

RFP #05-09

Request for Proposal  
**BUSINESS TAX**

Sales and Use Tax  
Estate Tax  
International Fuel Tax Agreement (IFTA)

NEW YORK STATE  
DEPARTMENT OF TAXATION AND FINANCE

Book 2 of 2

10/30/2006

## EXHIBIT 5-A.1 ESTATE TAX LAYOUTS

Estate Tax receives two files from the bank.

There is a RETURNS file and an ADJUSTMENT file. Each is shown below.

Each file has its own layout and consists of a HEADER, DATA, HASH and TRAILER record.

### Bank File Return Record Layout

Element	Character Position		PIC	Edit Validation
	From	To		
BANK TAPE RETURN HEADER RECORD			80 Character Record	
BTH-HEADER-LABEL-ID	1	4	X(04)	1HDR Constant
FILLER	5	5	X(01)	
BTH-TAPE-SERIAL-NMBR	6	10	9(05)	Numeric
FILLER	11	20	X(10)	
BTH-FILE-NAME-ID	21	28	X(08)	BT01BANK or BT02BANK for Adjustment Constant
FILLER	29	40	X(12)	
BTH-CREATION-DATE				YYMMDD YY=00-99, MM=01-12, DD=01-31
BTH-CREATION-DATE-YY	41	42	X(02)	
BTH-CREATION-DATE-MM	43	44	X(02)	
BTH-CREATION-DATE-DD	45	46	X(02)	
FILLER	47	48	X(02)	
BTH-BANK-NAME	49	56	X(08)	Bank Name Constant
FILLER	57	80	X(24)	
BANK TAPE RETURN DATA RECORD			1100 Character Record	
BANK-RETURN-REC				
GENERIC-INFO				
BTD-DOC-TYPE	1	3	X(03)	Constant 030, 085, 090, 130, 133, 300, 500, 501, 706 Required
BTD-DOC-PRT-DATE	4	7	X(04)	MMYY, MM=01-12, YY=00-99 or VOID and 0 pymt-recd-amt Cannot be > current date or Void. Required
BTD-PMT-RECD-AMT	8	18	S9(09)V99	Numeric. Dollars and Cents
BTD-FTN				Consent E, YY=Current Year, Numeric 04-11 Required
BTD-FTN-1	19	19	X(01)	
BTD-FTN-2	20	21	X(02)	
BTD-FTN-3	22	29	X(08)	
ESTATE-INFO				Estate INFO area char 30 to 1100 is used for
BTD-DEC-INFO				Defining return types ET-500 and ET-501
BTD-DEC-NAME-L	30	59	X(30)	Alpha only. Required
BTD-DEC-NAME-F	60	74	X(15)	
BTD-DEC-NAME-MI	75	75	X(01)	
BTD-DEC-ADR1	76	105	X(30)	
BTD-DEC-ADR2	106	135	X(30)	
BTD-DEC-CITY	136	153	X(18)	
BTD-DEC-STATE	154	155	X(02)	
BTD-DEC-ZIP	156	164	X(09)	
BTD-DEC-CNTRY	165	166	X(02)	
BTD-DEC-SSN				All numeric or "TF" and 7 numbers If none or illegible, "ES" and 7 zeros. Required
BTD-DEC-SSN-1	167	168	X(02)	
BTD-DEC-SSN-2	169	175	X(07)	
BTD-DEC-SSN-CHK	176	177	X(02)	Required only if scope option selected, otherwise blank
BTD-DEC-DATE				MMDDYY, MM=01-12, DD=01-31, YY=00-99. Required. Must be > 01/31/00 and not > current date
BTD-DEC-DATE-MM	178	179	X(02)	
BTD-DEC-DATE-DD	180	181	X(02)	
BTD-DEC-DATE-YY	182	183	X(02)	
BTD-DEATH-CERT-IND	184	184	X(01)	Y or blank. Y=Yes
BTD-COUNTY	185	188	X(04)	First four characters of entry
BTD-NON-RES-IND	189	189	X(01)	Y or blank. Y=Yes
BTD-LETTERS-IND	190	191	X(02)	N, L, or LL. Right justify
BTD-ATY-INFO				
BTD-ATY-NAME-L	192	221	X(30)	
BTD-ATY-NAME-F	222	236	X(15)	
BTD-ATY-NAME-MI	237	237	X(01)	
BTD-ATY-POA	238	238	X(01)	Y or blank. Y=Yes
BTD-ATY-IN-CARE-OF	239	278	X(40)	
BTD-ATY-ADR1	279	308	X(30)	



