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New York State
Modernized E-File (MeF) Handbook for Software Developers and E-file Providers of Fiduciary Income Tax Returns

Tax Year 2014

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

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Introduction

Fed/State Modernized e-File (MeF) program

The New York State Department of Taxation and Finance (NYSDTF) is participating in the Fed/State Modernized e-File (MeF) program under the IRS MeF architecture. State returns are sent by the transmitters to the IRS MeF system where states retrieve the state returns. States send receipts and acknowledgments back to the IRS MeF system. For further information on this process, see IRS Publication 4164, *Modernized e-File (MeF) Guide for Software Developers and Transmitters.*

This is the second year IT-205, *Fiduciary Income Tax Return,* is implemented in MeF. E-filed IT-205 is accepted for Tax Years 2013 and 2014. For information about the associated IRS 1041 return, refer to the IRS 1041 MeF program.

NYSDTF program for Electronic Bulk Payments of Fiduciary Income Tax and Estimated Tax

In addition to e-file fiduciary return, large fiduciary filers may participate in the NYSDTF program for Electronic Bulk Payments of Fiduciary Income Tax and Estimated Tax. This program enables fiduciary filers to pay return balance due and estimated tax more efficiently. For more information, see Publication 90-B, *New York State Specifications for Electronic Bulk Payments of Fiduciary Income Tax and Estimated Tax.*

New for Tax Year 2014

NYSDTF will accept 8 additional tax forms* and 2 federal statements for Fiduciary MeF (see table below).

Forms accepted for New York State e-file

The following tax forms are supported by NYSDTF Fiduciary MeF. If a tax filing contains a tax form that is not included on this list, or a tax form not supported by the tax software, the entire return and all attachments must be filed on paper.

Schedules, attachments, and credit forms cannot be submitted separately and must be filed with Form IT-205. If you need to provide an additional schedule, attachment, or credit form after the return has been e-filed, you will need to e-file an amended return with the additional documentation.

NYS form #	Form title	Maximum occurrence
IT-370-PF	Application for Automatic Extension of Time to File for Partnerships and Fiduciaries	1
IT-205	Fiduciary Income Tax Return	1
IT-205-A	Fiduciary Allocation	1
IT-205-C	New York State Resident Trust Nontaxable Certification	1
IT-135	Sales and Use Tax Report for Purchases of Items and Services Costing $25,000 or More	50
IT-2105.9	Underpayment of Estimated Income Tax by Individuals and Fiduciaries	1
IT-212*	Investment Credit	999
IT-219	Credit for New York City Unincorporated Business Tax	999
IT-220	Minimum Income Tax (Tax Year 2013 only)	1
IT-222*	General Corporation Tax Credit	1
IT-223	Innovation Hot Spot Deduction	1
IT-225*	New York State Modifications	999

NYS form #	Form title	Maximum occurrence
IT-249*	Claim for Long-Term Care Insurance Credit	999
IT-256*	Claim for Special Additional Mortgage Recording Tax Credit	999
IT-606*	Claim for QEZE Credit for Real Property Taxes	999
IT-607	Claim for Excelsior Jobs Program Tax Credit	999
IT-611	Claim for Brownfield Redevelopment Tax Credit (Prior to June 23, 2008)	999
IT-611.1	Claim for Brownfield Redevelopment Tax Credit (After June 23, 2008)	999
IT-612	Claim for Remediated Brownfield Credit for Real Property Taxes	999
IT-637	Alternative Fuels and Electric Vehicle Recharging Property Credit	999
IT-639*	Minimum Wage Reimbursement Credit (new)	1
IT-640*	START-UP NY Telecommunication Services Excise Tax Credit	
IT-641*	Manufacturer's Real Property Tax Credit	

Federal forms included in NYSDTF schema

Form	Form title	Note
Schedule C (1040)	Profit or Loss from Business	IRS version
Schedule C-EZ	Net Profit From Business	IRS version
W-2	Wage and Tax Statement	IRS version
1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	IRS version
1099-G	Certain Government Payments	TIGERS version
W-2G	Certain Gambling Winnings	TIGERS version
1099-INT*	Interest Income (new)	TIGERS version
1099-DIV*	Dividends and Distributions (new)	TIGERS version

* 1099-INT and 1099-DIV are only required if they have state and city tax withheld.

Federal forms required in federal XML format

Additional federal forms may be required to complete the NYS return. The XML for these forms should be included in the transmission zip file. See IRS Publication 4164. In the alternative, NYSDTF will accept a complete copy of the federal return. The federal XML must be submitted in a separate folder in the same message container as specified by the IRS and the TIGERS standard.

