



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

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# **New York State Handbook for E-Filers of Personal Income Tax Returns**

**Tax Year 2008**



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## New for tax year 2008 e-file

- Taxpayer PIN, Spouse PIN and ERO PIN have been eliminated. Instead, New York State is using new e-file Signature Declaration Check Boxes. See details on pages 15 – 17. The TR-579, *New York State E-file Signature Authorization for Tax Year 2008 For Forms IT-150, IT-201, and IT-203*, and TR-579.1, *New York State Taxpayer Authorization for Electronic Funds Withdrawal for Tax Year 2008 Form IT-370*, have been revised to reflect the above changes.
- The TR-579, *New York State E-file Signature Authorization for Tax Year 2008 For Forms IT-150, IT-201, and IT-203*, has been renumbered to TR-579-IT.
- The TR-579-1, *New York State Taxpayer Authorization for Electronic Funds Withdrawal for Tax Year 2008 Form IT-370*, has been renumbered to TR-579.1-IT.
- The IT-800, *Taxpayer Opt-Out and Reasonable Cause Record For Tax Return Preparers for Tax Year 2008* has been renumbered to TR-800-IT.
- Deleted IT-240, *Claim for Home Heating System Credit*.
- The income tax mandate for tax return preparers now includes partnership returns and partnership extensions in addition to income tax returns and extensions for tax years beginning on or after January 1, 2008.
- Paid Preparer Name and SSN/PTIN are required (not applicable to online e-file by a taxpayer).
- We will no longer have a “held” process where manual review and repair were performed due to a name / address format problem which resulted in some acknowledgements not being created until the manual review was completed.
- The electronic funds withdrawal limit of 52 electronic funds withdrawals to be processed from one account has been eliminated.
- Spouse Last Name is now required even if it is the same as the primary taxpayer’s last name. This was not required in prior years if it was the same as the primary last name.

### Reject Code Modifications

See changes in red on the New York State Acknowledgement Codes (Tax Year TY08)

## Introduction

The NYS Tax Department is pleased to offer *e-file* for personal income tax returns. All NYS returns must be transmitted through the Federal/State *e-file* program. This publication should be used in conjunction with the IRS Publication 1345, Handbook for Authorized IRS e-file providers.

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

- ✓ **One-stop tax return preparation**  
Taxpayers can conveniently *e-file* their federal and state returns.
- ✓ **EROs are not required to register with New York State to e-file**  
EROs authorized by the IRS can e-file federal and New York State returns.
- ✓ **Accurate return preparation**  
*e-file* returns are prepared using Tax Department-approved software programs. Most software packages include error checking tools that greatly reduce the potential for computational errors.
- ✓ **Electronic delivery of returns**  
Millions of *e-file* tax returns have been processed. e-file returns are encrypted and transmitted securely. Electronic transmission eliminates the security concerns and delays associated with sending paper through the mail.
- ✓ **Several payment options for paying a balance due**  
Taxpayers may elect to pay their balance due electronically by authorizing an electronic funds withdrawal from their savings or checking account or by using their American Express®, Discover®/NOVUS®, MasterCard®, or Visa® credit card. Payment by check can be mailed to the Tax Department with Form IT-201-V.
- ✓ **Ability to sign electronically**  
If the return is prepared and filed by a tax preparer, the taxpayer(s) signs the return by signing the TR-579-IT, *New York State E-file Signature Authorization for Tax Year 2008 For Forms IT-150, IT-201, and IT-203*. The ERO / tax preparer sign the return by checking a box that indicates that they have read and agreed to our declaration certification language. Taxpayers that prepare and file their own return (self filer), sign the return by checking a box that indicates that they have read and agreed to our declaration certification language.
- ✓ **Direct deposit for refunds**  
Taxpayers may elect to have their refund deposited directly into their checking or savings account.
- ✓ **Electronic return receipt acknowledgment**  
The department sends an electronic message to the return preparer when the return is received, which confirms the return was successfully transmitted and received.
- ✓ **Faster return and refund processing**  
*e-file* with direct deposit is the fastest way to get a refund.

## **e-file mandate for tax professionals**

New York State (NYS) tax law requires many tax return preparers to *e-file* their clients' tax returns. The law applies to returns required to be filed by Article 22 of the Tax Law which the Commissioner of Taxation and Finance has authorized to be filed electronically.

The income tax mandate for tax return preparers now includes partnership returns and partnership extensions in addition to income tax returns and extensions for tax years beginning on or after January 1, 2008.

You **must** e-file all individual income tax and partnership returns and extensions beginning on January 1, 2009, if you were subject to the mandate in a prior year, or if you:

- Prepared more than 100 New York State combined original individual and partnership returns for tax year 2007 in calendar year 2008, and
- Use tax software to prepare one or more New York State individual and/or partnership returns for tax year 2008 in calendar year 2009.

Once you are subject to the *e-file* mandate, you must continue to *e-file* all of your clients' authorized individual income tax returns and extensions and partnership returns and extensions in all future years regardless of the number of returns and extensions filed.

Form TR-800-IT, *Taxpayer Opt-Out and Reasonable Cause Record For Tax Return Preparers for Tax Year 2008*, can be used if a client does not want to *e-file*, or if you have other reasonable cause not to *e-file* a return. You may print the TR-800-IT with your e-file software.

To participate in New York's e-file program, you must enroll as an Electronic Return Originator (ERO) with the IRS. If you are not currently an ERO, visit the [IRS website](#) for information on the application process.

You can get more information about NYS *e-file* and the mandate on our website at [www.nystax.gov/elf](http://www.nystax.gov/elf)

To ensure that you receive the most up-to-date information about the new *e-file* requirements, please sign up for our *e-file* [subscription service](#) at [www.nystax.gov/elf/els\\_subscription.htm](http://www.nystax.gov/elf/els_subscription.htm)

Extensions (Form IT-370) are included in the e-file mandate. If you are required to e-file your clients' tax returns, you must also e-file extensions. There are two ways to e-file extensions. With either method, you get an acknowledgement that the request for extension was received:

1. You can e-file extensions through your software provider with your tax preparation software. If the extension has a balance due, the balance must be paid with a direct debit (electronic funds withdrawal). Check your e-file software to see if it supports e-file for extension and the electronic funds withdrawal payment option.
2. You can also e-file an extension directly on the NYS Tax Department web site, and pay the amount owed by check, credit card, or electronic funds withdrawal. Note that your software may link you to our web site.

## Forms and publications

The following forms and publications regarding individual *e-file* are available at [www.nystax.gov/elf](http://www.nystax.gov/elf).

### Form Title

TR-579-IT	<i>New York State E-file Signature Authorization for Tax Year 2008 For Forms IT-150, IT-201, and IT-203</i>
TR-579.1-IT	<i>New York State Taxpayer Authorization for Electronic Funds Withdrawal for Tax Year 2008 Form IT-370</i>
TR-800-IT	<i>Taxpayer Opt-Out and Reasonable Cause Record For Tax Return Preparers for Tax Year 2008</i>
IT-201-V	<i>Payment Voucher for E-filed Income Tax Returns</i>

Note: you may print the forms above directly from your e-file software.

### Publication Title

Publication 84	<i>New York State Handbook for E-filers of Personal Income Tax Returns</i>
Publication 85	<i>New York State E-File Return Specifications and Record Layouts for Software Developers</i>
Publication 86	<i>New York State Test Package for Software Developers</i>

## NYS Personal Income Tax *e-filing* program calendar

Software testing begins	November 12, 2008
<i>e-file</i> return acceptance period	January 16, 2009 through October 20, 2009

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

To obtain information regarding partnership e-file, please go to [www.nystax.gov/elf](http://www.nystax.gov/elf). In addition, the following partnership e-file Publications are available:

### Publication Title

Publication 96	<i>Partnership Tax Modernized E-File Handbook for Tax Practitioners</i>
Publication 97	<i>Partnership Tax Modernized E-File Handbook for Software Developers</i>

## Forms accepted in *e-file*

The state forms listed below can be *e-filed*. Credit Forms IT-214, IT-215, and IT-216 cannot be *e-filed* alone; they can only be *e-filed* with a return (Form IT-150, IT-201, or IT-203). **Some software packages do not support all of the forms listed below.** Check your software package for details.

Form	Title
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IT-370,	<i>Application for Automatic Extension of Time to File for Individuals</i>
IT-150,	<i>Resident Income Tax Return (short form)</i>
IT-201,	<i>Resident Income Tax Return (long form)</i>
IT-201-ATT,	<i>Other Tax Credits and Taxes</i>
IT-203,	<i>Nonresident and Part-Year Resident Income Tax Return</i>
IT-203-C,	<i>Nonresident or Part-Year Resident Spouse's Certification</i> (captured within the IT-203 layout)
IT-203-ATT,	<i>Other Tax Credits and Taxes</i>
IT-203-B,	<i>Nonresident and Part-Year Resident Income Allocation and College Tuition Itemized Deduction Worksheet</i>
IT-112-C,	<i>New York State Resident Credit for Taxes Paid to a Province of Canada</i>
IT-112-R,	<i>New York State Resident Credit</i>
IT-112.1,	<i>New York State Resident Credit Against Separate Tax on Lump-Sum Distributions</i>
IT-135,	<i>Sales and Use Tax Report for Purchases of Items Costing &gt; \$25,000</i>
IT-182,	<i>Passive Activity Loss Limitations</i>
IT-209,	<i>Claim for Noncustodial Parent Earned Income Credit</i>
IT-212,	<i>Investment Credit</i>
IT-212-ATT,	<i>Claim for Historic Barn Rehabilitation Credit and Employment Incentive Credit</i>
IT-213,	<i>Claim for Empire State Child Tax Credit</i>
IT-213-ATT,	<i>Child Information for Empire State Child Credit</i>
IT-214,	<i>Claim for Real Property Tax Credit for Homeowners and Renters</i> (form redesigned)
IT-215,	<i>Claim for Earned Income Credit</i>
IT-216,	<i>Claim for Child and Dependent Care Credit</i>
IT-217,	<i>Claim for Farmers' School Tax Credit</i>
IT-219,	<i>Credit for City of New York Unincorporated Business Tax</i>
IT-220,	<i>Minimum Income Tax</i>
IT-230,	<i>Separate Tax on Lump-Sum Distributions</i>
IT-240,	<del><i>Claim for Home Heating System Credit</i></del> (obsolete for TY08)
IT-241,	<i>Claim for Clean Heating Fuel Credit</i>
IT-245,	<i>Claim for Volunteer Firefighters' and Ambulance Workers' Credit</i>
IT-249,	<i>Claim for Long-Term Care Insurance Credit</i>
IT-250,	<i>Claim for Credit for Purchase of an Automated External Defibrillator</i>
IT-255,	<i>Claim for Solar Electric Generating Equipment Credit</i>
IT-256,	<i>Claim for Special Additional Mortgage Recording Tax Credit</i>
IT-257,	<i>Claim of Right Credit</i>
IT-258,	<i>Claim for Nursing Home Assessment Credit</i>
IT-272,	<i>Claim for College Tuition Credit for New York State Residents</i>
IT-280,	<i>Nonobligated Spouse Allocation</i>
IT-360.1,	<i>Change of City Resident Status</i>
IT-398,	<i>New York State Depreciation Schedule for IRC Section 168(k) Property</i>
IT-399,	<i>New York State Depreciation Schedule</i>
IT-2105.9,	<i>Underpayment of Estimated Income Tax by Individuals and Fiduciaries</i>
Y-203,	<i>City of Yonkers Nonresident Earnings Tax Return</i>
NYS W2-G,	<i>New York State Report of Gambling Winnings</i> (replaces W2G and W2GCWT)
1099-MISC,	<i>Miscellaneous Income</i> (file with a NY return only if there is NY State tax withheld)

Notes:

1. Form 1099-MISC is a federal form that the IRS does not require for e-file. NYS e-file requires the 1099-MISC when it contains tax withheld for New York State, New York City, or Yonkers
2. Forms IT-2, *Summary of Federal Form W-2 Statements* and IT-1099-R, *Summary of Federal Form 1099-R Statements* are for paper filing only; NYS e-file will continue to use the W-2, NYS W2-G, and 1099-R.