## EXHIBIT 5-A.1 ESTATE TAX LAYOUTS

Element	Character Position		PIC	Edit Validation
	From	To		
BTD-ATY-ADR2	309	338	X(30)	
BTD-ATY-CITY	339	356	X(18)	
BTD-ATY-STATE	357	358	X(02)	
BTD-ATY-ZIP	359	367	X(09)	
BTD-ATY-CNTRY	368	369	X(02)	
BTD-ATY-SSN				Alpha Numeric
BTD-ATY-SSN1	370	371	X(02)	
BTD-ATY-SSN2	372	378	X(07)	
BTD-ATY-SSN-CHK-DGT	379	380	X(02)	Required only if scope option selected, otherwise blank
BTD-ATY-PHONE				
BTD-ATY-PH-AREA	381	383	X(03)	
BTD-ATY-PH-EXCH	384	386	X(03)	
BTD-ATY-PH-NMBR	387	390	X(04)	
BTD-EXC-INFO				
BTD-EXC-NAME-L	391	420	X(30)	
BTD-EXC-NAME-F	421	435	X(15)	
BTD-EXC-NAME-MI	436	436	X(01)	
BTD-EXC-MULT				
BTD-EXC-MULT-IND	437	437	X(01)	Y or blank. Y=Yes
FILLER	438	456	X(19)	Blank
BTD-EXC-RLTN	438	456	X(20)	Alpha only or blank
BTD-EXC-ADR1	457	486	X(30)	
BTD-EXC-ADR2	487	516	X(30)	
BTD-EXC-CITY	517	534	X(18)	
BTD-EXC-STATE	535	536	X(02)	
BTD-EXC-ZIP	537	545	X(09)	
BTD-EXC-CNTRY	546	547	X(02)	
BTD-EXC-SSN				All numeric or "TF" and 7 numbers
BTD-EXC-SSN1	548	549	X(02)	
BTD-EXC-SSN2	550	556	X(07)	
BTD-EXC-SSN-CHK-DGT	557	558	X(02)	Required only if scope option selected, otherwise blank
BTD-EXC-PHONE				
BTD-EXC-PH-AREA	559	561	X(03)	
BTD-EXC-PH-EXCH	562	564	X(03)	
BTD-EXC-PH-NMBR	565	568	X(04)	
<b>BTD-RETURN-INFO</b>				<b>Character 569 – 1100 is used for defining return types ET-030, 085, 090, 130, 133, 300, 500, 501, 706</b>
<b>ET-706 Return Info</b>				
R706-LIT-IND	569	569	X(01)	Y or blank. Y=Yes
R706-INSTALL-IND	570	570	X(01)	Y or blank. Y=Yes
R706-REL-NMBR-CNTY	571	572	X(02)	All numeric or blank
R706-FED-RETN-Y	573	573	X(01)	Y or blank. Y=Yes
R706-FED-GROSS-TAX	574	584	S9(9)V99	Dollars and Cents
R706-FED-TAXBL	585	595	S9(9)V99	Dollars and Cents
R706-RECD-DATE	596	601	X(6)	MMDDYY, MM=01-12, DD=01-31, YY=00-99
R706-FED-CR-NYS-TX	602	612	S9(9)V99	Dollars and Cents
R706-FED-CR-OTHER	613	623	S9(9)V99	Dollars and Cents
R706-RESIDNT-NRES-AMT	624	634	S9(9)V99	Dollars and Cents
R706-FED-GROSS-ESTATE	635	645	S9(9)V99	Dollars and Cents
R706-NYS-ESTATE-TX	646	656	S9(9)V99	Dollars and Cents
R706-PR-TAX-PD	657	667	S9(9)V99	Dollars and Cents
R706-BAL-DUE	668	678	S9(9)V99	Dollars and Cents
R706-OVERPAY	679	689	S9(9)V99	Dollars and Cents
R706-COURT-CNTY-CODE	690	693	X(04)	
R706-EIN-NMBR	694	702	X(09)	All numeric or "TF" and 7 numbers
FILLER	703	1000	X(298)	
NEW FIELDS FOR IMAGED PROCESSING				
R706-RECEIPT-DATE	1001	1008	X(08)	CCYYMMDD
R706-DEPOSIT-DATE	1009	1016	X(08)	CCYYMMDD
FILLER	1017	1100	X(84)	
<b>ET-090 Return Info</b>				
R090-WAIV-REQ-IND	569	569	X(01)	Y or blank. Y=Yes

