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Corporation Tax
Modernized e-File (MeF) Handbook
For Tax Practitioners

For Tax Year 2018

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The information presented is current as of this publication's print date.
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Table of contents **Page**

Introduction ... 3
What's new for Tax Year 2018 ... 3
Capital base tax rate adjustments ... 3
MTA surcharge rate adjustment ... 3
Corporate tax reform ... 3
New items for Tax Year 2018 ... 4
New forms supported in XML format ... 4
New error codes for rejected submissions ... 4
Guidelines for address entries ... 5
Foreign addresses ... 6
Elimination of the corporation opt-out for e-filing ... 7
Mandate information ... 7
Participation requirements ... 8
Tax practitioner responsibilities ... 9
Compliance requirements ... 10
Internal Revenue Service e-file publications ... 10
IRS MeF Fed/State program ... 11
Perfection period for NYSDTF rejected tax document ... 11
Payment handling and acceptance ... 12
Paying a balance due ... 12
International ACH transactions (IAT) ... 12
ACH debit ... 13
ACH credit ... 13
Payment voucher (Form CT-200-V) ... 14
Common questions about an electronic funds withdrawal (direct debit) ... 14
Forms supported for Tax Year 2018 corporation tax e-file ... 16
Accepted in XML ... 16
Accepted as PDF attachments ... 18
Duplicate submission ... 18
Forms CT-225 and CT-225-A ... 19
Forms CT-300 and CT-400 ... 19
Form TR-573-CT ... 19
Form CT-2 ... 19
Tax Year 2018 e-file calendar ... 19
Signature requirements for e-filed corporation tax documents ... 19
Electronic return originator (ERO)/Preparer signature requirement for returns ... 20
Attaching non-XML documents ... 24
Error categories - business rules ... 25
Error codes - rejected corporation tax returns filed for Tax Year 2018 ... 25
NYS non-schema edits and business rules ... 29
Websites and publications ... 30
Contact information ... 30
Telephone numbers ... 30
NYSDTF forms and publications ... 30
NYS e-file contact information ... 30
Appendix ... 31

Introduction

The New York State Department of Taxation and Finance *(NYSDTF* or *Tax Department)* is participating in the Fed/State 1120 Corporation Tax e-file program, under the Internal Revenue Service (IRS) Modernized e-File (MeF) architecture.

The NYS Tax Department is offering corporation tax return e-filing for Article 9-A, 13, 33, and some Article 9 corporations.

Electronic return originators (EROs) authorized by the IRS to e-file federal corporation tax documents are also authorized to e-file corporation tax documents with New York State (NYS). NYSDTF does not require EROs to apply for our program, or to provide copies of their IRS acceptance letters to NYS.

Corporate tax reform

The changes are generally effective for tax years beginning on or after January 1, 2015. For more information on corporate tax reform, visit our reform webpage at *www.tax.ny.gov/bus/ct/corp_tax_reform.htm*

What's new for tax year 2018

Tax documents for tax years 2016, 2017, and 2018 will be accepted. Tax Year 2015 documents will **not** be accepted.

- For tax years beginning on or after January 1, 2018, and before January 1, 2019, Article 9-A capital base tax rates have been adjusted for the following taxpayers:

Qualified Emerging Technology Companies (QETCs)	.056%
Qualified Manufacturers	.056%
Remaining Taxpayers	.075%

- For qualified emerging technology companies (QETCs) beginning on or after January 1, 2018, and before January 1, 2019, the Article 9-A business income base rate has been adjusted to 4.875%.
- The MTA surcharge rate for Article 9-A taxpayers has been adjusted to 28.6% for tax years beginning on or after January 1, 2018, and before January 1, 2019.
- To conform to new federal filing deadlines, New York State filing deadlines were changed for New York C corporations, Article 9-A, Article 33, and Article 9 taxpayers. As of January 1, 2017, they must file their:
  - returns by the 15th day of the **4th** month, and
  - mandatory first installment (MFI) of estimated tax by the 15th day of the 3rd month after the close of their filing period. The MFI is to be based on the second previous year's tax due (for example, an MFI payment due March 15, 2019, will be based on the computed tax due on the TY2017 return, per legislation).
- Form CT-300, Mandatory First Installment (MFI) of Estimated Tax for Corporations, is available for e-file, Web File, and ACH credit payments.
- Due dates did not change for S corporations (Form CT-3-S) and some Article 9 (Form CT-186 and CT-186-M) filers.

- To make the New York S election, Form CT-6, *Election by a Federal S Corporation to be treated as a New York S Corporation* is required to be filed.

- To terminate the New York S election, Form CT-6.1, *Termination of Election to be Treated as a New York S Corporation* is required to be filed. Otherwise, New York S Corporations will retain a filing deadline of the 15th day of the 3rd month.

New items for Tax Year 2018

New forms supported in XML format

Form number	Form title
CT-183	Transportation and Transmission Corporation Franchise Tax Return on Capital Stock
CT-183-M	Transportation and Transmission Corporation MTA Surcharge Return
CT-184	Transportation and Transmission Corporation Franchise Tax Return on Gross Earnings
CT-184-M	Transportation and Transmission Corporation MTA Surcharge Return
CT-186-E	Telecommunications Tax Return and Utility Services Tax Return
CT-648	Life Sciences Research and Development Tax Credit
CT-649	Farm Donations to Food Pantries Credit
CT-650	Empire State Apprenticeship Tax Credit

Beginning with TY2017, New York State requires all software developers to support the following forms for electronic filing in XML format:

CT-300	CT-3.1	CT-3.2	CT-3.3	CT-3.4
CT-400	CT-60	CT-222	CT-225	CT-225-A

New error codes for rejected submission

Code	Message	Explanation
06909	Filing must be calendar year period.	Liability period for CT-183, CT-183M, CT-184, CT-184M and CT-186E must be a calendar year filing.
06917	Number of group members reported must equal number of members listed.	CT-3A, Line C, TOT_MBR_NMBR (number of members included in the combined return) must equal the number of members listed on CT3ARECONFEDTXINC section on page 5.
06921	Form must be present when credit amount is claimed.	CT-34SH part 2 Line 89, CT635_CR_AMT claimed and corresponding BO is not present.
06946	Must check applicable new, existing or departed member checkboxes	For CT-3A page 5, MBR_NEW_IND, MBR_EXIST_IND or MBR_DEPART_IND is not marked yes.

Important note

The address provided in the NYSDTF address fields will be used by NYSDTF for mailing purposes. Therefore, it is imperative that this address be complete and accurate. In addition, the NYSDTF address fields must be present on any NYS tax return displayed to or printed by the filer.

Guidelines for address entries

The E-Standards (formerly TIGERS) ReturnHeaderState schema allows 35 characters in their address line-1 and line-2. However, the NYSDTF address line-1 and line-2 each have a 30-character limit. NYSDTF uses MAIL_LN_2_ADR as the primary address line, and MAIL_LN_1_ADR to capture any address data overflow from MAIL_LN_2_ADR followed by In Care Of Name (In Care of Name should be omitted if there is not enough space). The address overflow should not simply cut off at character position 30 and overflow the remaining characters to MAIL_LN_1_ADR; the overflow data must be a logical unit, for example, overflow *APT 5A* instead of *APT* on one line and *5A* on another.

Mapping of E-Standards address to NYSDTF address

E-Standards address	NYSDTF address
<AddressLine1Txt>	< MAIL_LN_2_ADR>
<AddressLine2Txt>	< MAIL_LN_1_ADR>
<InCareOfNm>	< MAIL_LN_1_ADR>

Example 1 (Street address can fit into one line for E-Standards, but not for NYSDTF. Allowable to capture it on one or two E-Standards lines, but must be in two lines for NYSDTF.)

6789 INTERNATIONAL BLVD UNIT 2765 (33 characters)
E-Standards address:
<AddressLine1Txt>6789 INTERNATIONAL BLVD UNIT 2765
or
<AddressLine1Txt>6789 INTERNATIONAL BLVD
<AddressLine2Txt>UNIT 2765
NYSDTF address:
<MAIL_LN_1_ADR>UNIT 2765
<MAIL_LN_2_ADR>6789 INTERNATIONAL BLVD

Example 2 (Street address does not fit into one E-Standards address line.)

211212 SUBDIVISION DRIVELINE SUITE 157 (38 characters)
E-Standards address fields:
<AddressLine1Txt>211212 SUBDIVISION DRIVELINE
<AddressLine2Txt>SUITE 157
NYSDTF address fields:
<MAIL_LN_1_ADR>SUITE 157
<MAIL_LN_2_ADR>211212 SUBDIVISION DRIVELINE

Example 3 (Street address can fit into one line; allowable to capture it on one line or two lines.)

