



**Department of
New York State
Taxation and Finance**

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**New York State
Personal Income Tax
Modernized e-file (MeF) Guide
For Return Preparers
For
Tax Year 2011**



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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 NYS returns can be transmitted through the Federal/State MeF e-file program. This publication should be used in conjunction with the IRS Publication 1345, *Handbook for Authorized IRS e-file Providers*. <http://www.irs.gov/pub/irs-pdf/p1345.pdf>

Electronic Return Originators (EROs) authorized by the IRS to e-file federal PIT returns are also authorized to e-file PIT MeF returns with NYS DTF. EROs are not required to provide copies of their IRS acceptance letters.

MeF e-file offers a number of benefits to taxpayers, including:

- **Direct deposit for refunds**

Direct deposit is the easiest, fastest way to get your refund. Combine e-file with direct deposit to:

- Direct Deposit is free
- receive your refund in as little as 14 days
- avoid bank waiting lines
- get peace of mind -- no lost or undeliverable checks

Visit http://www.tax.ny.gov/pit/file/direct_deposit_of_your_income_tax_refund.htm

- **Debit card refund**

Taxpayers can now choose to receive their income tax refunds on a debit card. Debit cards:

- The New York State Debit card is free
- provide a secure, convenient, and cost effective way to manage their money,
- allow them to avoid check cashing fees, and
- in most instances, there's no charge for using the card to make cash withdrawals or purchases. See the [fee schedule](#).

For more information, visit the NYS DTF Web site at http://www.tax.ny.gov/pit/file/debit_cards.htm

- **One-stop tax return preparation**

Taxpayers can conveniently e-file their federal and state returns.

- **Accurate return preparation**

MeF e-file returns are prepared using Tax Department-approved software programs. Most software packages include error checking tools that greatly reduce the potential for computational errors.

- **Electronic delivery of returns**

Millions of e-file tax returns have been processed. MeF e-file returns are encrypted and transmitted securely. Electronic transmission eliminates the security concerns and delays associated with sending paper through the mail.

- **Several payment options for paying a balance due**

Taxpayers may elect to pay their balance due

- By electronically by authorizing an electronic funds withdrawal from their savings or checking account.
- By using their credit card: American Express®, Discover®/NOVUS®, MasterCard®, or Visa®.
- Payment by check or money order can be mailed to the Tax Department with Form IT-201-V.

http://www.tax.ny.gov/pay/all/make_a_payment_section.htm

- **Ability to sign electronically**

If the return is prepared and filed by a tax preparer, the taxpayer(s) signs the return by signing a Form TR-579-IT, *New York State E-file Signature Authorization for Tax Year 2011 For Forms IT-201 and IT-203*. The ERO / tax preparer signs the return by checking a box that indicates that they have read and agreed to our declaration certification language. Taxpayers, who prepare and file their own returns (self-filers), sign their returns by checking a box that indicates that they have read and agreed to our declaration certification language.

[Form TR-579-IT](#)

- **Faster return and refund processing**

Taxpayers can have their refunds deposited directly into their checking or savings account. This added convenience will accelerate the receipt of refunds and provide added security by eliminating the possibility of a lost or stolen check.

For tax year 2011 MeF e-file

Regulations and law changes

- **Marriage Equality Act:**

New York State enacted the Marriage Equality Act. All approved software will support filings for the Marriage Equality Act either by paper or electronic means. http://www.tax.ny.gov/pit/marriage_equality_act.htm

- Tax preparers/self-filers can no longer opt-out of e-file. You may find Form [TP-573](#), *E-file your return*, helpful. It explains that both the IRS and New York State require tax preparers to e-file their clients' tax returns. Form TR-800, *Taxpayer Opt-Out and Reasonable Cause Record*, for Tax Return Preparers has been eliminated.
- The NYS e-file mandate has changed. For information on the mandate for tax return preparers, visit our Web site at: www.tax.ny.gov/tp/efile/tp_busn_mandate.htm.
- Filing due date: **April 17, 2012**
- Main returns: 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*

Form IT-150 has been discontinued.

A list of all forms able to be e-filed is available on page [7](#).

Some EROs are required to register with New York State.

