.gov/pit/file/direct\\_deposit\\_of\\_your\\_income\\_tax\\_refund.htm](http://www.tax.ny.gov/pit/file/direct_deposit_of_your_income_tax_refund.htm)
- **Faster refunds**
- **Several payment options for paying a balance due**

Taxpayers may elect to pay their balance due:

1. electronically by authorizing an electronic funds withdrawal from their savings or checking account;
2. by using their credit card: American Express®, Discover®/NOVUS®, MasterCard®, or Visa® (taxpayers must have an Online Services account to make a payment by credit card); or
3. by check or money order mailed to the Tax Department with Form IT-201-V, *Payment Voucher for Income Tax Returns* (in development).

See [www.tax.ny.gov/pay/all/make\\_a\\_payment\\_section.htm](http://www.tax.ny.gov/pay/all/make_a_payment_section.htm)

- **Ability to schedule estimated income tax payments**
- **Secure electronic delivery of returns**  
E-filed returns are encrypted and transmitted securely. Electronic transmission eliminates security concerns and delays associated with sending paper through the mail.
- **Ability to sign electronically**  
See [Signature requirements for e-file returns and extensions](#), on page 14.

## New for Tax Year 2016 - New York State personal income tax (PIT) e-file

- This year NYS DTF will be accepting estimated tax payments through the MeF system. These payments will be for the 2017 tax year and will be treated as a new standalone form. More information can be found on [page 9](#) of this publication.
- NYS DTF will now be requiring taxpayers to provide driver license information. More information can be found below.
- Forms IT-201, *Resident Income Tax Return*, and IT-203, *Nonresident and Part-Year Resident Income Tax Return*, have the following change:
  - the standard deduction table has changed.
- For tax years beginning in 2016, the filing deadline for partnership returns is moving from the 15th day of the 4th month to the 15th day of the 3rd month following the close of the partnership year. For example, the due date for TY2016 is March 15, 2017, for calendar-year filers.
- The filing due date for most 2016 personal income tax returns and/or extension requests is **April 18, 2017**.
- The extended due date is **October 16, 2017**.

## Tax Year 2016 PIT e-file calendar

The IRS will begin accepting individual tax returns electronically on January 23, 2017. Please note that NYS DTF will follow the IRS calendar.

## Additional information

- Foreign mailing addresses are accepted via e-file. See [page 20](#) for information on how to properly format a foreign address.
- **The taxpayer's home address is required.** If the taxpayer's mailing address is a PO Box, the home address must also be entered. If the taxpayer moved after December 31, 2016, enter the new home address in the mailing address and the 2016 address as the permanent address.
- **The taxpayer's driver license or state identification information is required.** If the taxpayer and/or spouse has been issued a driver license or state identification card, they are required to provide that information to be entered into the software. Taxpayers must provide the ID number, issuing state, issuing date, and expiration date for all licenses or identification cards. If the taxpayer license/ID is a New York State driver license or non-driver ID, the document number found on the license/ID must also be entered. In the event that a taxpayer does not have a driver license or state-issued ID, you will be prompted by the software to indicate this. If the taxpayer does not have either a driver license or state-issued ID, marking the check box indicating that they have neither will fulfill the new requirement. We are requiring this information as an additional means of validating the taxpayer's identification, and not having the information will not cause delays. However, if all other efforts to validate the taxpayer's identity are unsuccessful, the processing of the refund may be delayed.
- You can include attachments with an e-filed return. These attachments must be submitted in PDF format. Each PDF file cannot exceed 60 megabytes (uncompressed) and the resolution should be no more than 200 dpi.
- Bank accounts for direct deposits or payments by electronic funds withdrawal must be identified as:
  - personal checking, or
  - personal savings, or
  - business checking, or
  - business savings.
- We do not accept a copy of a federal extension request (Form 4868 or Form 7004) in place of an NYS extension request (Form IT-370 or IT-370-PF). You must file the correct NYS extension form. If you are

subject to the e-file mandate, the extensions must be filed electronically, using your tax preparation software or directly on the Tax Department's website at [www.tax.ny.gov/pit/file/ext.htm](http://www.tax.ny.gov/pit/file/ext.htm).