1234 BROADWAY APT 5A
E-Standards address fields:
<AddressLine1Txt>1234 BROADWAY APT 5A (on one line)
NYSDTF address fields:
<MAIL_LN_2_ADR>1234 BROADWAY APT 5A (on one line)
or
E-Standards address fields:
<AddressLine1Txt>1234 BROADWAY (on two lines)
<AddressLine2Txt> APT 5A
NYSDTF address fields:

<MAIL_LN_1_ADR> APT 5A (on two lines)
<MAIL_LN_2_ADR>1234 BROADWAY

Example 4 (in care of name)
C/O JOHN SMITH
1234 BROADWAY APT 5A
E-Standards address fields:
<InCareOfNm>C/O JOHN SMITH
<AddressLine1Txt>1234 BROADWAY APT 5A
NYSDTF address fields:
<MAIL_LN_1_ADR>C/O JOHN SMITH
<MAIL_LN_2_ADR>1234 BROADWAY APT 5A

Foreign addresses

Canadian address must be captured as follows
MAIL_LN_2_ADR: enter street address
MAIL_CITY_ADR: enter city/town as applicable
MAIL_STATE_ADR: enter province
MAIL_CNTRY_CD: enter *CA*
MAIL_ZIP_5_ADR: enter the first 3 characters of the ZIP code
MAIL_ZIP_4_ADR: enter characters 4-6 of the ZIP code

Example 1
690 RUE SHERBROOKE O, MONTREAL, QC HCA 1E9, CANADA
NYSDTF address fields:
<MAIL_LN_2_ADR>690 RUE SHERBROOKE O
<MAIL_CITY_ADR>MONTREAL
<MAIL_STATE_ADR>QC
<MAIL_ZIP_5_ADR>HCA
<MAIL_ZIP_4_ADR>1E9
<MAIL_CNTRY_CD>CA

Non-Canadian foreign address must be captured as follows
MAIL_LN_2_ADR: street address followed by foreign postal codes
MAIL_CITY_ADR: enter city/town as applicable
MAIL_STATE_ADR: must be blank, do not transmit
MAIL_CNTRY_CD: enter the appropriate foreign country code
MAIL_ZIP_5_ADR: must be blank, do not transmit
MAIL_ZIP_5_ADR: must be blank, do not transmit

Example 1
64 RUE DE LA VERRERIE, 75004 PARIS, FRANCE
NYSDTF address fields:
<MAIL_LN_2_ADR>64 RUE DE LA VERRERIE 75004
<MAIL_CITY_ADR>PARIS
<MAIL_CNTRY_CD>FR

Refer to the *Foreign Country Code Listing for Modernized e-File (MeF)* provided by the IRS.

General information

Elimination of the corporation opt-out for e-filing

NYS has eliminated the corporation opt-out and reasonable cause record for e-filing corporation tax documents. Form TR-800-CT has been obsoleted since tax year 2010 and should not be included in any software package. Taxpayers can no longer elect to not file their tax documents electronically. Tax preparers are subject to a $50 penalty for each tax document that is not filed electronically unless it is due to reasonable cause and not due to willful neglect. Reasonable cause will be considered on a case by case basis.

E-file mandate information

For returns filed on or after January 1, 2018, the e-file mandate for tax preparers that prepare authorized tax documents for more than 10 different taxpayers is extended for a three-year period through December 31, 2019. You or your firm are mandated to e-file if you:

- prepared at least one authorized tax document for more than 10 different taxpayers during calendar year 2018; and
- will use tax software to prepare one or more authorized tax documents in 2019.

You or your firm are also mandated to e-file if you were **previously** mandated to e-file.
For more information on the e-file mandate, go to: *www.tax.ny.gov/bus/efile/elf_busn_mandate.htm*

Applicable penalties for failure to Web File or e-file a tax document approved for electronic filing

A $50 penalty applies for each tax document that a tax document preparer fails to e-file, unless there is reasonable cause for not doing so.

Any overpayment claimed on a paper tax document that was required to be electronically filed will not be eligible to receive interest until the document is filed electronically.

How to comply with the mandate

New York State corporation tax documents

You can use approved software to e-file your New York State corporation tax documents. If your software does not support e-file, you must get approved e-file software. You will need to have an electronic filer identification number (EFIN) issued by the IRS and be authorized to e-file the equivalent federal tax documents.

- You must e-file extensions for Articles 9, 9-A, 13, and 33, even if the subsequent return cannot be e-filed.
- You must provide e-file corporation tax return transaction detail. Enter each transaction into the software, import the data if your software allows it, or transmit a PDF attachment that includes the detail with the e-filed return.
- We do not support the e-filing of certain corporation tax returns and required attachments. However, you must still e-file the extension for those returns.

You may also Web File corporation tax extensions and estimated tax payments by creating an Online Services account.

Exclusions from New York State corporation tax e-file

NYSDTF follows the IRS guidelines for MeF exclusions (refer to IRS Publication 4164). In addition to the IRS guidelines, NYS tax documents meeting some of the following criteria may **not** be e-filed with New York State:

- an MTA return, credit form, or attachment filed without a main return (that is Form CT-3, CT-3-S, CT-3-A, CT-33, CT-33-NL, CT-33-A, CT-183, CT-184, or CT-186-E); and
- returns filed for a tax liability period beginning **prior** to January 1, 2016.

Tax document preparers and software companies not to charge separately for NYS e-file services

New York State enacted legislation under Tax Law section 34 that makes it unlawful for a tax document preparer or software company to charge a separate fee for the electronic filing of authorized NYS tax documents. This also applies to charging a fee to e-file an amended return.

It is also unlawful for software companies to offer a version of its tax software that charges a separate fee for the electronic filing of authorized NYS tax documents and one version of the same tax software that does not charge.

Any tax document preparer or software company who violates this policy will be liable for a civil penalty of $500 for the first violation and $1,000 for each succeeding violation.

Participation requirements

Requirements to participate in the corporation tax e-file program

Tax Preparers must have a valid EFIN issued by the IRS. Return transmitters must have a valid Electronic Transmitter Identification Number (ETIN) issued by the IRS. To obtain an EFIN or ETIN, you must apply and be accepted as an authorized IRS e-file provider by the IRS. A separate corporation tax e-file application is not required for New York State.
For more information on the application process, refer to Publication 3112, *IRS e-file Application and Participation*. The quickest way to receive an EFIN or ETIN is to apply online. To apply or for more information, go to *https://www.irs.gov/tax-professionals/e-file-provider-services*
Note: Although NYS does not require preparers to submit an application for our e-file program, NYSDTF does require certain tax preparers to register and obtain a New York Tax Preparer Registration Identification Number (NYTPRIN). For more information, visit *https://www.tax.ny.gov/tp/reg/tpreg.htm*

Who can participate in e-file

Tax professionals and transmitters authorized to e-file federal corporate tax documents who are using software approved by the IRS and NYS Tax Department can e-file New York Article 9-A, 13, 33, and some Article 9 corporation tax documents. Corporations (self-filers) acting as EROs can prepare and e-file the documents themselves without going through a paid preparer.

Responsibilities of e-filers

All participants in the NYSDTF program **must** comply with the procedures, requirements, and specifications in IRS Publication 3112*, IRS e-File Application and Participation;* IRS Publication 4164, *Modernized e-File Guide for Software Developers and Transmitters;* NYSDTF Publications 115, *Corporation Tax Modernized E-File Handbook for Software Developers,* and NYSDTF Publication 116.

Responsibilities of all tax document filers

All filers **must** use IRS and NYSDTF approved tax software.

Corporate self-filers

All of these filers **must**:

- enter the name of the person completing the document and certify to NYSDTF that the data is true, correct, and complete; and
- authorize any electronic payment that is included in the filing.

Authorized EROs

All EROS **must** include ERO identification on the return if the software is used by the ERO.

- They **must** also complete the paid preparer information as follows (if applicable):
  - preparer's name;
  - firm's name (or preparer's name if self-employed);
  - address;
  - preparer's NYTPRIN or NYTPRIN exclusion code (as applicable);
  - preparer's tax identification number (PTIN) (or social security number [SSN] if preparer does not have a PTIN);
  - firm's EIN; and
  - preparer's signature
- Have the authorized corporate officer sign Form TR-579-CT, which is a NYS signature authorization form for the tax year being filed, and retain this form for a period of three years. Do **not** submit Form TR-579-CT to NYSDTF unless requested to do so. Do not use this form when e-filing extensions.
- If there is an electronic payment being made with an extension, have the authorized corporate officer sign a Form TR-579.1-CT, which is a NYS signature authorization form for the tax year being filed, and retain this form for a period of three years. Do **not** submit Form TR-579.1-CT to NYSDTF unless requested to do so.
- Furnish the taxpayer with documentation of all e-filed forms and schedules.
- Not charge a customer an additional amount for e-filing of a NYSDTF tax document.

Tax practitioner responsibilities

Safeguarding data

All tax professionals should be aware that they are potential targets of cybercriminals seeking access to client data for fraudulent purposes, including to file fraudulent tax returns for refunds. NYS requires that tax professionals protect all data during collection and storage that may be obtained in the preparation of taxpayer returns.

Protect yourself and your clients by taking a few critical steps:

- Assess the risks to sensitive information in your office.
- Always use robust security software for all computers and devices, and routinely perform deep scans to identify any malware/virus infections.
- Require the use of strong passwords to access computers and client files.
- Learn to recognize and avoid phishing email schemes.
- Evaluate what data used in completing tax returns you need to retain for the future, retain only what's essential, and protect what you retain.
- Monitor, evaluate, and adjust your security measures as your business or circumstances change.