Please review the Tax Preparer Mandate http://www.tax.ny.gov/tp/efile/tp_busn_mandate.htm

- Foreign mailing addresses are now accepted [go to: How to enter Foreign addresses](#)
- The taxpayer's home address is **required** on the return if the taxpayer has entered a PO Box as their mailing address. If the Taxpayer has moved after December 31, 2011 enter the new home address in the mailing address and the 2011 address in the permanent address
- E-mail Alerts and information are available through NYSDTF online services
- Tax returns may also include non-XML documents, known as "binary attachments." These can be submitted in PDF format. (Note: Currently, IRS only supports PDF format.). Each individual PDF cannot exceed 60 megabytes uncompressed and 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 PDF attachments submitted through MeF.**
- **DO NOT SEND any tax returns as PDFs**
- Electronically filed returns subsequently found to have errors may be corrected and re-filed electronically.
- NYSDTF will allow a perfection period for rejected submissions. If a state return, extension, or payment is timely filed and rejected by NYSDTF due to an error, we will allow 7 calendar days from the rejection date for the resubmission of the rejected item.
- Double entry of bank account information
When bank account information (account number and routing number) is being entered for the first time, we require that the information be entered *twice*. This improves accuracy by requiring the taxpayer to double check their account information, and reduces the number of DDRs and EFWs being returned by the taxpayer's bank.
- Bank accounts must be identified as either *personal* or *business* bank accounts.
- The law allows NYSDTF to charge a \$50 fee when a check, money order, or electronic payment is returned by a bank for nonpayment. However, if an electronic payment is returned as a result of an error by the bank or NYSDTF, then NYSDTF will not charge the \$50 fee. If a payment is returned, we will send a separate bill for \$50 for each payment that is dishonored.
- New rules apply to social security numbers: http://www.irs.gov/pub/irs-pdf/p1693_11.pdf
- For processing year 2012, NYSDTF will no longer accept the federal equivalent (Form 7004 or Form 4868) of our extension forms (Forms IT-370 and IT-370-PF). The correct NYSDTF form needs to be sent in order to receive the extension benefit. If a federal form is sent with a payment, NYSDTF will process the payment. Subsequently, NYSDTF will send a letter explaining that the federal forms are no longer accepted.

2011 Tax Year PIT MeF Calendar

PIT MeF return acceptance period starts **August 2, 2012** and continues through the IRS end date.

<http://www.irs.gov/efile/article/0,,id=213513,00.html>

NYS is only accepting Calendar Year filers for PIT MeF TY2011. Fields LIAB_PRD_BEG_DT and LIAB_PRD_END_DT should always be "2011-01-01" and "2011-12-31" respectively for Tax Year 2011.

Important!

Software Developers must provide the following information to their tax professional users: “Most filers are now required to electronically file their 2011 New York State tax returns and extensions. You may be subject to penalty if you file on paper.” You must provide the message in a manner that ensures that the user will see it at least once at the start of the filing season.

E-file mandate

Most taxpayers must electronically file their 2011 New York State Personal Income Tax returns and extensions. There’s no additional charge to you for e-filing this form. For more information, visit the New York State Tax Department Web site at: http://www.tax.ny.gov/pit/efile/elf_individual.htm

Debit card refund

You can get your tax refund on a debit card issued by New York State. Debit cards allow you to:

- avoid check cashing fees
- get cash at banks and ATMs
- make purchases (and get cash back)

In most cases, there’s no fee for using the card. For more information, Visit the New York State Tax Department Web site at:

http://www.tax.ny.gov/pit/efile/elf_individual.htm

Email

The New York State Tax Department is expanding its services to include email notifications to taxpayers about their personal tax accounts.

Enter your email address and the Tax Department will send you more information, or visit the New York State Tax Department's Web site:

http://www.tax.ny.gov/pit/efile/elf_individual.htm

Forms accepted for New York State e-file

NYS form #	Form title	Max #
IT-370	Application for Automatic Extension of Time to File for Individuals	1
IT-201	Resident Income Tax Return (long form)	1
IT-201-ATT	Other Tax Credits and Taxes	1
IT-203	Nonresident and Part-Year Resident Income Tax Return	1
IT-203-C	Nonresident or Part-Year Resident Spouse's Certification	1
IT-203-ATT	Other Tax Credits and Taxes	1
IT-203-B	Schedule A, Allocation of Wage and Salary Income to NYS	99
IT-203-B	Schedule B-C, Living Quarters; College Tuition Itemized Deduction Worksheet	99
IT-112.1	NYS Resident Credit Against Separate Tax on Lump-Sum Distributions	99
IT-112-C	New York State Resident Credit for Taxes Paid to a Province of Canada	99
IT-112-R	New York State Resident Credit	99
IT-135	Sales and Use Tax Report for Purchases of Items Costing > \$25,000	99
IT-182	Passive Activity Loss Limitations	1
IT-209	Claim for Noncustodial Parent Earned Income Credit	1
IT-212	Investment Credit	99
IT-212-ATT	Claim for Historic Barn Rehabilitation Credit and Employment Incentive Credit	99
IT-213	Claim for Empire State Child Tax Credit	1
IT-214	Claim for Real Property Tax Credit for Homeowners and Renters	1
IT-215	Claim for Earned Income	1
IT-216	Claim for Child and Dependent Care Credit	1
IT-217	Claim for Farmers' School Tax Credit	1
IT-219	Credit for City of New York Unincorporated Business Tax	99
IT-220	Minimum Income Tax	1
IT-230	Separate Tax on Lump-Sum Distributions	99
IT-241	Claim for Clean Heating Fuel Credit	1
IT-245	Claim for Volunteer Firefighters' and Ambulance Workers' Credit	1
IT-249	Claim for Long-Term Care Insurance Credit	99
IT-250	Claim for Credit for Purchase of an Automated External Defibrillator	99
IT-255	Claim for Solar Electric Generating Equipment Credit	99
IT-256	Claim for Special Additional Mortgage Recording Tax Credit	99
IT-257	Claim of Right Credit	99
IT-258	Claim for Nursing Home Assessment Credit	99
IT-272	Claim for College Tuition Credit for New York State Residents	1
IT-280	Nonobligated Spouse Allocation	1
IT-360.1	Change of City Resident Status	2

