NEW YORK STATE | **Department of Taxation and Finance**

Publication 75-B

New York State Specifications for Electronic Bulk Payments of Estimated Tax for Corporate Partners

Tax Year 2023

Table of contents

Introduction

The New York State Department of Taxation and Finance makes available an online upload service so that submitters (partnerships) can make estimated income tax payments on behalf of their corporate partners. The electronic payment voucher can be used instead of filing Form CT-2658, *Report of Estimated Tax for Corporate Partners*, and allows the partnership to make one payment for many corporate partners.

Estimated tax for corporate partners means a corporate partner's distributive share of the partnership's income derived from New York sources for the year, multiplied by the highest rate of tax under Tax Law section 210(1)(a) for the year (7.25% for 2023 and 2024), and reduced by the corporate partner's distributive share of any allowable credits from the partnership. For more information, see Form CT-2658-I, *Instructions for Form CT-2658*, and Form IT-204-I, *Instructions for Form IT-204*.

Program participation

The Tax Department will accept bulk files only from approved submitters.

New applicants

New applicants (software providers and transmitters) to the electronic payment voucher program should contact a bulk filing representative in the e-file unit at *TSS-HelpCORP@tax.ny.gov*. The e-file unit will contact new applicants to obtain the necessary information including contact, e-file program, and electronic payment program information.

Current participants

Current participants in the electronic payment voucher program should notify the e-file unit Help Desk at **518-457-6387** when there is a change to the contact and program information previously provided.

An Online Services account is necessary

Participants can submit their bulk upload files via the **New York State Online Services application**. Information about creating an Online Services account can be found on our website at *www.tax.ny.gov.*

The New York State Online Services application offers some enhanced features, including:

- real time validation of the file, allowing the submitter to know at the time of submission if the file was successfully uploaded (if the file was not successful, the errors will be displayed at the time of submission),
- the ability for a submitter to view all submitted files, and
- a testing option that is available at all times (this allows a submitter to test a file at any time to ensure the validity of the file layout).

Filing estimated corporation tax (Form CT-2658) payments

The electronic bulk upload payment option enables a bulk filer to make one payment on behalf of multiple corporate partners. This process has a data transmission component (account information, tax period, amount, and so on) and a payment component (paper check remittance). A payment by check *must* be accompanied by Form CT-2658-V, *Payment Voucher for Estimated Tax for Corporate Partners Bulk Upload Submitted Online*, to ensure that it is applied correctly. The payment due dates are the same whether filing electronically or on paper.

Each file contains account data for only one tax period. A filer can create multiple files for the same tax period (such as to add more payments). A filer cannot submit different tax periods in the same file. There is no limit on the number of accounts for which a program participant can file. However, each file must be limited to 13,000 accounts. **Note:** Larger files will take longer to validate. Allow time for validation. Voucher records may be sorted in any order on the voucher file.

File format and record layouts for Form CT-2658 are in the *Appendix*, as well as on the *File Upload* page in the New York State Online Services application.

Filing and processing procedures

A. Setting up a new bulk filer or submitter account

1. A bulk filer or submitter must notify and receive approval from the Tax Department before participating in this program. At the time of approval, the Tax Department will assign a *Filer ID* (FID). Bulk filers who do not submit their own files must use a Tax Department-approved submitter.

2. Submitters must use their Online Services account to submit files. You must create an account if you do not already have one. Visit *www.tax.ny.gov/online/* for additional information concerning Online Services account creation and login.

3. Bulk filers not submitting their own files must provide their 4-digit FID to the submitter who will be submitting their files.

B. Testing a file

It is recommended that each submitter submit a test file. Any errors in the test file will be detected at the time of submission and will be displayed on the Online Services application screen. Once a valid test is submitted, it will have a status of *Validated*. This ensures that the correct file formats and layouts are being used.

C. Filing and making payments

Once testing is complete, submitters must use the following procedures to send voucher data files and payments:

1. The submitter submits voucher data via the *Estimated Tax Bulk Upload* application in their New York State Online Services account.

2. If there is any submission problem, submitters should contact the e-file Help Desk (see the *Contact information* appendix).

3. The file will be validated at the time of submission. **Note**: Larger files will take longer to validate. Allow time for validation.

4. The bulk filer mails a single check with the payment voucher, Form CT-2658-V, to the correct address.

Payments **must** be sent by the filer and received by the Tax Department the same day the file is submitted. Use a same-day delivery service.

D. Reconciling the voucher data and payment

The Tax Department reconciles the voucher data and the payment (check) received. If the payment reconciles with the data file, the payment data will be posted. If the payment does not reconcile with the voucher data file, the bulk filer, the submitter, or both, will be contacted.

• If the payment is correct but the data is incorrect, the file will be marked *Pending Resubmit* in the Online Services application, and the submitter must submit a corrected data file as soon as possible.

• If the payment is incorrect and it is **more** than the total amount specified in the data file, your check will be returned and the submitter must submit a new check for the correct amount as soon as possible.

• If the payment is incorrect and it is **less** than the total amount specified in the data file, the submitter must make an additional payment for the difference as soon as possible.

Additional payments (if the initial payment is short), replacement payments, and resubmitted files must be received within two business days of notification or the payments or files will be considered late.