In addition, NYS strongly encourages you review and implement the best practices outlined in IRS Publication 4557 *Safeguarding Taxpayer Data.* For more information, visit *https://www.irs.gov/individuals/data-theft-information-for-tax-professionals*

Penalties

New York State Tax Law §§ 202.1, 211.8,1518, and 1825 prescribe penalties for violation of confidentiality of taxpayer information requirements. For information about violation penalties on tax document preparers, see §§ 1085(s) and 1085(l).

Advertising standards

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

The guidelines in the IRS revenue procedure **must** be followed for the 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 *Financial Management Service* or *Treasury Seals* were references to the *State of New York Seal*. See IRS Publication 3112 at *http://www.irs.gov/pub/irs-pdf/p3112.pdf*

Compliance requirements

Tax practitioners must:

- Provide instructions to guide taxpayers in fulfilling their signature requirements. Tax Practitioners must ensure that their software enables the printing of Form TR-579-CT, *New York State E-File Signature Authorization for Tax Year 2018, For Certain Corporation Tax Returns and Estimated Tax Payments for Corporations* and Form TR-579.1-CT, *New York State Authorization for Electronic Funds Withdrawal for Tax Year 2018 Corporation Tax Extensions* (for Forms CT-5, CT-5.3, CT-5.4, CT-5.6, CT-5.9, and CT-5.9-E).
- Maintain completed Forms TR-579-CT and TR-579.1-CT for three years.
- Ensure that their software supports electronic payment options and any electronic funds withdrawal information – payment effective date and routing and account numbers.
- Ensure their software supports the printing of the tax document and all supporting forms for the corporation's records so the corporation can, if the document cannot be e-filed, mail the document to the NYS Tax Department. See Publication 76, *Specifications for Reproduction of New York State Corporation Tax Forms,* regarding printing substitute forms.

Internal Revenue Service e-file publications

- **Publication 3112**, *IRS e-file Application and Participation,* contains information about the roles of software developers, transmitters and electronic return originators. IRS has standardized the information for all *e-file* programs.
- **Publication 4163**, *Modernized e-File Information for Authorized IRS e-file Providers for Business Returns,* contains specific information applicable to 1120, 1120S, and 7004 e-file programs only.
- **Publication 4164,** *Modernized e-File Guide for Software Developers and Transmitters,* contains the communication procedures, transmission formats, business rules and validation procedures to be used by software developers and transmitters to develop software for filing electronic 1120/1120S returns and 7004 extensions.

- **Publication 5078,** *Modernized e-File (MeF) Test Package Business Submissions (ATS),* contains the instructions for Software Developers and transmitters to use for assurance testing system (ATS) of 1120/1120S.

IRS MeF Fed/State Program

NYSDTF supports *linked* and *unlinked* state returns. A state submission can be linked to the IRS submission by including the submission identification (ID) of the federal return in the state manifest. If the state submission is *linked* to an IRS submission (also referred to as a *Fed/State return),* the IRS will check to see if there is an accepted IRS submission under that submission ID. If there is not an accepted federal return, the IRS will deny the state submission and a deny acknowledgement will be sent. In this case, NYSDTF will **not** know that the transmitter has sent a state submission to MeF.

If there is an accepted federal return under that submission ID, then MeF will validate certain elements on the state submission. If the IRS does **not** deny the state return, it will provide the state submission to NYSDTF.

If the state return is *unlinked* to a previously accepted federal return (also referred to as a *State Stand-alone Return),* then MeF will validate certain elements of the submission. If IRS does not deny the state return, it will provide the State submission to NYSDTF regardless of the federal return.

If you have any questions, check with your tax preparation software provider.

Acknowledgement system

All transmitted tax documents received by NYSDTF will generate a submission receipt and an acceptance or rejection acknowledgement to the IRS for every NYSDTF tax document received. The submission receipt indicates that the transmission was received by NYSDTF and an acknowledgement indicates whether or not the tax document has been accepted or rejected.

An **accepted** acknowledgement record transmitted in XML schema format indicates the tax document was received and has successfully completed the transmission validation process. A **rejected** acknowledgement indicates the tax document will not be processed by NYSDTF and the tax document should be resubmitted within the perfection period.

Perfection period for NYSDTF rejected tax document

If a tax document is rejected by NYSDTF due to an error, there is a seven-day transmission perfection period to perfect that tax document for electronic retransmission. To receive the benefit of the seven-day perfection period the corrected resubmission **must** contain, in the field named ORIG_SBMSN_ID, the original submission ID of the rejected tax document that occurred within that seven-day period. When a previously rejected electronic tax document is *Accepted* by NYSDTF within the seven-day transmission perfection period, it will be deemed to have been received on the date of the first reject that occurred within that seven-day period.

MeF IRS receipt

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

State receipt and acknowledgment

If the state submission is not denied by MeF, NYSDTF will retrieve the state submission from MeF, and immediately send a submission receipt back to MeF. NYSDTF will then validate the XML data and apply the

initial validation rules to the tax document, and an acknowledgment (indicating accept or reject) will be sent back to MeF within 3 business days. The ERO may retrieve the transmission receipt and/or acknowledgment from the IRS.

An accepted acknowledgement record transmitted in XML schema format indicates the tax document and payment (if applicable) was received and has successfully completed the initial validation process. The acknowledgment does not indicate the tax document has completed processing through all business rules. In addition, it does not ensure that NYSDTF will pay a refund as requested.

A rejected acknowledgment indicates the tax document has failed to complete the initial validation process. A rejection acknowledgement will contain error codes indicating the cause of the rejection. A list of the pre-entry validation error codes has been provided in the *Error Categories – Business Rules* section of this publication. If an electronic acknowledgement has not been received within 3 business days for a successfully transmitted tax document, the ERO/Preparer should contact their NYS e-file liaison for further instructions. **It is the responsibility of the ERO/Preparer to ensure that every tax document filed electronically is acknowledged as *Accepted.***

Processing delays

NYSDTF will make every effort to process an e-filed tax document once an accepted acknowledgement is issued. However, the tax document may require manual review if exceptions are encountered when it processes through all the business rules.

Payment handling and acceptance

Paying a balance due

NYS allows 3 options to pay e-filed corporation tax documents:

- ACH debit included with the document data when the document is e-filed
- ACH credit initiated by the taxpayer through their own bank
- by check or money order using Form CT-200-V, *Payment Voucher for E-Filed Corporation Tax Returns and Extensions.*

International ACH transactions (IAT)

NYS will **not** support International ACH Transactions (IAT). A tax filer making an ACH payment should be presented with the following question by their software: *Will the funds for this payment originate from a financial institution outside the United States?*

If the filer indicates that payment is an IAT, they should be instructed to e-file the document and submit their payment with a Form CT-200-V. Any document that is e-filed with a known IAT will be rejected.

ACH debit

The information necessary to initiate the ACH debit must be included with the filing data when the document is filed. Filers can indicate a payment date up to and including the due date of the tax document. Filers using Form CT-400, *Estimated Tax for Corporations* can indicate a payment date up to and including the installment due date of the estimated payment. Partially paid or unpaid liabilities on an e-filed document will be billed when the document is processed. A balance due on an e-filed extension will not be billed and must be paid in full when the extension is filed to avoid interest and penalties from being assessed and to ensure the extension is valid. An unpaid extension will be considered invalid and will result in assessed interest and penalty when the return is filed. Returns can be submitted with full payment, partial payment or no payment. Any balance due

will be billed when the return is fully processed. The taxpayer may specify an electronic funds withdrawal date. The date specified by the taxpayer is the earliest date the electronic funds withdrawal will be debited from the specified account. This payment option is available through the end of the e-file season.

Note: If a payment date falls on a weekend or bank holiday, the payment will be withdrawn the next business day.

Preparers and EROs must stress to taxpayers the importance of supplying correct information because the routing transit number and bank account number may not be changed once a tax document has been transmitted and accepted.

To cancel a payment made electronically, the taxpayer **must** call NYSDTF at least five business days prior to the scheduled payment date at 518-457-6387. If we have reached the payment date or it is less than five days prior to the payment date, the taxpayer must contact their bank to cancel the payment. A scheduled payment may **not** be canceled through Online Services for corporation tax.

The following information should be present for tax documents containing ACH debit payments:

- BANK_ACCT_NMBR (bank account number)
- ABA_NMBR (bank routing number)
- ACCT_TYPE_CD (account type: 1 = checking, 2 = savings)
- ELC_AUTH_EFCTV_DT (requested settlement date)
- TOT_PYMNT_AMT (total payment amount)
- ACCT_HLDR_TYPE_IND (1 = business, 2 = personal)
- IAT_IND (1 = International ACH Transaction (IAT), 2 = no IAT)

ACH debit block information

Debit blocks protect your bank account from unauthorized electronic charges.

Before a taxpayer completes a transaction, they should contact their bank to find out if there is a debit block (or filter) on their account. This could prevent the bank from processing their payment. If there is a debit block, they will need to provide the bank with the authorization information listed below for NYSDTF corporation tax payments. The company ID and name for corporation tax are listed below.

