



**Corporation Tax  
Modernized E-File Handbook  
For Software Developers**

**For Tax Year 2017**

DRAFT 10/12/17

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## Introduction

The New York State Department of Taxation and Finance (NYSDTF) participates in the Fed/State 1120 Corporation Tax e-file program, under the IRS Modernized e-File (MeF) architecture.

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

The IRS and NYSDTF require that all tax software pass a series of tests each year. The software developers must submit returns using the New York State test packet posted on our Web site via the IRS ATS test site for every return the software supports. The software developer must provide a separate software vendor ID for each software product. NYSDTF will approve the software vendor ID once all forms testing is completed successfully.

### Important!

NYSDTF requests that software developers provide us with a copy of new software as soon as it is released to the public. We will use the software for research and to troubleshoot production issues, and not to prepare or file returns. If a software developer supports e-file via an online application, we request access to that as well. For more information, email: [TSS.CT.Forms.Review@tax.ny.gov](mailto:TSS.CT.Forms.Review@tax.ny.gov). Mail a copy of your software to:

NYS TAX DEPARTMENT  
OPTS CORP TAX REVIEW UNIT  
W A HARRIMAN CAMPUS  
ALBANY NY 12227-0865

See Publication 55, *Designated Private Delivery Services*, if not using U.S. Mail.

## Schema version number

The version number includes:

- the tax year,
- the version initial (case sensitive), and
- version number for which the schema and business rule document applies.

The version number of MeF business rules that are invoked for the MeF XML schemas will always have the same version number as the schema version, thereby providing a mechanism that aligns the various versions of schemas with their applicable business rules.

To obtain the most current New York State schema version for Tax Year 2017 (TY2017), go to:

[www.tax.ny.gov/bus/efile/swd\\_corporation.htm](http://www.tax.ny.gov/bus/efile/swd_corporation.htm)

## Tax Year 2017 corporation tax e-file program calendar

Corporation tax return period	January 1, 2017, through December 31, 2017
Software testing	November 7, 2017, through March 31, 2018
E-file return acceptance period	NYS will conform to the IRS MeF dates

## 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 website at [www.tax.ny.gov/bus/ct/corp\\_tax\\_reform.htm](http://www.tax.ny.gov/bus/ct/corp_tax_reform.htm)

## What's new for Tax Year 2017 corporation tax e-file

NYSDTF continues to accept tax documents for Tax Years 2015, 2016, and 2017. We will no longer accept TY2014 documents.

- Article 9-A capital base tax rates for tax years beginning on or after January 1, 2017, and before January 1, 2018, have been adjusted for the following taxpayers:

Qualified Emerging Technology Companies (QETCs)	.085%
Qualified Manufacturers	.085%
Remaining Taxpayers	.10%

- The MTA surcharge rate for Article 9-A taxpayers has been adjusted to 28.3% for tax years beginning on or after January 1, 2017, and before January 1, 2018.
- 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.
- Due dates did not change for S corporations (Form CT-3-S) and Article 9 (Forms CT-186 and CT-186-M) filers
- The MFI is to be based on the second previous year's tax due (e.g., an MFI payment due March 15, 2018, will be based on the computed tax due on the TY2016 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.

**The following form will not be accepted for e-file for TY2017**

Form number	Form title
CT-259	Claim for Fuel Cell Electric Generating Equipment Credit

**New items for Tax Year 2017**

**New forms supported in XML format**

Form number	Form title
CT-647	Farm Workforce Retention Credit

**XML supported forms requirement**

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

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

**Required Form CT-300 and Form CT-400 software product messages**

Software products for consumers and tax professionals must display the following message when submitting a mandatory first installment:

**Important:** You **must** use Form CT-300 to submit your mandatory first installment (MFI). You cannot use Form CT-400 for the purpose of submitting your MFI. MFI is due on or before the 15<sup>th</sup> day of the 3<sup>rd</sup> month following the close of each tax year.

**Software products for consumers and tax professionals must display the following message when submitting an estimated tax payment:**

Use Form CT-400 to submit an estimated tax payment. You cannot use Form CT-400 to submit your mandatory first installment (MFI). For MFI, use Form CT-300.

**Revised error codes for rejected submissions**

Code	Message	Explanation
06835	Designated agent 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.