NYS form #	Form title	Max #
IT-398	New York State Depreciation Schedule for IRC Section 168(k) Property	1
IT-399	New York State Depreciation Schedule	99
IT-2105.9	Underpayment of Estimated Income Tax by Individuals and Fiduciaries	1
Y-203	Yonkers Nonresident Earnings Tax Return	99
NYS W2-G	New York State Report of Certain Gambling Winnings	99
IT-1099-UI	Summary of Unemployment Compensation Payments	2
1099-MISC	Miscellaneous Income	99

Notes:

- NYS created the NYSW2G to capture information from the federal W-2G and any associated NYC/Yonkers Tax Withheld. The federal W-2G is not required to be included in the NYS e-file submission.
- Form IT-1099-UI is an NYS form used to capture information from a federal Form 1099-G. Form IT-1099-UI must be attached to the NYS return when the corresponding 1099-G is issued by the NYS Department of Labor and shows NYS withholding.
- NYS created a version of Form1099-MISC because the federal form does not include fields for New York City and Yonkers. Form 1099-MISC must be included in the NYS return when it contains tax withheld for NY State, NY City or Yonkers (it should not be attached to the federal return).
- NYS Forms IT-2 and IT-1099-R are for paper filing only; NYS e-file will continue to use Forms W-2 and 1099-R.

Federal forms that may be required

- Schedule C
- Schedule C-EZ
- Form W-2
- Form 1099-R
- Form 6198
- Schedule D
- Schedule E
- Schedule F
- Form 1116
- Form 4562
- Form 4797
- Form 4972
- Form 8582
- Form 8582CR
- Form 8829

Additional required forms can be attached as a binary attachment.

Note: IRS forms not required by NYS should not be included in the transmission.

Exclusions from PIT MeF

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

- Amended returns: you may not file amended return Form IT-201-X or IT-203-X.
- Returns filed for a tax period other than January 1, 2011 through December 31, 2011.
- Returns that require taxpayers to file forms not on the list of *Forms accepted in e-file*.
- Forms requesting electronic fund withdrawal payment, or a direct deposit, where the funds would come from or go to an account outside the United States.

Multiple Year Filings

PIT MeF will progressively accept multiple years' returns from Tax Year 2011 forward.

In Processing Year 2012 you can only efile Tax Year 2011.

In Processing Year 2013 you will be able to e file Tax Years 2012 and 2011.

In Processing Year 2014 you will be able to e file Tax Years 2013, 2012 and 2011.

In Processing Year 2015 you will be able to e file Tax Years 2014, 2013 and 2012.

MeF e-file reject and acknowledgement codes

MeF reject and acknowledgement codes for tax year 2011 are available at:

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

E-file mandate information

For information on the *e-file* mandate, visit our Web site at:

www.tax.ny.gov/tp/efile/tp_busn_mandate.htm

For whom the tax preparer *e-file* mandate applies to at: www.tax.ny.gov/tp/efile/mandate_participants.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 ([Publication 116](#))

Partnership Modernized e-file (MeF) Handbook for Tax Practitioners ([Publication 96](#))

Business Taxpayer Answer Center (Current Tax Year) <http://nystax.custhelp.com/app/answers/list/c/182>

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

Each Taxpayer is only allowed two special condition codes for PIT MeF so you will need to select the two most important to you. Additionally, having more than two special condition codes does not exempt you from the e-file mandate

Acceptance and Participation

Requirements for Tax Preparers and participating in the Personal Income

Tax e-file program

Tax Preparers must be authorized IRS providers. An authorized IRS e-file provider may be an Electronic Return Originator (ERO), Intermediate Service Provider, Transmitter, Software Developer, or Reporting Agent. You must apply and be accepted by the IRS as an authorized IRS e-file provider. A separate Personal Income Tax e-file application is not required for New York State.