Tax payment type	Company ID and name
Corporation tax (efile)	G146013200 NYS DTF CT

If the authorization information is not provided, the bank could reject the payment. In this case, the taxpayer may receive a bill from the Tax Department for the amount due, including penalty and interest. For more information on ACH debit block, visit our website at: *www.tax.ny.gov/pay/all/debit.htm.*

ACH credit

Taxpayers may pay for their electronically-filed corporation tax documents by ACH credit. The taxpayer must initiate the ACH credit through their bank or financial institution, which then sends the payment to NYSDTF. For the payment to be considered timely, it is the responsibility of the taxpayer to ensure that the payment is processed and received by NYSDTF prior to the due date.

Beginning July 1, 2015, the Tax Department bank account number for corporation tax ACH credit payments changed. You must use this bank account number for any corporation tax ACH credit payments you initiate on or after July 1, 2015.

To obtain the Tax Department bank account number for corporation tax ACH credit payments and for more information on ACH credit processing, go to:*www.tax.ny.gov/bus/efile/corporation_tax_ach_credit_format.htm*

Payment voucher

Starting with TY2010 tax documents, NYSDTF supports Form CT-200-V.

E-filers may use Form CT-200-V to mail in a check or money order to make payments for their e-filed tax documents. Form CT-200-V should **only** be used to make payments for e-filed tax documents and is **not** to be used to send in a payment for any paper-filed tax documents. Software **must** limit the printing of the voucher to documents that are e-filed by the customer.

Form CT-200-V should be able to be created at the time the software user completes entering their tax document information. Should they choose to mail in a check or money order to make their payment, the software should include instructions to print out the form and mail it in along with their payment. The software must populate all fields, except the amount of the payment. The software user should verify that the correct form type, which the payment is for, is properly marked (that is, a return, an extension, an estimated payment, or a mandatory first installment).

Form CT-200-V should be sent to NYSDTF with the enclosed payment and nothing else attached. There is no need to write any additional information on the form, attach a copy of the tax document, or attach a letter of explanation. The effective date of the payment will be the postmark date, if the payment is postmarked on or before the due date. If it is postmarked after the due date, the effective date of the payment will be the date it is received.

Fee for payments returned by banks

The law allows the Tax Department to charge a $50 fee when a check, money order, or electronic payment is returned by a bank for nonpayment. However, if an electronic payment is returned as a result of an error by the bank or the department, the department will **not** charge the fee. If a payment is returned, we will send a separate bill for $50 for each return or other tax document associated with the returned payment.

Common questions about an electronic funds withdrawal (direct debit)

How is an electronic funds withdrawal (EFW) initiated?

The tax preparer/ERO and the corporate officer will authorize an EFW through the tax preparation software being used by providing the necessary information to initiate the EFW. The software must support electronic payment options and the required EFW information which includes payment effective date, payment amount, IAT indicator, routing number, account number, type of account, and personal or business account. The routing number is the nine-digit number located at the bottom of the check.

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

Both the bank account and the routing transit numbers of the financial institution the withdrawal is being made from are required to make the payment. This information cannot be changed once the tax document has been transmitted and accepted. Also required are the date the payment is to be debited, the payment amount, the type of account, whether it is personal or business account, and the IAT indicator information. If a tax document is e-filed before the due date, a payment date up to and including the due date of the tax document may be specified. If a tax document is e-filed on or after the due date, the EFW date **must** equal the file date.

If a tax document is e-filed before the due date, the specified payment amount will be debited from the account on the date specified, or the due date of the tax document, if the specified date is later. If the tax document is e-filed after the due date authorizing an EFW, the EFW will be processed on the date the e-filed tax document is accepted. **Note:** If a payment date falls on a weekend or bank holiday, the payment will be withdrawn the next business day.

The EFW information provided will be used only for the one tax payment authorized.

Will a partial payment be accepted?

Yes, partial payment will be accepted. However, the corporation will be billed for the remaining amount owed, including interest and penalties. In addition, the payment amount cannot be greater than the balance due amount on the tax document. Extensions must be 'paid in full' or they will be considered invalid. Extensions are a request for late filing, not late payment.

If the electronic funds withdrawal option with delayed payment is chosen, what assurance is given that the money will not be withdrawn sooner?

If a tax document is e-filed before the due date, the specified payment amount will be debited from the account on the date specified, or the due date of the tax document, if the specified date is later. If the return is e-filed after the due date authorizing an EFW, the EFW will be processed on the date the e-filed tax document is accepted.

Note: If a payment date falls on a weekend or bank holiday, the payment will be withdrawn the next business day.

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

An authorized EFW will be accepted with a tax document. If the tax document is e-filed after the due date, the authorized EFW will be processed at the time the tax document is accepted.

What will the tax preparer/corporate officer receive from New York State as confirmation of the EFW payment?

The confirmation is the copy of the e-filed tax document that includes the electronic funds withdrawal authorization and the bank statement that includes a *NYS Tax Payment* line item.

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

Once the e-filed return is accepted, the designated payment date cannot be changed. However, the filer may revoke the authorization for payment only by calling NYSDTF at 518-457-6387, at least five business days prior to the scheduled payment date. If we have reached the payment date or it is less than five days prior to the payment date, the taxpayer must contact their bank to cancel the payment. A scheduled payment may **not** be canceled through Online Services for corporation tax.

Forms supported for TY2018 corporation tax e-file

Accepted in XML

Form number	Form title
CT-3	General Business Corporation Franchise Tax Return
CT-3.1	Investment and Other Exempt Income and Investment Capital
CT-3.2	Subtraction Modification for Qualified Banks
CT-3.3	Prior Net Operating Loss Conversion (PNOLC) Subtraction
CT-3.4	Net Operating Loss Deduction (NOLD)
CT-3-A	General Business Corporation Combined Franchise Tax Return
CT-3-A/BC	Member's Detail Report Filed by a Corporation Included in a Combined Franchise Tax Return
CT-3-M	General Business Corporation MTA Surcharge Return (Must be filed with CT-3 or CT-3-A)
CT-3-S	New York S Corporation Franchise Tax Return
CT-5	Request for Six-Month Extension to File (for franchise/business taxes, MTA surcharge, or both)
CT-5.1	Request for Additional Extension of Time to File (for franchise/business taxes, MTA surcharge, or both)
CT-5.3	Request for Six-Month Extension to File (for combined franchise tax return, or combined MTA surcharge return, or both)
CT-5.4	Request for Six-Month Extension to File New York S Corporation Franchise Tax Return
CT-5.6	Request for Three-Month Extension to file Form CT-186 (for utility corporation franchise tax return, MTA surcharge, or both)
CT-5.9	Request for Three-Month Extension to File (for Article 9 tax return, MTA surcharge, or both)
CT-5.9-E	Request for Three-Month Extension to File Form CT-186-E (for telecommunications tax return and utility services tax return)
CT-13	Unrelated Business Income Tax Return
CT-33	Life Insurance Corporation Franchise Tax Return
CT-33-NL	Non-Life Insurance Corporation Franchise Tax Return
CT-33-M	Insurance Corporation MTA Surcharge Return
CT-33-R	Claim for Retaliatory Tax Credits
CT-33.1	Claim for CAPCO Credit
CT-33.2	Life Insurance Company Guaranty Corporation Credit
CT-33-A	Life Insurance Corporation Combined Franchise Tax Return
CT-33-A/B	Subsidiary Detail Spreadsheet - Attachment to Form CT-33-A
CT-33-C	Captive Insurance Company Franchise Tax Return
CT-33-A/ATT	Schedules A, B, C, D, and E - Attachment to Form CT-33-A
CT-34-SH	New York S Corporation Shareholders' Information Schedule
CT-37	Servicing Mortgages Credit
CT-43	Claim for Special Additional Mortgage Recording Tax Credit
CT-44	Claim for Investment Tax Credit for the Financial Services Industry
CT-46	Claim for Investment Tax Credit
CT-47	Claim for Farmers' School Tax Credit
CT-60	Affiliated Entity Information Schedule
CT-183	Transportation and Transmission Corporation Franchise Tax Return on Capital Stock
CT-183-M	Transportation and Transmission Corporation MTA Surcharge Return
CT-184	Transportation and Transmission Corporation Franchise Tax Return on Gross Earnings

