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Department of
Taxation and Finance**

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New York State E-File Return Specifications and Record Layouts Part I

Tax Year 2011



This publication consists of two parts: Part I, E-File Return Specifications; Part II, Record Layouts. The two parts are stored in separate files on the Web site at http://www.tax.ny.gov/pit/efile/inc_forms.htm

Part I. E-File Return Specifications

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Introduction

This publication provides software developers with the technical information necessary for creating, formatting, and transmitting New York State (NYS) electronic income tax returns through the Federal/State 1040 (legacy) e-file program. This publication should be used in conjunction with Publication 84, *New York State Handbook for e-filers of Personal Income Tax Returns*, and Internal Revenue Service (IRS) Publication 1346, *Electronic Return File Specifications and Record Layouts for Individual Income Tax Returns*.

Changes for Tax Year 2011

Form IT-150, *Resident Income Tax Return* (short form) has been deleted. No new forms are added for e-file.

Record layout changes are indicated in the first column (Update) of the layout, with the changed text in red. For other e-files changes, refer to NYS Publication 84.

When a transmitted electronic return is received by NYS and subsequently rejected, there is a five day perfection period to correct that return for electronic retransmission.

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.
- This reduces the number of DDRs and EFWs being returned by the taxpayer's bank.

Taxpayer's home address is required on the tax return; If the taxpayer enters a post office box as the mailing address, tax preparation software must require the user to enter the home address in the Permanent Address fields.

SWD's Developing Consumer Products

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

However, you are not required to display the e-file mandate message to a user if you can determine that your software does not support the electronic filing of the specific return or extension being filed.

For personal income tax returns you are only required to display the debit card language if the filer chooses to receive a paper check for their NYS tax refund. In the alternative, you can display the message to all users who are requesting a NYS refund.

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

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

You do not need to document your compliance with these requirements to obtain e-file approval. However, you may be required to provide that documentation after your software is approved.

SWD's Developing Products for Tax Professionals

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

You do not need to document your compliance with this requirement for e-file approval. However, you may be required to provide that documentation after your software is approved.

New York State e-File Mandate changes for returns filed on or after January 1, 2012

The two separate e-file mandates for tax professionals that applied to personal income tax and business taxes have been combined into one mandate. The single e-file mandate applies to tax preparers who prepare more than **five** tax documents. Your clients cannot opt-out of electronic filing their New York State tax documents.

When determining the five document threshold, you must count all New York State personal income, partnership, fiduciary, sales and corporation tax documents that you prepared in calendar year 2011.

If you don't file and pay electronically when required to do so, the New York State Tax Department can impose penalties on both you **and your clients**.

For more information on the New York State e-File mandate for Tax Professionals visit the Tax Department Web site at http://www.tax.ny.gov/tp/efile/tp_busn_mandate.htm.

New York State Tax Department expanded email services for individual income tax filers

The New York State Tax Department is expanding its services to include email notifications to taxpayers about their personal tax accounts. Provide your client's e-mail address and the tax department will send them more information about our expanded email services.

Forms Accepted for New York State E-File

NYS Forms	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	9
IT-203-B	Schedule B and C, Living Quarters and College Tuition Itemized Deduction Worksheet	1
IT-112.1	New York State Resident Credit Against Separate Tax on Lump-Sum Distributions.....	10
IT-112-C	New York State Resident Credit for Taxes Paid to a Province of Canada.....	25
IT-112-R	New York State Resident Credit	30
IT-135	Sales and Use Tax Report for Purchases of Items Costing > \$25,000.....	10
IT-182	Passive Activity Loss Limitations	1
IT-209	Claim for Noncustodial Parent Earned Income Credit	1
IT-212	Investment Credit	1
IT-212-ATT	Claim for Historic Barn Rehabilitation Credit and Employment Incentive Credit	9
IT-213	Claim for Empire State Child Tax Credit	1
IT-213-ATT	Child Information for Empire State Child Credit	1
IT-214	Claim for Real Property Tax Credit for Homeowners and Renters	1
IT-215	Claim for Earned Income Credit	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	1
IT-220	Minimum Income Tax	1
IT-230	Separate Tax on Lump-Sum Distributions	2
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.....	1
IT-250	Claim for Credit for Purchase of an Automated External Defibrillator	1
IT-255	Claim for Solar Electric Generating Equipment Credit	5
IT-256	Claim for Special Additional Mortgage Recording Tax Credit	1
IT-257	Claim of Right Credit.....	5
IT-258	Claim for Nursing Home Assessment Credit	10
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
IT-398	New York State Depreciation Schedule for IRC Section 168(k) Property	1
IT-399	New York State Depreciation Schedule.....	1
IT-2105.9	Underpayment of Estimated Income Tax by Individuals and Fiduciaries.....	1
Y-203	City of Yonkers Nonresident Earnings Tax Return, Page 1	2
Y-203	City of Yonkers Nonresident Earnings Tax Return, Page 2	*40
	*Allow up to 20 page 2s for each page 1, for a maximum of 40	
NYS W2-G	New York State Report of Certain Gambling Winnings.....	30
IT-1099-UI	Summary of Unemployment Compensation Payments	2
1099-MISC	Miscellaneous Income	20