Code	Message	Explanation
06845	Member name and EIN missing for CT-3-A	For submissions containing CT-3-A: MBR_NAME and MBR_EIN_ID, other than designated agent, must be present for <CT3ARECONFEDTXINC><reconFedInfo>

### Changes to schema library

The schema library has been updated to comply with the most current E-standards recommendations.

The “efile:” namespace prefix has been removed from all elements to which it was previously applied.

The schema library has been categorized into four separate folders:

1. The “Common” folder contains the E-standards (formerly TIGERs) common schemas.
2. The “NYSCCommon” folder contains the master .xsd.
3. The “StateBusiness” folder contains the remaining E-standards business schemas.
4. The “NYSBusiness” folder contains, ProcessBO, FilingKeysBO, TICorpBO, CompositionBO, CTRtnHeaderBO, and the “NYSForms” subfolder, which contains the forms specific to New York State.

**Note:** The forms specific to New York State have been renamed, with either prefixes “Form,” “Sched,” or “Wrksht,” followed by the form number.

### State manifest

*CORP* is the expected value for <SubmissionCategoryCd>.

We recommend that software developers enter the following values for <StateSubmissionTyp>:

CT5	CT51	CT53	CT54	CT56	CT59	CT59E	CT13	CT3
CT3A	CT3ABC	CT3S	CT33	CT33NL	CT33C	CT33A	CT300	CT400

Although <StateSubmissionTyp> is not used for processing, it will help us identify the type of return received if we cannot open the return XML.

### Important note:

The address provided in the NYSDTF address fields will be used by NYSDTF for mailing purposes. Therefore, **it is imperative that the address provided in the NYSDTF address fields be complete and accurate.** In addition, the NYSDTF address fields must be presented 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* (the 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, e.g., overflow “APT 5A” instead of “APT” on one line and “5A” on another.

### Mapping of E-Standards address to NYSDTF address

<u>E-Standards address</u>	<u>NYSDTF address</u>
<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

A 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\_ZIP\_5\_ADR: enter the first 3 characters of the postal code

MAIL\_ZIP\_4\_ADR: enter characters 4-6 of the postal code

MAIL\_CNTRY\_CD: enter "CA"

### 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

### A 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\_ZIP\_5\_ADR: must be blank, do not transmit

MAIL\_ZIP\_4\_ADR: must be blank, do not transmit

MAIL\_CNTRY\_CD: enter the appropriate foreign country code

### Example 3

64 RUE DE LA VERRERIE, 75004 PARIS, FRANCE

NYSDTF address fields:

<MAIL\_LN\_2\_ADR>64 RUE DE LA VERRERIE 750004

<MAIL\_CITY\_ADR>PARIS

<MAIL\_CNTRY\_CD>FR

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

## 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 2017 and will use tax software to prepare one or more authorized tax documents in 2018.

For more information on the e-file mandate, go to: [www.tax.ny.gov/bus/efile/elf\\_busn\\_mandate.htm](http://www.tax.ny.gov/bus/efile/elf_busn_mandate.htm)

## NYS MeF status page

NYSDTF has an MeF status page on the DTF website. The webpage will provide the operational status along with processing alerts for all NY MeF components (corporation tax, partnership, and personal income tax).

The MeF status page can be found at: [www.tax.ny.gov/bus/efile/mef\\_status\\_page.htm](http://www.tax.ny.gov/bus/efile/mef_status_page.htm)

## Software developer requirements

### Software developers must:

- Immediately correct software errors identified by the IRS or NYSDTF and distribute updates of their software packages to their clients. If the software developer fails to correct any errors or issue timely releases, they may be suspended from the program.
- Immediately notify NYSDTF ([BTBCTELF@tax.ny.gov](mailto:BTBCTELF@tax.ny.gov)) of any errors you discover in the approved software package. We reserve the right to suspend approval until the error(s) are corrected, and we may require re-testing of the software. Provide instructions to guide taxpayers and tax return preparers in fulfilling the signature requirements. Software developers must ensure that their software can print the signature authorization Forms TR-579-CT and TR-579.1-CT.
- Determine whether a payment would be an International ACH transaction (IAT). If the payment will come from an account outside the United States, instruct the user to submit their payment with Form CT-200-V, as we cannot accept payments from outside the U.S. The user can still e-file the return and submit payment with a Form CT-200-V.
- Ensure that their software supports electronic payment options and all electronic funds withdrawal information, including the settlement date, routing/account numbers, account type, account holder type, payment amount, and IAT indicator. All electronic funds withdrawal information must be submitted within the filing.