Form	Form title
Schedule D (1041)	Capital Gains and Losses
Schedule E	Supplemental Income and Loss
Schedule F	Profit or Loss from Farming
Federal Form 4797	Sales of Business Property
Schedule K-1 (Form 1041)	Beneficiary’s Share of Income, Deductions, Credits, etc.
Federal Form 4684	Casualties and Thefts
Schedule I (Form 1041)	Alternative Minimum Tax - Estates and Trusts

Form	Form title
Federal Form 6251	Alternative Minimum Tax - Individuals
Schedule J (Form 1041)	Accumulation Distribution for Certain Complex Trusts
Federal Form 8949	Sales and Other Dispositions of Capital Assets
Federal Form 4970	Tax on Accumulation Distribution of Trusts

Common error (reject) codes

1. **R1031**: ERO signature not set and preparer name or SSN is present.
   ERO/Preparer must check the "ERO/Preparer Certification and Signature" box.

2. **R0800**: Paid Preparer Name or SSN/PTIN blank or incorrectly formatted.
   If the ERO/Preparer checks the "ERO/Preparer Certification and Signature" box, the paid preparer name and SSN/PTIN must be entered.

3. **R1030**: Either TP signature or ERO signature must be present.

   If the fiduciary prepares the return (or extension with ACH payment), the fiduciary must check the "Declaration" box; if the ERO/Preparer prepares the return (or extension with ACH payment), the ERO/Preparer must check the "ERO/Preparer Certification and Signature" box.

   For more details on how to avoid the errors above, refer to the *Signature requirements for fiduciary e-file documents* section. Software developers should also see the *Additional information for software developers* section about the field names involved.

Exclusions from e-file

NYSDTF follows the IRS guidelines for MeF exclusions (refer to IRS Publication 4164). In addition to the IRS exclusion guidelines, NYS returns meeting any of the following criteria may **not** be e-filed:

- Bankruptcy estate cases
- Returns that include New York State tax forms that are not currently supported by e-file

Requirements for participating in the fiduciary income tax e-file program

All preparers, software developers, and e-service providers may participate in the fiduciary e-file program. NYSDTF will accept e-file returns only from approved software providers or transmitters. Electronic Return Originators (EROs) authorized by the IRS to e-file IRS returns are not required to submit a separate application for NYS e-file or provide copies of their IRS acceptance letters to NYSDTF.

Participants must comply with the applicable IRS and NYSDTF procedures, requirements, and specifications, including those in the following IRS and NYSDTF Publications:

Publication 3112, *IRS e-file Application and Participation*
Publication 4164, *Modernized e-File (MeF) Guide for Software Developers and Transmitters*
Publication 4163, *Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns*
Publication 5078, *Modernized e-File (MeF) Test Package for Electronic Filers of Business Income Tax Test Package for Software Developers for NYS Fiduciary MeF - Tax Year 2014*

Please note that although NYS does not require preparers to submit an application for our e-file program, NYS 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 Web site at: *www.tax.ny.gov/tp/reg/tpreg.htm*

Confidentiality guidelines, rules, and violation consequences

Participants must conform to all IRS security requirements. For more information, see IRS Circular No. 230.

Preparers/EROs must:

Include the following paid preparer information on the e-filed returns, if applicable:

- Preparer's name
- Firm's name
- Checkbox for self-employed preparers
- Preparer's address
- Preparer's NYTPRIN
- Preparer's PTIN or SSN
- Firm's EIN
- Preparer's signature

and

- 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 and extensions* later in this document).
- 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*
- If the NYS return is rejected, correct and retransmit the return.
- Retain a copy of the IT-205 return with all schedules and attachments, including wage and tax statements and Forms TR-579.2-IT, *New York State E-File Signature Authorization for Tax Year 2014 For Form IT-205*, and TR-579.3-IT, *New York State Taxpayer Authorization for Electronic Funds Withdrawal for Tax Year 2014 Form IT-370-PF,* any documents that require signatures, any documents that are not NYS forms or schedules and any documents not required by NYS that the fiduciary voluntarily included with the return as supporting material, for three years. The copy may be electronically imaged and stored. A complete copy of the electronic portion must also be retained for three years.
- Not charge a customer an additional amount to e-file a NYS tax document.
- Use NYSDTF approved software; see *http://www.tax.ny.gov/pit/efile/professional.htm*

Software developers must:

- Immediately correct software errors identified by the IRS/NYSDTF and distribute updates of their software packages to their clients. Failure to correct any errors or issue timely releases may result in suspension from the program.
- Immediately notify NYSDTF of any software errors identified during the filing season.
- Ensure that professional software supports the printing of:
  - Form TR-579.2-IT, *New York State E-File Signature Authorization for Tax Year 2014 For Form IT-205,* and Form TR-579.3-IT, *New York State Fiduciary Authorization for Electronic Funds Withdrawal for Tax Year 2014 Form IT-370-PF*
  - Both consumer and tax professional software must support the printing of Form IT-205-V, *Payment Voucher for Fiduciary Income Tax Returns.*
- Ensure that their software supports electronic payment options and any electronic funds withdrawal information (payment effective date and routing/account numbers).
- Ensure their software supports the printing of the tax return and all supporting forms for the New York State fiduciary income tax so that if the return cannot be e-filed, the filer can mail the printed return to NYSDTF. See Publication 75, *Specifications for Reproduction of Scannable and Non-scannable New York State Income Tax Forms,* regarding the printing of supportable forms.