Notes:

- NYS created the NYSW2G record layout 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.
- IT-1099-UI is a NYS form used to capture information from a federal

Form 1099-G. The IT-1099-UI must be attached to the NYS return when the corresponding 1099-G is issued by the NYS Dept of Labor and shows NYS withholding.

- 1099-MISC is a federal form. However, the IRS does not have a record layout for it. NYS created the 1099-MISC record layout and it must be attached to 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 the W-2 and 1099-R.

Required copy of federal forms

Max #

Schedule C	per IRS
Schedule C-EZ	per IRS
Schedule D (including STCGL and LTCGL records)	per IRS
Schedule E	per IRS
Schedule F	per IRS
Form W-2	per IRS
Form 1099-R	per IRS
Form 1116	per IRS
Form 4562	per IRS
Form 4797	per IRS
Form 4972	per IRS
Form 6198	per IRS
Form 8582	per IRS
Form 8582CR	per IRS
Form 8829	per IRS
Statement records for the above IRS forms and schedules	per IRS

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

File and Record Format

NYS accepts only **variable** length format. Field sequence numbers may be transmitted in three or four digits. The first leading zero may be omitted (that is, sequence number "0010" may be transmitted as "0010" or "010"). The following conventions apply:

Numeric fields: Leading zeros may be dropped, except for percentage, ratio, date, ZIP code, phone number, SSN, EIN, and other non-computational numeric fields. The trailing sign character may be dropped if it is blank (that is, a positive value); do not drop it if it is a negative sign ("-").

Alphanumeric fields: Leading blanks are not allowed. Trailing blanks may be dropped.
Exceptions: Certain alphanumeric fields in the generic record are subdivided into several sub-fields. For example, Field 070 is divided into 070.a, 070.b, 070.c, 070.d, and 070.e to reference the different values contained within Field 070 (these sub-field numbers are not transmitted). A sub-field must contain the exact number of characters as defined except for the last sub-field (for example, 070.e which is not subject to the rules described here). A sub-field must be filled with spaces if it has no entry. An alpha or alphanumeric sub-field must be padded with spaces if the entry has fewer characters than is defined. See field 070 of the Generic Record.

Allowable characters in electronic records

NYS follows the IRS field character set specifications with the following modifications.

Money fields: Maximum 10 significant digits ("9999999999-" to "9999999999 ").

Alpha fields (A): Blanks are allowed.

Percent fields (R): Left-justify and zero-fill. Do not enter a decimal point. Percent fields contain five numeric characters, four decimal positions with the decimal point assumed after the 4th digits from the right. If less than 100%, precede with a zero.

Example:

0.2532 (25.32%) = 02532

1.0500 (105%) = 10500

Exception: The Income Percentage field on Forms IT-203 and IT-249 is 10 numeric characters, with the decimal point assumed after the 4th digits from the right. If less than 100%, precede with zeroes.

Examples:

0.2532 = 0000002532

1.5000 = 0000015000

25.3333 = 0000253333

125.3333 = 0001253333

Reserved characters

Characters \$, {, }, [,], #, ! are reserved as delimiters. E-filing software must not allow users to enter these characters into any fields.

Part One and Part Two for forms IT-201, IT-203, or IT-370

The main forms (IT-201 and IT-203) as well as the extension form (IT-370) are data captured in two parts:

Part One (Generic Header Record for Form IT-201, IT-203, IT-370) contains the State Direct Deposit/Electronic Funds Withdrawal Section, Participant Section, Entity Section and the Consistency Section, preparer information and other common fields. This is captured in the "Generic Record".

Part Two contains the remaining fields of Form IT-201, IT-203, IT-370 and is captured within the "Unformatted record".

IT-201 and IT-203 must have Part One and Part Two.

IT-370 Part Two, however, should not be transmitted if there is no payment information (Total Payment, Field# 2040 not > 0) and no applicable Special Condition Code (Field # 2050).

Generic record

NYS uses the generic record to capture Part One of Form IT-201, IT-203 or IT-370. See IRS Publication 1346, *Electronic Return File Specifications and Record Layouts for Individual Income Tax Returns*, for IRS Federal/State program requirements for the generic and unformatted records.