- Ensure their software supports printing the tax return and all supporting forms to allow the corporation to mail their return if the return cannot be e-filed. Refer to Publication 76, *Specifications for Reproduction of New York State Corporation Tax Forms*, regarding printing supportable forms.
- Ensure that their software supports the attachment of PDF documents. The PDF files must be included in the attachment folder of the submission ZIP file. Each individual PDF file cannot exceed 60 megabytes uncompressed. For the accuracy of a document image, whether an attachment is in a PDF file or an image file format, the resolution should be no more than 200 dpi. Do not password protect, encrypt, or in any way document protect PDF attachments submitted through MeF.
- Provide the following NYSDTF instructions in their software during the filing process to alert self-filers of New York State's mandated e-file requirement. These instructions are not required if the software is primarily marketed to tax professionals who prepare returns on behalf of a client.

The software **must** display the following language:

You must e-file if the tax document is eligible for e-file, and you meet all three of the following conditions:

- you prepare tax documents yourself, without the assistance of a tax professional;
- you use approved e-file tax software to prepare your return, or use a computer to prepare, document, or calculate an extension or estimated tax payment; and
- you have broadband Internet access.

All authorized software developers must:

- allow *linked* and *unlinked* state return,
- allow re-transmissions of rejected and then corrected submissions,
- provide the software ID within each filing, and
- adhere to the guidelines for ACH debit payment settlement dates.

## **Additional software developer responsibilities**

### **Confidentiality**

Developers must conform to all IRS security requirements. For more information on the IRS security requirements, see: <https://www.irs.gov/tax-professionals/e-file-providers-partners/modernized-e-file-mef-user-guides-and-publications>

### **Penalties**

New York State Tax Law, sections 202.1, 211.8, 1467, 1518, and 1825 prescribe penalties for violation of confidentiality of taxpayer information requirements. Refer to section 1085(s) as well as 1085(l) regarding violation penalties on tax return preparers.

### **Advertising standards**

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

The software developer must follow the guidelines in the IRS Revenue Procedure for the NYS program as though references to the *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>

## Not charge separately for NYS e-file services

New York State enacted legislation under section 34 of the Tax Law that makes it unlawful for a tax return preparer or software company to charge a separate fee for the electronic filing of authorized NYS returns, extensions, or payments. 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 electronically filing authorized NYS returns, extensions, or payments and one version of the same tax software that does not charge.

Any tax return 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.

## Software vendor ID

Every software developer must give NYS a software vendor ID to use with their corporation tax software. The vendor ID must meet the following characteristics:

- a separate vendor ID is needed for each tax software product
- the ID is self-selected by the software developer
- it is defined as an alphanumeric field type limited to 10 characters
- it must be included in each submission in the element named `SOFT_VNDR_ID`
- it can be kept the same from tax year to tax year or a different ID can be used each year
- error code 04883 (software vendor is not approved) will indicate rejected submissions that contain a software vendor ID that was not approved by NYSDTF to e-file submissions for a particular tax year or main form type

## IRS MeF Fed/State Program

### Acknowledgement system

All transmitted returns NYSDTF receives will generate a submission receipt and an acceptance/rejection acknowledgement to IRS for every NYS return received. The submission receipt indicates that NYSDTF received the transmission and an acknowledgement indicates whether or not the return was accepted or rejected. An accepted acknowledgement record indicates the return was received and will be processed by NYSDTF. A rejected acknowledgement indicates the return will not be processed by NYSDTF and the return should be resubmitted within the perfection period.

### Perfection period for NYS rejected submission

If a timely filed New York State submission is rejected by NYSDTF due to an error, there is a 7-day transmission perfection period to allow the filer to correct and resubmit the document. The document **must** be resubmitted within 7 calendar days from the date the document was rejected. Also, the corrected re-submission **must** contain the original submission ID of the rejected return and extension in the field named `ORIG_SBMSN_ID`.

### IRS action on a state submission

MeF will accept two kinds of submissions:

- (1) IRS (federal) submissions, and
- (2) state submissions.

The software developer must enclose each return in a separate submission, but multiple submissions may be contained in a single message.

NYSDTF will support *linked* and *unlinked* state returns. 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. **NYSDTF will not know that the transmitter has sent a state submission to MeF in this case.** If there is an accepted federal return under that Submission ID, then MeF will validate certain elements on the State submission.

If IRS does not deny the state return, it will provide the State submission to NYSDTF. If the State return is **not linked** to a previously accepted federal return (also referred to as *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.

