NEW YORK STATE | Department of Taxation and Finance

New York State
Personal Income Tax,
Partnership, and
Fiduciary
Modernized e-File (MeF)
Software Developer
Acceptance Test Booklet

For Tax Year 2025

The information presented is current as of this publication's print date.
For up-to-date information, visit our website at **www.tax.ny.gov.**

This publication describes the New York State Assurance Testing System (ATS) procedures for software developers participating in the New York State Personal Income Tax, Partnership, and Fiduciary MeF Program. Within this publication, you are referred to as the software developers, and we are the New York State Department of Taxation and Finance (NYS).

Who must test

All software developers participating in the NYS Personal Income Tax, Partnership, and Fiduciary MeF Program must test. Participating software developers and transmitters must also test with the IRS; see IRS Publication 1436, *Assurance Testing System (ATS) Guidelines for Modernized e-File (MeF) Individual Tax Returns for Tax Year 2025,* or IRS Publication 5078, *Assurance Testing System (ATS) Guidelines for Modernized e-File (MeF) Business Submissions,* for details.

What to test

The tests verify that the e-file software creates a complete return, carries appropriate values from one line or form to another, and formats and transmits NYS returns per the MeF specifications.

You must test all the NYS e-file forms that you support. You must inform us which e-file forms you support by completing the *Letter of Intent*. No tests will be accepted without a valid *Letter of Intent* on file.

Amount fields should include dollar amounts only; do not include cents (unless stated otherwise). Do not send in "0" fields except for the sales or use tax field.

Test Social Security numbers (SSNs) and employer identification numbers (EINs)

Each software developer will be assigned by email a unique 2-digit code to replace the xx digits of various SSNs or EINs throughout each scenario.

Test cases to submit

You must submit the applicable test scenarios to cover all the e-file forms you support. The test number is the last four digits of the primary taxpayer's SSN or EIN. Each test scenario will be posted separately on our webpage.

NYS will provide you with a *Submission Info* Microsoft Excel spreadsheet which is to be completed by you and emailed back to us each time you transmit test scenarios for review. After you have completed the required tests, you may submit additional test returns not covered in our test package. Contact us if you wish to do so.

Test scenarios are provided with the calculation lines missing; your software should calculate those lines.

When to test

Testing with NYS is scheduled to begin when the IRS ATS system opens in November. To ensure adequate time for testing before the filing season, you should submit the initial NYS test submissions as soon as possible. We do not require you to pass the IRS testing before testing with NYS. You may conduct the IRS and NYS testing concurrently if the IRS allows it.

Transmitting test submissions

You must transmit NYS test submissions through the IRS MeF system. If your test submission is rejected by the IRS, we will not know and will not be able to retrieve it. When your test submission has been successfully transmitted to the IRS, you must provide NYS with the test ID, submission ID, and any deviations from the test scenario. Email this information using the *Submission Info* Microsoft Excel spreadsheet provided by NYS to the MeF email address listed below that corresponds to the tax type being tested.

Do not submit all tests at once. Test cases in 'Phase 1' should be tested first before testing other cases in 'Phase 2'. This is designed to improve the testing process. Instead of reviewing similar errors on all of your submissions, the intent is to get the main form correct first. This is expected to reduce the turnaround time required to review most submissions. If you have more than one product that share a calculation engine, you need to fully test one product first before submitting the additional products.

Test acknowledgment (ACK)

Our ATS system does not automatically send ACKs. You will receive a confirmation email advising you that your test submissions were successfully received, or informing you of any issues we ran into, or both.

If requested, we will send one ACK to the software developers or transmitters to test the ACK system.

Communicating test results

We will email you the test results once our review is complete. We will make every effort to provide test results to you within two business days.

Approval of e-file software

To be accepted into the NYS e-file program, you are required to successfully complete the NYS testing, in addition to completing the IRS testing. Once you successfully complete the NYS testing, we will inform you by email that your e-file software has been approved for NYS e-file. We can also approve software by primary form. This will allow you to release your software product in phases. A list of approved e-file software will be posted on our website, with a link to the software developers' website (if provided by the software developers).

Our contact email addresses

Personal Income Tax: NYSPITMEF@tax.ny.gov
Partnership: NYSPARTMEF@tax.ny.gov
Fiduciary: NYSFIDMEF@tax.ny.gov