## EXHIBIT 5-A.1 ESTATE TAX LAYOUTS

Element	Character Position		PIC	Edit Validation
	From	To		
R090-REL-NMBR-CNTY	570	571	X(02)	Numeric or blank
R090-FEE-REMIT-AMT	572	582	S9(9)V99	Dollars and Cents
R090-COURT-CNTY	583	586	X(04)	First four characters of entry
R090-COPY-IND	587	587	X(01)	N or blank. N=No
R090-FED-RETN-Y	588	588	X(01)	Y or blank. Y=Yes
R090-FED-RETN-N	589	589	X(01)	N or blank. N=No
R090-FED-GR	590	600	S9(9)V99	Dollars and Cents
R090-FED-TAXBL	601	611	S9(9)V99	Dollars and Cents
R090-RECD-DATE	612	617	X06	MMDDYY MM=01-12, DD=01-31, YY=00-99 Not > current yr
R090-NYS-ADJ-GR	618	628	S9(9)V99	Dollars and Cents
R090-NYS-DED	629	639	S9(9)V99	Dollars and Cents
R090-NYS-ADJ-TAX-GIFT	640	650	S9(9)V99	Dollars and Cents
R090-RESULT-OF-COMP	651	661	S9(9)V99	Dollars and Cents
R090-GIFT-TAX-PAYBL	662	672	S9(9)V99	Dollars and Cents
R090-AG-EX-CR	673	683	S9(9)V99	Dollars and Cents
R090-CLS-HELD-BUS-CR	684	694	S9(9)V99	Dollars and Cents
R090-CR-PR-TRANS	695	705	S9(9)V99	Dollars and Cents
R090-CR-PRE-1983	706	716	S9(9)V99	Dollars and Cents
R090-PR-TAX-PD	717	727	S9(9)V99	Dollars and Cents
R090-BAL-DUE	728	738	S9(9)V99	Dollars and Cents
R090-OVERPAY	739	749	S9(9)V99	Dollars and Cents
R090-ALT-VAL-IND-Y	750	750	X(01)	Y or blank. Y=Yes
R090-ALT-VAL-IND-N	751	751	X(01)	N or blank. N=No
R090-SCH-A	752	762	S9(9)V99	Dollars and Cents
R090-SCH-B	763	773	S9(9)V99	Dollars and Cents
R090-SCH-C	774	784	S9(9)V99	Dollars and Cents
R090-SCH-D	785	795	S9(9)V99	Dollars and Cents
R090-SCH-E	796	806	S9(9)V99	Dollars and Cents
R090-SCH-F	807	817	S9(9)V99	Dollars and Cents
R090-SCH-G	818	828	S9(9)V99	Dollars and Cents
R090-SCH-H	829	839	S9(9)V99	Dollars and Cents
R090-SCH-I	840	850	S9(9)V99	Dollars and Cents
R090-SCH-ONE	851	861	S9(9)V99	Dollars and Cents
R090-SCH-2	862	872	S9(9)V99	Dollars and Cents
R090-SCH-3	873	883	S9(9)V99	Dollars and Cents
R090-SCH-J	884	894	S9(9)V99	Dollars and Cents
R090-SCH-K	895	905	S9(9)V99	Dollars and Cents
R090-SCH-L				
R090-FED-EXC	917	927	S9(9)V99	Dollars and Cents
R090-SCH-M	928	938	S9(9)V99	Dollars and Cents
R090-SCH-4	939	949	S9(9)V99	Dollars and Cents
R090-SCH-N	950	960	S9(9)V99	Dollars and Cents
R090-SCH-5	961	971	S9(9)V99	Dollars and Cents
R090-DED-PER-RES	972	982	S9(9)V99	Dollars and Cents
R090-OCCUP-CODE	983	985	X(03)	Numeric or blank. Occ code on form date < 1/00 Default to blank if form date 1/00 or greater
R090-MAR-DED-IND	986	986	X(01)	Y or blank. Y=Yes
R090-SPEC-USE-IND	987	987	X(01)	Y or blank. Y=Yes
R090-INSTALL-IND	988	988	X(01)	Y or blank. Y=Yes
R090-OTH-INT-IND	989	989	X(01)	Y or blank. Y=Yes
R090-2044-IND	990	990	X(01)	Y or blank. Y=Yes
R090-INS-IND	991	991	X(01)	Y or blank. Y=Yes
R090-LIT-IND	992	992	X(01)	Y or blank. Y=Yes
R090-TRUST-IND	993	993	X(01)	Y or blank. Y=Yes
R090-ASSETS-IND	994	994	X(01)	Y or blank. Y=Yes
R090-COLLECT-IND	995	995	X(01)	Y or blank. Y=Yes
FILLER	996	1000	X(05)	Blank
NEW FIELDS FOR IMAGED PROCESSING				Expanded Bankfile 100 Chars 03.2002
R090-RECEIPT-DATE	1001	1008	X(08)	Added 2 New Date Fields for TICS TDIMAGING
R090-DEPOSIT-DATE	1009	1016	X(08)	CCYYMMDD
FILLER	1017	1100	X(84)	CCYYMMDD
ET-030 Return Info				