NYSDTF requires a copy of the federal return. The federal return must be sent in an XML format or attached as a PDF document.

## State receipt and acknowledgment

NYSDTF will:

- retrieve the state submission from the IRS,
- send a submission receipt back to the IRS immediately,
- validate the XML data,
- apply validation rules to the return, and
- send an acknowledgment (indicating accept or reject) to the IRS within three business days.

The transmitter may retrieve the transmission receipt and/or acknowledgment from the IRS. An accepted acknowledgement:

- indicates the return and payment (if applicable) was received and has successfully completed the validation process.
- does **not** indicate the return or extension completed processing through all business rules, and
- does **not** ensure that NYSDTF will pay a refund as requested.

A rejected acknowledgment:

- indicates the return or extension failed to complete the validation process, and
- contains error codes indicating the cause of the rejection.

A list of the pre-entry validation error codes is provided in this publication. An accepted acknowledgement does not indicate the funds associated with an authorized payment have been received.

## Payment handling and acceptance

### Paying a balance due

NYSDTF allows three options to pay electronically-filed corporation tax documents:

- ACH debit included with the filing data when the document is electronically filed
- ACH credit initiated by the taxpayer through their own bank
- By check or money order utilizing the payment voucher (Form CT-200-V)

### International ACH Transactions (IAT)

NYSDTF does not support International ACH Transactions (IAT). Software Developers must determine if payments are IATs. If a software user is making an ACH payment, the software developer must ask the user: "Will the funds for this payment come from an account outside the United States?" If the user indicates "Yes," they should be instructed to e-file the tax document and submit their payment using Form CT-200-V. The IAT

indicator must be included in the submission if the user has indicated the payment is an IAT and ACH payment data is present. The field name for the indicator is IAT\_IND and it should be set to “1” or “2” depending on the source for these funds in these instances.

### **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 return or extension. For estimated corporation tax payments (Form CT-400) filers 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 return 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. The taxpayer must 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 filers the importance of supplying correct information as they cannot change the routing transit number and bank account number once a document is transmitted and accepted. Returns can be submitted with full payment, partial payment or no payment. Any balance due will be billed when the return is fully processed. An unpaid extension will be considered invalid and will result in assessed interest and penalty when the return is filed.

All of the following information **must** be present for e-filed documents containing ACH debit payments:

- BANK\_ACCT\_NMBR (Bank account number)
- ABA\_NMBR (Bank routing transit number)
- ACCT\_TYPE\_CD (Account type: 1 = checking, 2 = savings)
- ELC\_AUTH\_EFCTV\_DT (Requested withdrawal 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)

If the payment amount of an ACH debit is greater than zero, **all** of these required fields **must** be present in the submission, otherwise it will be rejected for error code 05507 (Incomplete Bank Payment Data).

If the ACH debit payment request is included in filing that is for a State and MTA combination filing (the submission contains a state main form and a Form CT-3-M/CT-33-M), the element BAL\_DUE\_AMT **must** be included in both the State and MTA submission and it **must** be greater than zero in one or both. Otherwise, it will be rejected for error code 05507 (Incomplete Bank Payment Data).

A charge of \$50 may be assessed when an electronic payment is returned by a bank for nonpayment. However, if the electronic payment is returned as a result of an error by the bank or NYSDTF, then the \$50 fee will not be charged. If the electronic payment is returned, a separate \$50 fee will be issued for each payment that is dishonored.

### **ACH debit block information**

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 NYS 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](http://www.tax.ny.gov/pay/all/debit.htm)

### Revocation of authorization of an ACH debit payment

If a filer determines that the payment information submitted is incorrect, they may revoke the authorization for payment only by contacting the NYSDTF no later than five business days prior to the payment date. 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 cancelled using online services on the DTF website for corporation tax.

### ACH debit settlement date guidelines must be strictly enforced

Software developers are required to have the following guidelines set in their software for their customers entering a payment settlement date, (ELC\_AUTH\_EFCTV\_DT) for ACH debit payments:

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

Software developers who are found to be in violation of the above-noted guidelines for ACH debit payment settlement dates may have their approvals to e-file NYS corporation tax returns, extensions, and payments revoked until proof of compliance is verified.

### ACH credit

Taxpayers may pay for their e-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. In order 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 no later than 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.

When filing using approved software, taxpayers:

- complete the form,
- report the balance due, and
- indicate a payment amount (PYMNT\_AMT) of zero.