Form number	Form title
CT-184-M	Transportation and Transmission Corporation MTA Surcharge Return
CT-186-E	Telecommunications Tax Return and Utility Services Tax Return
CT-222	Underpayment of Estimated Tax by a Corporation
CT-223	Innovation Hot Spot Deduction
CT-224	Public Utility, Power Producer, and Pipeline Adjustments
CT-225	New York State Modifications (attachment to Form CT-3, CT-3-S, or CT-33)
CT-225-A	New York State Modifications (for filers of combined franchise tax returns)
CT-238	Claim for Rehabilitation of Historic Properties Credit
CT-241	Claim for Clean Heating Fuel Credit
CT-246	Claim for Empire State Commercial Production Credit
CT-248	Claim for Empire State Film Production Credit
CT-249	Claim for Long-Term Care Insurance Credit
CT-261	Claim for Empire State Film Post-Production Credit
CT-300	Mandatory First Installment (MFI) of Estimated Tax for Corporations
CT-400	Estimated Tax for Corporations
CT-501	Temporary Deferral Nonrefundable Payout Credit
CT-601	Claim for EZ Wage Tax Credit
CT-602	Claim for EZ Capital Tax Credit
CT-603	Claim for EZ Investment Tax Credit and EZ Employment Incentive Credit
CT-604	Claim for QEZE Tax Reduction Credit
CT-604-CP	Claim for QEZE Credit for Real Property Taxes & QEZE Tax Reduction Credit for Corporate Partners
CT-605	Claim for EZ Investment Tax Credit & EZ Employment Incentive Credit for the Financial Services Industry
CT-606	Claim for QEZE Credit for Real Property Taxes
CT-607	Claim for Excelsior Jobs Program Tax Credit
CT-611	Claim for Brownfield Redevelopment Tax Credit (For Qualified Sites Accepted into the Brownfield Cleanup Program Prior to June 23, 2008)
CT-611.1	Claim for Brownfield Redevelopment Tax Credit (For Qualified Sites Accepted into the Brownfield Cleanup Program on or After June 23, 2008 and Prior to July 1, 2015)
CT-611.2	Claim for Brownfield Redevelopment Tax Credit for Qualified Sites Accepted into the Brownfield Cleanup Program on or After July 1, 2015
CT-612	Claim for Remediated Brownfield Credit for Real Property Taxes
CT-613	Claim for Environmental Remediation Insurance Credit
CT-633	Economic Transformation and Facility Redevelopment Program Tax Credit
CT-634	Empire State Jobs Retention Program Credit
CT-635	New York Youth Jobs Program Tax Credit
CT-636	Alcoholic Beverage Production Credit
CT-637	Alternative Fuels and Electric Vehicle Recharging Property Credit
CT-638	START-UP NY Tax Elimination Credit
CT-639	Minimum Wage Reimbursement Credit
CT-640	START-UP NY Telecommunication Services Excise Tax Credit
CT-641	Manufacturers Real Property Tax Credit
CT-642	Empire State Musical and Theatrical Production Credit

Form number	Form title
CT-643	Hire a Veteran Credit
CT-644	Workers with Disabilities Tax Credit
CT-645	Recapture of START-UP NY Tax Benefits
CT-646	Employee Training Incentive Program Tax Credit
CT-647	Farm Workforce Retention Credit
CT-648	Life Sciences Research and Development Tax Credit
CT-649	Farm Donations to Food Pantries Credit
CT-650	Empire State Apprenticeship Tax Credit
DTF-621	Claim for QETC Employment Credit
DTF-686	Tax Shelter Reportable Transactions

Accepted as PDF attachments

Form number	Form title
CT-40	Claim for Alternative Fuels Credit
CT-41	Claim for Credit for Employment of Persons with Disabilities
CT-50	Combined Filer Statement for Existing Groups
CT-51	Combined Filer Statement for Newly Formed Groups Only
CT-225-A/B	Group Member's Detail Spreadsheet, New York State Modifications (for filers of combined franchise tax returns)
CT-236	Credit for Taxicabs and Livery Service Vehicles Accessible to Persons With Disabilities (For costs incurred on or after January 1, 2011)
CT-239	Claim for Credit for Taxicabs and Livery Service Vehicles Accessible to Persons With Disabilities (For purchases or costs incurred before January 1, 2011)
CT-242	Claim for Conservation Easement Tax Credit
CT-243	Claim for Biofuel Production Credit
CT-250	Claim for Purchase of an Automated External Defibrillator
CT-324	Schedule of Optional Depreciation on Qualified New York Property
CT-399	Depreciation Adjustment Schedule
CT-600	Ordering of Corporation Tax Credits
CT-631	Claim for Security Officer Training Tax Credit
DTF-622	Claim for QETC Capital Tax Credit
DTF-624	Claim for Low-Income Housing Credit
DTF-625	Low-Income Housing Credit Allocation and Certification
DTF-630	Claim for Green Building Credit
DTF-686-ATT	New York Reportable Transaction Disclosure Statement and Request for a Determination
*N/A	Attachments listing details of repeating elements (for example, <EntityInvestmentCapital>)

*****Your e-file software may not support every form listed above. Check with your e-file software provider about which corporation tax forms are supported for e-file.

Duplicate submission

To submit an amended return and pay additional money owed and to avoid the return rejecting for duplicate submission, the payment amount cannot be the exact amount that was originally submitted. If no additional

money is owed on the amended return, a payment should **not** be submitted. Claim the original payment amount as a prepayment on the amended return.

Form CT-3-A/BC

If Form CT-3-A, *General Business Corporation Combined Franchise Tax Return***, is e-filed, a separate CT-3-A/BC must be e-filed separately for each member of the combined group, including non-taxpayer members, whose information is included on Form CT-3-A. This form is** not **filed by the taxpayer that is the designated agent of the group.**

Forms CT-225 and CT-225-A

If an amount is claimed, verify that the correct modification number is entered in the <modInfo> repeating schedule. Also verify that the modification number applies to your form. For Form CT-225, use the quick reference guide provided on the last pages of Form CT-225-I, *Instructions for Form CT-225*. For Form CT-225-A, if a modification number only applies to either Form CT-3-A or CT-33-A, it will be noted as such for each applicable modification number in Form CT-225-A-I, *Instructions for Form CT-225-A.* Incorrect and blank modification numbers can result in rejection of the submission**.**
For information on how to avoid common Article 9-A corporation tax filing errors, visit *https://www.tax.ny.gov/bus/ct/art_9-A_filing_errors.htm*

Forms CT-300 and CT-400

NYS allows the use of both CORPEP and CORP as the *SubmissionCategoryCd* in the manifest.

If the Submission Category in the State Submission Manifest has a value of *CORPEP* then *TaxYr* in the State Submission Manifest must be the same as the processing year.

If the Submission Category in the State Submission Manifest has a value of *CORP* then *TaxYr* in the State Submission Manifest must be valid for the current or prior year returns that are being accepted by MeF.

Form TR-573-CT, *you must file this New York State corporation tax return electronically*

This form reminds individual corporations and paid preparers to electronically file. Form TR-573-CT **must** be displayed and printed for online (self-prepared) software and professional software when the taxpayer does not select to e-file the return.

Form CT-2, *Corporation Tax Return Summary*

If an individual corporation or a paid preparer does **not** meet the requirements to e-file, a software-generated Form CT-2 **must** be included with the paper return to ensure the return is considered processible.

TY2018 e-file calendar

NYS corporation tax e-filing program calendar

Corporation tax document period: January 1, 2018, through December 31, 2018
E-file tax document acceptance period: NYS will conform to the IRS MEF dates

Signature requirements for e-filed corporation tax documents

NYSDTF has adopted signature requirements for self-filers and EROs/ Preparers and no longer utilizes the scanned forms Option or the peparer personal identification (PIN) option. Software developers will present different language to self-filers and ERO/Preparers. The language will be followed by a checkbox that will be required to be checked before an extension with full payment or a return may be e-filed.

Electronic return originator (ERO)/Preparer signature requirement for returns

This option includes creation of a signature Form TR-579-CT *New York State E-File Signature Authorization for Tax Year 2018, For Certain Corporation Tax Returns and Estimated Tax Payments for Corporations* (see page 20). This form **must** be printed and prepared by the ERO/Preparer, and must be signed by both the taxpayer and the ERO/Preparer. In addition, the form must be retained by the ERO/Preparer for a period of three years and presented to NYSDTF if requested. The signing of the form establishes that the taxpayer has reviewed his or her tax document and authorizes the e-filing of the document; and if an electronic funds withdrawal has been requested, it verifies that the taxpayer has authorized the electronic funds withdrawal.

To complete the online signature process, certification language with a checkbox (shown below) will be presented to the ERO/Preparer who **must** check the box to allow the tax document to be electronically transmitted to NYSDTF. The language that will be displayed to the ERO/Preparer is as follows:

ERO/ Preparer certification and signature

I certify that I have prepared Form TR-579-CT, *New York State E-File Signature Authorization for Tax Year 2018*, signed by the authorized officer of the corporation, authorizing me to sign and file this return on behalf of the corporation. 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 corporation. If financial institution account information has been provided on the return, I certify that the corporation has agreed to payment of the amount indicated as due by electronic funds withdrawal; and that the corporation 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 corporation's account. As New York does not support International ACH Transactions (IAT), I attest the source for these funds is from within the United States. I understand and agree that I may revoke this authorization for payment only by contacting the Tax Department no later than five (5) business days prior to the payment date.

By checking the box shown below, I understand and agree that I am electronically signing and filing this return.

☐ I have read the certification above and agree

Department of Taxation and Finance

New York State E-File Authorization for Tax Year 2018

TR-579-CT

For Certain Corporation Tax Returns and Estimated Tax Payments for Corporations

Electronic return originator (ERO)/paid preparer: **Do not** mail this form to the Tax Department. Keep it for your records.