## EXHIBIT 5-A.1 ESTATE TAX LAYOUTS

Element	Character Position		PIC	Edit Validation
	From	To		
FILLER	569	716	X(148)	
R030-RECD-DATE	717	722	X(06)	MMDDYY, MM=01-12, DD=01-31, YY=00-99. Required Not > current date
R030-REAL-PROP	723	733	S9(9)V99	Numeric. Dollars and Cents
R030-OTHR-PROP	734	744	S9(9)V99	Numeric. Dollars and Cents
R030-PARTNER-IND	745	745	X(01)	Y or blank. Y=Yes
R030-SURV-IND	746	746	X(01)	Y or blank. Y=Yes
R030-WAIV-REQ-IND	747	747	X(01)	Y or blank. Y=Yes
R030-LIEN-REL-IND	748	748	X(01)	Y or blank. Y=Yes
R030-NMBR-CNTY	749	750	X(02)	Numeric or blank
R030-FEE-REMIT-AMT	751	761	S9(9)V99	Numeric. Dollars and Cents
FILLER	762	1000	X(239)	Blank
NEW FIELDS FOR IMAGED PROCESSING				
R030-RECEIPT-DATE	1001	1008	X(08)	CCYYMMDD
R030-DEPOSIT DATE	1009	1016	X(08)	CCYYMMDD
FILLER	1017	1100	X(84)	
<b>ET-130 Return Info</b>				
R130-RECD-DATE	569	574	X(06)	MMDDYY, Required. Cannot be > current date
R130-EST-NY-ADJ-GR	575	585	S9(9)V99	Dollars and Cents
R130-EST-DED	586	596	S9(9)V99	Dollars and Cents
R130-CLM-REMIT	597	607	S9(9)V99	Dollars and Cents
FILLER	608	1000	X(393)	
NEW FIELDS FOR IMAGED PROCESSING				
R130-RECEIPT-DATE	1001	1008	X(08)	CCYYMMDD
R130-DEPOSIT-DATE	1009	1016	X(08)	CCYYMMDD
FILLER	1017	1100	X(84)	
<b>ET-133 Return Info</b>				
R133-EXT-FILE-IND	569	569	X(01)	Y or blank.
R133-EXT-PAY-IND	570	570	X(01)	Y or blank.
R133-RECD-DATE	571	576	X(06)	MMDDYY. Cannot be > current date.
R133-EST-NY-ADJ-GR	577	587	S9(9)V99	Dollars and Cents
R133-EST-DED	588	598	S9(9)V99	Dollars and Cents
R133-CLM-REMIT	599	609	S9(9)V99	Dollars and Cents
FILLER	610	1000	X(391)	
NEW FIELDS FOR IMAGED PROCESSING				
R133-RECEIPT-DATE	1001	1008	X(08)	CCYYMMDD
R133-DEPOSIT-DATE	1009	1016	X(08)	CCYYMMDD
FILLER	1017	1100	X(84)	
<b>ET-085 Return Info</b>				
R085-OCCUP-CODE	569	571	X(03)	Numeric or blank
R085-OVER-10	572	572	X(01)	Y or blank. Y=Yes
R085-GIFT-TAX	573	583	S9(9)V99	Dollars and Cents
R085-REAL-PROP	584	584	S9(9)V99	Dollars and Cents
R085-BANK	595	605	S9(9)V99	Dollars and Cents
R085-STOCK	606	616	S9(9)V99	Dollars and Cents
R085-LIFE-INS	617	627	S9(9)V99	Dollars and Cents
R085-ANNUITY	628	638	S9(9)V99	Dollars and Cents
R085-RETIRE	639	649	S9(9)V99	Dollars and Cents
R085-MISC-ASSET	650	660	S9(9)V99	Dollars and Cents
R085-RECD-DATE	661	666	X(06)	MMDDYY, not > current date, required.
R085-WAIV-PREV-IND	667	667	X(01)	Y, N or blank. Y=Yes, N=No
R085-PART-IND	668	668	X(01)	Y, N or blank. Y=Yes, N=No
R085-SURV-IND	669	669	X(01)	Y, N or blank. Y=Yes, N=No
R085-WAIV-REQ-IND	670	670	X(01)	Y or blank. Y=Yes
R085-REL-LIEN-IND	671	671	X(01)	Y or blank. Y=Yes
R085-NMBR-CNTY	672	673	X(02)	Numeric or blank
R085-FEE-REMIT	674	684	S9(9)V99	Dollars and Cents
FILLER	685	1000	X(316)	Blank
NEW FIELDS FOR IMAGED PROCESSING				
R085-RECEIPT-DATE	1001	1008	X(08)	CCYYMMDD
R085-DEPOSIT-DATE	1009	1016	X(08)	CCYYMMDD
FILLER	1017	1100	X(84)	

## EXHIBIT 5-A.1 ESTATE TAX LAYOUTS

Element	Character Position		PIC	Edit Validation
	From	To		
<b>ET-300 Return Info</b>				
R300-INSTALL-IND	569	569	X(01)	Y or blank
R300-ASOC-FORM	570	572	X(03)	Required
R300-ASOC-FTN	573	583	X(11)	E or G, YY=current year, Pos 04-11 numeric. Required
R300-RECD DATE	584	589	X(06)	MMDDYY, MM=01-12, DD=01-31, YY=09-99 Cannot be > current date. Required
R300-TAX	590	600	S9(9)V99	Dollars and Cents
R300-PEN	601	611	S9(9)V99	Dollars and Cents
R300-INT	612	622	S9(9)V99	Dollars and Cents
R300-FEE	623	633	S9(9)V99	Dollars and Cents
FILLER	624	1000	X(367)	
NEW FIELDS FOR IMAGED PROCESSING				
R300-RECEIPT-DATE	1001	1008	X(08)	CCYYMMDD
R300-DEPOSIT-DATE	1009	1016	X(08)	CCYYMMDD
FILLER	1017	1100	X(84)	
<b>ET-500 Return Info</b>				
GENSKP-R500-INFO				
R500-DST-NAME				
R500-DST-NAME-L	30	59	X(30)	Alpha only. Required
R500-DST-NAME-F	60	74	X(15)	
R500-DST-NAME-MI	75	75	X(01)	
R500-FLR-INFO				
R500-FLR-NAME-F	76	90	X(15)	
R500-FLR-NAME-L	91	120	X(30)	
R500-FLR-TITLE	121	150	X(30)	
R500-DST-ADDR				
R500-DST-ADR1	151	180	X(30)	
R500-DST-ADR2	181	210	X(30)	
R500-DST-CITY	211	228	X(18)	
R500-DST-STATE	229	230	X(02)	
R500-DST-ZIP	231	239	X(09)	
R500-CALENDAR-YR				
R500-CALENDAR-YR-CC	240	241	X(02)	Numeric. Century
R500-CALENDAR-YR-YY	242	243	X(02)	Numeric. Year
R500-DST-SSN				All numeric or "TF" and 7 numbers. If none or illegible, "ES" and 7 zeros. Required.
BTD-DST-SSN-1	244	245	X(02)	
BTD-DST-SSN-2	246	252	X(07)	
R500-EIN-TRUST	253	261	X(09)	
R500-RECD-DATE	262	267	X(06)	
R500-MAX-GSTT-CR	268	278	S9(9)V99	Dollars and Cents
R500-GR-NY	279	289	S9(9)V99	Dollars and Cents
R500-GR-GSTT	290	300	S9(9)V99	Dollars and Cents
R500-EST-PMT	301	311	S9(9)V99	Dollars and Cents
R500-BAL-DUE	312	322	S9(9)V99	Dollars and Cents
R500-REFUND	323	333	S9(9)V99	Dollars and Cents
FILLER	334	1000	X(667)	
NEW FIELDS FOR IMAGED PROCESSING				
R500-RECEIPT-DATE	1001	1008	X(08)	CCYYMMDD
R500-DEPOSIT-DATE	1009	1016	X(08)	CCYYMMDD
FILLER	1017	1100	X(84)	
<b>ET-501 Return Info</b>				
R501-TRUST				
R501-TR-NAME-F	30	44	X(15)	Alpha only. Required.
R501-TR-NAME-L	45	74	X(30)	
R501-TRUSTEE				
R501-TREE-NAME-F	75	89	X(15)	
R501-TREE-NAME-L	90	119	X(30)	
R501-TREE-ADR1	120	149	X(30)	
R501-TREE-ADR2	150	179	X(30)	
R501-TREE-CITY	180	197	X(18)	
R501-TREE-STATE	198	199	X(02)	
R501-TREE-ZIP	200	208	X(09)	