Do not send the TOT\_PYMT\_ENCSD\_AMT and TOT\_PYMNT\_AMT fields.

For more information on ACH credit processing, go to:

[www.tax.ny.gov/bus/efile/corporation\\_tax\\_ach\\_credit\\_format.htm](http://www.tax.ny.gov/bus/efile/corporation_tax_ach_credit_format.htm)

### Payment voucher (Form CT-200-V) for e-filed corporation tax returns

E-filers may now use Form CT-200-V to mail in a check or money order to make payments for their e-filed returns and extensions. Form CT-200-V cannot be used for estimated payments (Form CT-400). The software should limit the printing of the voucher to returns and extensions that are e-filed by the customer.

Should a user choose to mail in a check or money order to make their payment, Form CT-200-V must be created at the time the software user **completes** entering their tax document information. The software must populate all fields, except the amount of the payment, and accurately display the correct form type the user has completed with a check mark for return or extension. The software should include instructions to print out Form CT-200-V and mail it in along with their payment. Form CT-200-V should be sent to NYS DTF 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 return data, 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.

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

### **How is an electronic funds withdrawal initiated?**

The tax preparer/corporate officer will authorize an electronic funds withdrawal through the tax preparation software being used. The filer must provide the ABA bank routing number, account number, type of account, business or personal account, authorized payment amount, IAT indicator and requested withdrawal date.

### **What information is needed to make an electronic funds withdrawal payment and how is the information used once the return 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 for returns. However, the corporation will be billed for the remaining amount owed, including interest and penalties. In addition, the payment amount cannot be greater than balance due amount on the return. 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 the money won't be withdrawn sooner?**

If a return 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 return. The specified date cannot be later than the due date. If the return is e-filed after the due date authorizing an electronic funds withdrawal, the specified date cannot be later than the date of the submission. **Note:** If a payment date falls on a weekend or bank holiday, the payment will be withdrawn the next business day. We are a member of and we participate with the National Automated Clearinghouse Association. As participants, we are not allowed to withdraw money earlier than the date you have specified.

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

An authorized electronic funds withdrawal will be accepted with a return or extension. If the return or extension is e-filed after the due date, the balance of the authorized electronic funds withdrawal will be processed at the time the return or extension is processed. The date must be no later than the date submitted.

### **What will the tax preparer/corporate officer receive from the State of New York as confirmation of the electronic funds withdrawal payment?**

The confirmation is the copy of the e-filed return that includes the electronic funds withdrawal authorization and their 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 contacting NYSDTF no later than five business days prior to the payment date. 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 cancelled using online services for corporation tax.

## **Software acceptance, testing, and approval**

Software developers intending to obtain approval for their software to e-file NYS corporation tax documents should contact the NYS corporation tax e-file unit prior to submitting test transmissions. The following information should be provided:

- Software developer company name
- Address
- Primary contact person – name, telephone number, email address
- Secondary contact person - name, telephone number, email address
- EFINSs/ETINs (test and production) assigned by the IRS
- Tax Year 2017 NYS forms supported for corporation tax e-file
- Software vendor ID you will use in your production software (SOFT\_VNDR\_ID)
- Software product name

Email this information to: [BTBCTELF@tax.ny.gov](mailto:BTBCTELF@tax.ny.gov)

All software must be tested using the NYSDTF test package. The test packages can be found at [www.tax.ny.gov/bus/efile/swd\\_corporation.htm](http://www.tax.ny.gov/bus/efile/swd_corporation.htm) and will include:

- version number of schema
- State specific XML schema
- State spreadsheet of required data elements
- PDF copies of NYS corporation tax test returns
- PDF copies of TY2017 corporation tax forms with element names

Developers must validate the New York State return data (XML) against the New York State schema, and include edits and verifications based on the business rules provided for each element. The NYSDTF state spreadsheet will include information on:

- field type,
- field format,

- length,
- if it can be negative,
- if it is recurring, and
- the business rule or other edits and verifications for each field.

Software developers will need to contact the NYS corporation tax e-file unit when they transmit their test submissions to the IRS. This should be done by email and include the submission IDs for each test submission sent. The information should be emailed to: [BTBCTELF@tax.ny.gov](mailto:BTBCTELF@tax.ny.gov)

Software developers will be given confirmation by email from NYSDTF when the software is successfully tested and approved. Only approved software may be released and distributed by the developer. Software Developers should verify that the software vendor ID provided to NYSDTF is the actual vendor ID they will include in their software. Submissions received from a software developer with any variation from the Software Vendor ID (SOFT\_VNDR\_ID) provided to NYSDTF will result in the rejection of the submissions for error code #04883, "Software vendor is not approved."