Appendix

Contact information

Department of Taxation and Finance

Return inquiries: Bulk filing representative: *TSS-HelpCORP@tax.ny.gov*

Payments

Make your check payable in U.S. funds to: *Commissioner of Taxation and Finance*. Write on your check **Form CT-2658-V**, your identification number, and the confirmation number of your upload, and mail it with a completed Form CT-2658-V to:

> **NYS TAX DEPARTMENT**
> **RPC-ET BULK UPLOAD**
> **PO BOX 15177**
> **ALBANY NY 12212-5177**

If not using U.S. Mail, see Publication 55, *Designated Private Delivery Services*. If you use any private delivery service, whether it is a designated service or not, send your payment and Form CT-2658-V to:
NYS Tax Department, RPC-ET Bulk Upload, 90 Cohoes Avenue, Green Island NY 12183.

Layouts

Header record					
Data item	**Length**	**Start**	**End**	**Type**	**Comments**
Record Type	2	1	2	AN	Must be *HD* for Header Detail Record
Filer ID	4	3	6	N	Four-digit number assigned by the NYS Tax Department
Tax Year	4	7	10	N	Format: ccyy
Quarter (Due Date)	1	11	11	AN	Must be 1, 2, 3, or 4, where: 1 = April 2 = June 3 = September 4 = January
State Code	2	12	13	AN	To indicate to which state the file is intended to be transmitted. Must be *NY*
Filer Type	1	14	14	AN	Must be *P* for partnership
Transmitter Name	15	15	29	AN	For example: Quick Tax
Transmitter Phone	10	30	39	N	Filer contact phone number. For example: 2123334444
Transmission Date	8	40	47	N	Format: ccyymmdd
Partnership	9	48	56	AN	9-digit EIN with no dashes or spaces
Partnership Name	138	57	194	AN	Must be present Acceptable characters are: upper or lower case A-Z, 0-9, # % & - /*, " @
Filler	3	195	197	AN	Blanks
Partnership Address Line1	30	198	227	AN	Must be present Acceptable characters are: upper or lower case A-Z, 0-9, # % & /-
Partnership Address Line 2	30	228	257	AN	May be present Acceptable characters are: upper or lower case A-Z, 0-9, # % & /-
Partnership City	18	258	275	AN	Must be present Acceptable characters are: upper or lower case A-Z, - /
Partnership State	2	276	277	AN	Must be present for domestic address
Partnership Country	2	278	279	AN	Must be *US* or blank for domestic address. Must be present for foreign address
Partnership ZIP	5	280	284	AN	Must be present for domestic address Acceptable characters are: upper and lower case A-Z, 0-9
Partnership ZIP+4	4	285	288	AN	May be present for domestic address Acceptable characters are: upper and lower case A-Z, 0-9
Filler	39	289	327	AN	Blanks

Detail record					
Data item	**Length**	**Start**	**End**	**Type**	**Comments**
Record Type	2	1	2	AN	Must be *DL* for Detail Record
Filer ID	4	3	6	N	Must = Filer ID in the header record
Tax Year	4	7	10	N	Must = Tax Year in the header record
Quarter (Due Date)	1	11	11	AN	Must = Quarter (Due Date) in the header record
Corporate Partner EIN	9	12	20	AN	EIN of Corporate Partner □ First two characters must be *TN, TF, CT* or 2 digits □ Must be 9 characters long □ Characters 3 through 9 must be numeric □ No dashes or spaces
Filler	8	21	28	AN	Blanks
Corporate Partner Business Name	138	29	166	AN	Must be present Acceptable characters are: upper and lower case A-Z, 0-9, # % & - /, " @
Corporate Partner Address Line 1	30	167	196	AN	Must be present Acceptable characters are: upper and lower case A-Z, 0-9, # % & /-
Corporate Partner Address Line 2	30	197	226	AN	May be present Acceptable characters are: upper and lower case A-Z, 0- 9, # % & /-
Corporate Partner City	18	227	244	AN	Must be present Acceptable characters are: upper and lower case A-Z, -
Corporate Partner State	2	245	246	AN	Must be present for domestic address
Corporate Partner Country	2	247	248	AN	Must be *US* or blank for domestic address. Must be present for foreign address
Corporate Partner ZIP	5	249	253	AN	Must be present for domestic address. Acceptable characters are: upper and lower case A-Z, 0-9
Corporate Partner ZIP +4	4	254	257	AN	May be present for domestic address. Acceptable characters are: upper and lower case A-Z, 0-9
Percentage of ownership	7	258	264	N	Round the percentage out to four decimal places, right justified with leading zeros. For example: 7.23% = 0000723 (no decimal point)
New York Source Income Amount	18	265	282	N	Dollars only (no cents), right justified with leading zeroes
Estimated Tax Amount	18	283	300	N	Dollars only (no cents), right justified with leading zeroes
Tax Sub Type Code	2	301	302	N	2-digit code to be obtained by submitter using publication 76 look-up
Filler	25	303	327	AN	Blanks

Trailer record					
Data item	**Length**	**Start**	**End**	**Type**	**Comments**
Record Type	2	1	2	AN	Must be *TL* for Trailer Record
Filer ID	4	3	6	AN	Must = Filer ID (FID) in the header record
Total Number of Partners	6	7	12	N	Must equal the total number of Detail Records
Total New York Source Income Amount	18	13	30	N	Dollars only (no cents), right justified with leading zeroes. For example: 00000175 ($175)
Total Estimated Tax Payment Amount	18	31	48	N	Dollars only (no cents), right justified with leading zeroes. For example: 00000175 ($175)
Filler	279	49	327	AN	Blanks