Unformatted records

Each state return may have up to 25 unformatted records. NYS uses the first unformatted record of the return to capture Part Two of IT-201, IT-203, or IT-370, which must be the first form record stored in the data section of the unformatted record. Other NYS supporting forms and federal forms can also be stored in this unformatted record. Each unformatted record may contain as many complete forms as it fits. A data record (forms, schedules, statements) must not be split between two unformatted records. If there is not enough space left in an unformatted record to capture an entire data record, then this entire data record must be captured in the next unformatted record.

Copies of federal forms required by NYS which are captured in the data section of the unformatted records should be identical to the IRS data except for four special characters: *, [,], and #. These four IRS characters should be replaced by the corresponding NYS replacement characters:

IRS Character	NYS Replacement	ASCII Hex
****	!!!!	21212121
[{	7B
]	}	7D
#	\$	24

Order of NYS records in the transmission

NYS does not require a copy of the federal return. Only those federal forms and schedules identified as required should be attached. Each NYS return must be transmitted in the following order:

Generic Record containing

Part One of Form IT-201, IT-203, or IT-370

Unformatted Record 1 containing

Part Two of Form IT-201, IT-203, or IT-370 (if applicable)

NYS supporting forms (such as Form IT-215)

NYS statement records

Copies of federal forms and schedules

Copies of federal statement records

Unformatted Record 2

.

.

.

Unformatted Record 25

NYS statement record

NYS statement record follows the same IRS statement record format. The IRS imposes a limit of 30 statement records per return; an additional 69 NYS statement records may be used. NYS statement records must be sequentially numbered beginning after the highest federal statement number value. We recommend that software developers start the NYS statement records with STM 31.

NYS will allow software developers to create statement records for all fields that support overrun statement records regardless of the number of field occurrences (for example, statement records may be used for Other Income (IT-201 Field 2110) even when there is only one occurrence of Other Income that normally can be entered right on that form).

NYS Statement Record Layout			
Field	Field Name	Length	Field Description
	Byte Count	4	"0123"
	Start of Record Sentinel	4	"!!!!"
1	Record ID	6	Value "STMbnn" ("b" = blank; "nn" = 01 to 99)
2	Reserved	6	"NYSbbb"
3	Page Number	5	Value "PGnnb" (nn = 01 to 02)
4	SSN	9	Primary SSN
5	Filler	1	Blank
6	Line Number	5	LNnnb (nn = 01 to 99)
7	Filler	2	Blank
8	Statement Data	80	For Page 01, LN01: Statement Title; LN02: Column Titles or blank; LN03 - LN50: left-justified for field(s) from the form, or free format for "required" statement. For Page 02, left-justified for field(s) from the form, or free format for "required" statement.
	Record Terminus Character	1	"\$"

The following examples are intended to show data format only.

Example of Form IT-370 with Payment

```
1234567890123456789012345678901234567890123456789012345678901234567890
-----1-----2-----3-----4-----5-----6-----7-----8
0586****ST 0001 PG01 400004800 0000001[010]NY[019]SO[020]00123456999990[023]
5555500105999999[024]2[027]20100415[028]140[030]123456789[035]12345[040]X[050]11
111111199999999912207[052] PREPARER COMPANY ABC 2468 TAXING WA
Y ALBANY NY[055]400004850[060]SIMSERTIA[065]ERTIA[070
]BRENDA NROBERT B[075]215 LAID BACK WAY[085]ROCK POINT[095]NY[
100]119302150[105]NEW YORK[110]NY[115]2125431234[300]QUICKTAX YOUR ACCOUNTANT
5184850049[305]IT-370[310]200904150830C[325] BRENDAS@EMAIL.COM
[330]XX IPREP@ABCCO.COM#0148****ST 0002 PG01 400004800 0000001[010]NY[020]
00123456999999[050]0074!!!!NYSRETIT-370PG01 400004800 200912{2000}X{2010}X{2030}
100{2040}140$#
```

Example of Form IT-370 without Payment and no Special Condition Code

```
1234567890123456789012345678901234567890123456789012345678901234567890
-----1-----2-----3-----4-----5-----6-----7-----8
0435****ST 0001 PG01 400004837 0000001[010]NY[019]SO[020]00123456999990[023]
5555500105999999[050]11111111199999999912207[052] PREPARER COMPANY ABC
2468 TAXING WAY ALBANY NY[060]PHILLIPS[070]S
ARAH[075]427 OAK ST[085]CATSKILL[095]NY[100]12414[105]GREENE[110]GREE[115]51871
91234[300]QUICKTAX YOUR ACCOUNTANT 5184850049[305]IT-370[310]200
904150830C[0330]X CPA@ABCCO.COM#
```