## E-file corporation tax forms supported for Tax Year 2017

### 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 return, or both)
CT-5.9	Request for Three-Month Extension to File (for certain Article 9 tax returns, 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

<b>Form number</b>	<b>Form title</b>
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 (Includes Employment Incentive Credit)
CT-47	Claim for Farmers' School Tax Credit
CT-60	Affiliated Entity Information Schedule
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 - Including the ZEA 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

<b>Form number</b>	<b>Form title</b>
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	Manufacturer's Real Property Tax Credit
CT-642	Empire State Musical and Theatrical Production Credit
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
DTF-621	Claim for QETC Employment Credit
DTF-686	Tax Shelter Reportable Transactions

#### Accepted as PDF attachments

<b>Form number</b>	<b>Form title</b>
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	*This would include any documentation that is not listed above, such as Net Income Statement.

The above forms must be submitted as a PDF attachment with a CT-3, CT-3-A, CT-3-S, CT-33, CT-33-A, or CT-33-NL submission.

### **Form CT-3 and CT-3-A Business Object (BO) name change**

Forms CT-3 and CT-3-A BOs are named CT3REF and CT3AREF on the schema and state spreadsheet from TY2015 onward.

### **Required fields**

Omission of required fields would result in schema validation errors. You must enter an amount in any required field listed on the State spreadsheet provided on our Web site. If you do not have an amount, enter **0** in the appropriate field.

### **Checkbox fields**

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

### **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.

### **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. Use the quick reference guide provided on pages 8-10 of the Form CT-225 instructions. Incorrect/blank modification numbers can result in rejection of the submission.

### **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**

Form TR-573-CT, *You must file this New York State corporation tax return electronically*, 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. If an individual corporation or a paid preparer does not meet the requirements to e-file, a software-generated Form CT-2, *Corporation Tax Return Summary*, **must** be included with the paper return to ensure the return is considered processible.

## **Signature requirements for corporation tax e-file documents**

NYS DTF has signature requirements for self-filers and Electronic Return Originators (ERO)/Preparers. Software Developers must support both the self-filer and the ERO/preparer signature requirements. This will

require the software to display certification language for different filing scenarios along with a checkbox for the filer to check which indicates they have read and agree to the contents of the text. The software must not pre-populate the checkbox; it must be checked by the filer since it acts as the electronic signature for the return. This is a requirement for the following filing scenarios:

- A return filed by an ERO/Preparer
- An extension, with a payment, filed by an ERO/Preparer
- A Mandatory first installment payment (MFI) of estimated tax (Form CT-300), filed by an ERO/Preparer
- An estimated tax payment (Form CT-400) filed by an ERO/Preparer
- A return self-filed by a corporation
- An extension, with a payment, that is being self-filed by a corporation
- An estimated tax payment (CT-400) that is being self-filed by a corporation
- A mandatory first installment payment (MFI) of estimated tax (Form CT-300) that is being self-filed by a corporation

For the most recent version of the TY2017 Forms TR-579-CT & TR-579.1-CT, go to:

[www.tax.ny.gov/bus/efile/corp\\_forms.htm](http://www.tax.ny.gov/bus/efile/corp_forms.htm)

### **Signature requirements for returns e-filed by ERO/Preparers**

It is not required that the software provide a hard copy of the certification to the filer, only that it be displayed to the filer for each e-filed return and extension with payment. Form TR-579-CT, *New York State E-File Signature Authorization for Tax Year 2017 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-300, or CT-400*, must be generated on paper and the taxpayer and the ERO/Preparer must both sign Form TR-579-CT.

Form TR-579-CT establishes that the taxpayer has reviewed their return, and authorizes the e-filing of the return. If an electronic funds withdrawal (for payment of the amount owed on 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-300, or CT-400) was requested, Form TR-579-CT verifies that the taxpayer authorized the electronic funds withdrawal. It is not required that the software provide a hard copy of the certification to the filer, only that it be displayed to the filer for each e-filed return and extension with payment. Form TR-579-CT must be generated on paper. The form is necessary for the ERO/Preparer to obtain an original ink signature for the e-filed return. The ERO/Preparer must retain Form TR-579-CT for three years. In lieu of a paper copy, the ERO/Preparer may retain a scanned image of the form after it is signed.