Legal name of corporation: _____

Return type *(mark an **X** for all that apply)*: CT-3 ___ CT-3-A ___ CT-3-M ___ CT-3-S ___ CT-13 ___ CT-33 ___ CT-33-A ___ CT-33-C ___ CT-33-M ___ CT-33-NL ___ CT-183 ___ CT-183-M ___ CT-184 ___ CT-184-M ___ CT-186-E ___ CT-300 ___ CT-400 ___

Purpose

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

General instructions

Part A must be completed by an officer of the corporation who is authorized to sign the corporation's return before the ERO transmits the electronically filed Form CT-3, *General Business Corporation Franchise Tax Return;* CT-3-A, *General Business Corporation Combined Franchise Tax Return;* CT-3-M, *General Business Corporation MTA Surcharge Return;* CT-3-S, *New York S Corporation Franchise Tax Return;* CT-13, *Unrelated Business Income Tax Return;* CT-33, *Life Insurance Corporation Franchise Tax Return;* CT-33-A, *Life Insurance Corporation Combined Franchise Tax Return;* CT-33-C, *Captive Insurance Company Franchise Tax Return;* CT-33-M, *Insurance Corporation MTA Surcharge Return;* CT-33-NL, *Non-Life Insurance Corporation Franchise Tax Return;* CT-183, *Transportation and Transmission Corporation Franchise Tax Return on Capital Stock;* CT-183-M, *Transportation and Transmission Corporation MTA Surcharge Return;* CT-184, *Transportation and Transmission Corporation Franchise Tax Return on Gross Earnings;* CT-184-M, *Transportation and Transmission Corporation MTA Surcharge Return;* CT-186-E, *Telecommunications Tax Return and Utility Services Tax Return;* CT-300, *Mandatory First Installment (MFI) of Estimated Tax for Corporations;* or CT-400, *Estimated Tax for Corporations.*

EROs/paid preparers must complete Part B prior to transmitting electronically filed corporation tax returns. Both the paid preparer and the ERO are required to sign Part B. 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. Note that an alternative signature can be used as described in TSB-M-05(1)C, *Alternative Methods of Signing for Tax Return Preparers.* Go to our website at *www.tax.ny.gov* to find this document.

Do not mail this form to the Tax Department. EROs/paid preparers must keep this form for three years and present it to the Tax Department upon request.

Do **not** use this form for electronically filed Form CT-5, *Request for Six-Month Extension to File (for franchise/business taxes, MTA surcharge, or both);* CT-5.3, *Request for Six-Month Extension to File (for combined franchise tax return, or combined MTA surcharge return, or both);* CT-5.4, *Request for Six-Month Extension to File New York S Corporation Franchise Tax Return;* CT-5.6, *Request for Three-Month Extension to File Form CT-186 (for utility corporation franchise tax return, MTA surcharge return, or both);* CT-5.9, *Request for Three-Month Extension to File (for certain Article 9 tax returns, MTA surcharge, or both);* or CT-5.9-E, *Request for Three-Month Extension to File Form CT-186-E (for telecommunications tax return and utility services tax return).* Instead use Form TR-579.1-CT, *New York State Authorization for Electronic Funds Withdrawal For Tax Year 2018 Corporation Tax Extensions.*

Financial institution information (required if electronic payment is authorized)

1 Amount of authorized debit ..... 1. _____

2 Financial institution routing number ..... 2. _____

3 Financial institution account number ..... 3. _____

Part A – Declaration of authorized corporate officer for Form CT-3, CT-3-A, CT-3-M, CT-3-S, CT-13, CT-33, CT-33-A, CT-33-C, CT-33-M, CT-33-NL, CT-183, CT-183-M, CT-184, CT-184-M, CT-186-E, CT-300, or CT-400

Under penalty of perjury, I declare that I have examined the information on this 2018 New York State electronic corporate tax return, including any accompanying schedules, attachments, and statements, and certify that this electronic return is true, correct, and complete. If this filing includes Form DTF-686, *Tax Shelter Reportable Transactions*, as an authorized officer of the corporation, I hereby consent to the waiver of the secrecy provisions of Tax Law sections 202, 211.8, 1467, and 1518 as such provisions relate to the disclosure requirements of Tax Law section 25. The ERO has my consent to send this 2018 New York State electronic corporate return to New York State through the Internal Revenue Service (IRS). I understand that by executing this Form TR-579-CT, I am authorizing the ERO to sign and file this return on behalf of the corporation and agree that the ERO's submission of the corporation's 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 New York State corporation 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 this 2018 electronic return, and I authorize the financial institution to withdraw the amount from the account. As New York does not support International ACH Transactions (IAT), I attest the source for these funds is within the United States. I understand and agree that I may revoke this authorization for payment only by contacting the Tax Department no later than five business days prior to the payment date.

Signature of authorized officer of the corporation	Print your name and title	Date

Part B – Declaration of ERO and paid preparer

Under penalty of perjury, I declare that the information contained in this 2018 New York State electronic corporate tax return is the information furnished to me by the corporation. If the corporation furnished me a completed paper 2018 New York State corporate tax return signed by a paid preparer, I declare that the information contained in the corporation's 2018 New York State electronic corporate tax 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 2018 New York State electronic corporate 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	Print name	Date
Paid preparer's signature	Print name	Date

ERO/Preparer signature requirement for extensions

This option includes creation of a signature Form TR-579.1-CT, *New York State Authorization for Electronic Funds Withdrawal for Tax Year 2018 Corporation Tax Extensions (Forms CT-5, CT-5.3, CT-5.4, CT-5.6, CT-5.9, and CT-5.9-E; see next page).* This form must be printed and prepared by the ERO, and be signed by both the taxpayer and the ERO. In addition, the form must be retained by the ERO for a period of 3 years and presented to NYSDTF, if requested. The signing of the form establishes that the taxpayer has authorized the e-filing of the extension and verifies that the taxpayer has authorized the electronic funds withdrawal.

To complete the online signature process, certification language with a checkbox (shown below) will be presented to the ERO who must check the box to allow the tax document to be electronically transmitted to NYSDTF.

The language that will be displayed to the ERO is as follows:

ERO certification and signature

By checking the box below, I certify that I have prepared Form TR-579.1-CT, *New York State Authorization for Electronic Funds Withdrawal for Tax Year 2018 Corporation Tax Extensions (Forms CT-5, CT-5.3, CT-5.4, CT-5.6, CT-5.9, and CT-5.9-E),* signed by the authorized officer of the corporation authorizing me to submit this extension on behalf of the corporation. I also certify that the authorized officer has agreed to payment, by electronic funds withdrawal, the amount indicated as due; and that the Authorized officer 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 from the indicated account. As New York does not support International ACH Transactions (IAT), I attest the source for these funds is from within the United States. I understand and agree that I may revoke this authorization for payment only by contacting the Tax Department no later than five (5) business days prior to the payment date.

☐ I have read the certification above and agree

Department of Taxation and Finance

New York State Authorization for Electronic Funds Withdrawal For Tax Year 2018 Corporation Tax Extensions

TR-579.1-CT

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

Legal name of corporation: _____

Purpose

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

1 the ERO is e-filing one of the following forms:

- Form CT-5, *Request for Six-Month Extension to File (for franchise/business taxes, MTA surcharge, or both);*
- Form CT-5.3, *Request for Six-Month Extension to File (for combined franchise tax return, or combined MTA surcharge return, or both);*
- Form CT-5.4, *Request for Six-Month Extension to File New York S Corporation Franchise Tax Return;*
- Form CT-5.6, *Request for Three-Month Extension to File Form CT-186 (for utility corporation franchise tax return, MTA surcharge return, or both);*
- Form CT-5.9, *Request for Three-Month Extension to File (for certain Article 9 tax returns, MTA surcharge, or both); or*
- Form CT-5.9-E, *Request for Three-Month Extension to File Form CT-186-E (for telecommunications tax return and utility services tax return);* ***and***

2 the balance due on the e-filed corporation tax extension is being paid by electronic funds withdrawal through an approved e-file software package.

Instructions

Complete this form only when you transmit an electronically filed corporation tax extension **and** payment is being made by electronic funds withdrawal.

Important: You do not need to complete this form for corporation tax extension requests if no payment is required.

This form does **not** satisfy the signature requirement for e-filed Form CT-3, CT-3-A, CT-3-M, CT-3-S, CT-13, CT-33, CT-33-A, CT-33-C, CT-33-M, CT-33-NL, CT-183, CT-183-M, CT-184, CT-184-M, CT-186-E, CT-300, or CT-400.

Do not mail this form 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 corporation tax extensions

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 this 2018 electronic extension request, and I authorize the financial institution to withdraw the amount from the account. As New York does not support International ACH Transactions (IAT), I attest the source for these funds is within the United States. I understand and agree that I may revoke this authorization for payment only by contacting the Tax Department no later than five business days prior to the payment date.

Financial institution information (required if electronic payment is authorized)

1 Amount due with extension ..... **1.** _____

2 Financial institution routing number ..... **2.** _____

3 Financial institution account number ..... **3.** _____

Signature of authorized officer of the corporation: _____ Date: _____

Print your name and title: _____

Self-filer signature requirement for returns and extensions

Your software developer will supply the necessary pages for you to sign.