## **IRS forms that must be included with the NYS *e-file* return**

<b>Form</b>	<b>Title</b>
Schedule C	Profit or Loss from Business
Schedule C-EZ	Net Profit from Business
Schedule D	Capital Gains and Losses
Schedule E	Supplemental Income and Loss
Schedule EIC	Earned Income Credit
Schedule F	Profit or Loss from Farming
Form W-2	Wage and Tax Statement
Form 1099-R	Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
Form 1116	Foreign Tax Credit
Form 4562	Depreciation and Amortization
Form 4797	Sales of Business Property
Form 4972	Tax on Lump-Sum Distributions
Form 6198	At-Risk Limitations
Form 8582	Passive Activity Loss Limitations
Form 8582-CR	Passive Activity Credit Limitations
Form 8829	Expenses for Business Use of Your Home

## **Exclusions from NYS *e-file***

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

- Amended returns – If you discover an error or have additional information to report after an *e-filed* return is accepted, you cannot correct the error and resend it electronically; you must file an amended return on paper
- Returns filed for a tax period other than January 1, 2008, through December 31, 2008
- Returns with a foreign mailing address other than U. S. military overseas addresses (APO or FPO). note: an IT-203 return with a U.S. mailing address, but with a Foreign Permanent Address is acceptable.
- Returns that require taxpayers to file forms that are not on the list of *Forms accepted in e-file*

## **Imperfect returns election indicator and ITIN/SSN Mismatch Indicator**

The IRS accepts the e-filing of certain “imperfect” returns or a return with ITIN/SSN mis-matched. The IRS passes these indicators to the states. New York State can process returns with these indicators.

## **W-2 verification indicator**

If a return is rejected for error code R0502 or R0503 (W-2 wages/tax withheld data errors, most commonly caused by preparer input errors), you should check the W-2 and correct the input errors. If you do not find the input errors, please call New York State’s e-file help desk at 1 800 353-1096, and we will help you resolve this reject and re-transmit the return. Please note that some e-file software may not allow you to transmit with these errors (refer to your e-file software instructions or contact your software provider). For descriptions of these error codes see NYS Acknowledgment Codes.

## Who can participate in *e-file*

Tax professionals authorized to *e-file* federal tax returns and who are using software approved by the NYS Tax Department can *e-file* New York tax returns. There is no application process to participate in the New York *e-file* program. In addition, individual taxpayers can *e-file* their returns through their PCs, using tax software approved by New York State. A list of approved software is available on our e-file Web site.

## Responsibilities of *e-filers*

All participants in the NYS program must comply with the procedures, requirements, and specifications set forth in this handbook and in the IRS Publication 1345, *Handbook for Electronic Filers of Individual Income Tax Returns*; Publication 1346, *Electronic Return File Specifications and Record Layouts for Individual Income Tax Returns*; and Revenue Procedure, *Obligations of Participants in the Electronic Filing Program for Form 1040, U.S. Individual Income Tax Return*.

## Electronic Return Originators (EROs) must:

- Use NYS approved tax software
- Identify the paid preparer, if there is one, in the appropriate field
- Fulfill the signature requirement by checking a box that indicates that they have read and agreed to our declaration certification language.
- Before submitting the electronic return, complete and sign and have the taxpayer(s) sign a Form TR-579-IT, *New York State E-file Signature Authorization for Tax Year 2008 For Forms IT-150, IT-201, and IT-203* for each return e-filed; if applicable, complete and sign and have the taxpayer sign a Form TR-579.1-IT, *New York State Taxpayer Authorization for Electronic Funds Withdrawal for Tax Year 2008 Form IT-370*. Do not submit the documents to NYS unless requested to do so. Retain the document for three years. A copy of the document is available in this document. Rejected electronic return can be corrected and retransmitted without a new Form TR-579-IT if the changes do not differ from the amount by more than \$50 to "AGI", or more than \$14 to "Refund," or Amount you owe". However, taxpayers must be given copies of the new electronic return data.
- If subject to the *e-file* mandate, complete and retain Form TR-800-IT, *Taxpayer Opt-Out and Reasonable Cause Record For Tax Return Preparers for Tax Year 2008*, for all returns not e-filed, unless your software does not support e-file for a form in the return.
- Furnish the taxpayer with documentation of all *e-filed* forms and schedules
- Provide electronic funds withdrawal information or Form IT-201-V, *Payment Voucher for E-filed Income Tax Returns*, to any taxpayer *e-filing* a return with a balance due. A taxpayer may also pay the balance due on the return by credit card. See *Payment Options* at [www.nystax.gov/elf/](http://www.nystax.gov/elf/)
- If the NYS return is rejected, correct and retransmit, or notify the taxpayer to file the return on paper
- Retain a copy of the return with all schedules and attachments, including wage and tax statements and the TR-579-IT, *New York State E-file Signature Authorization for Tax Year 2008 For Forms IT-150, IT-201, and IT-203*, for three years. A complete copy of the electronic portion must also be retained for three years. The copy may be electronically imaged and stored.

## **Transmitters must:**

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

## **Software developers must:**

- Pass both the IRS and NYS Participant Acceptance Testing System (PATS) test.
- Use the NYS-approved software ID during testing and throughout the filing season.
- Immediately correct software errors identified by the NYS Tax Department 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.
- Notify New York State of any software errors identified during the filing season.
- Provide instructions to guide taxpayers and tax return preparers in the use of a declaration certification check box for fulfilling their signature requirement.
- Ensure that their software supports the printing of Form TR-579-IT, *New York State E-file Signature Authorization for Tax Year 2008 For Forms IT-150, IT-201, and IT-203*, Form TR-579.1-IT, *New York State Taxpayer Authorization for Electronic Funds Withdrawal for Tax Year 2008 Form IT-370*, Form IT-201-V, *Payment Voucher for E-filed Income Tax Returns*, and any electronic funds withdrawal information (For example, payment effective date and routing/account numbers).
- Ensure their software supports the printing of the tax return and all supporting forms for the taxpayer's record so the taxpayer can, if the return cannot be *e-filed*, mail the return to the NYS Tax Department. See Publication 75 regarding printing supportable forms.

## **Transmission and acknowledgment of returns**

### **Transmitting returns**

All NYS returns must be transmitted through the Federal/State *e-file* program. The NYS return is generally transmitted along with the associated federal tax return; this is strongly recommended and would reduce processing delays because many errors found by the IRS also affect the NYS return. However, the state return can be transmitted independently using the “state only” option if your software supports it. The IRS validates the federal return data, if applicable, and performs certain checks on the NYS return data. If the returns pass the validation and checks, the IRS will post the state returns for NYS to retrieve.

### **Federal/state returns accepted by the IRS**

An acceptance acknowledgment by the IRS **does not** indicate that NYS has accepted the state return. NYS will process the state return and send a separate state acknowledgment.

### **Federal/state returns rejected by the IRS**

If the federal return and the state return are transmitted together, and the federal return is rejected by the IRS, the IRS will reject both the federal return and the state return. In this case, NYS will not receive the state return. If the federal return passes the validation but the state return fails the IRS checks, the IRS will reject both the state return and the federal return even if there is nothing wrong with the federal return.

The *e-filer* may correct the problem and retransmit both the federal and state returns. Preparers should make sure that any applicable corrections to the federal return are carried over to the associated state return.

### **State returns rejected by NYS**

The state return can be rejected by NYS even after the federal return has been accepted by the IRS. If your software supports the state-only option, the state return can be corrected and re-transmitted to the IRS without the federal return. If your software does not support this option, the state return must be submitted on paper along with any required attachments. It is the ERO’s responsibility to inform the taxpayers when a return is rejected.

## State acknowledgments

NYS will provide acknowledgments for every processable return received. NYS will perform an initial verification of the return. Acknowledgments will be sent to the IRS for transmitters to retrieve. Please note the NYS Acknowledgment Codes are different from that of the IRS or other states. For descriptions refer to the NYS Acknowledgment Codes.

The NYS acknowledgments conform to the general IRS specifications; however the following differences apply to state acknowledgments:

- 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.
- A return with data structure error caused by defective software (for example, Record Byte Count is incorrect or Record Terminus not found) may cause the return to be dropped, and therefore an acknowledgment cannot be created. Should this type of data structure error occur, NYS will inform the software developer and the ERO by phone or e-mail.
- NYS will reject a duplicate return if it passes through the IRS (for example, filed as “State-Only”). The error code is R 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.
- 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.

During the e-file season, Monday through Saturday (except holidays) at 5:00 P.M. (eastern time), NYS processes all returns retrieved from the IRS during the day, and transmits acknowledgments by 6:00 P.M. (eastern time). Returns retrieved on Sundays and holidays will be processed, and acknowledgments transmitted the following day.

Transmitters should contact NYS if they don't receive the state acknowledgments within three business days after they have received the IRS acknowledgment. Problems and inquiries should be directed to the NYS help desk at 1 800 353-1096.