However NYS DTF does have a Tax Preparer Registration. For more information visit our Web site at: <http://www.tax.ny.gov/tp/reg/tpreg.htm> Information regarding who must register as a Tax Preparer with NYS DTF is available at: <http://www.tax.ny.gov/tp/reg/tpregmore.htm>.

For more information on the application process, refer to Publication 3112, *IRS e-file Application and Participation*, available on the IRS Web site at: www.irs.gov/taxpros/providers/article/0,,id=223755,00.html.

Become an Authorized e-file Provider - Watch a video overview of how to become an authorized IRS e-file Provider on the IRS Web site www.irs.gov/taxpros/providers/article/0,,id=222533,00.html.

E-services – See Online Tools for Tax Professionals on the IRS Web site www.irs.gov/taxpros/article/0,,id=109646,00.html.

Confidentiality Guidelines, Rules, and Violation Consequences

Tax practitioners must conform to all IRS security requirements. For more information on the IRS security requirements, visit the IRS Web site: www.irs.gov/efile/article/0,,id=146388,00.html.

Penalties

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.

All return filers must:

Use IRS and NYS approved tax software.

All Electronic Return Originators (EROs) must:

- Identify the paid preparer, if applicable, in the appropriate field.
- Fulfill the signature requirement by checking a box that indicates that they have read and agreed to our declaration certification language (see *Signature requirements for MeF e-file returns and extensions*).
<http://www.irs.gov/pub/irs-pdf/p1345>
- Furnish the taxpayer with copies of all e-filed forms and schedules.
- If mandated, register with NYSDTF as a tax professional using online services.
<http://www.tax.ny.gov/tp/reg/tpreg.htm>
- Include the ERO identification on the return.
- If the NYS return is rejected, correct and retransmit, or notify the taxpayer to file the return on paper.
- Retain a copy of the return with all schedules and attachments, including wage and tax statements and Form [TR-579-IT](#), *New York State E-file Signature Authorization for Tax Year 2011 For Forms IT-201 and IT-203*, for three years. A complete copy of the electronic portion must also be retained for three years. The copy may be electronically imaged and stored.
- Not charge a customer an additional amount to e-file an NYS tax document.

Advertising standards

An Authorized IRS e-file Provider must comply with the advertising and solicitation provisions of 31 C.F.R. Part 10 (Treasury Department Circular No. 230). This circular prohibits the use or participation in the use of any form of public communication containing a false, fraudulent, misleading, deceptive, unduly influencing, coercive, or unfair statement of claim. A Provider must adhere to all relevant Federal, state, and local consumer protection laws that relate to advertising and soliciting.

The guidelines in the IRS Revenue Procedure must be followed for the NYSDTF program as though references to *Internal Revenue Service* and *Service* were references to the *New York State Department of Taxation and Finance*, *New York State*, or *the state*, and references to the *Financial Management Service (FMS)* or *Treasury Seals* were references to the *state of New York Seal*.

Transmitters must:

Transmitters must retrieve state acknowledgements from the IRS Electronic Management System (EMS) daily, during the MeF e-file period. They must provide state acknowledgements to each ERO within 24 hours.

Compliance Requirements

Tax Practitioners must:

- Ensure that their software enables the printing of Form TR-579-IT, *New York State E-file Signature Authorization for Tax Year 2011 for Forms IT-201 and IT-203*, and Form TR-579.1-IT, *New York State Taxpayer Authorization for Electronic Funds Withdrawal for Tax year 2011 Form IT-370*.

- Ensure that their software supports electronic payment options and any electronic funds withdrawal information: payment effective date and routing and account numbers, information regarding Business/Personal and Savings/Checking banking accounts.
- Ensure that their software supports the printing of the return and all supporting forms for the personal income tax records so the taxpayer can, if the return cannot be e-filed, mail the return to NYS DTF. See Publication 75 regarding printing substitute income tax forms at: http://www.tax.ny.gov/pdf/elf/tr_579_it_2011.pdf

Contact information

NYS DTF e-file Help Desk: (518) 457-6387

IRS e-file Help Desk (866) 255-0654

NYS DTF forms and instructions: <http://www.tax.ny.gov/forms/default.htm>

Fax: NYS DTF e-file (518) 485-2348

Need help?	
 <p>Visit our Web site at www.tax.ny.gov</p> <ul style="list-style-type: none"> • get information and manage your taxes online • check for new online services and features 	 <p>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.</p>
 <p>Telephone assistance</p> <p>Automated income tax refund status: (518) 457-5149</p> <p>Personal Income Tax Information Center: (518) 457-5181</p> <p>To order forms and publications: (518) 457-5431</p>	 <p>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.</p>

Web sites and publications

 <p>New York State e-file www.tax.ny.gov</p>	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/
IRS Modernized e-file (MeF) Status Page	http://www.irs.gov/efile/article/0,,id=168537,00.html
IRS forms and publications	http://www.irs.gov/formspubs/index.html?portlet=3
Federation of Tax Administrators (FTA)	http://www.taxadmin.org/fta/edi/
IRS Foreign Country Code Listing for Modernized e-file	http://www.irs.gov/efile/article/0,,id=175595,00.html

IRS 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 *FedState 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 *State 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.