E-file mandate information

For information on the e-file mandate, visit our Web site at *www.tax.ny.gov.* If returns are not filed and paid electronically when required, the New York State Tax Department can impose penalties on the preparer.

Fiduciary extensions (Form IT-370-PF)

For preparers subject to the e-file mandate, the extensions must be filed electronically, using tax preparation software or directly on the Tax Department's Web site.

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

- electronic funds ACH withdrawal, from a checking or savings account
- check or money order submitted with Form IT-370-PF-V

Mail Form IT-370-PF-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.)

For extensions filed using tax preparation software, the only payment option is electronic funds withdrawal from a checking or savings account.

Short tax year

Short-year returns can be filed on prior year forms using the prior year schema.

1. Identify the YYYY portion of the beginning liability period.
2. Check to see if the schema for that year is in production yet.
    a. If the schema is in production, validate the return against that year.
    b. If the schema is not in production, validate the return against the year-1.

Current year software is available

When a taxpayer needs to file a short period return and the current year software is available, ensure that the Tax Year in the Return Manifest and Return Header reflect the Tax Year of the schemas being used (e.g., in calendar year 2014, use TY2013). Then, enter the actual beginning and ending date of the short period return (e.g., 11/01/2013 – 01/31/2014).

Current year software is not available

In certain situations, a taxpayer may need to file a short period return before the software is ready for the next tax year. For example: in calendar year 2014 a taxpayer may need to file a short period TY2014 return with Tax Period Beginning Date 01/01/14 and Tax Period Ending Date 06/30/14. Return is due by 10/15/2014. These returns will be e-filed using tax year 2013 software.

Amended returns

In Processing Year 2015, amended returns for Tax Years 2013 and 2014 can be e-filed.

To amend Form IT-205 to correct an error or to report changes, you must electronically file an amended return by marking an ***X*** in the amended return box. If your software supports electronic filing of the amended return, you must file it electronically. Attach an explanation (pdf file name: it205AmededReturnExplanation) of the changes with the electronic filing. Do not file an amended return in protest of an assessment. You cannot separately submit attachments after the return is filed. You must file an amended return to include any missing documents.

Prior year returns

In Processing Year 2015 you will be able to e-file a prior year (Tax Year 2013) return.

Guidelines for entries

Estate or trust name

The entry for estate or trust name should be the exact name that is used for the IRS (as shown on federal Form SS-4).

The name should be captured in <EST_TRST_1_NAME> and continued in <EST_TRST_2_NAME> if necessary.

Addresses

IRS MeF allows 35 characters in their address fields. However, the NYSDTF address fields: MAIL_LN_2_ADR and MAIL_LN_1_ADR each have a 30 character limit. If more than 30 characters are transmitted in these fields the return will fail schema validation.

NYSDTF uses field MAIL_LN_2_ADR as the primary address line, and field MAIL_LN_1_ADR as the *Care of* address, and for any address data overflow from field: MAIL_LN_2_ADR

Foreign addresses

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

NYSDTF will use the foreign country codes as defined by the Foreign Country Code Listing for Modernized e-File (MeF) available at IRS Web site at *http://www.irs.gov*

New York City and Yonkers tax withheld

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

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

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

For New York City:
“NYC”
“NEW YORK CITY”
"NY"

“NYC”
"N Y"
"NWY"
"NW Y"
"NEWY"
"BRONX"
"BRKLYN"
"BROOKLYN"
"CITYNY"
"STATEN"
"QUEENS"
"CITY NY"
"CITYN Y"
"CITYOFNY"
"CITYOF NY"
"CITY OFNY"
"CITYOFN Y"
"CTY OF NY"
"MANHATTAN"

For Yonkers:

“YONKERS”
"YK"
"YON"
"YNK"
"CITYOFYK"
"CTYOFYKR"
"CITYOF YK"
"CITY OFYK"
"CTY OF YK"