The ERO/Preparer must also sign the return electronically by checking a box that indicates that they have read and agreed to the certification language.

### **ERO/Preparer signature requirement for e-filed returns**

This option includes display of certification language and creation of a signature Form TR-579-CT, *New York State E-File Signature Authorization for Tax Year 2017 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-300, or CT-400* (see page 23). This form must be printed and prepared by the ERO/Preparer; and be signed by both the taxpayer and the ERO/Preparer for every e-filed corporation tax return. In addition, the certification language must include the checkbox the ERO/Preparer must check certifying that the language has been read and agreed to.

The certification language that must be displayed is as follows:

**ERO/ Preparer certification and signature**

I certify that I have a valid New York State E-File Signature Authorization for Tax Year 2017 (Form TR-579-CT), 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, 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 Signature Authorization for Tax Year 2017 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-300, or CT-400

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-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.

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](http://www.tax.ny.gov) to find this document.

### 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-300, *Mandatory First Installment (MFI) of Estimated Tax for Corporations*; or CT-400, *Estimated Tax for Corporations*.

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, 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 2017 Corporation Tax Extensions.

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

### 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-300, or CT-400

Under penalty of perjury, I declare that I have examined the information on this 2017 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 2017 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 2017 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: \_\_\_\_\_ Date: \_\_\_\_\_

Print your name and title: \_\_\_\_\_

### Part B – Declaration of ERO and paid preparer

Under penalty of perjury, I declare that the information contained in this 2017 New York State electronic corporate tax return is the information furnished to me by the corporation. If the corporation furnished me a completed paper 2017 New York State corporate tax return signed by a paid preparer, I declare that the information contained in the corporation's 2017 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 2017 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: \_\_\_\_\_ Date: \_\_\_\_\_

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

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

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

TR-579-CT

### **Signature requirements for extensions e-filed with a payment by ERO/Preparers**

This option includes display of certification language and creation of a signature Form TR-579.1-CT, *New York State Authorization for Electronic Funds Withdrawal for Tax Year 2017 Corporation Tax Extensions* (see next page). This form must be printed and prepared by the ERO; and be signed by both the taxpayer and the ERO for every e-filed extension authorizing an electronic funds withdraw. In addition, the certification language must include the checkbox for the ERO to check certifying that the language was read and agreed to.

It is not required that the software provide a hard copy of the certification to the filer, only that it be displayed to the filer for each electronically filed extension with payment. Form TR-579.1-CT must be generated on paper. The form is necessary for the ERO/Preparer to obtain an original ink signature for the e-filed extension with an electronic funds payment withdrawal. The ERO/Preparer must retain Form TR-579.1-CT for three years. In lieu of a paper copy, the ERO/Preparer may retain a scanned image of the form after it is signed. The ERO/Preparer must also sign the extension electronically by checking a box that indicates that they have read and agreed to the certification language.

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

#### **ERO/ Preparer certification and signature**

By checking the box below, I certify that I have a valid Form TR-579.1-CT, *New York State Authorization for Electronic Funds Withdrawal for Tax Year 2017 Corporation Tax Extensions* (Form CT-5, CT-5.3, CT-5.4, CT-5.6, CT-5.9, or CT-5.9-E), 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. 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



# New York State Authorization for Electronic Funds Withdrawal For Tax Year 2017 Corporation Tax Extensions

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, 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-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 2017 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**

This option includes the certification language that must be displayed to the self-filer for Tax Year 2017 for Form CT-3, CT-3-A, CT-3-M, CT-3-S, CT-13, CT-33, CT-33-M, CT-33-NL, CT-33-A, CT-33-C, CT-300, or CT-400. The certification language must include a checkbox (as shown below) which the self-filer must check to allow the return to be electronically transmitted to NYS. By checking the box, the self-filer is certifying the language was read and agreed to.

The certification language that must be displayed to the self-filer is as follows:

**Self-filer declaration and signature**

I declare, under penalty of perjury, that I have examined the information on this New York State electronic corporation tax return (hereafter, "return"), including any accompanying schedules, attachments, and statements, and certify that this electronic return is true, correct, and complete.

If an amount owed on this return 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. As New York does not support International ACH Transactions (IAT), I attest the source for these funds is from within the United States.