Attaching non-XML documents (portable document format [PDF] attachments)

All non-XML documents **must** be in PDF format. This includes, but is not limited to:

- tax forms,
- pages with additional information from forms,
- letters of explanation,
- certificates

The PDF file **must** be included in the attachment folder of the submission ZIP file. Each individual PDF cannot exceed 60 megabytes uncompressed. For the accuracy of a document image, the resolution should be no more than 200 dots per inch (dpi). Do **not** password protect, encrypt, or in any way *document protect* PDF attachments submitted through MeF. For binary attachment submissions and guidelines, refer to IRS Publication 4164.

NYSDTF allows two types of PDF attachments as follows:

1) tax forms (see page 19 for a list of tax forms that can be sent as PDF files)
2) supporting documentation

To create an attachment to comply with our tax instructions (for example, attaching a certificate, a summary sheet, or explanations) a separate *Binary Attachment XML document* must be created for each PDF being submitted.

The ERO or taxpayer (collectively, *filer)* can create the PDF file with any tool available. Follow your e-file software provider instructions.

To create the binary attachment XML document, the filer needs to name the PDF file and give a brief description of the contents of the file. The filer's software will create one binary attachment XML document for each PDF file included in the filing. There is a one-to-one relationship between the PDF file and the binary attachment XML document that describes it.

The filer provides the name of the PDF file including the extension, and provides a brief description.

Additional information for PDF attachments

NYSDTF requires the PDF file with the following naming convention using CamelCase (for example, Ct635CertOfTaxCredit.pdf). The table below consists of examples and is **not** a complete list of attachments.

Form Attachment	Condition	PDF attachment name
CT-40	To submit CT-40 Claim for Alternative Fuels Credit	Ct40.pdf
CT-399	To submit CT-399 Depreciation Adjustment Schedule	Ct399.pdf
DTF-622	To submit DTF-622 Claim for QETC Capital Tax Credit	Dtf622.pdf
CT-635	To submit a copy of your certificate of tax credit for Form CT-635	Ct635CertOfTaxCredit.pdf
CT-638	To submit a copy of your certificate of tax credit for Form CT-638	Ct638CertOfTaxCredit.pdf

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

Error categories - business rules

Business Rules are specific in identifying the location of the error. The following error categories validate the XML data:

- Multiple document – more than the required number of documents are included in the tax return.
- Missing document – a tax return document is required but was not included in the tax return.
- Data mismatch – the data in two fields should be the same but is not.
- Duplicate condition – the tax return or the transmission file was previously received and accepted by NYSDTF.
- Math error – the result of a computation is incorrect.
- Incorrect data – data violates a business rule even though it is syntactically correct. That is, the data values for elements must conform to the format specified and the data type. Also, the data values for elements must contain only values allowed for them in the schema.
- Missing data – data is not provided for a required field.
- Database validation error – data provided does not match the IRS database or the data provided should be present in the IRS database but is not (for example., the electronic filing identification number (EFIN) in the return header must be listed in the MeF database and in accepted status).
- XML error – the data violates schema specification. The return and transmission documents must conform to the version of the XML schema specified by the IRS.
- System error – a return encounters a problem with the IRS systems that prevents the return from being processed electronically.
- Form CT-3-S filings will be rejected if any of the shareholder data is missing from Form CT-34-SH, *New York S Corporation Shareholders' Information Schedule*. The required shareholder partner data elements in Form CT-34-SH include **all** of the following:
    - Shareholder entity
    - Shareholder ID
    - Shareholder name
    - Shareholder percent
    - Shareholder address
    - Shareholder state resident status

If any of the above elements are missing for any of the shareholders, the return will be rejected as a schema validation error.

Error codes - rejected corporation tax returns filed for TY2018

Error code	Message	Explanation
R1000	Schema Validation Detail Error	Invalid field
R1001	Schema Validation Detail Error	Required field missing
R1002	Schema Validation Detail Error	Invalid data value
01153	Valid Liability Period End Date Required	Tax period ending date missing or invalid (LIAB_PRD_END_DT)
02373	Valid liability start date required	Tax Period begin date missing or invalid (LIAB_PRD_BEG_DT)

Error code	Message	Explanation
02707	Tax Year Begin Date is After Tax Year End Date	Tax year begin date (LIAB_PRD_BEG_DT) is later than the tax year end date (LIAB_PRD_END_DT)
02708	Postmark Date Must be <= Received Date	Postmark date is later than the received date
02971	Duplicate Records Exists	A form has been duplicated or not properly identified. For example, if more than one CT-222 State record or more than one CT-222 MTA record exist within the XML, reject with error code "02971"
03978	ACH Request Date is not a Valid Date	ACH payment date is too far in the future (ELC_AUTH_EFCTV_DT)
04012	Filing Composition Error	The combination of the forms in the filing is invalid **or** When multiple filed business objects are received where only one occurrence is allowed
04015	Form Not Valid For Tax Year	Only 2016, 2017, and 2018 tax year forms are valid, or a main form is required but was not included in the submission
04017	Field Is Not In Range	Negative value in a positive field
04018	Switch Indicator Error	Invalid value in an indicator field
04074	CT ELF Schema Validation Failure	Invalid schema
04075	Invalid Bank Routing Number	Bank routing number is invalid
04079	Main Form Check Service Failure	Submission does not contain a main form
04676	ACH Debit > Payment Enclosed	ACH debit amount (TOT_PYMNT_AMT) > payment enclosed amount (PYMNT_AMT)
04883	Software vendor is not approved	Vendor not approved for Corporation tax e-file
04885	Invalid Format CT34SH Schedule B	Invalid <ShareholderPartner> format
04998	New York Receipts cannot be negative	New York receipts cannot be negative
05107	State/Province is required if Country Code is US or Canada	If MAIL_CNTRY_CD is US or CA, MAIL STATE ADR cannot be blank
05108	Duplicate Submission	Submission is a duplicate of a submission already processed
05110	IAT Transaction	New York does not support International ACH Transactions (IAT_IND)
05111	Bank Account Number Cannot Equal Bank Routing Number	Bank account number (BANK_ACCT_NMBR) and the routing number (ABA_NMBR) cannot be the same
05135	Submission contains invalid XML	Invalid XML, missing header, missing TI/Filing keys, or Liability Period dates are missing or incomplete
05265	Declaration and signature authorization is incorrect or missing	Element PREP_SSN_NMBR is not present and DCL_PP_IND = 2 (no) and DCL_FLR_IND = 2 (no)
05267	Invalid Identification Number	Taxpayer identification is not valid

Error code	Message	Explanation
05442	Payment Amount Exceeds ACH Limit or Other NYS Limitation	ACH payment amount (TOT_PYMNT_AMT) cannot exceed 99,999,999.99
05494	Bank Routing Number Cannot Equal ACH Debit Amount	ACH debit amount (TOT_PYMNT_AMT) cannot equal the bank routing number(ABA_NMBR)
05495	Bank Account Number Cannot Equal ACH Debit Amount	ACH debit amount (TOT_PYMNT_AMT) cannot equal the bank account number (BANK_ACCT_NMBR)
05507	Incomplete Bank Payment Data	If the ACH debit amount (TOT_PYMNT_AMT) is > 0, all of the additional required payment elements must be present; or, if the ACH debit amount (TOT_PYMNT_AMT) is = 0, all of the additional required payment elements must not be present. Required payment elements are: • BANK_ACCT_NMBR (Bank account number) • ABA_NMBR (Bank routing number) • ACCT_TYPE_CD (Account type: 1 = checking, 2 = savings) • ELC_AUTH_EFCTV_DT (Requested settlement date) • TOT_PYMNT_AMT (Total payment amount) • ACCT_HLDR_TYPE_IND (1 = business, 2 = personal) • IAT_IND
05507	Incomplete Bank Payment Data	For submissions containing a CT-3-M, CT-33-M, CT-183-M and CT-184-M, TOT_PYMNT_AMT > 0 AND BAL_DUE_AMT (state form) <= 0 AND BAL_DUE_AMT (MTA form) <= 0 For submissions containing CT-186-E, TOT_PYMNT_AMT > 0 and BAL_DUE_NYS_AMT <=0 AND BAL_DUE_MTA_AMT <=0
05890	Invalid ACH request	Payment not allowed for CT-5.1
06149	TaxSubTypeCode is invalid for these Liability period dates	Filing not allowed for tax sub type code 01 and 02 for LP Begin dates > 12-01-2015
06276	Invalid ACH request	Payment not allowed for CT-3-A/BC
06541	CT-225 must be attached when Additions to FTI claimed	CT-3/CT-3-A, Part 3, Computation of Tax on Business Income base, TOT_ADD_FTI_AMT is populated and no <CT225>,<CT225A> and CT225/CT-225AMODBO present
06542	CT-225 must be attached when Subtractions to FTI claimed	CT-3/CT-3-A Part 3, Computation of Tax on Business Income base, TOT_SUBT_AMT is populated and no <CT225>, <CT225A> and CT225/CT225AMODBO present
06543	CT-3.2 must be attached when bank mods claimed	CT-3/CT-3-A Part 3, Computation of Tax on Business Income base, BANK_MOD_AMT is populated and no <CT3.2>BO present