## **Acceptance**

An acceptance acknowledgment indicates that NYS has received the *e-file* return and that it has passed our program's front-end edits and validations. It does not indicate that the return has been completely processed. Additional processing of the returns will occur. Therefore, an acceptance acknowledgment does not ensure the return will not be adjusted or a refund will be paid as requested. However, once a return is accepted, it will not be subsequently rejected.

## **Rejection**

A rejection acknowledgment indicates that the return has been rejected, and that it must be corrected and either re-transmitted or filed on paper. A return may have multiple unrelated errors; NYS provides only one error code at a time. Each rejection will include an error code identifying the first error encountered that caused the rejection of the return. Refer to the NYS Acknowledgment Codes for descriptions of the error codes.

## **Signature requirements for e-file returns and extensions**

### **Signature requirements for returns e-filed through your tax preparation professional software package**

The taxpayer(s) and the ERO / Preparer must sign **Form TR-579-IT, *New York State E-file Authorization Signature for Tax Year 2008 For Forms IT-150, IT-201, and IT-203***. Form TR-579-IT establishes that the taxpayer has reviewed his or her return, and authorizes the e-filing of the return, and if an electronic funds withdrawal (for payment of the amount owed on the return) has been requested, it verifies that the taxpayer has authorized the electronic funds withdrawal. The ERO / Preparer must retain the TR-579-IT for 3 years (do not mail it to the NYS Tax Department). The ERO / Preparer must also sign the return electronically by checking a box that indicates that they have read and agreed to our declaration certification language. See return declaration on page 16.

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

For a no Balance-Due Extension (Form IT-370) there is no signature requirement for the taxpayer or the ERO / Preparer. You are not required to complete or retain a TR-579.1-IT, *New York State Taxpayer Authorization for Electronic Funds Withdrawal for Tax Year 2008 Form IT-370*, for these transactions. For a Balance-Due Extension (Form IT-370) e-filed through your software (not through the NYS Tax Department's website), you must also pay the balance due with an electronic funds withdrawal. The primary taxpayer must sign **Form TR-579.1-IT, *New York State Taxpayer Authorization for Electronic Funds Withdrawal for Tax Year 2008 Form IT-370***, to establish that he/she has authorized the ERO to include the information necessary for the Tax Department to initiate the withdrawal. The ERO is not required to sign the TR-579-IT form or TR-579.1-IT form for these extensions; however, the ERO must retain the TR-579.1-IT for 3 years (**do not mail it to the NYS Tax Department**). The ERO/Preparer must also sign the extension electronically by checking a box that indicates that they have read and agreed to our declaration certification language. See extension declaration on page 16.

### **Returns e-filed by taxpayers themselves (self-filers) using commercial software**

Taxpayers are required to sign the return electronically by checking a box that indicates that they have read and agreed to our declaration certification language. See return declaration on page 17. Form TR-579-IT and ERO / Preparer declaration check box are not required.

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

Taxpayers are required to sign the extension electronically by checking a box that indicates that they have read and agreed to our declaration authorization language. See extension declaration on page 17. Form TR-579.1-IT and ERO / Preparer declaration check box are not required.

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

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

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

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

## **Declaration certification language for e-file returns and extensions**

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

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

#### ERO/ Preparer Certification and Signature (for the return)

By checking the box below, I certify that I have a valid New York State E-File Signature Authorization for Tax Year 2008 (Form TR-579-IT), authorizing me to sign and file this return on behalf of the taxpayer(s). I further certify that all information provided on the return is true, correct and complete, to the best of my knowledge and belief, and that I have provided a copy of this return to the taxpayer(s). If financial institution account information has been provided on the return, I certify that the taxpayer(s) has agreed to payment of the amount indicated as due by electronic funds withdrawal, that the taxpayer(s) has authorized the New York State Tax Department and its designated financial agents to initiate an electronic funds withdrawal from the indicated account, and that the designated financial institution is authorized to debit the entry to the taxpayer's account. By checking the box shown below, I understand and agree that I am electronically signing and filing this return.

I have read the certification above and agree

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

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

By checking the box below, I certify that I have a valid New York State Taxpayer Authorization Electronic Funds Withdrawal for Tax Year 2008 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 2008 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 2008 electronic return, and I authorize my financial institution to debit the entry to my account.

**Taxpayer**

I have read the certification above and agree

**Spouse**

I have read the certification above and agree

**Declaration of taxpayer to authorize electronic payment for an extension**

If an amount owed on this extension is being paid by electronic funds withdrawal, I authorize the New York State Tax Department and its designated financial agents to initiate an electronic funds withdrawal from the indicated account, and I authorize the financial institution to debit the entry to the account.

I have read the authorization above and agree

## Paying a balance due on a return

Taxpayers can pay the balance due on their returns using one of the following payment options.

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

Payments may be made by an electronic funds withdrawal from your checking or savings account. At the time of filing, taxpayers must specify the account and routing numbers of the bank account, type of the account (checking or savings), and the date of the withdrawal.

You can pay your balance due when you *e-file* the return, or specify a payment date up to and including the April due date. If the payment date falls on a weekend or bank holiday, the payment will be withdrawn the next business day. If you *e-file* before the April due date, the money will not be withdrawn from your account before the date you specify. If you *e-file* your return after the April due date, you can still elect to pay the balance due by electronic funds withdrawal; the withdrawal from your account will be processed on the date your *e-file* return is accepted. This payment option is available through the end of the *e-file* season.

### Pay by check or money order

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

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

### Pay by credit card

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

If you file your return before the original due date of April due date, you can make credit card payments any time up to that due date. If you file your return on or after April due date, you should make your credit card payment at the same time you file your return. Credit cards cannot be used to pay any tax due on an amended return.

You can pay your income taxes due with your return using **either** of the two credit card service providers listed below:

Official Payments Corp.<sup>SM</sup>  
Visit their Web site at: [www.officialpayments.com](http://www.officialpayments.com)  
Link2Gov Corporation  
Visit their Web site at: [www.nytaxpayment.com](http://www.nytaxpayment.com)

You can also connect to either of these Web sites by going to the NYS Tax Department's Web site at [www.nystax.gov](http://www.nystax.gov) and clicking on *Electronic Services*.

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

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

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

There are several payment options:

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

Mail Form IT-370-V and payment to:

EXTENSION REQUEST  
PO BOX 4125  
BINGHAMTON NY 13902-4125

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

### 1. How can I initiate an electronic funds withdrawal?

If there is a balance due on an e-file return, most software packages will include an option to pay by electronic funds withdrawal. If the return is e-filed before the April due date, a payment date up to and including the April due date must be specified. If a return is e-filed on or after the April due date, the payment date may not be specified. The withdrawal will be processed on the date we receive your return.

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

We need the bank account number, account type (savings or checking), and the routing number of the financial institution the withdrawal is being made from. The routing number is the nine-digit number at the bottom of a check. Check with the financial institution if you have any questions. The electronic funds withdrawal information will be used only for the one tax payment authorized.

### 3. Can I make partial payment for the amount owed?

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

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

If you e-file the return before the April due date, you can choose a payment date up to the April due date. Money will not be withdrawn from any account before the date specified (you cannot specify a payment pass the April due date). If a weekend or bank holiday is designated, the payment will not be withdrawn until the next business day. However, if a return is e-filed after the April due date, the payment will be processed the day we accept the return.

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

If you e-file after the due date, you can still pay by an electronic funds withdrawal. However, the payment will be processed at the time we accept the return. The electronic funds withdrawal payment option is available through out the e-file period (through late October).

### 6. What will I receive as confirmation of my electronic funds withdrawal payment?

NYS does not provide a separate acknowledgment for the electronic funds withdrawal. Your confirmation will be your copy of your *e-file* return that includes the electronic funds withdrawal authorization and your bank statement that includes a *NYS Tax Payment* line item.

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

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

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

Once your return is accepted, you cannot change your designated payment date or cancel your payment.

## **Direct deposit of refunds**

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

### **Common questions about direct deposit**

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

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

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

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

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

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

**4. Can the state refund be deposited into a different account than the federal refund?**

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

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

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

**6. Can a refund be deposited into more than one account?**

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

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

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

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

Only two refunds can be deposited into the same account.

## **Refund Anticipation Loan (RAL)**

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

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

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

### **Purpose of Form IT-203-C**

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

## **Common *e-file* errors**

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

- Amount of wages, tips and other compensation reported on return was less than the amount reported on Form(s) W-2 and/or 1099-R.
- Amount of New York State withholding reported on return was not equal to the amount reported on the wage and tax statements.
- Amount of New York City withholding reported on return was not equal to amount reported on wage and tax statements.

## Processing delays

The Tax Department will make every effort to process an *e-file* return once it is acknowledged. However, if the *e-file* return contains an error(s), identified after the return is acknowledged, the return may require manual review.

The following are some of the conditions that will delay the processing of a return and may result in an adjustment to the refund or amount due:

- NYC resident tax is not reported and there is NYC tax withheld.
- NYC resident tax is not reported and the NYC school tax credit is claimed.
- Yonkers resident tax is not reported and there is Yonkers tax withheld.
- W-2 data entry errors
- The taxpayer has outstanding liabilities with the NYS Tax Department or other state agencies, or has federal tax liabilities.
- The taxpayer is claiming a deduction that is not allowed.
- The taxpayer is claiming an estimated tax amount that does not agree with the estimated tax amount on account with the NYS Tax Department.
- The taxpayer is filing a married filing separate return and the spouse's return contains conflicting information.

If you have received an acknowledgment, you can check on the status of a refund on our Web site, or use our automated telephone inquiry number listed in Contact Information.

If a taxpayer has moved or has a different address than the transmitted address, the taxpayer should call us (see Contact Information) to update their mailing address. Refund checks will not be forwarded and will be returned to the Tax Department as undeliverable if the address in the return record is not correct.

## **Information for military personnel**

If you prepare returns for military personnel and veterans, you may wish to obtain Publication 361, *New York State Income Tax Information for Military Personnel and Veterans*. Please refer to Contact Information.

## **Penalties**

Article 22, section 697(e), and Article 37, section 1825, of the NYS Tax Law prescribe penalties for violation of confidentiality of taxpayer information requirements. Section 685(u) of the NYS Tax Law prescribes penalties for paid preparers who fail to meet their responsibilities.

## **Advertising standards**

The guidelines in the IRS Revenue Procedure, *Obligations of Participants in the Electronic Filing Program for Form 1040, U.S. Individual Income Tax Return*, must be followed for the NYS program as though references to Internal Revenue Service and Service were references to the New York State Department of Taxation and Finance, New York State, or the State, and references to the FMS or Treasury Seals were references to the State of New York Seal.