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

Tax software must allow the user to enter verbatim, the description and associated amounts included on the employees’ state and local copy of their W-2 forms. Amounts entered that are deemed to be taxable by New York State should be transferred to the associated lines on Form IT-205. Public employee retirement contributions, usually shown on a paper W-2 in box 14 as “414(h)”, "Pub Ret", "NYS Ret Cont", etc. (e.g., “414 (h) 750.00”) may be subject to NYS tax even though they are not subject to federal tax. All NYS public employee retirement contributions, except Long Island Railroad and Staten Island Railroad, are subject to NYS tax. Public employee retirement contributions from other states are not subject to NYS tax. Refer to the form instructions for details. Similarly, NYC flexible benefits program amounts (IRC 125), usually shown on a paper W-2 in box 14 as “IRC 125”, “IR 125”, “125M”, etc. (e.g., “IRC 125 300.00”) are subject to NYS tax even though they are not subject to federal tax. These two amounts, if subject to NYS tax, must be added to the appropriate lines on Form IT-205. Refer to the form instructions for details.

Attaching non-XML documents

All non-XML supporting documents must be in PDF format. This includes: pages with additional information from forms, letters of explanation, etc. Each individual PDF cannot exceed 60 megabytes uncompressed. For the accuracy of a document image, the resolution should be no more than 200 dpi**.** Do not password-protect, encrypt, or in any way *document protect* PDF attachments submitted through MeF. Refer to IRS Publication 4164 for binary attachment submissions and guidelines.

Attachment for additional information (.pdf)

In cases where the preparer is required to create an attachment to comply with our form instructions; for example, attaching a certificate or a summary sheet, NYSDTF requires the pdf file with the following naming convention using CamelCase (e.g., it607CertOfTaxCredit.pdf*):* The table below is not a complete list of attachments; they are just examples.

Attachment for Form/Line/Schedule	Condition	.pdf file name
IT-607	Submitting a copy of your certificate of tax credit	*it607CertOfTaxCredit*
IT-611	Submitting a copy of the certificate of completion	*it611CertOfCompletion*
IT-611	Submitting a copy of the sale or transfer documentation	*it611SaleOrTransferDocumentation*
IT-611.1	Submitting a copy of the certificate of completion	*it6111CertOfCompletion*
IT-611.1	Submitting a copy of the sale or transfer documentation	*it6111SaleOrTransferDocumentation*
IT-612	You are submitting a copy of the Certificate of Completion	*it612CertOfCompletion*
IT-612	Submitting a copy of the sale or transfer documentation	*it612SaleOrTransferDocumentation*
IT-205	Submitting a signed statement indicating that you concede the federal audit changes or audit changes, submit a signed statement explaining why.	*it205AmededReturnExplanation*
IT-205	Electing small business trust (ESBT) and submitting the federal tax computation for the S portion of the ESBT.	*it205FedTaxComputationForSPortionOfESBT*
IT-205	Grantor type trusts not using an optional filing method for federal purposes. Submit with Form IT-205 a copy of the attachment to federal Form 1041 that shows the amounts that are taxable directly to the grantor.	*GrantorCopyOfAattachmentToFederal1041*
IT-205, Line 2	Line 2 New York modifications relating to amounts allocated to principal – The following amounts are to be added or subtracted on this line to the extent they are attributable to amounts that are not includable in federal distributable net income of the estate or trust (submit a statement giving full details)	*it205ModificationsAmountsAllocatedToPrincipal*
IT-205/Schedule B	Beneficiary of another estate or trust If the estate or trust is a beneficiary of another estate or trust, the share of the fiduciary adjustment of the other estate or trust to be included in Schedule B of Form IT-205 may generally be obtained from its fiduciary. Submit a schedule showing how the fiduciary adjustment was figured.	*FiduciaryAdjustmentSchedule*
IT-205A/Schedule 1, Line 3	Estate tax deduction (submit computation)	*it205aLine3Computation*
IT-205A/Schedule 1/LN7	Line 7 New York modifications relating to amounts allocated to principal – The same modifications listed in the instructions for line 2 of Form IT-205 are to be added or subtracted here to the extent that they apply to amounts not includable in federal distributable net income of the estate or trust. Submit a statement giving full details of any modifications.	*it205aLine7Computation*
IT-205A/Schedule 1/LN12	Line 12 Income percentage – New York additions and subtractions that relate to intangible items of income, such as interest or dividend income, are only required to the extent the property that generates the income is employed in a business, trade, profession, or occupation carried on in New York State. Submit a copy of your computation with Form IT-205.	*it205aLine12IncomePercentageComputation*
IT-205 A Schedule 3/Column 5	Column 5 – Submit a separate schedule showing each nonresident beneficiary's share of other deductions from New York State sources included in the beneficiary's total share of distributable net income.	*it205aNonresBenShareOtherDed*
IT-205 A Schedule 3/Column 6	Column 6 – Submit a separate schedule showing each nonresident beneficiary's share of federal tax preference items derived from New York State sources and the amount of any modifications that apply. See Form IT-220, Minimum Income Tax, with instructions.	*it205aNonresBenShareModifications*
IT-205A/Schedule 5	Schedule 5 – Formula basis allocation of business income. Complete if business is carried on both in and out of New York State (submit list giving locations and descriptions of all places, both in and out of New York State, where you carry on business).	*it205aSch5allocations*
IT-205A/Schedule 7 /Part 1/LN63	63 Short-term capital loss carryover (submit computation).	*it205a63stLoss*