- An electronic funds withdrawal for less than the balance due is accepted on returns. Full payment must be made for estimated tax payments with Form IT-2105; partial payments will not be accepted. For more information on [partial payments](#), see page 16. Full payments are required with extension requests.
- Special condition codes K2, C7, D1, D2, D3, P2, A6, and 56 can be e-filed. The additional information requested with these special condition codes must be sent as a PDF attachment with your e-filed return. For information about special condition codes, see the instructions for Form IT-201, IT-201-X, IT-203, or IT-203-X.
- If you are a mandated preparer, you **must** e-file for tax years 2014, 2015, and 2016.

## Forms accepted for New York State e-file (red indicates new forms for TY2016)

Form number	Form title	XML only	XML or PDF	Max occurrences
IT-370	Application for Automatic Extension of Time to File for Individuals	X		1
IT-2105	Estimated Tax Payment Voucher for Individuals	X		1
IT-201	Resident Income Tax Return	X		1
IT-201-X	Amended 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-X	Amended Nonresident and Part-Year Resident Income Tax Return	X		1
IT-203-A	Business Allocation Schedule	X		2
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-C	Nonresident or Part-Year Resident Spouse's Certification	X		1
IT-203-D	Nonresident and Part-Year Resident Itemized Deduction Schedule	X		1
IT-203-F	Multi-Year Allocation Form		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-112.1	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
IT-112-R	New York State Resident Credit	X		99

Form number	Form title	XML only	XML or PDF	Max occurrences
IT-114	Claim for Family Tax Relief Credit	X		1
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
IT-211	Special Depreciation Schedule		X	1
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	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	99
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

Form number	Form title	XML only	XML or PDF	Max occurrences
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
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-6-SNY	Metropolitan Commuter Transportation Mobility Tax (MCTMT) for START-UP NY		X	2
IT-601	Claim for EZ Wage Tax Credit	X		1
IT-602	Claim for EZ Capital Tax Credit		X	1
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	99
IT-611	Claim for Brownfield Redevelopment Tax Credit (Prior to June 23, 2008)		X	99
IT-611.1	Claim for Brownfield Redevelopment Tax Credit (After June 23, 2008 and Prior to July 1, 2015)		X	99
IT-611.2	Claim for Brownfield Redevelopment Tax Credit (After July 1, 2015)		X	99
IT-612	Claim for Remediated Brownfield Credit for Real Property Taxes		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-635	Urban Youth Jobs Program Tax Credit		X	99
IT-636	Alcoholic Beverage Production Credit		X	99
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		99

Form number	Form title	XML only	XML or PDF	Max occurrences
IT-640	START-UP NY Telecommunications Services Excise Tax Credit		X	99
IT-641	Manufacturer's Real Property Tax Credit	X		1
IT-642	Musical and Theatrical Production Credit		X	99
IT-643	Hire a Veteran Credit		X	99
IT-644	Credit for Unemployment of Persons with Developmental Disabilities		X	99
IT-645	Recapture of START-UP NY Tax Benefits		X	99
IT-646	Employee Training Incentive Program 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
Y-203	Yonkers Nonresident Earnings Tax Return	X		1

#### Notes:

- 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.
- 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*, and Form NYC-208, *Claim for New York City Enhanced Real Property Tax Credit*, can either be e-filed as a standalone form or e-filed with Form IT-201.

#### Estimated income tax payments (Form IT-2105 and Form IT-2106)

- New this year NYSDTF will be accepting estimated tax payments electronically. As many as twelve submissions of IT-2105 or IT-2106 forms may be filed concurrently with each other or any other valid return composition. When filing electronically, Form IT-2105 is a standalone form and each must be submitted with no other attached forms even when filed along with other forms. An estimated tax filing cannot be linked. In addition, only the information for a primary taxpayer should be present on the form. Form IT-2105 is filed for an individual regardless of the filing status for the primary return, and each is a distinct submission. If a submission is received with a spouse's information on it, that submission will be rejected.
- The liability period for an estimated tax filing must be the tax year to which the payments will be allocated, not the tax year of the current return filing. For example, 2016 filings must be for Tax Year 2017.
- When filing estimated taxes electronically, a filer must pay via ACH and must have the quarter indicator allocating it to one of the four quarters shown on the paper form. If filing before the due date of the current quarter or for a future quarter, the taxpayer may choose to have the funds withdrawn at any point prior to the due date of the selected quarter. If a taxpayer selects a payment date after the due date of the selected quarter, the payment will be drawn on the due date. If the taxpayer files after the due date of the selected quarter, the withdrawal will be processed on the date the e-file return is accepted. In the event that a taxpayer attempts to submit a filing lacking a payment amount or the total of the regional allocations does not match the payment amount the filing will be rejected.