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

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

<u>Form</u>	<u>414h</u>	<u>IRC 125</u>
IT-150	line 13	line 14
IT-201	line 21	line 23
IT-203	line 21	line 22

## City Residence Status Indicators

During the tax period, taxpayers who lived in New York City or Yonkers full or part year, or had tax withheld on W-2 from New York City or Yonkers, or had earned income from Yonkers, should fill in the Resident Status Indicators. Entering the indicator correctly will help reduce processing delay and manual review of the returns. Your software may fill in the indicators based on the information you provide or may prompt you to fill in.

### 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” and “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 <u>and</u> 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 <u>and</u> Yonkers nonresident earnings	Not full-year Yonkers	C	“C” if there is a part-year <b>and</b> a nonresident earnings between the couple
Did not work or live in Yonkers	Did not work or live in Yonkers	S	

## Entering name and address information

The following name and address formats must be used when preparing returns for *e-file*. You should refer to your software's instructions for additional information about how to enter this information.

Refund checks are mailed to the address in the return record. An accurate and acceptable mailing address, including apartment number, is required. Refund checks will not be forwarded and will be returned to the Tax Department as undeliverable if the address in the return record is not correct.

### Taxpayer name

Enter first names, middle initials, last names, and suffixes in separate fields. No punctuation other than a hyphen (-) should be used when entering the taxpayer name information (such as, apostrophes ( ' ) should be omitted). For joint returns, if the last names are the same, enter the last name in both the primary last name field and the spouse last name field respectively; if the primary and spouse last names are different, each last name must be entered in the respective field. The following table provides examples for taxpayer name fields.

<b>Taxpayer name fields examples</b>		
<b>Name</b>	<b>Field name</b>	<b>Enter</b>
John A. Smith-Anderson Jr. & Susan P. Smith-Anderson	Primary Last Name	SMITH-ANDERSON
	Spouse Last Name	SMITH-ANDERSON
	Primary First Name	JOHN
	Spouse First Name	SUSAN
	Primary Middle Initial	A
	Spouse Middle Initial	P
	Primary Suffix	JR
	Spouse Suffix	
	Thomas M. Brown III & Lisa R. O'Shea	Primary Last Name
Spouse Last Name		OSHEA
Primary First Name		THOMAS
Spouse First Name		LISA
Primary Middle Initial		M
Spouse Middle Initial		R
Primary Suffix		III
Spouse Suffix		

## Address information

Filers should follow U.S. Postal standards when entering information into the return. Please use the following standard abbreviations where appropriate.

Street address abbreviations							
Avenue	AVE	Court	CT	Highway	HWY	Square	SQ
Boulevard	BLVD	Drive	DR	Lane	LN	Station	STA
Center	CTR	Extension	EXT	Parkway	PKY	Street	ST
Circle	CIR	Garden(s)	GDN(S)	Place	PL	Terrace	TER
Concourse	CONCRS	Heights	HTS	Road	RD	Turnpike	TPKE
Corner(s)	COR(S)						

## City name

Only alphabetic characters should be used when entering the taxpayer's city (that is, no numbers or punctuation).

## Additional guidelines for entering foreign permanent addresses

(Note: NY State *e-file* does not currently accept a return with a foreign mailing address other than U.S. military overseas addresses (APO or FPO).)

Taxpayer Permanent Street Address – With the exception of Canadian addresses, foreign zip code should be entered at the end of the permanent street address field.

Taxpayer Permanent City – enter city / town as applicable

Taxpayer Permanent State – For Canadian addresses enter province, for all other foreign addresses permanent state must be blank

Country Code – enter appropriate foreign country code, see list in Publication 85.

Taxpayer Permanent Zip Code and Zip Code Ext – For Canadian addresses enter the first 3 characters of the zip code in the perm zip code field and enter characters 4-6 of the zip code in the perm zip code ext field. For all other foreign addresses permanent zip code and zip code ext must be blank.

## County names and codes

The following are counties within NYS. The county code is the first four characters (bolded and uppercased letters) of the county name, except for the county of New York whose county code is “NY”. Brooklyn, Manhattan, and Staten Island are not acceptable county names. Their county names are *Kings*, *New York*, and *Richmond* respectively. Refer to your software’s instructions to determine if you are required to enter the county code information. Taxpayers filing Form IT-203 should enter the last county of residence while living in NY or enter NR for nonresident of NY.

<b>County names and codes</b>			
<b>ALBA</b> ny	<b>FRANK</b> lin	<b>ONEI</b> da	<b>SCHU</b> ylter
<b>ALLEG</b> any	<b>FULT</b> on	<b>ONON</b> daga	<b>SENE</b> ca
<b>BRON</b> x	<b>GENE</b> see	<b>ONTA</b> rio	<b>ST LA</b> wrence
<b>BROO</b> me	<b>GREE</b> ne	<b>ORAN</b> ge	<b>STEU</b> ben
<b>CATT</b> araugus	<b>HAMIL</b> ton	<b>ORLE</b> ans	<b>SUFF</b> olk
<b>CAYU</b> ga	<b>HERK</b> imer	<b>OSWE</b> go	<b>SULL</b> ivan
<b>CHAU</b> tauqua	<b>JEFF</b> erson	<b>OTSE</b> go	<b>TIOG</b> a
<b>CHEM</b> ung	<b>KING</b> s	<b>PUTN</b> am	<b>TOMP</b> kins
<b>CHEN</b> ango	<b>LEWI</b> s	<b>QUEE</b> ns	<b>ULST</b> er
<b>CLIN</b> ton	<b>LIVI</b> ngston	<b>RENS</b> selaer	<b>WARRE</b> n
<b>COLU</b> mbia	<b>MADI</b> son	<b>RICH</b> mond	<b>WASH</b> ington
<b>CORT</b> land	<b>MONR</b> oe	<b>ROCK</b> land	<b>WAYNE</b>
<b>DELA</b> ware	<b>MONT</b> gomery	<b>SARA</b> toga	<b>WEST</b> chester
<b>DUTC</b> hess	<b>NASS</b> au	<b>SCHE</b> nectady	<b>WYOM</b> ing
<b>ERIE</b>	New York ⇒ <b>NY</b>	<b>SCHO</b> harie	<b>YATE</b> s
<b>ESSE</b> x	<b>NIAGA</b> ra		

## Contact Information

**For information** regarding the NYS *e-file* program, practitioners, transmitters, and software developers may call the NYS help desk at 1 800 353-1096.

**Mailing address:** If you need to write regarding the NYS *e-file* program, address your letter to:

**If using U.S. Postal Service**

NYS TAX DEPARTMENT  
E-FILING PROGRAM-INCOME TAX  
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

**Visit our Web site at** [www.nystax.gov](http://www.nystax.gov)

Access our *Answer Center* for answers to frequently-asked questions. You can also go to our Web site to check your refund status, check your estimated tax account, download forms and publications, and get tax updates and other information.

**Fax-on-demand forms:** Forms are available 24 hours a day, 7 days a week. **1 800 748-3676**

**Telephone assistance** is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

Refund status: 1 800 443-3200 (Automated service for refund status is available 24 hours a day, 7 days a week)

To order forms and publications: 1 800 462-8100

Personal Income Tax Information Center: 1 800 225-5829

From areas outside the U.S. and Canada: (518) 485-6800

**Hotline for the hearing and speech impaired:** If you have access to a telecommunications device for the deaf (TDD), contact us at 1 800 634-2110. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

**Persons with disabilities:** In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 225-5829.



# New York State E-File Signature Authorization for Tax Year 2008 For Forms IT-150, IT-201, and IT-203

Electronic return originators (EROs): **do not** mail this form to the Tax Department. Keep it for your records.

Taxpayer's name: \_\_\_\_\_

Spouse's name: \_\_\_\_\_  
(jointly filed return only)

### Purpose

Form TR-579-IT must be completed to authorize an ERO to e-file a personal income tax return and to transmit bank account information for the electronic funds withdrawal.

Both the paid preparer and the ERO are required to sign Part C. However, if an individual performs as both the paid preparer and the ERO, he or she is only required to sign as the paid preparer. It is not necessary to include the ERO signature in this case. Please note that an alternative signature can be used as described in Publication 58, *Information for Income Tax Return Preparers*. Go to our Web site at [www.nystax.gov](http://www.nystax.gov) and click on the *Publications and Bulletins* link to find this document.

### General instructions

Taxpayers must complete Part B before the ERO transmits the taxpayer's electronically filed Form IT-150, *Resident Income Tax Return (short form)*; IT-201, *Resident Income Tax Return (long form)*; or IT-203, *Nonresident and Part-Year Resident Income Tax Return*.

For returns filed jointly, both spouses must complete and sign Form TR-579-IT.

EROs must complete Part C prior to transmitting electronically filed income tax returns (Forms IT-150, IT-201, and IT-203).

**Do not mail Form TR-579-IT to the Tax Department.** EROs must keep this form for three years and present it to the Tax Department upon request.

This form is not required for electronically filed Form IT-370, *Application for Automatic Six-Month Extension of Time to File for Individuals*. See Form TR-579.1-IT, *New York State Taxpayer Authorization for Electronic Funds Withdrawal for Tax Year 2008 Form IT-370*.

### Part A — Tax return information

- 1 Federal adjusted gross income (from Form IT-150, line 11; IT-201, line 18; or IT-203, line 18) ..... 1. \_\_\_\_\_
- 2 Refund (from Form IT-150, line 52; IT-201, line 78; or IT-203, line 68) ..... 2. \_\_\_\_\_
- 3 Amount you owe (from Form IT-150, line 54; IT-201, line 80; or IT-203, line 70) ..... 3. \_\_\_\_\_

### Part B — Declaration of taxpayer and authorizations for Forms IT-150, IT-201, and IT-203

Under penalty of perjury, I declare that I have examined the information on my 2008 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. The ERO has my consent to send my 2008 New York State electronic return to New York State through the Internal Revenue Service (IRS). I understand that by executing this Form TR-579-IT, I am authorizing the ERO to sign and file this return on my behalf and agree that the ERO's submission of my personal income tax return to the IRS, together with this authorization, will serve as the electronic signature for the return and any authorized payment transaction. If I am paying my New York State personal income taxes due 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 2008 electronic return, and I authorize my financial institution to withdraw the amount from my account.

Taxpayer's signature: \_\_\_\_\_ Date: \_\_\_\_\_

Spouse's signature: \_\_\_\_\_ Date: \_\_\_\_\_  
(jointly filed return only)

### Part C — Declaration of electronic return originator (ERO) and paid preparer

Under penalty of perjury, I declare that the information contained in this 2008 New York State electronic personal income tax return is the information furnished to me by the taxpayer. If the taxpayer furnished me a completed paper 2008 New York State return signed by a paid preparer, I declare that the information contained in the taxpayer's 2008 New York State electronic return is identical to that contained in the paper return. If I am the paid preparer, under penalty of perjury I declare that I have examined this 2008 New York State electronic personal income tax return, and, to the best of my knowledge and belief, the return is true, correct, and complete. I have based this declaration on all information available to me.