Attachment for Form/Line/Schedule	Condition	.pdf file name
IT-205A/Schedule 7 /Part 2/LN71	71 Long-term capital loss carryover from 2012 (submit computation)	*it205a71ltLoss*

Note: Approved e-file tax preparation software MUST provide the necessary instructions for creating, scanning or exporting documents in PDF format and submitting these documents as attachments that are required by NYSDTF.

Payment handling and acceptance

International ACH transactions (IAT)

If the funds for the payment (or refund) would come from (or go to) an account outside the U.S., the return will be rejected.

Refunds

Refund by direct deposit, or by check is supported for e-file.

Paying a balance due

The balance due on an e-filed Form IT-205 or IT-370-PF can be paid electronically with an ACH debit. Taxpayers can pay the full balance due, or make a partial payment on Form IT-205. When filing Form IT-370-PF, payment in full is required. The information necessary to initiate the ACH debit must be included with the submission when the return is filed. Partially paid or unpaid liabilities on an e-filed return will be billed when the return is processed. New York will also accept single payments for fiduciary returns by check or money order. See Form IT-205-V, *Payment Voucher for Fiduciary Income Tax Returns,* available on our Web site at: *www.tax.ny.gov/forms/fiduciary_cur_forms.htm*

Double entry of bank account information

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

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

Pay by electronic funds withdrawal (direct debit)

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

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

Taxpayers can specify a payment date up to and including the 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 e-filed before the due date, the money will not be withdrawn from the account before the date specified. The requested date cannot be after the return due date. For returns e-filed after the due date, the authorized withdrawal from the account will be processed on the date the e-filed return is accepted. A return received prior to the due date that has no requested withdrawal date will be rejected because it does not conform to NACHA rules.

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

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

To verify that an electronic payment was successful, check the bank statement against which the payment was authorized. NYSDTF does not provide confirmation of successfully processed payments.

Please note that unpaid returns will be accepted in e-file and the balance due will be billed at a later date.

Signature requirements for fiduciary e-file documents

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

Signature requirements for returns e-filed by an ERO/ Tax professional on behalf of a fiduciary

The fiduciary(s) and the ERO / Preparer must sign Form TR-579.2-IT, *New York State E-File Signature Authorization for Tax Year 2014 for Form IT-205.*

Form TR-579.2-IT establishes that the fiduciary has reviewed his or her return, 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 fiduciary has authorized the electronic funds withdrawal. The ERO/Preparer must retain the signed Form TR-579.2-IT for 3 years (**do not mail it to the NYS Tax Department**). The ERO/Preparer must also sign the return electronically by checking a box that indicates that they have read and agreed to our declaration certification language. See the return declaration:

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

ERO/ Preparer Certification and Signature (for the return)

I certify that I have a valid New York State E-File Signature Authorization for Tax Year 2014 (Form TR-579.2-IT), authorizing me to sign and file this return on behalf of the fiduciary(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 fiduciary(s). If financial institution account information has been provided on the return, I certify that the fiduciary(s) has agreed to payment of the amount indicated as due by electronic funds withdrawal, that the fiduciary(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 fiduciary's account. I understand and agree that I may revoke this authorization for payment only by contacting the Tax Department no later than five (5) business days prior to the payment date. 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

Signature requirements for extensions (Form IT-370-PF) by an ERO/ tax professional on behalf of a fiduciary

For a no-balance-due extension (Form IT-370-PF) there is no signature requirement for the fiduciary or the ERO/Preparer. You are not required to complete or retain a Form TR-579.3-IT, *New York State Taxpayer Authorization for Electronic Funds Withdrawal for Tax Year 2014 for Form IT-370-PF,* for these transactions.

For a balance-due extension (Form IT-370-PF) e-filed through your software (not through the NYSDTF Web site), the fiduciary must pay the balance due with an electronic funds withdrawal. The fiduciary must sign **Form TR-579.3-IT, *New York State Taxpayer Authorization for Electronic Funds Withdrawal for Tax Year 2014 for Form IT-370-PF*,** to establish that he/she has authorized the ERO/ Preparer to include the information necessary for the Tax Department to initiate the withdrawal. The ERO/ Preparer is not required to sign Forms TR-579.2-IT or TR-579.3-IT for these extensions; however, the ERO/ Preparer must retain the Form TR-579.3-IT for 3 years (**do not mail it to the NYS Tax Department)**. The ERO/Preparer must also sign the extension electronically by checking a box that indicates that they have read and agreed to our declaration certification language. See the extension declaration.