## EXHIBIT 5-A.1 ESTATE TAX LAYOUTS

Element	Character Position		PIC	Edit Validation
	From	To		
R501-FILER				
R501-FLR-NAME-F	209	223	X(15)	
R501-FLR-NAME-L	224	253	X(30)	
R501-FLR-ACTING	254	283	X(30)	
R501-FLR-ADR1	284	313	X(30)	
R501-FLR-ADR2	314	343	X(30)	
R501-FLR-CITY	344	361	X(18)	
R501-FLR-STATE	362	363	X(02)	
R501-FLR-ZIP	364	372	X(09)	
R501-CALENDAR-YR				
R501-CALENDAR-YR-CC	373	374	X(02)	Numeric. Century
R501-CALENDAR-YR-YY	375	376	X(02)	Numeric. Year
R501-EIN-TRUST	377	385	X(09)	All numeric or "TF" and 7 numbers
R501-RECD-DATE	386	391	X(06)	
R501-MAX-GSTT-CR	392	402	S9(9)V99	Dollars and Cents
R501-GR-NY	403	413	S9(9)V99	Dollars and Cents
R501-GR-GSTT	414	424	S9(9)V99	Dollars and Cents
R501-EST-PMT	425	435	S9(9)V99	Dollars and Cents
R501-BAL-DUE	436	446	S9(9)V99	Dollars and Cents
R501-REFUND	447	457	S(9)V99	Dollars and Cents
FILLER	458	1000	X(543)	
NEW FIELDS FOR IMAGED PROCESSING				
R501-RECEIPT-DATE	1001	1008	X(08)	CCYYMMDD
R501-DEPOSIT-DATE	1009	1016	X(08)	CCYYMMDD
FILLER	1017	1100	X(84)	
<b>Bank Tape Return Hash Record</b>				<b>935 Character Record</b>
BANK-HASH-REC				
BTS-ITEM-TYPE-1	1	4	X(04)	HASH Constant
FILLER	5	5	X(01)	
BTS-ITEM-TYPE-2	6	10	X(05)	TOTAL Constant
FILLER	11	12	X(02)	
BTS-HASH-AMT	13	25	S9(11)V99	Dollars and Cents. Total of received amt fields
FILLER	26	27	X(02)	
BTS-HASH-CNT	28	33	X(06)	Numeric. Total number of data records
FILLER	34	935	X(902)	
<b>Bank Tape Return Trailer Record</b>				<b>80 Character Record</b>
BANK-TRAILER-REC				
BTT-TRAILER-LABEL-ID	1	4	X(04)	1EOF Constant
FILLER	5	10	X(06)	
BTT-RECORD-CNT	11	20	X(10)	Numeric. Total number of data records and header record.
FILLER	21	48	X(28)	
BTT-BANK-NAME	49	56	X(08)	Bank Name Contact.
FILLER	57	80	X(24)	

### BANK FILE ADJUSTMENT RECORD LAYOUT

Element	Character Position		PIC	Edit Validation
	From	To		
Bank Tape Adjustment Header Record				80 Character Record
BTH-HEADER-LABEL-ID	1	4	X(04)	1HDR Constant
FILLER	5	5	X(01)	
BTH TAPE-SERIAL-NMBR	6	10	X(05)	Numeric
FILLER	11	20	X(10)	
BTH-FILE-NAME-ID	21	28	X(08)	BT02BANK Constant
FILLER	29	40	X(12)	
BTH-CREATION-DATE				YYMMDD, YY=00-99, MM=01-12, DD=01-31
BTH-CREATION-DATE-YY	41	42	X(02)	
BTH-CREATION-DATE-MM	43	44	X(02)	
BTH-CREATION-DATE-DD	45	46	X(02)	
FILLER	47	48	X(02)	
BTH-BANK-NAME	49	56	X(08)	Bank Name Constant
FILLER	57	80	X(24)	