ERO's signature: \_\_\_\_\_ Date: \_\_\_\_\_

Print name: \_\_\_\_\_

Paid preparer's signature: \_\_\_\_\_ Date: \_\_\_\_\_

Print name: \_\_\_\_\_



# New York State Taxpayer Authorization for Electronic Funds Withdrawal for Tax Year 2008 Form IT-370

Electronic return originators (ERO): **do not** mail this form to the Tax Department. Keep it for your records.

Taxpayer's name: \_\_\_\_\_ Spouse's name: \_\_\_\_\_  
*(jointly filed return only)*

### Purpose

This form is for use by EROs only. An ERO must complete this form when **both** of the following conditions are met:

- The ERO is e-filing Form IT-370, *Application for Automatic Six-Month Extension of Time to File for Individuals*, and
- The payment of the balance due on the e-filed IT-370 is being made by electronic funds withdrawal through an approved e-file software package.

**Do not use** this form to authorize payment on a Form IT-370 if an electronic funds withdrawal is **not** used or if you are filing Form IT-370 on the Tax Department's Web site.

### Instructions

Complete this form only when you transmit an electronically filed Form IT-370 **and** payment is being made by electronic funds withdrawal.

**Important:** You do not need to complete Form TR-579.1-IT, *New York State Taxpayer Authorization for Electronic Funds Withdrawal for Tax Year 2008 Form IT-370*, for Form IT-370 extension requests if no payment is required, a paper check is used for the payment, or you are using the Tax Department's Internet extension application.

You must complete a separate Form TR-579-IT, *New York State E-file Signature Authorization for Tax Year 2008 for Forms IT-150, IT-201, and IT-203*, for every electronically filed Form IT-150, *Resident Income Tax Return* (short form); Form IT-201, *Resident Income Tax Return* (long form); or Form IT-203, *Nonresident and Part-Year Resident Income Tax Return*, you file after filing the extension form. This form does **not** satisfy the signature requirement for e-filed Forms IT-150, IT-201, or IT-203.

**Do not mail Form TR-579.1-IT to the Tax Department.** EROs must keep this form for three years and present it to the Tax Department upon request.

### Taxpayer authorization for electronic funds withdrawal for Form IT-370

I authorize my ERO to transmit the information necessary for the New York State Tax Department to initiate an electronic funds withdrawal for the amount specified on this form from the financial institution account indicated below. 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 2008 electronic extension request, and I authorize my financial institution to withdraw the amount from my account.

#### Financial institution information *(must be included if electronic payment is authorized)*

- 1 Amount due with extension ..... 1. \_\_\_\_\_
- 2 Financial institution routing number..... 2. \_\_\_\_\_
- 3 Financial institution account number..... 3. \_\_\_\_\_

Taxpayer's signature: \_\_\_\_\_ Date: \_\_\_\_\_

*(Only one account holder signature is necessary for jointly filed returns.)*

Print name: \_\_\_\_\_



# Taxpayer Opt-Out and Reasonable Cause Record For Tax Return Preparers for Tax Year 2008

Do not mail this form to the Tax Department. Keep for your records.

## General instructions

If you are a return preparer who is subject to the New York State electronic filing (e-file) mandate, you are required to e-file returns and extensions unless the taxpayer elects not to e-file, or there is reasonable cause why you cannot e-file the return or extension.

You must complete and retain this form for each tax return and extension the taxpayer opts out of e-filing, or if there is other reasonable cause why the return or extension cannot be e-filed.

You are not required to complete or retain Form TR-800-IT if your approved New York e-file software does not support one or more forms included in the taxpayer's tax return (e.g., Form IT-248, *Claim for Empire State Film Production Credit*). However, if your e-file software does not support the e-filing of extensions, you must e-file them directly on the Tax Department Web site (at [www.nystax.gov](http://www.nystax.gov)).

**If the taxpayer elects to opt-out of e-filing:** The taxpayer must complete Part 1. If it is a joint return, both spouses must sign. The tax return preparer must complete Part 2. Please note that an alternative signature can be used by a paid preparer as described in Publication 58, *Information for Income Tax Return Preparers*. Go to our Web site at [www.nystax.gov](http://www.nystax.gov) and click on the *Find publications, regs & laws* link to find this document.

Separate Forms TR-800-IT are required if the taxpayer opts out of e-filing both the tax return and the extension.

**If the tax return preparer cannot e-file due to reasonable cause:** The taxpayer is not required to complete Part 1 or sign Form TR-800-IT. The tax return preparer must complete Part 2.

**Do not mail Form TR-800-IT to the Tax Department.** Tax return preparers must keep this form for three years and present it to the Tax Department upon request.

## Part 1 — Taxpayer information (to be completed by taxpayer(s) if opting out of e-file)

Taxpayer's first name and middle initial		Last name	Taxpayer's social security number (SSN)
Spouse's first name and middle initial		Last name	Spouse's SSN
Mailing address (number and street or rural route)		Apartment number	Telephone number ( )
City, village, or post office		State	ZIP code

Mark an **X** in one box:  I elect not to e-file my extension request.  I elect not to e-file my return.

Reason (optional): \_\_\_\_\_

Taxpayer's signature: \_\_\_\_\_ Date: \_\_\_\_\_  
*(When taxpayers are married filing jointly, both spouses need to sign.)*

Spouse's signature: \_\_\_\_\_ Date: \_\_\_\_\_

## Part 2 — Tax return preparer information (to be completed by tax return preparer for all extension requests and tax returns that are not e-filed)

Tax return preparer's signature		Date
Print preparer's name		SSN/PTIN
Firm's name (if applicable)		Employer identification number
Mailing address (number and street or rural route)		Telephone number ( )
City, village, or post office		State ZIP code

I am not electronically filing this taxpayer's extension request or tax return due to reasonable cause.

Explanation: \_\_\_\_\_  
\_\_\_\_\_

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## New York State Acknowledgment Codes (Tax Year 2008)

The table below provides a listing of the acknowledgment codes used by New York State. Please review to make sure you are sending taxpayers the correct acknowledgment text because the codes used by New York State are different from those used by the IRS and other states.

Status	Error Code	Form	Line/Field	Description
A		IT-370 IT-150 IT-201 IT-203		Return/Extension accepted, no error found during the front-end error checks.
R	0001			Duplicated – return already processed with same Social Security Number (SSN).
R	0002	IT-370		If you e-file IT-370 with an amount owed, you must provide your bank account for the Tax Department to withdraw funds for the amount owed. Your software should guide you through this.
R	0003	IT-370		Do not accept IT-370 after the April due date.
R	0004			Software ID missing or has not been approved by NYS.
R	0005	IT-370	Spouse SSN Spouse Last Name Spouse First Name	Spouse SSN or Last Name or First Name invalid. If one field is present, all must be present.
R	0006	IT-150 IT-201 IT-203 IT-370	Taxpayer SSN	Primary Social Security Number (SSN) blank or invalid.
R	0007	IT-150 IT-201 IT-203 IT-370	Spouse SSN	Spouse's social security number invalid, equal to primary social security number, or incorrectly formatted. Literals (e.g., NRA, APPLYING) are not permitted.
R	0008	IT-150 IT-201 IT-203 IT-370	Taxpayer Name	Taxpayer's name blank or incorrectly formatted.
R	0009	IT-150 IT-201 IT-203 IT-370	Taxpayer Address	Taxpayer's mailing address blank or incorrectly formatted.
R	0010	IT-150 IT-201 IT-203	Filing Status	Filing status not 1, 2, 3, 4, or 5 on return.

Status	Error Code	Form	Line/Field	Description
R	0011	IT-150 IT-201 IT-203	Filing Status	Filing status 2 and spouse's first name, last name and/or social security number blank on return.
R	0012	IT-150 IT-201 IT-203	Filing Status	Filing status 3 and spouse's social security number blank on return.
R	0013	IT-150 IT-201 IT-203	Filing Status	Filing status 5 and dependent exemptions blank or zero on return.
R	0014	IT-150 IT-201 IT-203	(D) (C) (C)	You must indicate on return whether or not you can be claimed as a dependent on another taxpayer's federal return.
R	0015	IT-201 IT-203	69, (F) 60, (E)	NYC school tax credit claimed on return but the NYC resident question not completed properly.
R	0016	IT-201 IT-203	34 33	<i>Standard/Itemized Deduction</i> box not selected.
R	0020	IT-150 IT-201 IT-203	Special Condition Codes	Returns for TP Killed in Action cannot be e-filed.
R	0097	IT-203	1 – 18 (col B)	Amount(s) incorrectly carried over from attachment IT-360.1 to main form.
R	0098	IT-203	1	NYS wages cannot be more than federal wages.
R	0099	IT-150 IT-201 IT-203	1, 2, 3, 5, 6, 7, 8 1, 2, 3, 4, 5, 9, 10, 13, 14 1, 2, 3, 4, 5, 9, 10, 13, 14	Negative amount not allowed for these lines.
R	0101	IT-150 IT-201 IT-203	1 1 1	Amount of wages, tips and other compensation reported on return less than amount reported on Form(s) W-2 and/or 1099-R.
R	0102	IT-150 IT-201 IT-203	11 18 18	A computational error occurred in calculating the <i>Federal Adjusted Gross Income</i> on return.
R	0103	IT-150 IT-201 IT-203	13 21 21	Amount of public employee 414(h) retirement contribution, subject to NYS tax, reported on return not equal to amount reported on Form(s) W-2.
R	0104	IT-150 IT-201 IT-203	14 23 22	Amount of NYC Flexible Benefits Program (IRC125), subject to NYS tax, reported on return not equal to amount reported on Form(s) W-2.