## Exclusions from PIT e-file

### Returns meeting any of the following criteria may not be e-filed:

- Returns filed for a tax period other than January 1, 2014, through December 31, 2014; or January 1, 2015, through December 31, 2015; or January 1, 2016, through December 31, 2016.
- Returns requesting electronic funds withdrawal payment, or a direct deposit, where the funds would come from or go to an account outside the United States.

## E-file acknowledgement and reject codes

E-file acknowledgement acceptance and reject codes for TY2016 are available at:

[www.tax.ny.gov/pit/efile/2016pitmefpubs.htm](http://www.tax.ny.gov/pit/efile/2016pitmefpubs.htm)

## Additional information for tax professionals

New York State Handbook for E-Filers of Fiduciary Income Tax Returns and Estimated Tax (Publication 90)

Corporation Tax Modernized E-File Handbook for Tax Practitioners ([Publication 116](#))

Partnership Modernized e-file (Me) Handbook for Tax Practitioners (Publication 96)

Business Taxpayer Answer Center: <http://nystax.custhelp.com/app/answers/list/c/182>

Individual Taxpayer Answer Center: <http://tax.custhelp.com/app/home>

New York State Tax Preparer Registration Information: [www.tax.ny.gov/tp/reg/tpreg.htm](http://www.tax.ny.gov/tp/reg/tpreg.htm)

## Special condition codes

You can only use up to two special condition codes for each e-filed return or extension. Qualifying for more than two special condition codes does not exempt a return from the e-file mandate. For information about special condition codes, see the instructions for Form IT-201, IT-203-X, IT-203, IT-203-X, or IT-370.

Special condition codes can be used on the applicable forms, as shown below:

IT-203	IT-203-X	IT-201	IT-201-X	IT-370
A6	A6	A6	A6	D9
C7	C7	C7	C7	E3
D9	D9	D9	D9	E4
K2	K2	K2	K2	
E3	E3	E3	E3	
E4	E4	E4	E4	
E5	E5	E5	E5	
M2	M2	56	56	
56	56		P2	
	N3		N3	
	P2			

## Acceptance and participation for New York State e-file

### Requirements for Tax Preparers participating in the personal income tax e-file program

Tax preparers must apply to and be accepted by the IRS as an Authorized IRS e-file Provider for personal income tax returns and have an Electronic Filer Identification Number (EFIN) issued by the IRS. A separate personal income tax e-file application is not required for New York State.

For more information on the IRS application process, refer to Publication 3112, *IRS e-file Application and Participation*, available on the IRS website at: <http://www.irs.gov/pub/irs-pdf/p3112.pdf>

Become an Authorized IRS e-file Provider – watch a video overview of how to become an authorized IRS e-file provider on the IRS website at: [www.irs.gov/taxpros/providers/article/0,,id=222533,00.html](http://www.irs.gov/taxpros/providers/article/0,,id=222533,00.html)

IRS e-services – see *Online Tools for Tax Professionals* on the IRS website at: [www.irs.gov/taxpros/article/0,,id=109646,00.html](http://www.irs.gov/taxpros/article/0,,id=109646,00.html)

Please note that although NYS does not require preparers to submit an application for our e-file program, NYSDTF does require certain tax preparers to register and obtain a New York Tax Preparer Registration Identification Number (NYTPRIN). For more information on Tax Preparer Registration visit our website at: <https://www.tax.ny.gov/tp/reg/tpreg.htm>

### Regulations, standards, guidelines, and rules

Tax practitioners must conform to all IRS regulations, standards, guidelines, rules, and requirements.