Example of Form IT-201 with IT-214 and IT-215

```
1234567890123456789012345678901234567890123456789012345678901234567890
-----1-----2-----3-----4-----5-----6-----7-----8
0558****ST 0001 PG01 400004802 0000001[010]NY[019]SO[020]00123456999990[023]
5555500105999999[024]1[030]123456789[035]LOANXXXX400004802[040]X[050]11111111199
999999912207[052] PREPARER COMPANY ABC 2468 TAXING WAY
ALBANY NY[060]CANASTA[070]JOE Z[075]215 LAID BAC
K WAY[080]% AMANDA JONES[085]ROCKY POINT[095]NY[100]11778[105]NEW YORK[110]NY[11
5]2125431234[160]18500[195]15695[205]3764[300]QUICKTAX YOUR ACCOUNTANT
5184850049[305]IT-201[310]200904150830C[325] [330]X IPREP@ABCCO.COM#12
63****ST 0002 PG01 400004802 0000001[010]NY[020]00123456999990[050]0632!!!!N
YSRETIT-201PG01 400004802 200912{1000}F{1010}S{1020}111 FAST PACE ST{10[055]30}R
OCKY POINT{1040}NY{1050}11778{1070}MANHATTAN{1080}369{1090}4{1100}2{1110}2{1[060
]130}1{1140}12{2010}405-{2090}400{2160}18495{2170}ALIMONY PAID{2180}2800{2210}28
0[065]0{2230}555{2250}A-3{2260}50{2290}50{2300}16300{2410}16300{2420}1{2430}1050
0{2440[070]}5800{2450}03{2460}2800{2470}112{2480}105{2510}105{2520}7{2540}7{2550
}81{2560}10[075]0{2670}0{2680}5{2690}5{2700}5{2710}5{2720}2{2730}5{2735}5{2740}3
2{2750}39{2755}3[080]56{2760}1279{2770}1024{2780}43{2800}115{2810}188{2820}1500{
2830}1295{2870}5800{2[085]880}5761{2890}5761{5000}2{5040}CLERK$0224!!!!NYSFRMIT-
214PG01 400004802 0000001{[090]010}1{020}1{030}2{040}2{050}2{060}2{200}STM 02{32
0}15695{330}605{390}16300{400}0[095]65{410}1060{420}5200{430}5200{440}433{450}13
00{510}1300{520}240{530}120{540}43{5[100]50}43$0328!!!!NYSFRMIT-215PG01 40000480
2 000001{003}1{007}2{010}2{020}1{030}CAN[105]ASTA{040}SAMUEL{060}CHILD{070}12{08
}400884803{090}1998{110}CANASTA{120}MARY{140}[110]140}CHILD{150}12{160}400884804
{170}1996{500}2{510}18500{530}5{540}400004802{550}[115]15695{560}3764{570}1129{5
80}112{590}105{600}105{610}1024{640}112{680}12{780}188$[120]#
```

New York City Residence Status Indicator

The tables below describe the valid entries for the NYC residence status indicator. The indicator must have one of the following values:

"F" = Full-year city resident
 "P" = Part-year city resident
 "S" = Did not live in the city

NYC Residence Status Indicator for Filing Status "1", "3", "4" and "5"

Note: For filing status "3", spouse's residency is irrelevant.

Primary	NYC Residence Indicator	Comments
Full-year NYC	F	
Part-year NYC	P	
Did not live in NYC	S	

NYC Residence Status Indicator for Filing Status "2"

Note: The primary and spouse columns are interchangeable.

Primary	Spouse	NYC Residence Indicator	Comments
Full-year NYC	Full-year NYC	F	
Full-year NYC	Not full-year NYC	N/A	Excluded from e-file
Part-year NYC	Part-year NYC	P	
Part-year NYC	Did not live in NYC	P	
Did not live in NYC	Did not live in NYC	S	

Yonkers Residence Status Indicator

The tables below describe the valid entries for the Yonkers residence status indicator. The indicator must have one of the following values:

- "F" = Full-year city resident
- "P" = Part-year city resident only (no nonresident earnings)
- "N" = Subject to city nonresident earnings only (no part-year)
- "C" = Combination of part-year city **and** city nonresident earnings
- "S" = None of the above (did not work or live in the city)

Yonkers Residence Status Indicator for Filing Status "1", "3", "4", "5"

Note: For filing status "3", spouse's residency is irrelevant.

Primary	Yonkers Residence Indicator	Comments
Full-year Yonkers	F	
Part-year Yonkers only	P	
Yonkers nonresident earnings only	N	
Part-year Yonkers and Yonkers nonresident earnings	C	
Did not work or live in Yonkers	S	

Yonkers Residence Status Indicator for Filing Status "2"

Note: The primary and spouse columns are interchangeable.