Status	Error Code	Form	Line/Field	Description
R	0105	IT-150 IT-201 IT-203	21 33 31	A computational error occurred in calculating the <i>NYS Adjusted Gross Income</i> on return.
R	0106	IT-150 IT-201 IT-203	22 34 33	Standard deduction indicated but not equal to standard deduction for filing status.
R	0107	IT-201 IT-203	42 47	Amount of NYS nonrefundable credits reported on return not equal to amount reported on Form IT-201-ATT or IT-203-ATT.
R	0108	IT-201 IT-203	45 49	Amount of net other NYS taxes reported on return not equal to amount reported on Form IT-201-ATT or IT-203-ATT.
R	0109	IT-201	47, 50	The return was rejected due to an inappropriate NY city tax computation; full-year residency or part-year residency not properly indicated.
R	0110	IT-150 IT-201	30, 33 47, 55	The return was rejected due to an inappropriate city tax computation; full-year residency for NYC or Yonkers not properly indicated.
R	0111	IT-201	47, 57	The return was rejected due to an inappropriate city tax computation; full-year residency for NYC or part-year residency for Yonkers not properly indicated.
R	0112	IT-203	45	The income percentage reported on return not computed properly.
R	0113	IT-201 IT-203 IT-203	51 51 52	Other NYC taxes not equal to amount on IT-201-ATT, or Part-Year NYC Resident Tax not equal to amount on IT-360.1, or NYC Minimum Income Tax not equal to amount on IT-220.
R	0114	IT-201	50, 55	The return was rejected due to an inappropriate city tax computation; part-year residency for NYC or full-year residency for Yonkers not properly indicated.
R	0115	IT-201	53	Amount of NYC nonrefundable credits reported on return not equal to amount reported on Form IT-201-ATT.
R	0116	IT-150 IT-201	33, 34 55, 56	The return was rejected due to an inappropriate city tax computation; full-year residency or non-residency for Yonkers not properly indicated.

Status	Error Code	Form	Line/Field	Description
R	0117	IT-201	55, 57	The return was rejected due to an inappropriate city tax computation; full-year residency or part-year residency for Yonkers not properly indicated.
R	0118	IT-150 IT-201 IT-203	34 56 53	Amount of Yonkers nonresident tax reported on return not equal to amount reported on Form Y-203.
R	0119	IT-201 IT-203	57 54	Amount of part-year Yonkers resident tax reported on return not equal to amount reported on Form IT-360.1.
R	0120	IT-201	50	Part-Year NYC Resident Tax not equal to amount on IT-360.1.
R	0121	IT-150 IT-201 IT-203	39 64 41	Amount of child and dependent care credits (NYS/NYC) reported on return not equal to amount reported on Form IT-216.
R	0122	IT-150 IT-201 IT-203 IT-203-ATT	40, 45 65, 70 43 10, 11, 32	Form IT-215 present but NYS and/or NYC earned income credit not carried forward to the applicable form(s).
R	0123	IT-150 IT-201 IT-203	40 65 43	Claiming NYS Earned Income Credit on the return with Form IT-215, but the credit amount on the return does not equal the amount on the IT-215.
R	0124	IT-150 IT-201	42 67	Amount of real property tax credit reported on return not equal to amount reported on Form IT-214.
R	0125	IT-150 IT-201 IT-203	44, (D) 69, (C) 60, (C)	NYC school tax credit claimed on return and dependent question not completed properly.
R	0126	IT-150	44, (C)	NYC school tax credit claimed on return and NYC resident question not completed properly.
R	0127	IT-203	60, 51, 73	NYC school tax credit claimed on return and part-year resident section not completed properly.
R	0128	IT-201 IT-203	71 61	Amount of other refundable credits reported on return not equal to amount reported on Form IT-201-ATT or IT-203-ATT.
R	0129	IT-150 IT-201 IT-203	46 72 62	Amount of NYS withholding reported on return not equal to amount reported on wage and tax statements.

Status	Error Code	Form	Line/Field	Description
R	0130	IT-150 IT-201 IT-203	47 73 63	NY City withholding entered on W-2 not equal to amount on the return, or  NY City withholding on W-2 not carried to the return, or  NY City withholding claimed on the return, but the W-2 does not have NY City withholding.
R	0131	IT-203	63, (E)	Amount reported for NYC withholding and part-year resident tax not computed or the NYC residence indicator not completed properly.
R	0132	IT-150 IT-201 IT-203	48 74 64	Amount of Yonkers withholding reported on return not equal to amount reported on wage and tax statements or "YONKERS" not transmitted in Locality Name field.
R	0133	IT-150 IT-201 IT-203	48, 33, 34 74, 55 - 57 64, 53, 54	Yonkers withholding reported on the return, but city resident, part-year resident, or nonresident tax not computed, or the Yonkers residence indicator not completed properly.
R	0134	IT-150 IT-201 IT-203	55 81 71	Amount of estimated tax penalty reported on return not equal to amount reported on Form IT-2105.9.
R	0135	IT-150 IT-201	42, (D) 67, (C)	Real property tax credit claimed on return and dependent question not completed properly.
R	0136	IT-150 IT-201	42, 21 67, 18	You do not qualify for the real property tax credit claimed on return if household gross income exceeds eligible values.
R	0138	IT-201 IT-203	34 33	Amount of itemized deductions reported on return not equal to amount reported on Form IT-201 or IT-203 Itemized Deduction Worksheet.
R	0139	IT-150 IT-201	43 68	Amount of college tuition credit reported on return not equal to amount reported on Form IT-272.
R	0140	IT-150 IT-201	County Name	County Name blank on return.
R	0147	IT-370 IT-150 IT-201 IT-203	Prime Signature Check Box	Prime Signature Check box not equal to an X.

Status	Error Code	Form	Line/Field	Description
R	0148	IT-150 IT-201 IT-203	Spouse Signature Check Box	Spouse Signature Check box not equal to an X.
R	0149	IT-150 IT-201 IT-203 IT-370 with payment	ERO Signature Check Box	ERO Signature Check box not equal to an X
R	0152	IT-150 IT-201 IT-203	44 69 60	You do not qualify for the New York City School Tax Credit if your federal adjusted gross income (minus IRA deductions) is more than \$250,000.
R	0153	IT-150 IT-201	45 70	Claiming NYC Earned Income Credit on the return with Form IT-215, but the credit amount on the return does not equal the amount on the IT-215.
R	0154	IT-203-C	Non-Obligated Spouse Info.	Spouse information present but filing status is not 2.
R	0155	IT-203-C	Non-Obligated Spouse Info.	IT-203-C present but non-obligated spouse information is incomplete.
R	0156	IT-203-C	Non-Obligated Spouse Info.	When IT-203-C is present, the taxpayer (can be the primary or the spouse) with NYS source income must check the electronic signature box (= "X").
R	0157	IT-203-C	Non-Obligated Spouse Info.	Non-obligated spouse SSN provided on the IT-203-C does not match the prime or spouse SSN on the IT-203.
R	0160	IT-150 IT-201	38 63	Empire State Child Credit on the return not equal to the credit amount on IT-213, or Empire State Child Credit not claimed but the IT-213 is present.
R	0161	IT-209 IT-215		Cannot attach both the IT-209 and IT-215 to the return.
R	0162	IT-150 IT-201	40, 41 65, 66	Cannot claim both NYS EIC and Noncustodial parent EIC.
R	0163	IT-150 IT-201	40 65	Claiming NYS Earned Income Credit on the return with Form IT-209, but the credit amount on the return does not equal the amount on the IT-209.
R	0164	IT-150 IT-201	45 70	Claiming NYC Earned Income Credit on the return with Form IT-209, but the credit amount on the return does not equal the amount on the IT-209.

Status	Error Code	Form	Line/Field	Description
R	0165	IT-150 IT-201	40, 45 65, 70	IT-215 or IT-209 must be present to support the NYS EIC and/or NYC EIC claimed on the return.
R	0166	IT-150 IT-201	41 66	Noncustodial EIC claimed on the return does not equal to the Noncustodial EIC on the IT-209 line 43.
R	0200	IT-201 IT-203	Line p Line o	Itemized deduction computed incorrectly on the IT-201 or IT-203 <i>Itemized Deduction Worksheet</i> .
R	0204	IT-203-ATT	21	Amount of NYS nonrefundable credits reported on Form IT-203-ATT not equal to amount reported on return.
R	0205	IT-201-ATT IT-203-ATT	23 22	Amount of NYS tax reported on Form IT-201-ATT or IT-203-ATT not equal to amount reported on return.
R	0206	IT-201-ATT IT-203-ATT	26 25	Separate tax on lump-sum distributions reported on IT-230 but not on Form IT-201-ATT or IT-203-ATT.
R	0207	IT-201-ATT IT-203-ATT	27 26	Amount of resident credit against separate tax on lump-sum distributions reported on Form IT-201-ATT or IT-203-ATT not equal to amount reported on Form IT-112.1.
R	0208	IT-201-ATT IT-203-ATT	29 28	Amount of NYS minimum income tax reported on Form IT-201-ATT or IT-203-ATT not equal to amount reported on Form IT-220.
R	0209	IT-203-ATT	30	Amount of excess child and dependent care credit reported on Form IT-203-ATT not equal to amount reported on Form IT-216.
R	0210	IT-203-ATT	32	Amount of excess NYS earned income credit reported on Form IT-203-ATT not equal to amount reported on Form IT-215.
R	0212	IT-201-ATT	31	Amount of NYC minimum income tax reported on Form IT-201-ATT not equal to amount reported on Form IT-220.
R	0213	IT-201 IT-203-ATT	41 1	Amount of resident credit reported on Form IT-201 or IT-203-ATT not equal to amount reported on Form IT-112-R and/or IT-112-C.

Status	Error Code	Form	Line/Field	Description
R	0214	IT-201-ATT IT-203-ATT	4 5	Amount of investment credit reported on Form IT-201-ATT or IT-203-ATT not equal to amount reported on Form IT-212.
R	0215	IT-201-ATT	8	Amount of full-year NYC resident UBT credit reported on Form IT-201-ATT not equal to amount reported on Form IT-219.
R	0216	IT-203-ATT	9	Amount of part-year resident refundable child and dependent care credit reported on Form IT-203-ATT not equal to amount reported on Form IT-216.
R	0217	IT-203-ATT	10	Amount of part-year resident refundable NYS earned income credit reported on Form IT-203-ATT not equal to amount reported on Form IT-215.
R	0218	IT-201-ATT	11	Amount of farmers' school tax credit reported on Form IT-201-ATT not equal to amount reported on Form IT-217.
R	0219	IT-201-ATT IT-203	9a 52b	Amount of Part-Year Resident Nonrefundable NYC CDCC not equal to amount reported on Form IT-216.
R	0220	IT-203-ATT	9a	Amount of Part-Year Resident Refundable NYC CDCC not equal to amount reported on Form IT-216.
R	0233	IT-203-B	Schedule A, 1h	Invalid entry on Schedule A of Form IT-203-B for total days worked in year at this job.
R	0234	IT-203-B	Schedule A, 1j	Invalid entry on Schedule A of Form IT-203-B for number of days worked at home.
R	0235	IT-203-B	Schedule A, 1l	Invalid entry on Schedule A of Form IT-203-B for days worked in NYS.
R	0236	IT-203-B	Schedule B	Invalid entry on Schedule B of Form IT-203-B for number of days spent in NYS.
R	0237	IT-201	Line o, 68	You cannot claim the college tuition itemized deduction on the IT-201 Itemized Deduction Worksheet if you claimed the college tuition credit on your return.

