

Appendix D: IT-2106 Estimated Tax and IT-205 Balance Due Payment (for Fiduciaries) Record Layout

Header record (fixed length: # 327 characters)

Updated 09-17-2012

Data Item	Len	Start	End	Type	Comments	JPMorgan Chase Processing Edits/Validations
Record Type	2	1	2	AN	Must be 'HD' for Header Record	Must = 'HD'
Filer ID	4	3	6	N	Four-digit number assigned by the NYS Tax Department	Filer ID must be an approved one (JPMorganChase must maintain a record of approved Filer IDs)
Tax Year	4	7	10	N	Format: ccyymm	If Quarter (Due Date) = 1, 2, or 3, Tax Year must = current system year If Quarter (Due Date) = 4, Tax Year must = current system year or current system year - 1 (i.e. If current year is 2006, then Tax Year must = 2005 or 2006 because the 4th quarter's tax is normally filed in January of the following year but some filers may file it in December of the current year.) If Quarter (Due Date) = R, Tax Year must = current system year - 1 (this is the balance due)
Quarter (Due Date)	1	11	11	AN	Must be '1', '2', '3', '4' or 'R' Where: 1 = April 2 = June 3 = September 4 = January R = IT-205 Return Balance Due Cannot be blank	Must be present Must = '1', '2', '3', '4', or 'R' (JPMorganChase will translate this value into the appropriate due date: ccyymm-dd)
State Code	2	12	13	AN	To indicate which state the file is intended to be transmitted to Must be 'NY'	Must = 'NY'
Filer Type	1	14	14	AN	Must be 'F' for Fiduciary (for Estates and Trusts)	Must = 'F'
Transmitter Name	15	15	29	AN	For example: Quick Tax	
Transmitter Phone	10	30	39	N	Filer contact phone number For example: 2123334444	

Data Item	Len	Start	End	Type	Comments	JPMorgan Chase Processing Edits/Validations
Transmission Date	8	40	47	N	Format: <i>ccymmdd</i>	
Filler	9	48	56	AN	Blanks - Reserved for future use	Reserved for future use
Fiduciary Name	138	57	194	AN	Must be present Acceptable characters are: upper-case A-Z, 0-9, # % & - / * , " @	Must be present
Filler	3	195	197	AN	Blanks	
Fiduciary Address Line 1	30	198	227	AN	Must be present Acceptable characters are: upper-case A-Z, 0-9, # % & / -	Must be present
Fiduciary Address Line 2	30	228	257	AN	If present, Fiduciary Address Line 1 must also be present Acceptable characters are: upper-case A-Z, 0-9, # % & / -	
Fiduciary City	18	258	275	AN	Must be present for domestic address Acceptable characters are: upper-case A-Z, - / See foreign address format requirements	
Fiduciary State	2	276	277	AN	Must be present for domestic address See foreign address format requirements	If present, must match a value listed on the State Code Table
Fiduciary Country	2	278	279	AN	Must be 'US' or blank for domestic address See foreign address format requirements	Must match a value listed on the Country Code Table or be blank If 'US': Fiduciary State must be valid (listed on the State Code Table), and Fiduciary City must be present, and Fiduciary Zip must be 5 digits and not '00000'
Fiduciary Zip	5	280	284	AN	Must be present for domestic address Acceptable characters are: upper-case A-Z, 0-9 See foreign address format requirements	
Fiduciary Zip + 4	4	285	288	AN	Acceptable characters are: upper-case A-Z, 0-9 See foreign address format requirements	
Filler	39	289	327	N	Blanks	

Appendix D: IT-2106 Estimated Tax and IT-205 Balance Due Payment (for Fiduciaries) Record Layout**Detail record (fixed length: # 327 characters)****Updated 09-17-2012**

Data Item	Len	Start	End	Type	Comments	JPMorgan Chase Processing Edits/Validations
Record Type	2	1	2	AN	Must be 'DL' for Detail Record	Must = 'DL'
Filer ID	4	3	6	N	Must = Filer ID in the header record	Must = Filer ID in the header record
Tax Year	4	7	10	N	Must = Tax Year in the header record	Must = Tax Year in the header record
Quarter (Due Date)	1	11	11	AN	Must = Quarter (Due Date) in the header record	Must = Quarter (Due Date) in the header record
EIN	9	12	20	AN	EIN of the Trust If EIN is not available, enter '000000000' Invalid Taxpayer ID's: 999999999,888888888,989999999,988888888,980 000000,000000001,111111111,222222222,333333 333,444444444,555555555,666666666,777777777 ,123456789,TF0000000,NY0000000,TF9999999, NY9999999	Must be 9 characters First two characters must be 'NY', 'TF', or numeric and last 7 characters must be numeric
Fiscal Year Begins	8	21	28	N	Must = zeros for calendar year filers (for example: 00000000) Format: <i>ccyyymmdd</i>	
Fiscal Year Ends	8	29	36	N	Must = zeros for calendar year filers (for example: 00000000) Format: <i>ccyyymmdd</i>	
Filler	20	37	56	AN	Blanks	
Estate Name	138	57	194	AN	Cannot be blank Acceptable characters are: upper-case A-Z, 0-9, # % & - / * , " @	Must be present
Filler	101	195	295	AN	Blanks	
NYS Amount	8	296	303	N	Dollars only (no cents), right justified with leading zeroes For example: 00000175	Must be numeric

NYC Amount	8	304	311	N	Must = zeroes if IT-205 balance due payment Dollars only (no cents), right justified with leading zeroes For example: 00000125	Must be numeric, 000000000 if not present Must = zeros if Quarter (Due Date) = R
Yonkers Amount	8	312	319	N	Must = zeroes if IT-205 balance due payment Dollars only (no cents), right justified with leading zeroes For example: 00000150	Must be numeric, 000000000 if not present Must = zeros if Quarter (Due Date) = R
Total Amount Filed	8	320	327	N	Must = sum of NYS amount + NYC amount + Yonkers amount Must > 0 (NYS amount, NYC amount and Yonkers amount cannot be all zeroes) Dollars only (no cents), right justified with leading zeroes For example: 00000450	Must = sum of NYS amount + NYC amount + Yonkers amount Must > 0 (NYS amount, NYC amount and Yonkers amount cannot be all zeroes)

Appendix D: IT-2106 Estimated Tax and IT-205 Balance Due Payment (for Fiduciaries) Record Layout**Trailer record (fixed length: # 327 characters)****Updated 09-17-2012**

Data Item	Len	Start	End	Type	Comments	JPMorgan Chase Processing Edits/Validations
Record Type	2	1	2	AN	Must be 'TL' for Trailer Record	Must = 'TL'
Filer ID	4	3	6	AN	Must = Filer ID in the header record	Must = Filer ID in the header record
Number of Records	6	7	12	N	Total number of detail records in data file Right justified with leading zeroes	Must = number of detail records
Total Payment Amount	8	13	20	N	Sum of Total Amount Filed from all detail records Dollars only (no cents), right justified with leading zeroes For example: 00057500	Must = sum of Total Amount Filed from all detail records
Filler	307	21	327	AN	Blanks	

Notes:

1. File naming convention inquiries should be directed to JPMC
2. File format is Standard ASCII, plain text, fixed length
3. Each record in the file is separated by the control characters CR+LF