## EXHIBIT 5-A.1 ESTATE TAX LAYOUTS

Element	Character Position		PIC	Edit Validation
	From	To		
Bank Tape Adjustment Record			80 Character Record	
BANK-ADJUST-REC				
BTA-TRXN-CODE	1	4	X(04)	Numeric
BTA-CURR-TP-ID	5	13	X(09)	Numeric
FILLER	14	15	X(02)	
BTA-FTN				Constant E, YY=Current Year, Numeric 04-11. Required
BTA-FTN-1	16	16	X(01)	
BTA-FTN-2	17	24	X(02)	
BTA-FTN-3	25	26	X(08)	
BTA-ADJ-AMT	27	37	S9(9)V99	Dollars and Cents
FILLER	38	80	X(43)	
Bank Tape Adjustment Hash Record			935 Character Record	
BANK-HASH-REC				
BTS-ITEM-TYPE-1	1	4	X(04)	HASH Constant
FILLER	5	5	X(01)	
BTS-ITEM-TYPE-2	6	10	X(05)	TOTAL Constant
FILLER	11	12	X(02)	
BTS-HASH-AMT	13	25	S9(11)99	Dollars and cents. Total of adjusted amt fields.
FILLER	26	27	X(02)	
BTS-HASH-CNT	28	33	X(06)	Numeric. Total number of data records.
FILLER	34	935	X(902)	
Bank Tape Adjustment Trailer Record			80 Character Record	
BANK-TRAILER-REC				
BTT-TRAILER-LABEL-ID	1	4	X(04)	1EOF Constant
FILLER	5	10	X(06)	
BTT-RECORD-CNT	11	20	X(10)	Numeric. Total number of data records and header record.
FILLER	21	48	X(28)	
BTT-BANK-NAME	49	56	X(08)	Bank Name Constant
FILLER	57	80	X(24)	

**EXHIBIT 5-A.2**  
**Estate Tax Header Information**

**Estate Tax Specification Document**

**Data Entry Field Edit Specifications of Header Information for All Estate Tax Returns**

**A. Batch Control**

<b>Field Name</b>	<b>Position Number(s)</b>	<b>Data Entry Batch Control Screen</b>	<b>Edit Validation</b>
** Process Date		Current System Date. Display-only field.	Will be formatted as MM/DD/YY
** Document Type (1)	Position (1-3)	3 character form type number.	Required field, must be 030, 085, 090, 130, 133, 706, 300, 500, 501.
** E-Tax Form Description		A displayed field to indicate E-Tax form description.	
** Beginning FTN		Minimum 1 numeric digit needs to be entered and will be populated to 8 digits. The data is stored as 11 characters in the database. The first three characters are generated by the system automatically and displayed on the screen (the first character will be either “E” stands for Etax or “G” stands for Generation, and the next 2 digits as current system year). Note: For form 300, the first character will be either “E” or “G” whichever is entered as the Form Track Letter, and “G” for form 500 and 501.	
** Ending FTN		Display only field. Will be retrieved only from database with the beginning DTN entered. The data is stored as 11 characters in the database. The first three characters are generated by the system automatically and displayed on the screen (the first character will be either “E” stands for Etax or “G” stands for Generations, and the next 2 digits as current system year). Note: For form 300, the first character will be either “E” or “G” whichever is entered as the Form Track Letter, and “G” for form 500 and 501.	
** Batch Number		Display only field with data retrieved from database. The batch number is created in the Batch Header creation process.	
** Batch Total		Display only field with data retrieved from database. The batch total is entered in the Batch Header creation process.	



## EXHIBIT 5-A.2

### Estate Tax Header Information

#### Estate Tax Specification Document

#### B. Decedent Information

Field Name	Position Number(s)	Decedent/Attorney/Executor Information Screen	Edit Validation
** Print Date (2)	Position (4-7)	4 digits of valid MMYY, displayed on the screen with format MM/YY. This date will be used to trigger different screen fields for some Etax form (such as 706) should State require different information starting at certain date	Required. Cannot be greater than current date. <b>Verified in Pass 2 if failed in Pass 1.</b>
** Amount Remitted (3)	Position (8-18)	Numeric, 11 digits, display only field.	Dollars and Cents
** Form Track # (4)	Position (19-29)	8 numeric digits. It will be stored in the database as 11 characters including the first byte as "E" or "G" and the second and the third bytes as current YY. The fourth to eleventh positions are the Track # entered on the screen.	Required. Cannot be greater than current date. <b>Verified in Pass 2 if failed in Pass 1.</b>
** Decedent Last Name (5)	Position (30-59)	30 characters	Required, at least 1 character. <b>Required to key in same data twice continuously in Pass 1 before being accepted.</b>
** Decedent First Name (6)	Position (60-74)	15 characters	<b>Required to key in same data twice continuously in Pass 1 before being accepted.</b>
** Decedent Middle Initial (7)	Position (75)	1 character	<b>Required to key in same data twice continuously in Pass 1 before being accepted.</b>
** Decedent Address line 1 (8)	Position (76-105)	30 characters	<b>Required to key in same data twice continuously in Pass 1 before being accepted.</b>
** Decedent	Position	30 characters	<b>Required to key in</b>



**EXHIBIT 5-A.2**  
**Estate Tax Header Information**

Address line 2 (9)	(106-135)	(N/A – Not used on current form)	same data twice continuously in Pass 1 before being accepted.
** Decedent City, village, PO Box (10)	Position (136-153)	18 characters	Required to key in same data twice continuously in Pass 1 before being accepted.