### New York State has penalties including, but not limited to, the following:

Article 22, section 697(e), and Article 37, section 1825, of the New York State Tax Law prescribes penalties for violation of confidentiality of taxpayer information requirements. Section 685(u) of the New York State Tax Law prescribes penalties for paid preparers who fail to meet their responsibilities. Tax preparers who fail to do the following are subject to the penalties:

- Sign a NYS tax return or report or refund anticipation loans or refund anticipation check documentation when required.
- Include their New York Tax Preparer Registration Identification Number (NYTPRIN) on **any** NYS tax return or report when required, or on refund anticipation loans or refund anticipation check documentation that requires the facilitator's signature.

There are also penalties for failure to adhere to the e-file mandate. See [www.tax.ny.gov/tp/efile/mandate\\_penalties.htm](http://www.tax.ny.gov/tp/efile/mandate_penalties.htm)

### All return filers (EROs) must:

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

- Complete the following paid preparer information, if applicable:
  - Preparer's name
  - Firm's name
  - Checkbox for self-employed preparers
  - Address
  - Preparer's NYTPRIN or 2-digit exclusion code if not required to have a NYTPRIN
  - Preparer's PTIN
  - Firm's EIN
  - Preparer's signature

- Fulfill the signature requirement by marking a box that indicates that they have read and agreed to our declaration certification language (see [Signature requirements for e-filed returns, estimated tax and extensions](#) on page 14).
- Furnish the taxpayer with copies of all e-filed forms and schedules.
- If required, register with NYSDTF as a tax preparer (see [www.tax.ny.gov/tp/reg/tpreg.htm](http://www.tax.ny.gov/tp/reg/tpreg.htm)).
- If the NYS return is rejected, correct and retransmit the return, or notify the taxpayer that they must file the return on paper.
- Retain a complete copy of the return with all schedules and attachments, including wage and tax statements and Forms TR-579-IT, *New York State E-File Signature Authorization for Tax Year 2016 for Forms IT-201, IT-201-X, IT-203, IT-203-X, IT-214, NYC-208, and NYC-210*, and TR-579.1-IT, *New York State Taxpayer Authorization for Electronic Funds Withdrawal for Tax Year 2016 Form IT-370 and Tax Year 2017 Form IT-2105*, for three years. The copy may be electronically imaged and stored.
- Not charge a customer an additional amount to e-file a NYS tax document.
- Use NYS approved software; see [www.tax.ny.gov/pit/efile/homepc.htm](http://www.tax.ny.gov/pit/efile/homepc.htm)

### **IRS e-file Fed/State program**

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 return information. Your software will generally manage the inclusion of the submission ID for linked returns. The IRS validates certain information on both linked and unlinked state returns.

If the NYS return is *unlinked* to a previously accepted federal return (also referred to as a *State Standalone Return*), then the IRS e-file program will validate certain elements of the submission. If the IRS validation is successful, the state submission is provided to the participating state. If the submission fails IRS validation, the IRS will deny the state return.

### **Receipts and Acknowledgement system**

#### **IRS e-file receipt**

IRS e-file will create a *receipt* for transmitters (usually your software provider) 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. Transmitters are not required to provide receipts to their customers.

#### **State submission denied by IRS e-file**

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, NYSDTF 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. Your transmitter will notify you if you need to correct and resubmit a return that was denied by the IRS.

#### **State receipt and acknowledgment**

If the state submission passes IRS validation, the IRS will send a receipt (not an acknowledgement) to the transmitter and will provide the state submission for the state to retrieve. IRS does not issue an acknowledgement for state returns that pass validation. Transmitters are not required to provide receipts to their customers.

NYSDTF will retrieve the state submission from IRS e-file, and send a *receipt* via IRS e-file to the transmitter.

NYS DTF will validate the submission. An acknowledgment (indicating *accepted* or *rejected*) will be sent back to the transmitter via IRS e-file. The transmitter will retrieve the acknowledgment from IRS e-file and notify the filer that the return was accepted or rejected.

An *Accepted Acknowledgement* indicates the return and payment data (if applicable) have been received and have successfully completed the transmission validation process. Note: An accepted acknowledgement does not indicate that an ACH debit authorized with the return filing was successfully processed.