Primary	Spouse	Yonkers Residence Indicator	Comments
Full-year Yonkers	Full-year Yonkers	F	
Full-year Yonkers	Not full-year Yonkers	N/A	Excluded from e-file
Part-year Yonkers only	Part-year Yonkers only	P	
Part-year Yonkers only	Did not work or live in Yonkers	P	
Yonkers nonresident earnings only	Yonkers nonresident earnings only	N	
Yonkers nonresident earnings only	Did not work or live in Yonkers	N	
Yonkers nonresident earnings only	Part-year Yonkers	C	
Part-year Yonkers and Yonkers nonresident earnings	Not full-year Yonkers	C	"C" if there is a part-year and a nonresident earnings between the couple
Did not work or live in Yonkers	Did not work or live in Yonkers	S	

W-2 Verification Indicator (NYS Generic Record Field 0320)

If a return is rejected for Error Code 0502 or 0503 (commonly caused by user's input error), users should check the W-2 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 Codes* in Publication 84.

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.

**Specific Codes for Locality Name for New York City and Yonkers
Tax Withheld (Form W-2, box 20, Field Seq 0410, 0480, 0530,
0580 and 1099-R, box 14, Field Seq 0270, 0320)**

<u>Code</u>	<u>Description</u>
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 as NYC are acceptable

1. NYxxxxxxx except NYSDI, NYSbDI, NYbSDI, NYDI, NYbDI
2. NbYxxxxxxx
3. NWYxxxxxxx
4. NWbYxxxxxx
5. NEWYxxxxxx
6. NEWbYxxxxx
7. CITYNYxxx
8. CITYNbYxxx
9. CITYbNYxxx
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 as Yonkers are acceptable

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

Where "b" represents a space; "x" represents any character

Users sometimes enter punctuation marks (which are not allowed) in the Name of Locality field. Your software should strip off all punctuation marks and multiple embedded spaces entered by a user before validating the entry (for example, if "N.Y.C." is entered for New York City, then your software should recognize and transmit the data as "NYC").

State Acknowledgment File Specification and Record Layouts

NYS Acknowledgments are sent to the IRS using the IRS Acknowledgment file format. NYS populates all the fields required and validated by the IRS. Some software developers may expect states to populate certain optional fields in the ACK KEY, ACK ERR and ACK RECAP records. For details, software developers should refer to the *NYS Acknowledgment Record Layout* on the following pages.

The NYS Acknowledgment conforms to the general IRS specifications, however the following differences apply to state returns received by NYS:

- An e-filed IT-370 (extension) will be Acknowledged like a regular return. The Acknowledgment does not indicate an IT-370. Software developers/transmitters/EROs should track it by DCN/RSN, not just by SSN.
- NYS will reject a duplicate return if it passes through the IRS (for example, filed as "State-Only"). NYS will return an "R" in the Acceptance Code (Field 0050 of the NYS ACK KEY record) and will create an ACK ERR record with Error Code (Field 0090) = "0001". Please note that a duplicate "piggybacked" (federal and state return transmitted together) return will be rejected by the IRS with a "D" in the Acceptance Code (Field 0050 of the IRS ACK KEY record).
- NYS provides only one error code at a time. Each rejection will include an error code identifying the first error encountered that caused the reject. The same return re-transmitted with the initial error corrected may be rejected for a different error.
- NYS does not populate the following optional fields, which may be expected by some software developers:

ACK RECAP record

Field 0015 (Total Exception Processing)

Field 0070 (Total Accepted Returns)

Field 0080 (Total Duplicated Returns)

Field 0090 (Total Rejected Returns)

ACK KEY record

Field 0010 (EIC Indicator)

Field 0040 (Expected Refund or Balance Due)

Field 0100 (Number of Error Records)

Note: will send only one error per return

For **NYS Acknowledgment Codes** please refer to Publication 84. Also refer to NYS Publication 84 for **Transmission and Acknowledgment of Returns**.

NY State Acknowledgment Record Layouts

TRANA Record			
Field No.	Identification	Length	Field Description
	Byte Count	4	"0120"
	Start of Record Sentinel	4	"*****"
0000	Record ID	6	"TRANAb"
0010	Transmitter EIN	9	Blank - not used
0020	Transmitter Name	35	Blank - not used
0030	Type Transmitter	16	Blank - not used
0040	Processing Site	1	"C"
0050	Transmission Date	8	YYYYMMDD - Date New York created this ACK file
0060	ETIN (for Transmitter retrieving the ACK)	7	State sends the ACK for this ETIN (with "00" in the last 2 digits)
0070	Julian Day	3	Julian Day New York created this ACK file
0080	Transmission Seq for Julian Day	2	"00"
0090	ACK Transmission Format	1	"A"
0100	Record Type	1	"F"
0110	Transmitter EFIN	6	Blank - not used
0120	Filler	5	Blank
0130	Reserved	1	Blank - not used
0140	Reserved	1	Blank - not used
0150	Reserved	6	Blank - not used
0160	Production-Test Code	1	"P" = Production (live) "T" = Test
0170	Transmission Type Code	1	"Z"
0180	Reserved	1	Blank - not used
	Record Terminus	1	"#"