Acknowledgement system

IRS MeF receipt

IRS MeF will create a *receipt* for transmitters for every state submission received.

State submission denied by IRS MeF

If the state submission (linked or unlinked) is *denied* by IRS MeF, then IRS MeF will create an acknowledgement for the transmitter indicating that the state submission is denied and will not be available to the state. In this case, the state will not know that the transmitter has sent a state submission to IRS MeF and that it has not been accepted.

State receipt and acknowledgment

If the state submission is not *denied* by IRS MeF, then IRS MeF will return a receipt (not an acknowledgement) and provide the state submission for the state to retrieve. The IRS MeF will not create an acknowledgement to be sent to the transmitter for the state return.

NYSDTF will retrieve the state submission from IRS MeF, and send a *receipt* back to IRS MeF immediately.

NYSDTF will then validate the XML data and apply the business rules to the return. An acknowledgment (indicating accepts or reject) will be sent back to IRS MeF within 10 days. The transmitter may pick up the acknowledgment from IRS MeF.

An *Accepted acknowledgement record*, transmitted in XML schema format, indicates the return and payment (if applicable) have been received and have successfully completed the transmission validation process. **Note:** This does not acknowledge that the ACH debit requested was approved and processed. The IRS will accept filings with a Taxpayer ID containing alpha characters and will allow the acknowledgements to be returned by NYSDTF with an ID containing alpha characters in the EIN field.

Rejected returns

Rejected returns will display up to 100 error codes at a time. The error codes will indicate the error to be corrected. Codes are available at: *New website URL*

Resubmission of state rejected return

If a state return is rejected by NYSDTF, correct the error and resubmit the return to IRS MeF. The corrected, resubmitted, return **must** contain the *original* submission ID of the rejected return.

Perfection period for a rejected submission

When a transmitted electronic return is received by NYSDTF and subsequently rejected, there is a seven calendar day perfection period to correct that return for electronic retransmission. When a previously rejected electronic return containing the original submission ID number is *accepted* by NYSDTF within the seven day perfection period, it will be deemed to have been received on the date of the first rejection that occurred within that seven day period. If a return is submitted after the seven day period the receive date will be the new submission date.

The e-filed perfection period is initiated:

- If the original submission was timely.
- If the original submission was rejected.

- If the original submission ID# is present on the resubmission.

Note: If the submission is rejected on the IRS level, NYSDTF will not receive the original submission and the perfection period will not initiate. The perfection period is not an extension to file.

Processing delays

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

Handling of Attachments

Attaching Non-XML Documents

All Binary Attachments must be in PDF format. *This includes federal required attachments for state filings, pages with additional information from forms, letters of explanation, etc.* A separate *Binary Attachment XML document* must be created for each PDF and included in the submission data. 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 in an image file format, the resolution should be no more than 200 dpi.**

Refer to IRS Publication 4164, *Modernized e-File (MeF) Guide for Software Developers And Transmitters*. See page 31, section 2.2. on the IRS Web site: www.irs.gov/pub/irs-pdf/p4164.pdf.

Attaching non-XML documents (PDF files) is different than attaching XML documents. To attach a PDF file, the following steps must be performed:

- Create the PDF file.
- Create a Binary Attachment XML document in the submission data that describes the PDF file.
- Create references, if any, from the element(s) to which the PDF file is attached to the Binary Attachment XML document.
- If the PDF file is to be attached to an element for a line, form, or schedule, create a reference from the element to the Binary Attachment XML document.
- If the PDF is to be attached to a *GeneralDependency* or *GeneralDependencyElection* (i.e., Plans of Merger, Plans of Reorganization) create a reference from the element to the Binary Attachment XML document.
- **Do not password protect, or encrypt, or in any way Document Protect PDF attachments submitted through MeF.**

It is important to note that the reference is created from the element to the Binary Attachment XML document, not to the PDF file. If no reference is created to the Binary Attachment XML document, then the PDF file is considered to be *attached* to the submission. It is important to note that creating reference(s) to PDF files is needed only when the IRS

specifies the conditions under which the reference must be created, and the reference locations within return data where the reference must exist.

- Include the number of binary attachments in the submission in the *BinaryAttachmentCount* attribute, which is used to indicate the number of binary attachments in the return, of element *ReturnHeader*.
- Include the PDF file in the submission zip file that constitutes the submission.