### Rejected returns

Rejected returns will display up to 100 error codes at a time. The error codes will indicate the errors to be corrected. Rejected submissions must be corrected and resubmitted.

**Error codes are available at:** [www.tax.ny.gov/pit/efile/2016pitmefpubs.htm](http://www.tax.ny.gov/pit/efile/2016pitmefpubs.htm)

### Resubmission of state rejected return

If a state return is rejected by NYSDTF, you must correct the error(s) and e-file the corrected return. The corrected, resubmitted, return **must** contain the *original* submission ID of the rejected return. The inclusion of the original submission ID is generally handled by your software.

### Perfection period for a rejected submission (returns, estimated payments, and extensions)

The e-filed perfection period is initiated only when:

- the original submission was timely
- the original submission was rejected
- the original submission ID number is present on the resubmission
- the new submission is after the due date

There is a seven (7) 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.

**Note:** If the submission is rejected or denied on the IRS level, NYSDTF will not receive the original submission and the perfection period will not systematically initiate.

## Handling of attachments: attaching documents as PDF files

All **Attachments** must be sent in PDF format. This includes federal required attachments for state filings, pages with additional information from forms, letters of explanation, etc. Your software will guide you on how to include PDF attachments with an e-filed return.

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

## Signature requirements for e-filed returns and extensions

Signature requirements for tax 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 2016 for Forms IT-201, IT-203, IT-201-X, IT-203-X, 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.

**ERO/Preparer certification and signature** (for Forms IT-201, IT-201-X, IT-203, IT-203-X, IT-214, NYC-208, and NYC-210)

By marking an **X** in the box below, I certify that I have a valid Form TR-579-IT, *New York State E-File Signature Authorization for Tax Year 2016 for Forms IT-201, IT-201-X, IT-203, IT-203-X, IT-214, NYC-208, and NYC-210*, 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 marking 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

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

For a **no-balance-due** extension request (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 2016 Form IT-370 and Tax Year 2017 Form IT-2105*, for no-balance due extensions.

For a **balance-due** extension request (Form IT-370) e-filed through your software (not through the NYS Tax Department's website), the taxpayer must pay the balance due through 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 2016 for Form IT-370 and Tax Year 2017 Form IT-2105**, to establish that he/she has authorized the ERO/Preparer to include the information necessary for the Tax Department to initiate the electronic funds withdrawal. The ERO/Preparer is not required to sign Form TR-579.1-IT for these extensions; however, the ERO/Preparer must retain 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 the following declaration certification language for extensions:

By checking the box below, I certify that I have a valid **Form TR-579.1-IT, New York State Taxpayer Authorization for Electronic Funds Withdrawal for Tax Year 2016 Form IT-370 and Tax Year 2017 Form IT-2105**, 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

### **Signature requirements for estimated tax payments (Forms IT-2105 and IT-2106) e-filed through your tax preparation professional software package**

For estimated tax payments (Forms IT-2105 and IT-2106) e-filed through your software, the taxpayer must send the payment through 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 2016 Form IT-370 and Tax Year 2017 Form IT-2105**, and **Form TR-579.3-IT, New York State Fiduciary Authorization for Electronic Funds Withdrawal for Tax Year 2016 Form IT-370-PF and Tax Year 2017 Form IT-2106**, to establish that he or 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 Form TR-579.1-IT for these payments; however, the ERO must retain the Forms TR-579.1-IT and TR-579.3-IT for 3 years (do not mail them to the NYS Tax Department). The ERO must sign the payment by checking a box that indicates that they have read and agreed to our declaration certification language.

### **Extension requests (IT-370) e-filed on the Tax Department's website**

The Tax Department offers an application on our website that supports electronic filing by tax preparers or self-filers of balance-due and no-balance-due extension requests.

**Tax preparers subject to the mandate can use either their tax preparation software or the extension application on the Tax Department's website to satisfy the electronic filing mandate for extensions.**

For balance-due extensions filed directly on our website, the following payment methods are available:

- electronic funds ACH withdrawal from a checking or savings account
- credit card (taxpayers must have an Online Services account to make a payment by credit card)
- check or money order submitted with Form IT-370-V

If you submit a balance due extension on our website and indicate payment with a check, you will be provided with Form IT-370-V to mail in with the payment.