TRANB Record			
Field No.	Identification	Length	Field Description
	Byte Count	4	"0120"
	Start of Record Sentinel	4	"*****"
0000	Record ID	6	"TRANBb"
0010	Transmitter EIN	9	Blank - not used
0020	Transmitter's Address	35	Blank - not used
0030	Transmitter's City, State, Zip	35	Blank - not used
0040	Transmitter's Phone	10	Blank - not used
0050	Filler	16	Blank
	Record Terminus	1	"#"

ACK KEY Record			
Field No.	Identification	Length	Field Description
	Byte Count	4	"0120"
	Start of Record Sentinel	4	"*****"
0000	Record ID	6	"ACKbbb"
0005	Reserved IP Address Code	1	Blank - not used
0010	EIC Indicator	1	Blank - not used
0020	Taxpayer SSN	9	
0030	Return Seq Number	16	
0040	Expected Refund or Balance Due	12	Blank - not used
0050	Acceptance Code	1	"A" = Accepted "R" = Rejected Note: NYS supports the "Imperfect Return Indicator" but does not put an "E" here
0060	Duplicate Code	3	Blank - not used
0065	PIN Presence Indicator	1	Blank - not used
0070	EFT Code	1	Blank - not used
0080	Date Accepted	8	= TRANA Field 0050
0090	Return DCN	14	
0100	Number of Error Records	2	Blank - not used
0110	FOUO RET SEQ NUM	13	Blank - not used
0112	State DD Ind	1	Blank - not used
0115	Payment ACK Literal	15	Blank - not used
0117	Date of Birth Validity Code	1	Blank - not used
0118	Filler	1	Blank
0119	State-Only Code	2	Blank - not used
0120	Debt Code	1	Blank - not used
0130	State Packet Code	2	"NY"
	Record Terminus	1	"#"

ACK ERR Record			
Field No.	Identification	Length	Field Description
	Byte Count	4	"0120"
	Start of Record Sentinel	4	"*****"
0000	Record ID	6	"ACKRbb"
0010	Taxpayer SSN	9	
0020	Reserved	7	Blank - not used
0030	Error Record Seq Number	2	Blank - not used
0040	Error Form ID	6	Blank - not used
0050	Error Form Type	6	Blank - not used
0060	Error Form Page	5	Blank - not used
0070	Error Form Occurrence	7	Blank - not used
0080	Error Field Seq	4	Blank - not used
0090	Error Code	4	Refer to NY's Error Code Table in NYS Publication 84
0100	Filler	55	Blank
	Record Terminus	1	"#"

Recap Record			
Field No.	Identification	Length	Field Description
	Byte Count	4	"0120"
	Start of Record Sentinel	4	"*****"
0000	Record ID	6	"RECAPb"
0010	Filler	2	Blank
0015	Total Exception Processing	6	Blank - not used
0020	Total EFT Count	6	Blank - not used
0030	Total ACK KEY Count	6	ACK KEY record Count
0040	Transmitter's ETIN	7	= TRANA Field 0060
0050	Julian Day of Transmission	3	= TRANA Field 0070
0060	Transmission Seq	2	"00" - not used
0070	Total Accepted Returns	6	Blank - not used
0080	Total Duplicated Returns	6	Blank - not used
0090	Total Rejected Returns	6	Blank - not used
0100	Total ACK Error Count	6	ACK ERR record count
0110	IRS Computed EFT Count	6	Blank - not used
0120	IRS Computed Return Count	6	Blank - not used
0130	Total State-Only Return Count	6	Blank - not used
0135	Total Accepted State-Only Returns	6	Blank - not used
0137	Filler	5	Blank
0140	ACK Name (GTX Key)	20	
	Record Terminus	1	"#"

E-File Signature Regulations

Returns e-file through an ERO

The taxpayer signature checkboxes do not need to be populated. The ERO signature checkbox must be populated.

Returns e-file by taxpayers themselves (i.e. e-file online)

The taxpayer signature checkboxes must be populated. The ERO signature checkbox should not be populated.