Note: The Electronic Return Originator or taxpayer can create the PDF file with any tool available. Follow your e-file software provider instructions.

To create the Binary Attachment XML document, the ERO needs to know the name of the PDF file and a brief description of the file's contents. The ERO creates one Binary Attachment XML document for each PDF file included in the submission. There is one-to-one relationship between the PDF file and the Binary Attachment XML document that describes it.

The ERO or taxpayer provides the name of the PDF file, including the extension, in the *AttachmentLocation* element and provides a brief description in the *Description* element of the Binary Attachment XML document. The schema for the Binary Attachment document is defined in the file named *BinaryAttachment.xsd*.

Signature requirements for e-file returns and extensions

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 2011 For Forms IT-201, and IT-203**. 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 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 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 2011 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), you must also 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 2011 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 Form TR-579-IT or TR-579.1-IT for these extensions; however, the ERO 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 our declaration certification language. See 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 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 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 of 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-file 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:

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 2011 (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

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 2011 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 filer** 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 2011 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 2011 electronic return, and I authorize my financial institution to debit the entry to my account.

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 debit the entry to the account.

I have read the authorization above and agree

Paying a balance due on a return

Taxpayers can pay the balance due on their returns 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 U.S.. At the time of filing, taxpayers must specify the account and routing numbers of the bank account, type of the account: checking or savings **and** Personal or Business, and the date of the withdrawal.

You can pay your balance due when you e-file the return, or specify a payment date up to and including the April due date. 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 your account before the date you specify, but the date specified cannot be after the return due date. If you e-file your return after the April due date, you can still elect to pay the balance due by electronic funds withdrawal and the withdrawal from your account will be processed on the date your e-file return is accepted, you will not be able to specify a later date. This payment option is available through the end of the e-file season.

Pay by check or money order

Payments may be made by check or money order accompanied by a Form IT-201-V, *Payment Voucher for e-filed Income Tax Returns*. Taxpayers should follow Form IT-201-V instructions for completing and mailing the form with their payment. Form IT-201-V and payment should not be submitted until after receipt of the Tax Department's acceptance acknowledgment, but should be submitted before the due date in order to avoid penalty and interest charges. Mail Form IT-201-V and payment to **(do not mail a copy of the return):**

NYS PERSONAL INCOME TAX
PROCESSING CENTER
PO BOX 4124
BINGHAMTON NY 13902-4124

Pay by credit card

You can use your American Express Cards®, Discover®/Novus®, MasterCard®, or Visa® credit card to pay the amount you owe on your income tax return through the Internet. The credit card service provider will charge you a convenience fee to cover the cost of this service, and you will be told the amount before you confirm the credit card payment. Please note that the convenience fee, terms, and conditions may vary between the credit card service providers. These are the same credit card service providers that have agreements with the IRS to process income tax payments.

If you file your return before the original due date of April due date, you can make credit card payments any time up to that due date. If you file your return on or after April due date, you should make your credit card payment at the same time you file your return.

You can pay your income taxes due with your return using **either** of the three credit card service providers listed below http://www.tax.ny.gov/pay/all/pay_by_credit_card.htm:

- (1) Official Payments Corp.SM
- (2) Link2Gov Corporation
- (3) Value Payments Systems

You can connect to either of these Web sites by going to the NYS Tax Department's Web site at www.tax.ny.gov and clicking on [Online services](#).

When on the credit card site, follow the simple instructions to enter personal identifying information, the credit card number and expiration date, and the amount of the payment. Have a copy of your completed NYS income tax return available. You will be told the amount of the convenience fee that the credit card service provider will charge you to cover the cost of this service. At this point, you may elect to accept or cancel the credit card transaction.

If you accept the credit card transaction, you will be given a confirmation number. Please keep this confirmation number as proof of payment.

Corrected or modified returns

When submitting a modified 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.

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

There are several payment options:

- If you e-file an extension using tax preparation software (not through the NYS Tax Department Web site), the only payment option is Electronic Funds Withdrawal.
- If you e-file an extension through the NYS Tax Department Web site, you may select one of the following payment options:
 1. If the **Electronic Funds Withdrawal** payment option is requested, you will be required to register for Online Services and provide a shared secret from a previously filed tax return to establish that you are the taxpayer, or authorized to act on the taxpayer's behalf.
 2. If the **credit card** option is requested, you will be directed to choose one of three credit card providers. See *Pay by credit card*.
 3. If you wish to pay by **check or money order**, a Form IT-370-V, *Payment Voucher and Instructions for Form IT-370 Filed Online*, will be generated from our Web site and will include the address to send the voucher and payment. They must be submitted before the April due date to get a valid extension and avoid penalty and interest charges. Mail Form IT-370-V and payment to:

EXTENSION REQUEST
PO BOX 4125
BINGHAMTON NY 13902-4125

Common Questions about Electronic Funds Withdrawal (direct debit):

1. How is an electronic funds withdrawal initiated?

The tax preparer/taxpayer will specify on the return by authorizing for electronic funds withdrawal if there is a balance due on an e-file 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. If a return is e-filed on or after the due date, the requested ACH /debit withdrawal date must equal the received date.