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

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

By checking the box below, certify that I am electronically signing and filing this request for an extension. I certify that I have a valid New York State Taxpayer Authorization Electronic Funds Withdrawal for Tax Year 2014 Form IT-370-PF (Form TR-579.3-IT), authorizing me to submit this extension on behalf of the fiduciary(s). I certify, to the best of my knowledge and belief, that all information provided is true, correct and complete and that I have provided a copy of this request for an extension to the fiduciary.

If financial institution account information has been provided on the request for an extension, I certify that the fiduciary has agreed to payment of the amount(s) indicated as due by electronic funds withdrawal, that the fiduciary has authorized the New York State Tax Department and its designated financial agents to initiate an electronic funds withdrawal from the indicated financial institution account(s), and that the designated financial institution(s) is authorized to debit the entry to the account(s). I understand and agree that I may revoke this authorization for payment only by contacting the Tax Department no later than five (5) business days prior to the payment date.

☐ I have read the certification above and agree

Returns e-filed by fiduciary(s) themselves (self-filers) using commercial software

Fiduciary(s) are required to sign the return electronically by checking a box that indicates that they have read and agreed to our declaration certification language. See the return declaration. Form TR-579.2-IT and ERO/Preparer declaration check box are not required.

Declaration of fiduciary(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 this 2014 New York State electronic fiduciary income tax return, including any accompanying schedules, attachments, and statements, and certify that the electronic return is true, correct, and complete. If I am paying the New York State fiduciary 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 this 2014 electronic return, and I authorize my financial institution to debit the entry to the account. I understand and agree that I may revoke this authorization for payment only by contacting the Tax Department no later than five (5) business days prior to the payment date.

By entering my name and checking the box shown, I declare that I am an authorized fiduciary of this estate or trust, that I am authorized to sign and file this electronic return on behalf of the Estate or Trust, and am in fact signing and filing this return.

_____
Enter Name

☐ I have read the certification above and agree

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

Fiduciaries are required to sign the extension electronically by checking a box that indicates that they have read and agreed to our declaration authorization language. See the extension declaration. Form TR-579.3-IT and ERO/Preparer declaration check box are not required.

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

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

Declaration of fiduciary to authorize electronic payment for an extension

By checking the box, I certify that I am electronically signing and filing this request for an extension. I certify that all information provided on the request for an extension is true, correct and complete, and that I am authorized to file this request for an extension.

If financial institution account information has been provided on the request for an extension, I agree to payment of the amount(s) indicated by electronic funds withdrawal, that I authorize the New York State Tax Department and its designated financial agents to initiate an electronic funds withdrawal from the indicated financial institution account(s), and that the designated financial institution(s) is authorized to debit the entry to the account(s). I understand and agree that I may revoke this authorization for payment only by contacting the Tax Department no later than five (5) business days prior to the payment date.

Fiduciary

☐ I have read the certification above and agree

IRS MeF validation of state submission

The IRS MeF system performs limited validation of the state submission (linked or unlinked), e.g. to verify the transmitter is authorized, the state is a participating state, the return type/year is valid (the IRS MeF system does not look inside the state return). If this validation fails, the IRS MeF system will reject the state submission, and the state will not have any information about these rejected state submissions.

Validation of taxpayer ID and Name Control

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

Linked and unlinked state return

NYSDTF supports both *Linked* and *Unlinked* returns.

A “linked” state return contains the submission ID of the associated federal return. If the associated federal return is not accepted by the IRS, the IRS MeF system will “deny” the state return, and not post it for the state to retrieve. IRS will send an acknowledgement to the transmitter. The state will not have any information about the “denied” state submission.

For an “unlinked” state return, the IRS MeF system will not check the status of the associated federal return.

State receipt and acknowledgment

If the state submission passes the IRS limited 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 MeF, and send a receipt back to IRS MeF. NYSDTF will validate the submission. An acknowledgment (indicating *accepted* or *rejected)* will be sent back to the IRS within 72 hours; however the acknowledgement process may take up to 10 days to complete. The transmitter should 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. The IRS will accept filings with an *EXT_TP_ID* (new State ID-choice of temporary ID) containing alpha characters and will allow the acknowledgements to be returned by NYSDTF with an ID containing alpha characters in the EIN field within the acknowledgement.

Rejected returns

Rejected returns can 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.