## Payment information

### Paying a balance due on a return or making an estimated tax payment

Taxpayers can pay the balances due on their returns or make estimated tax payments using one of the following payment options:

#### Pay by electronic funds withdrawal (direct debit)

Payments may be made by an electronic funds withdrawal from your 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:

1. the amount to be withdrawn
2. the bank account number
3. the bank routing number
4. the type of the account:
  - personal checking, or
  - personal savings, or
  - business checking, or
  - business savings
5. the date of the withdrawal

Partial payments are accepted on an NYS return (Forms IT-201, IT-203, IT-201-X, IT-203-X). Partial payments will not be accepted for IT-2105. For more information on partial payments, see question 2, below.

Taxpayers can specify a payment date up to and including the April due date of the return. If the payment date falls on a weekend or bank holiday, the payment will be withdrawn the next business day. If you e-file before the April due date, the money will not be withdrawn from the account before the date you specify, but the date specified cannot be after the return due date. For returns e-filed after the April due date, the authorized withdrawal from the account will be processed on the date the e-filed return is accepted.

**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.**

#### Common questions about electronic funds withdrawal (direct debit)

##### 1. How is an electronic funds withdrawal initiated?

The tax preparer/taxpayer may authorize an electronic funds withdrawal if there is a balance due on an e-filed return. If the return is e-filed before the due date, a requested settlement date up to and including the due date **must** be specified. Make sure that the required bank information is provided on the return.

##### 2. Will a partial payment be accepted?

Yes, NYSDTF will accept a partial payment of the amount owed on a **return**. Any remaining balance due must be paid on or before the due date to avoid a bill for penalty and interest. Partial payments will not be accepted for Forms IT-2105 and IT-2106.

To pay the remaining balance due on a return you can use the payment voucher Form IT-201-V or the credit card payment option. If you have not paid the tax due by the return filing date, we will issue an assessment (bill) for the remaining balance due, with penalty and interest.

##### 3. How can I confirm that an electronic funds withdrawal payment was successful?

Review the bank statement for the account against which the payment was authorized. The bank statement should include an entry described as *NYSDTF Tax Payment*.

#### **4. Can an authorized electronic payment be cancelled?**

Yes. The taxpayer must contact the NYS Tax Department no later than five (5) business days prior to the authorized payment date.

#### **5. Will I be notified if a payment cannot be processed?**

We validate the bank routing number before we accept the return. If an electronic payment has been authorized and the bank routing number is missing or invalid, we will reject the return.

Also, if the bank account number, or other information required to initiate the withdrawal is missing, we will reject the return or extension. You can resubmit the rejected return or extension electronically after the error is corrected.

The financial institution may notify the account holder that a transaction was attempted but not successful. If you are aware that an electronic funds withdrawal was not successful, payment should be submitted as soon as possible with Form IT-201-V.

Replacement payments made after the April due date may be subject to penalty and interest.

#### **Pay by check or money order**

Payments may be made by check or money order. 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 are not using U.S. Mail.)

#### **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. Taxpayers must have an Online Services account to make a payment by credit card.

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.

The taxpayer should have a copy of his or her completed NYS income tax return available. Taxpayers will receive a confirmation number for successful credit card payments and should retain the confirmation number as proof of payment.

## Paying a balance due on an extension request (Form IT-370)

There are several payment options:

- For extensions filed using tax preparation software, the only payment option is electronic funds withdrawal from a checking or savings account. Full payment is required.
- For extensions filed through the NYS Tax Department's website, there are three payment options:
  1. **Electronic funds withdrawal** (which requires an [Online Services](#) account to act on the taxpayer's behalf)
  2. **Credit card**: See [Pay by credit card](#) on our website (taxpayers must have an Online Services account to make a payment by credit card)
  3. **Check or money order** (Form IT-370-V, *Payment Voucher and Instructions for Form IT-370 Filed Online*, will be generated if you select this payment option)

Mail Form IT-370-V and payment to:

EXTENSION REQUEST  
PO BOX 4125  
BINGHAMTON NY 13902-4125

(See Publication 55 if you wish to use a private delivery service instead of U.S. Mail.)