Status	Error Code	Form	Line/Field	Description
R	0243	IT-201-ATT IT-203-ATT	3 4	Amount of long-term care insurance credit reported on Form IT-201-ATT or IT-203-ATT not equal to amount reported on Form IT-249.
R	0244	IT-201	Line o	College tuition itemized deduction claimed on the IT-201 <i>Itemized Deduction Worksheet</i> but Form IT-272 not present.
R	0246	IT-203	Line k	Amount of college tuition itemized deduction reported on Schedule C of Form IT-203-B not equal to amount reported on line k of the IT-203 <i>Itemized Deduction Worksheet</i> .
R	0247	IT-203-ATT	11	Amount of part-year resident refundable NYC earned income credit reported on Form IT-203-ATT not equal to amount reported on Form IT-215.
R	0251	IT-201-ATT IT-203-ATT	6 7	Total Other Nonrefundable/Carryover Credits claimed not equal to the credit(s) on the e-file supporting form(s).
R	0252	IT-201-ATT IT-203-ATT	12 12	Total Other Refundable Credits claimed not equal to the credit(s) on the e-file supporting form(s).
R	0253	IT-201-ATT IT-203-ATT	20 19	Total Other NYS Taxes claimed not equal to the credit(s) on the e-file supporting form(s).
R	0254	IT-201-ATT IT-203-ATT	2 3	Total Other Nonrefundable/Non-Carryover Credits claimed not equal to Defibrillator Credit on IT-250 line 10.
R	0255	IT-201-ATT IT-203-ATT	5 6	Solar Electric Generating Equip Credit claimed not equal to IT-255(s) line 3.
R	0256	IT-201-ATT IT-203-ATT	15 14	NYS Claim of Right Credit claimed not equal to IT-257 line 6.
R	0257	IT-201-ATT IT-203-ATT	16 15	NYS Claim of Right Credit claimed not equal to IT-257(s) lines 9 and/or 12.
R	0258	IT-201-ATT IT-203-ATT	17 16	Yonkers Claim of Right Credit not equal to IT-257(s) lines 15 and/or 18.
R	0259	IT-201-ATT IT-360.1	32 51	NYC Resident/Part-year Resident Separate tax on lump-sum distribution reported on IT-230 but not on Form IT-201-ATT or IT-203-ATT.
R	0260	IT-201-ATT	34	Total other NYC taxes not equal to lines 31 + 32 + 33.

Status	Error Code	Form	Line/Field	Description
R	0261	IT-203-ATT	17	Total NYS, NYC, and Yonkers Non-refundable credits not equal to lines 9 + 10 + 11 + 12 + 14 + 15 + 16.
R	0262	IT-201-ATT	7	Total NYS Nonrefundable Credits claimed does not add up.
R	0263	IT-201-ATT	10	Total NYC Nonrefundable Credits claimed does not add up.
R	0264	IT-201-ATT	18	Total Refundable Credits claimed not = lines 14 + 15 + 16 + 17.
R	0265	IT-201-ATT	30	Total Net Other NYS Taxes not = lines 25 + 28 + 29.
R	0267	IT-203-ATT	8	Total NYS Nonrefundable Credits claimed does not add up.
R	0300	IT-212	Part 3, Line 23	Amount of rehabilitation credit reported on Form IT-212 not equal to amount reported on Form IT-212-ATT.
R	0301	IT-212	Part 3, Line 24	Amount of employment incentive credit reported on Form IT-212 not equal to amount reported on Form IT-212-ATT.
R	0302	IT-212	Part 4, Line 27	Amount of add back of credit on early dispositions reported on Form IT-212 not equal to amount reported on Form IT-212-ATT.
R	0309	IT-212	Part 1, Line 10	You cannot e-file if Form IT-212 has an entry on Part 2, line 10.
R	0313	IT-212	Part 2, Line 20	You cannot e-file if Form IT-212 has an entry on Part 2, line 20.
R	0325	IT-214	7	Invalid qualifying social security number reported on Form IT-214.
R	0326	IT-214	1	You do not qualify for the real property tax credit claimed on Form IT-214 if you were not a full-year resident.
R	0327	IT-214	2	You do not qualify for the real property tax credit claimed on Form IT-214 if you did not occupy the same residence for at least six months.

<b>Status</b>	<b>Error Code</b>	<b>Form</b>	<b>Line/Field</b>	<b>Description</b>
R	0328	IT-214	3	You do not qualify for the real property tax credit claimed on Form IT-214 if you owned property valued at more than \$85,000.
R	0329	IT-214	4	You do not qualify for the real property tax credit claimed on Form IT-214 if you were claimed as a dependent on another taxpayer's federal return.
R	0330	IT-214	5	You do not qualify for the real property tax credit claimed on Form IT-214 if you were a resident of tax exempt property.
R	0334	IT-214	28	You do not qualify for the real property tax credit claimed on Form IT-214 if no real property tax or rent paid.
R	0335	IT-214	22	You do not qualify for the real property tax credit claimed on Form IT-214 if rent exceeds eligible values.
R	0336	IT-214	16	You do not qualify for the real property tax credit claimed on Form IT-214 if household gross income exceeds eligible values.
R	0337	IT-214	10	Must equal New York Additions (sum of lines 12, 13, & 14 of IT-150 or lines 20, 21, 22, 23 of IT-201).
R	0350	IT-215	1	You do not qualify for the earned income credit(s) claimed on Form IT-215 if the federal earned income credit not claimed.
R	0351	IT-215	2	You do not qualify for the earned income credit(s) claimed on Form IT-215 if investment income exceeds eligible values.
R	0352	IT-215	Child 1	Income level exceeds eligible threshold for the earned income credit(s) when no qualifying persons claimed on line 4 of Form IT-215.
R	0353	IT-215	4	Required information missing for first qualifying person reported on Form IT-215.
R	0354	IT-215	Child 1 SSN	First qualifying person's social security number reported on Form IT-215 invalid.

<b>Status</b>	<b>Error Code</b>	<b>Form</b>	<b>Line/Field</b>	<b>Description</b>
R	0355	IT-215	Child 1 & 2 SSN	Same social security number reported for both qualifying person 1 and 2 on Form IT-215.
R	0356	IT-215	Child 1 SSN	First qualifying person's social security number reported on Form IT-215 cannot be the same as taxpayer's or spouse's social security number.
R	0357	IT-215	Child 1 Year of Birth	First qualifying person's year of birth reported on Form IT-215 invalid.
R	0358	IT-215	Child 2	Second qualifying person reported on Form IT-215 without first qualifying person being reported.
R	0359	IT-215	Child 2	Required information missing for second qualifying person reported on Form IT-215.
R	0360	IT-215	Child 2 SSN	Second qualifying person's social security number reported on Form IT-215 invalid.
R	0361	IT-215	Child 2 SSN	Second qualifying person's social security number reported on Form IT-215 cannot be the same as taxpayer's or spouse's social security number.
R	0362	IT-215	Child 2 Year of Birth	Second qualifying person's year of birth reported on Form IT-215 invalid.
R	0363	IT-215	6, 7 ,8	Wages, taxable scholarship, and/or business income/loss must be reported on Form IT-215 to claim the earned income credit(s).
R	0367	IT-215	14	Amount of NYS household credit reported on Form IT-215 not equal to amount reported on return.
R	0368	IT-215	20	Part-year resident NYS earned income credit claimed on Form IT-215 and line 73 on Form IT-203 incomplete or incorrectly completed.
R	0369	IT-215	21	Amount reported on line 21 of Form IT-215 not equal to amount reported on line 31 of Form IT-203-ATT.
R	0370	IT-215	13	Amount of New York State tax reported on Form IT-215 not equal to amount reported on Form IT-150.

<b>Status</b>	<b>Error Code</b>	<b>Form</b>	<b>Line/Field</b>	<b>Description</b>
R	0371	IT-215	28A	Part Year NYC Adjusted Gross Income reported on IT-215 Line 28A not equal to amount reported on IT-360.1 Line 20 Column A.
R	0372	IT-215	28B	Part Year NYC Adjusted Gross Income reported on IT-215 Line 28B not equal to amount reported on IT-360.1 Line 20 Column B.
R	0375	IT-216	2	Name of care provider not reported on Form IT-216.
R	0376	IT-216	3	Required information missing for qualifying person reported on Form IT-216.
R	0377	IT-216	3	Qualifying person's social security number reported on Form IT-216 invalid.
R	0378	IT-216	3	Same social security number reported on Form IT-216 for more than one qualifying person.
R	0379	IT-216	3	Qualifying person's social security number reported on Form IT-216 cannot be the same as taxpayer's or spouse's social security number unless disabled box checked.
R	0380	IT-216	3	Qualifying person's year of birth reported on Form IT-216 invalid.
R	0385	IT-216	5	No qualified expenses reported on Form IT-216.
R	0386	IT-216	6	No earned income reported on Form IT-216 for primary taxpayer.
R	0387	IT-216	11	Amount of federal child and dependent care credit claimed on Form IT-216 exceeds allowable limit.
R	0388	IT-216	14, 24, 26, 27, 28	NYC child and dependent care credit amount invalid based on NYS child and dependent care credit equal to zero.
R	0389	IT-216	17	Amount reported on line 17 of Form IT-216 not equal to amount reported on line 29 of Form IT-203-ATT.
R	0390	IT-216	16	Part-year resident child and dependent care credit claimed on Form IT-216 and Line 73 on Form IT-203 incomplete or incorrectly completed.

<b>Status</b>	<b>Error Code</b>	<b>Form</b>	<b>Line/Field</b>	<b>Description</b>
R	0391	IT-216	5	Amount of qualified expenses reported on Form IT-216 exceeds allowable limit.
R	0392	IT-216	7	Married filing joint return and no earned income reported on Form IT-216 for spouse.
R	0393	IT-216	2	First care provider's social security number or EIN reported on Form IT-216 invalid.
R	0394	IT-216	2	Second or subsequent care provider's social security number or EIN reported on Form IT-216 invalid.
R	0395	IT-216	15	Amount present and not equal to IT-203 line 40.
R	0396	IT-216	29 Amount from Wks 1, line 10	Part Year NYC AGI amount report on IT-216 not equal to amount reported on Form IT-360.1 Line 18 Column B.
R	0397	IT-216	30 Amount from Wks 1, line 11	Part Year NYC AGI amount report on IT-216 not equal to amount reported on Form IT-360.1 Line 18 Column A.
R	0400	IT-217	A	Question A of Form IT-217 must be answered "Yes" to claim the farmers' school tax credit.
R	0401	IT-217	B	Question B of Form IT-217 must be answered "Yes" to claim the farmers' school tax credit.
R	0402	IT-217	C	Question C of Form IT-217 must be answered "Yes" to claim the farmers' school tax credit.
R	0403	IT-217	D	Question D of Form IT-217 must be answered "Yes" to claim the farmers' school tax credit.
R	0404	IT-217	Part 2, Lines 1 & 2	You must have qualified agricultural property reported on Form IT-217 to claim the farmers' school tax credit.
R	0406	IT-217	Part 2, Line 3	You cannot e-file if Form IT-217 has an entry on Part 2, line 3.
R	0407	IT-217	Part 2, Lines 10 & 11	You must have paid eligible school taxes and reported them on Form IT-217 to claim the farmers' school tax credit.