Note: Normally a married filing jointly return requires both taxpayers' signatures. A joint IT-203 return with an IT-203-C (Nonresident Part-Year Resident Spouse's Certification, captured within the IT-203 layout) requires only one taxpayer signature (the taxpayer with the NYS source income).

Extension (form IT-370) with ACH payment e-file through an ERO

The taxpayer signature checkboxes do not need to be populated. The ERO signature checkbox must be populated.

Extension (form IT-370) with ACH payment e-file by taxpayers themselves (i.e. e-file online)

The taxpayer signature checkboxes must be populated. The ERO signature checkbox should not be populated (N/A).

Extension (form IT-370) without ACH payment

No signature checkboxes are required.

Software developers must provide instructions to guide EROs and taxpayers in the use of signature check boxes for fulfilling the signature requirements.

NYS e-file software intended for tax professionals must present the following applicable declaration on the screen(s) for the tax preparer to complete.

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

ERO/ Preparer Certification and Signature (to authorize electronic payment for the e-file 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 the e-file 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

Form TR-579-IT, *New York State E-File Signature Authorization for Tax Year 2011 for Forms IT-201 and IT-203*

This form is available at http://www.tax.ny.gov/pdf/elf/tr_579_it_2011.pdf

Form TR-579.1-IT, *New York State Taxpayer Authorization for Electronic Funds Withdrawal for Tax Year 2011 Form IT-370*

This form is available at http://www.tax.ny.gov/pdf/elf/tr_579.1_it_2011.pdf

The NYS Department of Tax and Finance requests that you provide a copy of your software as soon as it is released to the public. We will use the software for evaluation, research and to troubleshoot production issues. We will not use the software to prepare and/or file returns. If you support e-file via an online application, we are requesting access to that as well. You may contact Diane Rynski at 518-457-2322 if you need additional information. Please mail a copy of your software to:

Attn: Diana Trask-Daley, Enterprise Services Unit
NYS Dept of Tax and Finance
WA Harriman Campus
Bldg 8, Room 700
Albany, NY 12227

For information on the New York State e-filing program, call the New York State Help Desk at (518)457-6387.

Mailing Address: If you need to write about the New York State e-file program, address your letter to:

If using U.S. Postal Service

NYS TAX DEPARTMENT
E-FILING PROGRAM-INCOME
PO BOX 5400
ALBANY NY 12205-0400

If using a private carrier

NYS TAX DEPARTMENT
E-FILING PROGRAM-INCOME TAX
W A HARRIMAN CAMPUS
ALBANY NY 12227

Internet access: www.nystax.gov

Access our Answer Center for answers to frequently-asked questions; check your refund status; check your estimated tax account; download forms, publications; get tax updates and other information.

Foreign Country Code Table
(for updates refer to IRS Publication 1438)

Country Code	Country Name
AA	Aruba
AC	Antigua & Barbuda
AE	United Arab Emirates
AF	Afghanistan
AG	Algeria
AJ	Azerbaijan
AL	Albania
AM	Armenia
AN	Andorra
AO	Angola
AR	Argentina
AS	Australia
AT	Ashmore & Cartier Is
AU	Austria
AV	Anguilla
AX	Akrotiri
AY	Antarctica
BA	Bahrain
BB	Barbados
BC	Botswana
BD	Bermuda
BE	Belgium
BF	The Bahamas
BG	Bangladesh
BH	Belize
BK	Bosna-Herzegovina
BL	Bolivia
BM	Burma
BN	Benin
BO	Belarus
BP	Solomon Islands
BQ	Navassa Island
BR	Brazil
BS	Bassas da India
BT	Bhutan
BU	Bulgaria
BV	Bouvet Island
BX	Brunei
BY	Burundi
CA	Canada

Country Code	Country Name
CB	Cambodia
CD	Chad
CE	Sri Lanka
CF	Congo (Brazzaville)
CG	Cogno (Kinshasa), Dem Rep of the
CH	China
CI	Chile
CJ	Cayman Islands
CK	Cocos Island
CM	Cameroon
CN	Comoros
CO	Columbia
CR	Coral Sea Islands Territory
CS	Costa Rica
CT	Central African Republic
CU	Cuba
CV	Cape Verde
CW	Cook Islands
FR	Corsica
CY	Cyprus
DA	Denmark
DJ	Djibouti
DO	Dominica
DQ	Jarvis Island
DR	Dominican Republic
DX	Dhekelia
EC	Ecuador
EG	Egypt
EI	Ireland
EK	Equatorial Guinea
EN	Estonia
ER	Eritrea
ES	El Salvador
ET	Ethiopia
EU	Europa Island
EZ	Czech Republic
FG	French Guiana
FI	Finland
FJ	Fiji
FK	Falkland Islands
FO	Faroe Islands
FP	French Polynesia
FQ	Baker Island