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 resubmitted return **must** contain the *original* submission ID of the rejected return. There is a field in the rtnHeader BO in the schema labeled ORIG_SBMSN_ID.

Perfection period for a rejected submission (returns and extensions)

When a resubmission containing the original submission ID number is *accepted* by NYSDTF within the seven calendar day perfection period, the resubmission **and** any e-payment included in the return data will be deemed to have been received on the date of the first rejection. If a resubmission 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 resubmission date.

The e-filed perfection period is initiated only when:

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

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

Electronic postmark received date

NYSDTF uses the field *electronicPstmrkDate* to evaluate a perfection period. Although the field is not a required field, it must be populated to take full advantage of the perfection period.

Processing delays

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

E-file acknowledgement and reject codes

The fiduciary income tax e-file acknowledgement (error code listing) codes are available at: *http://www.tax.ny.gov/bus/efile/swd_fiduciary.htm*

Additional information for software developers

State spreadsheet

The State spreadsheet is available on the NYSDTF Web site at: *http://www.tax.ny.gov/bus/efile/swd_fiduciary.htm.* It provides information about the schema and business rules.

Manifest

<StateSubmissionType> value: IT205 or IT370PF
<SubmissionCategory> value: ESTRST

XML declaration is case sensitive

<?xml version="1.0" encoding="UTF-8"?>

Internal fields

The schema includes some internal fields (specified in the State Spreadsheet) reserved for NYSDTF uses. Software developers should not use those fields.

Cross tax type forms

Some tax forms are used for several tax types. Starting for tax year 2014 the schema will include all the fields for these forms. Software developers should use only the fields applicable to the tax type (Fiduciary Income Tax, in this case).

Checkbox fields

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

Schema version

NYSDTF schema package (e.g., *NYSEstateTrust2014V1.0.zip*) includes the tax type, tax year and the version number. However, NYSDTF does not use the StateSchemaVersion attribute within the schema. NYSDTF supports only one production schema version for each tax type/tax year. All submissions we received are validated against the production schema based on the tax type/tax year. To verify you have the latest schema and check for any updates, go to: *www.tax.ny.gov/bus/efile/swd_fiduciary.htm.* NYSDTF will email software developers if there are any updates to the schema.

Software Vendor ID

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

If the fiduciary files the return using commercial software (self-filer), the following fields must be included in the submission:

in IT205BO and T-370PFBO
TP_SGN_IND

in rtnHeader
AUTHOFCR_FRST_NAME
AUTHOFCR_LAST_NAME

If the ERO/paid preparer signs the return using a professional product, the following fields must be included in the submission:
in IT-370PFBO and IT-205BO
ERO_SGN_IND
PREP_SSN_NMBR
PAID_PREPARER_ID
PREP_SGN_IND
PP_EMAIL_ADR
TX_PREP_RGST_ID
PP_NAME

in rtnHeader
PREP_LN_1_ ADR
PREP_CTY_ADR
FIRM_NAME
PP_NAME
PREP_SELF_EMP_IND
PREP_SIGN_DT
PREP_ST_ADR
PREP_ZIP_4_ADR
PREP_ZIP_5_ADR
PREP_EIN_IND
PP_PH_NMBR

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

- ACH_IND (“1”)
- RFND_OWE_IND (“2”)
- BANK_ACCT_NMBR (bank account number)
- ABA_NMBR (bank routing number)
- ACCT_TYPE_CD (account type: “1” = checking, “ 2” = savings)
- ELC_AUTH_EFCTV_DT (requested settlement date)
- PYMT_AMT (total payment amount)
- BAL_DUE_AMT
- BNK_ACCT_ACH_IND (“1” = business, “2” = personal)
- IAT_IND (“1” = international transaction, “2” = not international transaction; reject if not “2”)

If an ACH payment amount is included in the submission, all the above fields **must** be present. If the fields are not sent, the submission will be rejected.

ACH debit settlement date guidelines

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

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

Direct deposit refunds

All of the following information **must** be present for e-filed documents requesting direct deposit of refunds:

- ACH_IND (“2”)
- RFND_OWE_IND (“1”)
- BANK_ACCT_NMBR (bank account number)
- ABA_NMBR (bank routing number)
- ACCT_TYPE_CD (account type: “1” = checking, “2” = savings)
- DIR_DEP_IND (“1”)
- BNK_ACCT_ACH_IND (“1” = business, “2” = personal)
- IAT_IND (“1” = international transaction, “2” = not international transaction; reject if not “2”)

Note: All returns and extensions must include the following fields. Returns/extensions missing these fields, or with the field values not as shown below will be rejected.