## Refunds

### Direct deposit of refunds

#### Common questions about direct deposit

#### 1. Can the state refund be deposited into a different account than the federal refund?

Yes, the state refund can be deposited into a different account than the federal refund. Taxpayers may elect to have their state refunds deposited directly even if they owe money on their federal return.

#### 2. Can a refund be deposited into more than one account?

No, a refund will not be split and will only be deposited into one account (savings or checking).

#### 3. What happens if a bank account is closed before the direct deposit is made?

If we cannot initiate the direct deposit, or the bank returns the transaction to us, we will mail a paper refund check to the current mailing address. If the taxpayer has moved or has a different mailing address than the mailing address on their tax return, they should call the Personal Income Tax Information Center at (518) 457-5181 or visit [Change my address](#) to update their mailing address.

#### 4. How many refunds can be deposited into the same account?

Only three refunds can be deposited into the same account.

#### 5. How can my client find out when they will receive their refund?

They can check on the [status of a refund](#) on our website, or use our automated telephone inquiry number listed under [Contact Us](#) on our website. In addition, your client can create an Online Services account and opt in to receive electronic notifications, including refund notification.

## Common e-file errors

The following errors will result in the rejection of a return:

- amount of wages, tips and other compensation reported on return was less than the amount reported on Form(s) W-2, 1099-G, and/or 1099-R
- amount of New York State withholding reported on return was not equal to the amount reported on the wage and tax statements
- amount of New York City withholding reported on return was not equal to amount reported on wage and tax statements
- W-2 data entry errors
- the taxpayer is claiming a deduction that is not allowed

### Specific codes for *locality name* for New York City and Yonkers tax withheld (Form W-2, box 20, and Form 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

"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"

## Amended returns

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

## 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 NYS DTF e-file Help Desk; they will be instructed to enter a particular value for this indicator and re-transmit the return. This will resolve the reject. For descriptions of these error codes, see *Acknowledgment Acceptance & Error Codes* ([www.tax.ny.gov/pit/efile/2016pitmefpubs.htm](http://www.tax.ny.gov/pit/efile/2016pitmefpubs.htm)).

## Special entries on Form W-2, box 14, for NYS returns

Public employee retirement contributions, usually shown on a paper Form W-2 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 Form 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. You must add these amounts to the return if your software does not. Refer to the form instructions for details.

Form	414(h)	IRC 125
IT-201	Line 21	Line 23
IT-203	Line 21	Line 22
IT-201-X	Line 21	Line 23
IT-203-X	Line 21	Line 22

## Addresses

### How to enter foreign addresses

**Address** – With the exception of Canadian addresses, foreign ZIP (postal) codes should be entered at the end of the address field.

**City** – Enter city/town as applicable.

**State** – For Canadian addresses, enter province; for all other foreign addresses the state must be blank.

**Country code** – enter appropriate foreign country code; see [page 22](#).

**ZIP code** and ZIP code ext. – For Canadian addresses, enter the first three characters of the postal code in the ZIP code field, and characters four through six in the ZIP code ext field. For all other foreign addresses, ZIP code and ZIP code ext. must be blank.

### **Guidelines for addresses for a taxpayer who moved after December 31, 2016**

- Enter their current mailing address in the *Mailing Address* field.
- Enter their address as of 12/31/2016 in the *Permanent Address* field.

### **PIT e-file terms**

**Electronic Return Originators (EROs)** - originate the electronic submission of tax returns to the IRS. An ERO may originate the electronic submission of tax returns that are either prepared by the ERO firm, or collected from a taxpayer.

**Intermediate Service Providers** - receive tax return information from EROs or from taxpayers who file electronically from home using their personal computers, either online or by using commercial tax preparation software. Intermediate Service Providers process the tax return information and either forward the information to a transmitter or send the information back to the EROs or taxpayers.

**E-file (Modernized e-File)** - the 1120/1120S e-file project that the IRS has been reporting on since 2001 is now known as Modernized e-File (e-file or MeF). E-file utilizes a new architecture for processing returns and will accept and validate tax returns in Extensible Markup Language (XML) format. Eventually all IRS e-file programs will use the MeF system to receive and process electronically filed returns.