**EXHIBIT 5-A.2**  
**Estate Tax Header Information**

**Estate Tax Specification Document**

<b>Field Name</b>	<b>Position Number(s)</b>	<b>Decedent/Attorney/Executor Information Screen</b>	<b>Edit Validation</b>
** Decedent State (11)	Position (154-155)	2 characters	<b>Required to key in same data twice continuously in Pass 1 before being accepted.</b>
** Decedent Zip (12)	Position (156-164)	9 characters	<b>Required to key in same data twice continuously in Pass 1 before being accepted.</b>
** Decedent Country (13)	Position (165-166)	2 characters (N/A – Not used on current form)	Needs to be valid country code stored in database.
** Decedent SSN (14)	Position (167-175) <i>check digit 176-177</i>	9 characters. All numeric or “TF” and seven numeric digits. If none or illegible, “ES” and seven numeric digits. Required.	<b>Required. Verified in Pass 2 if failed in Pass 1.</b>
** Date of Death (15)	Position (178-183)	6 digits, displayed on the screen as MM/DD/YY.	Valid MMDDYY Required. <b>Verified in Pass 2 if failed in Pass 1.</b>
** Death Certificate Indicator (16)	Position (184)	1 character	“Y” or “N”, Required. Y = Yes N = No
** Country of Residence (17)	Position (185-188)	4 characters	Needs to be valid country code stored in the database if entered.
(18) Deleted			
** Resident of NYS (19)	Position (189)	1 character	“Y” or “N” Y = Yes N = No
** Letters indicator (20)	Position (190-191)	2 characters	“N”, “L”, or “LL” right justified: “S” is additional valid code for form 090 and 706. Required.
(21) Deleted			

**EXHIBIT 5-A.2**  
**Estate Tax Header Information**

**\* Position 30 Reserved for Header Change Indicator.**

**Estate Tax Specification Document**

**C. Attorney Information**

<b>Field Name</b>	<b>Position Number(s)</b>	<b>Data specific Attorney Information</b>	<b>Edit Validation</b>
** Attorney Last Name (22)	Position (192--221)	30 characters	Required to key in same data twice continuously in Pass 1 before being accepted.
** Attorney First Name (23)	Position (222-236)	15 characters	Required to key in same data twice continuously in Pass 1 before being accepted.
** Attorney Middle Initial (24)	Position (237)	1 character	Required to key in same data twice continuously in Pass 1 before being accepted.
** Attorney POA indicator (25)	Position (238)	1 character	"Y" or "N" Y = Yes N = No
** Attorney, In Care of firm (26)	Position (239-278)	40 characters	Required to key in same data twice continuously in Pass 1 before being accepted.
** Attorney Address line 1 (27)	Position (279-308)	30 characters	Required to key in same data twice continuously in Pass 1 before being accepted.
** Attorney Address line 2 (28)	Position (310-339)	30 characters (N/A –Not on current form)	Required to key in same data twice continuously in Pass 1 before being accepted.

**EXHIBIT 5-A.2**  
**Estate Tax Header Information**

** Attorney City, village, PO Box (29)	Position (339-356)	18 characters	<b>Required to key in same data twice continuously in Pass 1 before being accepted.</b>
** Attorney State (30)	Position (357-358)	2 characters	<b>Required to key in same data twice continuously in Pass 1 before being accepted.</b>

**EXHIBIT 5-A.2**  
**Estate Tax Header Information**

**Estate Tax Specification Document**

<b>Field Name</b>	<b>Position Number(s)</b>	<b>Data specific Attorney Information</b>	<b>Edit Validation</b>
** Attorney Zip (31)	Position (359-367)	9 characters	<b>Required to key in same data twice continuously in Pass 1 before being accepted.</b>
** Attorney Country (32)	Position (368-369)	2 characters (N/A – not on current form)	Needs to be valid country code stored in the database if entered.
** Attorney SSN (33)	Position (370-378) Check Digit 379-380	9 characters	Alpha, Numeric <b>Verified in Pass 2 if failed in Pass 1.</b>
** Attorney Phone Number (34)	Position (381-390)	10 digits with 3 digit area code and 7 digit phone number.	<b>Required to key in same data twice continuously in Pass 1 before being accepted.</b>

**EXHIBIT 5-A.2**  
**Estate Tax Header Information**

**Estate Tax Specification Document**

**D. Executor Information**

<b>Field Name</b>	<b>Position Number(s)</b>	<b>Data specific for Executor Information</b>	<b>Edit Validation</b>
** Executor Last Name (35)	Position (391-420)	30 characters	Required to key in same data twice continuously in Pass 1 before being accepted.
** Executor First Name (36)	Position (421-435)	15 character	Required to key in same data twice continuously in Pass 1 before being accepted.
** Executor Middle Initial (37)	Position (436)	1 character	Required to key in same data twice continuously in Pass 1 before being accepted.
** Executor Multiple Executor indicator (38)	Position (437)	1 character, this field will not be on form 085.	“Y” or “N”
** Relationship to Decedent (39)	Position (438-456)	19 characters, this field is only for form 085.	Required to key in same data twice continuously in Pass 1 before being accepted.
** Executor Address line 1 (40)	Position (457-486)	30 characters	Required to key in same data twice continuously in Pass 1 before being accepted.
** Executor Address line 2 (41)	Position (487-516)	30 characters (N/A – Not used on current form)	Required to key in same data twice continuously in Pass 1 before being accepted.
** Executor City, village, PO	Position (517-534)	18 characters	Required to key in same data twice continuously in Pass

**EXHIBIT 5-A.2**  
**Estate Tax Header Information**

Box (42)			<b>1 before being accepted.</b>
** Executor State (43)	Position (535-536)	2 characters	Needs to be valid country code stored in the database if entered.