2. What information is needed to make an electronic funds withdrawal payment and how is the information used once the return is e-filed?

We need the bank account number and the routing transit number of the financial institution the withdrawal is being made from. 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. In addition we need the electronic funds withdrawal information including the requested date of debit, the payment amount, and the checking or savings account information. The Automated Clearing House (ACH) indicator and the refund/owe indicator (RFND_OWE_IND) must be set appropriately.

3. Will a partial payment be accepted?

No, with the electronic funds withdrawal payment option, you must pay the whole amount owed on your return.

4. If the electronic funds withdrawal option with delayed payment is chosen, what assurance is given the money won't be withdrawn sooner?

Money will not be withdrawn from any account before the date specified unless the due date of the filing has passed. For a return e-filed after the due date, the withdrawal will be processed on the date the e-file return is accepted. If a weekend or bank holiday is designated, the payment will not be withdrawn until the next business day.

5. Can an electronic funds withdrawal be made after the due date?

If a return is e-filed after the due date the ACH debit will be processed immediately and we will disregard the ACH request date.

6. What will I receive from New York State as confirmation of the electronic funds withdrawal payment?

The confirmation is the bank statement that includes a *NYSDTF Tax Payment* line item. The Acknowledgement of the New York State return filing **does not** confirm the electronic funds withdrawal was successful. The acknowledgement is solely for the acceptance of the return.

7. What if later I want to change my designated payment date or cancel my payment?

Once the e-filed return is accepted, the designated payment date cannot be changed and the payment cannot be cancelled.

8. Will I be notified if a payment cannot be processed?

The return (or extension) will be rejected for invalid bank routing number, or missing (blank or all zeros) account number. You can resubmit the return electronically after you corrected the error, or change to pay with other payment options. Your financial institution may notify you if your payment is returned due to insufficient funds, etc. In this case, you should submit a check for the balance due with Form IT-201-V. NYSDTF will send you a notification of outstanding tax liability if the payment is not received after the due.

9. What if I entered my bank account information correctly or when my payment is debited I don't have enough money in my account?

You will be subject to a Returned Payment Fee of \$50.00 and you will also receive a bill, with interest, for the amount still due.

Refunds

Direct deposit of refunds

Taxpayers can have their refunds deposited directly into their checking or savings account. This added convenience will accelerate the receipt of refunds and provide added security by eliminating the possibility of a lost or stolen check.

Common questions about direct deposit

1. What information is required to have a refund deposited directly?

We need the bank account number, the routing transit number of your financial institution, and the type of account (checking or savings, personal or business) into which the refund is to be deposited.

2. What if there is a mistake in the information I enter?

If you provide an invalid bank routing number, or the account number is missing (blank or all zeros), your return will be rejected. You can correct the error for direct deposit, or change to request the refund by check instead.

3. How soon can a taxpayer expect to receive their direct deposit?

By using direct deposit, most taxpayers can expect to receive their refunds several days faster than if they requested a refund check.

4. 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.

5. Will the taxpayer or the ERO receive a notice when the refund is deposited?

No, a notice is not sent when the refund is deposited into an account. If for some reason the Tax Department is unable to deposit a refund into an account, a paper refund check will be mailed to the taxpayer's mailing address. You can check the status of your refund on our Web site at www.tax.ny.gov.

6. 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).

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

While the Tax Department will make every effort to deposit a refund into a taxpayer's account, if there is a problem, a paper refund check will be mailed to the taxpayer's mailing address.

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

Only four refunds can be deposited into the same account.

9. How can I find out when I will receive my refund?

If you have received an acknowledgment, you can check on the [status of a refund](#) on our Web site, or use our automated telephone inquiry number listed in Contact Information www.tax.ny.gov.

10. What if my address has changed?

If a taxpayer has moved or has a different address than the transmitted address, the taxpayer should call the Personal Income Tax Information Center at (518) 457-5181 or visit [Change my address](#) to update their mailing address. Refund checks will not be forwarded and will be returned to the Tax Department as undeliverable if the address in the return record is not correct.

Debit card refunds

You can now choose to receive your income tax refund on a debit card. Debit cards:

- Provide a secure, convenient, and cost effective way for you to manage your money.
- Allow you to avoid check cashing fees.
- In most instances, there's no charge for using the card to make cash withdrawals or purchases. See the [fee schedule](#).