**Preparer firm's EIN** – This number is the employer identification number (EIN) of the firm that prepared the return (if applicable). It is a 9-digit numeric field, where the first 2 digits represent a pre-defined IRS district office code. The EIN is assigned by the IRS.

**Preparer's SSN or PTIN** – This number is a choice between a person's social security number (SSN) and their preparer's tax identification number (PTIN). The SSN is a 9-digit numeric field, and PTIN is 9 digits, beginning with the letter "P" followed by 8 numeric digits. The SSN is assigned by the Social Security Administration and the PTIN is assigned by the IRS. Tax return preparers who have PTINs can now renew their PTINs for the 2016 filing season. Visit the IRS website, *PTIN Requirements for Tax Return Preparers* (at [www.irs.gov/taxpros/article/0,,id=210909,00.html](http://www.irs.gov/taxpros/article/0,,id=210909,00.html)).

**Schema** – The tax returns have been structured into a series of schema. A schema is an XML document that specifies the data elements, structure, and rules for each form, schedule, document, and/or attachment.

**Software ID** – This number, which exists in the return header or as a top level element within each schema, identifies the software used to build the return, form, or schedule XML instance. It's an 8-digit ASCII character field assigned by the IRS. The first two positions identify the tax year. The *Software ID* in the *ReturnHeader* is a required field. If the return was created using **one** software package, the *Software ID* in the *ReturnHeader* should be the only *Software ID* transmitted. If the return is created using more than one software package, the *Software ID* in the other return documents must indicate which software package was used for each form.

**Transmission ID/Submission ID** – This number, which exists in the transmission header, uniquely identifies a transmission for the tax year. It is created by the transmitter. The IRS will return this number in the transmission acknowledgement to uniquely identify the transmission that is being acknowledged. It can be up to 30 digits in length, is alphanumeric, and can contain characters “:”, “.”, and “-”. A timestamp may be used as

an ID as long as it is unique within the filing season. Up to 4-decimal fractional digits may be used for the second in a timestamp to ensure its uniqueness.

**Transmitter** – Once the return is prepared, the return data is sent to the IRS by a Transmitter. Transmitters must have software and modems that allow them to connect with IRS computers. EROs may apply to be transmitters and transmit return data themselves or they may contract with accepted third-party transmitters who will transmit the data for them. Transmitters who transmit returns filed from home by taxpayers using tax preparation software are called *Online Providers*.

**XML** (Extensible Markup Language) - The language that specifies the structure and content of an XML document, to implement all forms and schedules in electronic format for E-file. It allows designers to create their own customized tags, enabling the definition, transmission, validation, and interpretation of data between applications and between organizations.

## Foreign country codes

NYS DTF uses the IRS country codes: <http://www.irs.gov/Tax-Professionals/e-File-Providers-&Partners/Foreign-Country-Code-Listing-for-Modernized-e-File>

## Link to publications

General publications: [www.tax.ny.gov/pubs\\_and\\_bulls/general.htm](http://www.tax.ny.gov/pubs_and_bulls/general.htm)

## Link to New York State acknowledgement and error codes

[www.tax.ny.gov/pit/efile/2015pitmefpubs.htm](http://www.tax.ny.gov/pit/efile/2015pitmefpubs.htm)

## Contact information

NYS DTF e-file Help Desk: (518) 457-6387  
IRS e-file Help Desk: 1 866 255-0654  
Fax: NYS DTF e-file: (518) 435-8660

### Need help?



Visit our Web site at [www.tax.ny.gov](http://www.tax.ny.gov)

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



**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.



#### 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



**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.

## Websites and publications

NYS DTF home page

[www.tax.ny.gov](http://www.tax.ny.gov)

NYS DTF e-file website

[www.tax.ny.gov/tp/efile/elf\\_taxpros.htm](http://www.tax.ny.gov/tp/efile/elf_taxpros.htm)

NYS DTF forms and instructions

[www.tax.ny.gov/forms/](http://www.tax.ny.gov/forms/)

Frequently asked questions (Taxpayer Answer Center)

[www.tax.ny.gov/help/faq.htm](http://www.tax.ny.gov/help/faq.htm)

Internal Revenue Service (IRS)

<https://www.irs.gov/>

## Revisions

Date	Description	Page number