Field name	Field value		
	Return with refund	Extension with ACH payment or Return with ACH payment	Extension without payment or Return without refund or balance due
ACH_IND	2	1	2
RFND_OWE_IND	1	2	0
IAT_IND	2	2	2

Software testing and approval

Software must be tested using the New York State test package posted on our Web site. Returns submitted under software vendor IDs that have not been approved will be rejected. A separate software vendor ID must be provided for each package. NYSDTF reserves the right to not approve your electronic software packages until your paper packages have been reviewed and approved as well. The fiduciary income tax e-file test package and all other testing documents and schemas are available on our Web site at: *www.tax.ny.gov/bus/efile/swd_fiduciary.htm*

Letter of Intent

Prior to submitting test transmissions, developers must complete and submit the *Letter of Intent* to develop MeF fiduciary income tax e-file software; a copy is available on our Web site. The completed letter should be emailed to: *NYSFIDMEF@tax.ny.gov* Additionally, NYSDTF may require certain test scenarios based on the information provided.

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

What you will need for testing

- *New York State Fiduciary Income Tax MeF Test Package for Software Developers for Tax Year 2014*
- Publication 90*, New York State Modernized E-File (MeF) Handbook for Software Developers and e-file Providers of Fiduciary Income Tax Returns*
- NYSDTF specific current year XML schema (must use the latest version).

Submitting test returns

Developers must perform schema validation before submission to avoid unnecessary rejections.

Software developers will need to contact NYS fiduciary income tax e-file when they transmit their test submissions to the IRS. A list of the submission IDs being transmitted should be included and the information should be e-mailed to *NYSFIDMEF@tax.ny.gov*

Software developers will be sent a confirmation email from the NYSDTF e-file section when software has been successfully tested and approved. Only approved software may be released and distributed by the developer.

Note: Acknowledgements (ACK) for testing are not automated; if you require testing for acknowledgements, contact us to make arrangements.

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

Approved software will be posted on the NYSDTF Web site if requested. The software will be posted based on number of forms supported from highest to lowest.

Suspension of software

Failure to adhere to NYS or IRS procedures may result in suspension from the fiduciary e-file program. If suspended, the program participant may not e-file returns for the remainder of the current processing year, or during the subsequent processing year. After this period, the suspended program participant must re-apply to NYS in order to participate. A fiduciary filer suspended from the IRS program will not be able to e-file returns with NYS.

Important!

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

Copies should be sent to the following address; if additional information is needed regarding the department's use of software, please email Suzanne Ayer at *TSS.PIT.Forms.Review@tax.ny.gov*

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

Tax Year 2014 fiduciary e-file calendar

NYS Fiduciary MeF Software Testing Period: November 4, 2014 through IRS shutdown

NYS Fiduciary MeF return acceptance period: same as the IRS.

For Fiduciary MeF testing, see Test package, *New York State Fiduciary Income Tax MeF Test Package for Software Developers for Tax Year 2014.*

The NYSDTF is expanding its services to include email notifications to taxpayers and preparer about their tax accounts. For additional information visit the New York State Tax Department's Web site.

NYS MeF status page

NYSDTF maintains a MeF status page on the DTF Web site. The Web page provides the operational status along with processing alerts for all NY MeF components (corporation, partnership, personal income, and fiduciary). The MeF status page can be found at: http://www.tax.ny.gov/bus/efile/mef_status_page.htm

Contact information

NYSDTF e-file Help Desk phone:	(518) 457-6387
IRS E-file Help Desk:	1 866 255-0654
NYSDTF Personal Income Tax Information Center:	(518) 457-5181
NYSDTF forms and instructions:	(518) 457-5431
Fax NYSDTF e-file:	(518) 435-8660

NYSDTF forms and instructions: *www.tax.ny.gov/forms/default.htm*

Fax: NYSDTF e-file:	(518) 485-2348

Mailing address

NYS TAX DEPARTMENT
FIDUCIARY MODERNIZED E-FILE
PERSONAL INCOME TAX BUREAU
W A HARRIMAN CAMPUS
ALBANY NY 12227

Web sites and publications

New York State e-file www.tax.ny.gov	*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*
Fiduciary income tax e-file information for software developers	*http://www.tax.ny.gov/bus/efile/swd_fiduciary.htm*
NYSDTF Fiduciary e-filing Software Developer Testing Package	*http://www.tax.ny.gov/pit/efile/fid_mef_publications_2014.htmhttp://www.tax.ny.gov/pit/efile/fid_mef_publications_2014.htm*
Frequently asked questions (Taxpayer Answer Center)	*http://www.tax.ny.gov/help/faq.htm*
Taxpayer and preparer e-mail notification	*http://www.tax.ny.gov/e-services/otc/emailsignup.htm*
Internal Revenue Service (IRS)	*http://www.irs.gov/*

Revisions

Date	Description	Page number