<b>Status</b>	<b>Error Code</b>	<b>Form</b>	<b>Line/Field</b>	<b>Description</b>
R	0409	IT-217	Part 2, Line 12	You cannot e-file if Form IT-217 has an entry on Part 2, line 12.
R	0450	IT-230	Part 1	You cannot file Form IT-230 if you did not file federal Form 4972.
R	0456	IT-249	10	You cannot e-file if Form IT-249 has an entry on line 10.
R	0460	IT-272	3	You must have qualified college tuition expenses reported on Form IT-272 to claim the college tuition credit.
R	0475	IT-360.1	54	Amount of part-year NYC UBT credit reported on Form IT-360.1 not equal to amount reported on Form IT-219.
R	0476	IT-360.1	56	Amount of total NYS taxes reported on Form IT-360.1 not equal to amount reported on return.
R	0477	IT-360.1	58	Amount of child and dependent care credit reported on Form IT-360.1 not equal to amount reported on Form IT-216.
R	0478	IT-360.1	59	Amount of NYS earned income credit reported on Form IT-360.1 not equal to amount reported on Form IT-215.
R	0479	IT-360.1	61	Amount of real property tax credit reported on Form IT-360.1 not equal to amount reported on Form IT-214.
R	0480	IT-360.1	63	Amount of credits reported on Form IT-360.1 not equal to amount reported on line 13 of Form IT-201-ATT.
R	0481	IT-360.1	66	Amount of base tax reported on Form IT-360.1 not equal to amount reported on return IT-203.
R	0482	IT-360.1	67	Amount of NYS nonrefundable credits reported on Form IT-360.1 not equal to amount reported on Form IT-203-ATT.
R	0483	IT-360.1	69	Amount of net other NYS taxes reported on Form IT-360.1 not equal to amount reported on Form IT-203-ATT.
R	0484	IT-360.1	71	Amount of refundable credits reported on Form IT-360.1 not equal to amount reported on Form IT-203-ATT.

<b>Status</b>	<b>Error Code</b>	<b>Form</b>	<b>Line/Field</b>	<b>Description</b>
R	0485	IT-360.1	62	Amount of college tuition credit reported on Form IT-360.1 not equal to amount reported on Form IT-272.
R	0486	IT-360.1	57	Empire State Child Credit > 0 and not equal to Empire State Child Credit on IT-213.
R	0487	IT-360.1	60	Noncustodial parent NYS EIC > 0 and not equal to the credit amount on Form IT-201.
R	0501	W-2	Box b	Employer Identification Number (EIN) invalid.
R	0502	W-2	Box 1, 17, 19	Withholding (NY State, NY City, or Yonkers) should not be greater than or equal to wages. Check your W-2. If not input error, call the Tax Department 800-353-1096.
R	0503	W-2	Box 17, 19	Local withholding (NY City or Yonkers) equal to NY State withholding. Check your W-2. If not input error, call the Tax Department 800-353-1096.
R	0504	NYS W-2G		Withholding (NY State, NY City or Yonkers) should not be greater than or equal to gross winnings.
R	0505	1099-R		Withholding (NY State, NY City, or Yonkers) should not be greater than or equal to gross distributions.
R	0509	1099-MISC		Withholding (NY State, NY City, or Yonkers) should not be greater than or equal to the total of lines 1-3, 5-8, 10, 13-15 (a & b) of the 1099-MISC.
R	0510	1099-MISC		1099-MISC cannot be filed with Form IT-150. It can be filed with Form IT-201 or IT-203.
R	0511	NYS W-2G		NYS W-2G cannot be filed with Form IT-150. It can be filed with Form IT-201 or IT-203.

Status	Error Code	Form	Line/Field	Description
R	0600	IT-209	1 - 7	<p>Cannot use IT-209 to claim the credit if any of these lines is not “ Yes”:</p> <ol style="list-style-type: none"> <li>1. Full-year NYS resident?</li> <li>2. 18 or older on 12/31/08?</li> <li>3. Parent of a minor child who did not reside with you?</li> <li>4. Child support payable through a support collection unit for at least ½ of the tax year?</li> <li>5. Have you paid an amount in child support equal to the amount due for every order requiring you to make child support payments?</li> <li>6. Federal AGI &lt; \$33,995?</li> <li>7. SSN that allows you to work or is valid for federal EIC purposes?</li> </ol>
R	0601	IT-209	8 -12	<p>Cannot use IT-209 to claim the credit if any of these lines is not “ No”:</p> <ol style="list-style-type: none"> <li>8. Married filing separately federal filing status?</li> <li>9. Filing federal form 2555 or 2555-EZ?</li> <li>10. Investment income &gt; \$2950?</li> <li>11. Already filed 2008 NYS income tax return?</li> <li>12. Tax Dept to Compute the credit?</li> </ol>
R	0605	IT-209	3	Child 1 Year of Birth invalid on IT-209.
R	0611	IT-209	3	Child 2 Year of Birth invalid on IT-209.
R	0612	IT-209	16	Cannot claim the credit on IT-209 without Earned Income.
R	0613	IT-209	16	Incorrect computation of Total Earned Income on IT-209.
R	0614	IT-209	17	Federal Adjusted Gross Income on the IT-209 does not equal the Federal Adjusted Gross Income on the return.

<b>Status</b>	<b>Error Code</b>	<b>Form</b>	<b>Line/Field</b>	<b>Description</b>
R	0615	IT-209	32, 43	The Noncustodial EIC claimed should be the greater of line 24 or line 31.
R	0616	IT-209	33, 35	The "No" box for Claim Fed EIC is checked, but the Amount of Fed EIC Claimed is greater than zero.
R	0617	IT-209	34	Checked "Yes" box for claiming qualifying children, but the child information is not present or is incomplete.
R	0618	IT-209	34	Child1 information is present but incomplete.
R	0619	IT-209	34	Child 1 SSN invalid.
R	0620	IT-209	34	Child 1 SSN cannot be the same as the taxpayer or spouse.
R	0621	IT-209	34	Child 1 Year of Birth invalid.
R	0622	IT-209	34	Should not fill in Child 2 information without filling in Child 1 information.
R	0623	IT-209	34	Child 2 information is present but incomplete.
R	0624	IT-209	34	Child 2 SSN invalid.
R	0625	IT-209	34	Child 2 SSN cannot be the same as Child 1.
R	0626	IT-209	34	Child 2 SSN cannot be the same as the taxpayer or spouse.
R	0627	IT-209	34	Child 2 Year of Birth invalid.
R	0628	IT-209	44	Cannot claim NYC EIC because not full-year NYC resident.
R	0629	IT-209	46	Part Year NYC AGI amount report on IT-209 not equal to amount reported on Form IT-360.1 Line 20 Column A.
R	0630	IT-209	47	Part Year NYC AGI amount report on IT-209 not equal to amount reported on Form IT-360.1 Line 20 Column B.
R	0640	IT-213	1	Cannot file IT-213 because not full-year NYS resident.
R	0641	IT-213	2, 3	Lines 2 and 3 must be filled in and cannot both be "No".

Status	Error Code	Form	Line/Field	Description
R	0642	IT-213	5	Cannot file IT-213 because you entered 0 for number of children at least 4 years old.
R	0643	IT-213	4	Child information incomplete or not present.
R	0644	IT-213	4	Child SSN invalid.
R	0645	IT-213 IT-213-ATT	4	Child's Social Security Number cannot be the same as the Primary taxpayer or spouse.
R	0646	IT-213	4	Child Year of Birth invalid.
R	0650	IT-213	4	One Child's Social Security Number cannot be the same as another child's.
R	0651	IT-213	4	Cannot claim this credit because you entered zero for Number of Children Who Would Qualify.
R	0652	IT-213	4	The number (of children) entered does not equal the actual number of children included on IT-213 and IT-213-ATT.
R	0800	IT-370 IT-150 IT-201 IT-203	Paid Preparer Name Preparer SSN / PTIN	Paid Preparer Name or Preparer SSN / PTIN blank or incorrectly formatted.
R	0900	IT-150 IT-201 IT-203 IT-370	56 82 72	Routing number and account number present but Direct Deposit/Debit not indicated.
R	0901	IT-150 IT-201 IT-203 IT-370	56 82 72	Routing number or account number is blank.
R	0902	IT-150 IT-201 IT-203 IT-370	56 82 72	Checking and/or Savings box not completed correctly.
R	0903	IT-150 IT-201 IT-203 IT-370	56 82 72	Account number is invalid/incorrectly formatted.

Status	Error Code	Form	Line/Field	Description
R	0904	IT-150 IT-201 IT-203 IT-370	56 82 72	Routing number is invalid.
R	0905	IT-150 IT-201 IT-203 IT-370	54 80 70	Direct Debit Amount not equal to the Amount Owed (IT-150, IT-201 or IT-203), or Direct Debit Amount not equal to the Total Payment (IT-370).
R	0906	IT-150 IT-201 IT-203 IT-370	56 82 72	For Filing before 4/16/09, Direct Debit Date must be within 1/16/09 and 4/15/09. Note: For Filing after 4/15/09, Direct Debit Date should be blank (will be ignored if entered) and Direct Debit (electronic funds withdrawal) will be initiated when the return is processed.
R	0996		E-Postmark Date	E-Postmark date is not valid. If present, it must be equal to or less than the Julian date of transmission and it must fall within the following range: Jan 1 – Oct 22 of the current processing year.
R	0997		Julian Date of Transmission	Julian date of transmission is blank or invalid. Julian date of transmission must be within the following range: 001 – 295 (Jan 1 through Oct 22).
R	0998			A form in your return exceeded the acceptable form limit, e.g. two IT-215 forms.
R	0999			Your return is rejected due to data format errors. NYS will contact your software provider.