Country Code	Country Name
FR	France (same code for Corsica)
FS	Fr Southern & Antarctic Lands
GA	The Gambia
GB	Gabon
GG	Georgia
GH	Ghana
GI	Gibraltar
GJ	Grenada
GK	Guernsey
GL	Greenland
GM	Germany
GO	Glorioso Islands
GP	Guadeloupe
GR	Greece
GT	Guatemala
GV	Guinea
GY	Guyana
GZ	Gaza Strip
HA	Haiti
HK	Hong Kong
HM	Heard Is & McDonald Is
HO	Honduras
HQ	Howland Island
HR	Croatia
HU	Hungary
IC	Iceland
ID	Indonesia
IM	Isle of Man
IN	India
IO	British Indian Ocean Terr
IP	Clipperton Islands
IR	Iran
IS	Israel
IT	Italy
IV	Cote d'Ivoire
IZ	Iraq
JA	Japan
JE	Jersey
JM	Jamaica
JN	Jan Mayen
JO	Jordan
JQ	Johnston Atoll
JU	Juan de Nova Island

Country Code	Country Name
KE	Kenya
KG	Kyrgyzstan
KN	Dem People's Rep of Korea
KQ	Kingman Reef
KR	Kiribati
KS	Republic of Korea
KT	Christmas Island
KU	Kuwait
KZ	Kazakhstan
LA	Laos
LE	Lebanon
LG	Latvia
LH	Lithuania
LI	Liberia
LO	Slovakia
LQ	Palmyra Atoll
LS	Liechtenstein
LT	Lesotho
LU	Luxembourg
LY	Libya
MA	Madagascar
MB	Martinique
MC	Macau
MD	Moldova
MF	Mayotte
MG	Mongolia
MH	Montserrat
MI	Malawi
MJ	Montenegro
MK	Macedonia
ML	Mali
MN	Monaco
MO	Morocco
MP	Mauritius
MQ	Midway Islands
MR	Mauritania
MT	Malta
MU	Oman
MV	Maldives
MX	Mexico
MY	Malaysia
MZ	Mozambique
NC	New Caledonia

Country Code	Country Name
NE	Niue
NF	Norfolk Island
NG	Niger
NH	Vanuatu
NI	Nigeria
NL	Netherlands
NO	Norway
NP	Nepal
NR	Nauru
NS	Suriname
NT	Netherlands Antilles
NU	Nicaragua
NZ	New Zealand
PA	Paraguay
PC	Pitcairn Islands
PE	Peru
PF	Paracel Islands
PG	Spratly Islands
PK	Pakistan
PL	Poland
PM	Panama
PO	Portugal
PP	Papua New Guinea
PU	Guinea-Bissau
QA	Qatar
RB	Serbia
RE	Reunion
RN	Saint Martin
RO	Romania
RP	Philippines
RS	Russia
RW	Rwanda
SA	Saudi Arabia
SB	St Pierre & Miquelon
SC	St Kitts
SE	Seychelles
SF	South Africa
SG	Senegal
SH	St Helena
SI	Slovenia
SL	Sierra Leone
SM	San Marino
SN	Singapore

Country Code	Country Name
SO	Somalia
SP	Spain
ST	St Lucia
SU	Sudan
SV	Svalbard
SW	Sweden
SX	S Georgia & S Sandwich Is
SY	Syria
SZ	Switzerland
TB	Saint Barthelemy
TD	Trinidad and Tobago
TE	Tromelin Island
TH	Thailand
TI	Tajikistan
TK	Turks & Caicos Islands
TL	Tokelau
TN	Tonga
TO	Togo
TP	Sao Tome and Principe
TS	Tunisia
TT	Dem Rep of Timor-Leste
TU	Turkey
TV	Tuvalu
TW	Taiwan
TX	Turkmenistan
TZ	Tanzania
UG	Uganda
UK	Great Britain
UP	Ukraine
UV	Burkina Faso
UY	Uruguay
UZ	Uzbekistan
VC	St Vincent & Grenadines
VE	Venezuela
VI	British Virgin Islands
VM	Vietnam
VT	Vatican City
WA	Namibia
WE	West Bank
WF	Wallis and Futuna
WI	Western Sahara
WQ	Wake Island
WS	Western Samoa

Country Code	Country Name
WZ	Swaziland
XA	Ascension
XC	Channel Islands
XE	England
XI	Aland Island
XM	Myanmar
XN	Northern Ireland
XR	Slovak Republic
XS	Scotland
XT	Tristan Da Cunha
XW	Wales
XX	Other Country
XY	Canary Islands
XZ	Azores
YI	Yugoslavia
YM	Yemen
ZA	Zambia
ZI	Zimbabwe