Error code	Message	Explanation
06544	CT-3.1 must be present when exemptincome/excessexpenses/addbackadj claimed	CT-3/CT-3-A Part 3, Computation of Tax on Business Income base, EXMPT_INC_AMT or XS_EXP_AMT or ADBK_NET_AMT is populated and no <CT3.1>BO present
06545	CT-3.3 must be attached when PNOLC Subtraction claimed	CT-3/CT-3-A Part 3, Computation of Tax on Business Income base, NOL_SUBT_AMT is populated and no <CT3.3>BO present
06546	CT-3.4 must be attached when NOL deduction claimed	CT-3/CT-3-A Part 3, Computation of Tax on Business Income base, NOL_DED_AMT is populated and no <CT3.4>BO present
06547	Either NYTPRIN or NYTPRIN exclusion code must be completed	Returns prepared by paid preparer must complete NYTPRIN (TX_PREP_RGST_ID) or (EXCL_CD) exclusion code
06579	Total payment amount must equal sum of payment amounts	Returns-PYMNT_AMT (state) + PYMNT_AMT (mta) must equal TOT_PYMNT_AMT (header) CT-400 - STATE_AMT (Line 1) + MTA_AMT (Line 2) must equal TOT_PYMNT_AMT (header) AND TOT_PYMNT_AMT > 0 Extensions and CT-300-PYMNT_AMT must equal TOT_PYMNT_AMT (header)
06644	Form Approval Process Delayed for E-file	Form Approval Process Delayed for E-file
06676	Form must be present when required attachments checkbox is checked	CT-3/CT-3-A Part 1, Section C, Line 3 CT3_1_IND, CT3_2_IND, CT3_3_IND, CT3_4_IND, CT60_IND and CT225_IND/CT225_A_IND = 1 and corresponding BO is not present
06749	Payment date cannot exceed one year from today's date	Payment date(ELC_AUTH_EFCTV_DT) cannot exceed one year from today's date
06835	Designated or parent EIN must be present if combined grp check box checked	For CT-5, if CMB_NEW_FRST_IND or CMB_EXST_FRST_IND is present then CMB_PARENT_ID cannot be blank
06836	Fields not allowed if parent EIN present or combined grp check box checked	For CT-5, if CMB_PARENT_ID or CMB_NEW_FRST_IND or CMB_EXST_FRST_IND is present, Line A and Lines 1-16 should be blank
06845	Member name and EIN missing for CT-3A	For submissions containing CT-3-A: MBR_NAME and MBR_EIN_ID, other than designated agent, must be present for <CT3ARECONFEDTXINC><reconFedInfo>
06909	Filing must be calendar year period	Liability period for CT-183, CT-183M, CT-184, CT-184M and CT-186E must be calendar year filing.
06917	Number of group members reported must equal number of members listed.	CT-3A, Line C, TOT_MBR_NMBR (number of members included in the combined return) must equal the number of members listed on CT3ARECONFEDTXINC section on page 5.
06921	Form must be present when credit amount is claimed.	CT-34SH part 2 Line 89, CT635_CR_AMT claimed and corresponding BO is not present.
06946	Must check applicable new, existing or departed member checkboxes	For CT-3A page 5, MBR_NEW_IND, MBR_EXIST_IND or MBR_DEPART_IND is not marked yes.

NYS non-schema edits and business rules

Transmission business rules

Rule/Validation	Error category
Federal return required	Missing Document
A main form must be included in the filing • MTA (CT-3-M/33-M, CT-183-M, CT-184-M) must be filed with a main form (CT-3, CT-3-A, CT-33, CT-33-NL, CT-33-A, CT-183, CT-184, CT-186-E) • All credit forms and attachments must be filed with a main form (CT-3, CT-3-S, CT-3-A, CT-33, or CT-33-NL, CT-33-A, CT-183, CT-184, CT-186-E)	Missing Document

Payment business rules

Rule/Validation	Error category
Payment amount cannot be greater than the Payment Enclosed amount on the return (Line A on all main forms and extensions)	Incorrect Data

Signature business rules

Rule/Validation	Error category
Signature check box(es) is required	Missing Document

Amount business rules

Rule/Validation	Error category
NYS accepts whole dollar amounts only	Incorrect Data

Foreign country codes

NYS uses the foreign country codes as defined by the IRS. These codes are available at: *https://www.irs.gov/Tax-Professionals/e-File-Providers-&-Partners/Foreign-Country-Code-Listing-for-Modernized-e-File*

Entering percentages

Percentage fields are limited to six spaces and must be entered correctly to avoid a schema error.

Percentage	Correct entry
100%	1.00
97.542%	.97542

Form CT-34-SH, Schedule B limitation

The number of shareholders on Form CT-34-SH, Schedule B included in a Form CT-3-S submission is limited to 100. If there are more than 100 shareholders to report, the remaining shareholders **must** be reported and included as a PDF file. A Form CT-3-S submission with more than 100 shareholders on Form CT-34-SH, Schedule B will be rejected as a filing composition error.

Websites and publications

New York State websites

NYS e-file website	*www.tax.ny.gov/bus/efile/elf_business.htm*
NYS forms and instructions	*www.tax.ny.gov/forms/default.htm*
NYS corporation tax e-filing – software developer testing package	*www.tax.ny.gov/bus/efile/swd_corporation.htm*
NYS taxpayer answer center	*www.tax.ny.gov/help/faq.htm*
NYS corporation tax publications	*www.tax.ny.gov/pubs_and_bulls/publications/corporation_pubs.htm*
NYS tax guide for new businesses	*www.tax.ny.gov/pdf/publications/multi/pub20.pdf*
NAICS codes for NYS	*www.tax.ny.gov/pdf/publications/general/pub910.pdf*
NYS subscription service	*www.tax.ny.gov/help/subscribe.htm*

Other websites

Internal Revenue Service	***http://www.irs.gov***
IRS forms and publications	*http://www.irs.gov/formspubs/index.html?portlet=3*
Federation of Tax Administrators (FTA) – Concept of Operations	*http://www.taxadmin.org/FTA/edi/ecsnaps.html*
NACTP – National Association of Computerized Tax Processors	*http://www.nactp.org*

Contact information

Telephone numbers

NYS e-Filing Help Desk	518-457-6387
Corporation Tax Information Center	518-485-6027
Miscellaneous Tax Info Center	518-457-5735
IRS e-Filing Help Desk	1-866-255-0654
IRS Business Tax Inquiries	1-800-829-4933

Text Telephone (TTY) Hotline (for individuals with hearing and speech disabilities using a TTY or TDD)

If you have access to a text telephone (TTY), dial 7-1-1 for the New York Relay Service. If you do not own a TTY or TDD, check with independent living centers or community action programs to find out where machines are available for public use.

NYSDTF forms and publications

NYS Tax Department website	***www.tax.ny.gov***
To order NYS forms and publications	518- 457-5431

NYS e-file contact information

Email address ***BTBCTELF@tax.ny.gov***

Mailing address

NYS TAX DEPARTMENT
EFILE – CORP TAX
W A HARRIMAN CAMPUS
ALBANY NY 12227-2812

If not using U.S. Mail, see Publication 55, *Designated Private Delivery Services.*

Appendix

Corporation tax e-file terms

MeF (***M****odernized* ***e****-****F****ile*) - The 1120/1120S e-file Project that the IRS has been reporting on since 2001 is now known as Modernized e-File (MeF). MeF utilizes a new architecture for processing documents and accepts and validates tax documents in Extensible Markup Language (XML) format. Eventually all IRS e-file programs will use the MeF system to receive and process electronically filed documents.

Preparer firm's EIN - This number, which exists in the <ReturnHeader> element definition, is the employer identification number (EIN) of the firm that prepared the document (if applicable). It is a nine-digit numeric field, where the first two digits represent a pre-defined IRS district office code. The EIN is assigned by the IRS.

Preparer's NYTPRIN - This number, which exists in the <CTRtnHeader> BO, is the New York State tax preparer registration number of the preparer (if applicable). It is an eight-digit numeric field.

Preparer's SSN or PTIN - This number, which exists in the <ReturnHeader> element definition, is a choice between a person's social security number (SSN) and a preparer's tax identification number (PTIN). SSN is a nine-digit numeric field, and PTIN begins with letter *P* followed by eightnumeric digits.

Schema - IRS has structured tax document data into a series of schemas. A schema is an XML document that specifies the data elements, structure, and rules for each form, schedule, document, and/or attachment.

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

Transmission ID - This number, which exists in the transmission header, uniquely identifies a transmission for the tax year. It is created by the transmitter. The IRS will return this number in the transmission acknowledgement to uniquely identify the transmission that is being acknowledged. It can be up to 30 digits in length, is alphanumeric, and can contain the following characters:

- a colon (*:*),
- a period (*.*), and
- a hyphen (-).

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

XML *(****Ex****tensible* ***M****arkup* ***L****anguage*) - The language that specifies the structure and content of an XML document, to implement all forms and schedules in electronic format for MeF. It allows designers to create their own customized tags, enabling the definition, transmission, validation, and interpretation of data between applications and between organizations.