Common questions about debit cards

Please click on link for more information on debit cards:

http://www.tax.ny.gov/pit/file/debit_cards.htm

Refund anticipation loans

A *refund anticipation loan* (RAL) is money borrowed by the taxpayer from a lender based on the taxpayer's anticipated refund amount. NYS is not involved in or responsible for RALs. All parties to RAL agreements, including electronic return originators (EROs), must ensure that taxpayers understand that RALs are interest-bearing loans. NYS is not liable for any loss suffered by taxpayers, EROs, or financial institutions due to processing delays, reduced refunds, or direct deposits not being honored (resulting in refund checks being issued).

<http://www.tax.ny.gov/pdf/publications/income/pub135.pdf>

Form IT-203-C, *Nonresident or Part-Year Resident Spouse's Certification*

If you are required to file a joint Form IT-203 and only one spouse had NY source income, the spouse who does not have NY source income must provide his or her name and social security number on a Form IT-203-C. You should refer to your software's instructions for details on completing this information.

Purpose of Form IT-203-C

Married nonresidents and part-year residents who are required to file a joint NYS return must use the combined income of both spouses to determine the base tax subject to the income percentage allocation, even if only one spouse has NY source income. However, a spouse with no NY source income cannot be required to sign a joint return and cannot be held liable for any tax, penalty, or interest that may be due.

Common PIT MeF 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, IT-1099-UI 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

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

Public employee retirement contributions (414h) and NYC flexible benefits program (IRC 125), usually entered on Form W-2, box 14, and are subject to NYS tax even though they are not subject to federal tax. Make sure these amounts are added to the appropriate lines on the return. You must add these amounts to the return, if your software does not.

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

Specific codes for Locality Name for New York City and Yonkers Tax Withheld (Form 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)

The following variations of NYC are acceptable

1. NYxxxxxxx except NYSDI, NYSbDI, NYbSDI, NYDI, NYbDI
2. NbYxxxxxx
3. NWYxxxxxx
4. NWbYxxxxx

5. NEWYxxxxx
6. NEWbYxxxx
7. CITYNYxxx
8. CITYNbYxx
9. CITYbNYxx
10. CTYbOFbNY
11. CITYOFNYx
12. CITYOFNbY
13. CITYOFbNY
14. CITYbOFNY
15. BRONXxxxx
16. BROOKLYNx
17. BRKLYNxxx
18. MANHATTAN
19. QUEENSxxx
20. STATENxxx

The following variations of Yonkers are acceptable

1. YONxxxxxxx
2. YNKxxxxxxx
3. YKxxxxxxx
4. CITYOFYKx
5. CITYOFbYK
6. CITYbOFYK
7. CTYOFYKRx
8. CTYbOFbYK

W-2 Verification Indicator

If a return is rejected for Error Code R0502 or R0503, commonly caused by user’s input error, users should check their W-2(s) and correct the input error. If the users do not find any input errors, they should call the NYS 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. For descriptions of these error codes see *Acknowledgment & Error Codes Crosswalk*.

Entries on Form W-2, Box 14, for NYS Returns

Public employee retirement contributions, usually shown on a paper 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 (IRC 125), usually shown on a paper W-2 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, should be added to the appropriate lines on Form IT-201, or Form IT-203. Refer to the form instructions for details

Addresses

Taxpayer address lines can only accept 30 characters in each line.

How to Enter Foreign Addresses

Address – With the exception of Canadian addresses, foreign ZIP 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 state must be blank.

Country Code – enter appropriate foreign country code. See [Appendix](#) for list.

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

If the Taxpayer moved after December 31, 2011

Please use the following guidelines:

- Enter your current mailing address in the Mailing Address Field.
- Enter your address as of 12/31/2011 in the Permanent Address Field.

PIT MeF 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.

MeF (*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 (MeF). MeF 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 Preparer Tax Identification Numbers (PTINs) can now renew their PTINs for the 2012 filing season visit the IRS Web site, PTIN Requirements for Tax Return Preparers (at www.irs.gov/taxpros/article/0,,id=210909,00.html).

Schema – The tax returns have been structured so that data is the return into a series of schemas. 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 just one software package, the *SoftwareId* in the *ReturnHeader* should be the only *SoftwareId* transmitted. If the return is created using more than one software package, the *SoftwareId* 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 MeF. It allows designers to create their own customized tags, enabling the definition, transmission, validation, and interpretation of data between applications and between organizations.

Appendix

Foreign Country Codes:

NYS uses the IRS Country codes.

<http://www.irs.gov/efile/article/0,,id=175595,00.html>

Links to publications:

General Publications www.tax.ny.gov/pubs_and_bulls/general.htm