By entering my name and checking the box shown below, I declare that I am an authorized officer of this corporation, that I am authorized to sign and file this electronic return on behalf of the corporation, and am in fact signing and filing this return.

\_\_\_\_\_  
Enter name

I have read the certification above and agree

**Self-filer signature requirement for extensions**

This option includes certification language that must be displayed to the self-filer for Tax Year 2017 for extensions (Forms CT-5, CT-5.3, CT-5.4, CT-5.6, CT-5.9, and CT-5.9-E) that include an electronic payment. The certification language must include a checkbox (as shown below) which the self-filer must check to allow the extension to be electronically transmitted to NYSDTF and the payment debited from the specified account. By checking the box, the self-filer is certifying the language was read and agreed to.

The certification language that must be displayed to the self-filer is as follows:

**Self-filer certification and signature**

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. As New York does not support International ACH Transactions (IAT), I attest the source for these funds is from within the United States.

By entering my name and checking the box shown below, I declare that I am an authorized officer of this corporation, and that I am authorized to submit this extension and any associated financial transaction.

\_\_\_\_\_  
Enter name

I have read the certification above and agree

## Websites and publications

### New York State websites

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

### Other websites

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

## 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
<b>IRS Business Tax Inquiries</b>	<b>1 800 829-4933</b>

### Text Telephone (TTY) or TDD users:

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

### 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 (518) 457-5342.

### NYSDTF forms and publications

NYS Tax Department website	<a href="http://www.tax.ny.gov">www.tax.ny.gov</a>
To order NYS forms and publications	(518) 457-5431

**Contact information** *(continued)*

**NYS e-file contact information**

**Email address**

[BTBCTELF@tax.ny.gov](mailto:BTBCTELF@tax.ny.gov)

**Mailing address**

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

See Publication 55, *Designated Private Delivery Services*, if not using U.S. Mail.

## Edits and acknowledgement reject codes

Please refer to the NYSDTF e-file webpages for corporation tax software developers and download our schema file to ensure your software contains all the changes for TY2017. The file can be found at:

[www.tax.ny.gov/bus/efile/swd\\_corporation.htm](http://www.tax.ny.gov/bus/efile/swd_corporation.htm)

The table below provides a listing of the error codes for rejected corporation tax documents.

### Error codes - rejected corporation tax documents filed for TY2017

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)
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 '2971'
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, 2015, 2016, and 2017 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 (ABA_NMBR)
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 (NYS_RCPTS_AMT) 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

Code	Message	Explanation
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) OR PREP_SSN_NMBR is present and DCL_PP_IND = 2 (no)
05267	Invalid Identification Number	Taxpayer identification (EXT_TP_ID) is not valid
05442	Payment Amount Exceeds ACH Limit or Other NYS Limitation	ACH payment (TOT_PYMNT_AMT) amount 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: <ul style="list-style-type: none"> <li>BANK_ACCT_NMBR (Bank account number)</li> <li>ABA_NMBR (Bank routing number)</li> <li>ACCT_TYPE_CD (Account type: 1 = checking, 2 = savings)</li> <li>ELC_AUTH_EFCTV_DT (Requested settlement date)</li> <li>TOT_PYMNT_AMT (Total payment amount)</li> <li>ACCT_HLDR_TYPE_IND (1=business, 2 = personal)</li> <li>IAT_IND</li> </ul>
05507	Incomplete Bank Payment Data	For submissions containing a CT-3-M/33-M: TOT_PYMNT_AMT > 0 AND (BAL_DUE_AMT (state form) <= 0 AND BAL_DUE_AMT (MTA form) <=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 CT-240 and CT-245 for LP Begin dates > 12-01-2014
06276	Invalid ACH request	Payment not allowed for CT-3-A/BC

Code	Message	Explanation
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_FT_I_AMT is populated and no <CT225>,<CT-225A> and CT225/CT225AMODBO 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>,<CT-225A> and CT225/CT225A MODBO 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
06544	CT-3.1 must be present when exempt income/excess expenses/ addback adj 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 NYTPRIN exclusion code (EXCL_CD)
06579	Total payment amount must equal sum of payment amounts	Returns-PYMNT_AMT (state) + PYMNT_AMT (mta) must equal TOT_PYMNT_AMT (header) CT400- 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 agent 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-3-A	For submissions containing CT-3-A: MBR_NAME and MBR_EIN_ID, other than designated agent, must be present for <CT3ARECONFEDTXINC><reconFedInfo>