**EXHIBIT 5-A.2**  
**Estate Tax Header Information**

**Estate Tax Specification Document**

** Executor Zip (44)	Position (537-545)	9 characters	<b>Required to key in same data twice continuously in Pass 1 before being accepted.</b>
** Executor Country (45)	Position (546-547)	2 characters (N/A – Not used on current form)	Needs to be valid country code stored in the database if entered.
** Executor SSN (46)	Position (548-556) Check Digit 557-558	9 characters	All numeric or blank. <b>Verified in Pass 2 if failed in Pass 1.</b>
** Executor Phone Number (47)	Position (559-568)	10 digits with 3 digit area code and 7 digit phone number.	<b>Required to key in same data twice continuously in Pass 1 before being accepted.</b>



For office use only

**L3** Date Received  
**L9** Receipt Date  
**L10** Deposit Date



New York State Department of Taxation and Finance

**ET-30** **H1**  
 (8/04) **H2**

# Application for Release(s) of Estate Tax Lien

For estates of individuals whose date of death is on or after February 1, 2000

**H4** **FTN**

Decedent's last name <b>H5</b>	First name <b>H6</b>	Middle initial <b>H7</b>	Social security number <b>H14</b>
Address of decedent at time of death (number and street) <b>H8</b>			Date of death <b>H15</b> Mark an X if copy of death certificate is attached <b>H16</b>
City, village, or post office <b>H10</b>	State <b>H11</b>	ZIP code <b>H12</b>	County of residence <b>H17</b>
If the decedent was a nonresident of New York State on the date of death, mark an X in this box and attach completed Form ET-141, <i>Estate Tax Domicile Affidavit</i> <b>H19</b>			
<b>Executor</b> - If you are submitting <i>Letters Testamentary</i> or <i>Letters of Administration</i> with this form, indicate in this box the type of letters. Enter <b>L</b> if regular, <b>LL</b> if limited letters. If you are not submitting letters with this form, enter <b>N</b> . <b>H20</b>			

Attorney's or authorized representative's last name <b>H22</b>	First name <b>H23</b>	MI <b>H24</b>	Mark an X if POA is attached <b>H25</b>	Executor's last name <b>H35</b>	First name <b>H36</b>	Middle initial <b>H37</b>
In care of (firm's name) <b>H26</b>				If more than one executor, mark an X in the box and see instructions <b>H38</b>		
Address of attorney or authorized representative <b>H27</b>				Address of executor <b>H40</b>		
City, village, or post office <b>H29</b>		State <b>H30</b>	ZIP code <b>H31</b>	City, village, or post office <b>H42</b>		State <b>H43</b>
SSN or PTIN of attorney or authorized rep. <b>H33</b>		Telephone number ( ) <b>H34</b>		Social security number of executor <b>H46</b>		Telephone number ( ) <b>H47</b>

## Estimated value of all assets of estate (include jointly held assets)

Real property (including property located outside New York State) ....	1	<b>L1</b>	
All other property .....	2	<b>L2</b>	
<b>Total</b> (add lines 1 and 2) .....	3		

Was the decedent a member of a partnership? Yes ☐ No **L3**

Did the decedent have a surviving spouse? Yes ☐ No **L4**

**L7** Release of liens are requested (mark an X in the box).

## To obtain a release of lien, attach the following:

- A completed Form(s) ET-117, *Release of Lien of Estate Tax*:
  - for each county in which real property is located; and/or
  - for each cooperative apartment.
- An original or verified copy of the *Letters Testamentary* or the *Letters of Administration*, unless previously submitted (also indicate the type of letters in the section marked *Executor*, above). Your application will not be processed until the letters of appointment are on file with the Tax Department.
- A copy of the death certificate.

**Note:** A release of lien is not required if the real property was held jointly by the decedent and the surviving spouse as the only joint tenants (applicable to estates of individuals that died after May 25, 1990). **There is no fee for a release of lien.**

**Mail this form** with Form(s) ET-117 to: **NYS ESTATE TAX PROCESSING CENTER**  
 PO BOX 5556  
 NEW YORK NY 10087-5556

**Note:** If you use a private delivery service, you must mail this form to a different address listed in Publication 55 (see *Private delivery services* below).

**Private delivery services** — If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to file your return and pay tax. However, if, at a later date, you need to establish the date you filed your return or paid your tax, you cannot use the date recorded by a private delivery service unless you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the

Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See *Need help?* below for information on ordering forms and publications.) If you have used a designated private delivery service and need to establish the date you filed your return, contact that private delivery service for instructions on how to obtain written proof of the date your return was given to the delivery service for delivery.

## Need help?

- Internet access:** [www.nystax.gov](http://www.nystax.gov)  
 (for information, forms, and publications)
- Fax-on-demand forms:** Forms are available  
 24 hours a day, 7 days a week. 1 800 748-3676
- Telephone assistance** is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.  
 To order forms and publications: 1 800 462-8100  
 For estate tax information: 1 800 641-0004  
 From areas outside the U.S. and outside Canada: (518) 485-6800
- Hotline for the hearing and speech impaired:** If you have access to a telecommunications device for the deaf (TDD), contact us at 1 800 634-2110. If you do not own a TDD, 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 1 800 641-0004.



## Instructions

### When to use Form ET-30

Use this form to obtain release(s) of an estate tax lien if you are the appointed executor or administrator of the estate, or the duly authorized representative of the executor, and **fewer than nine months** have passed since the date of death and the date is on or after February 1, 2000.

**Note: Waivers are not required for the estate of an individual whose date of death is on or after February 1, 2000.** However, the need to obtain a release of the estate tax lien before transferring real property remains.

**Submit either *Letters Testamentary* or *Letters of Administration* with the application as proof of your appointment, unless previously submitted.** To be acceptable, the letters of appointment must be current and must not restrict the executor from receiving estate assets.

Letters of appointment issued by a court outside New York State are acceptable if the decedent was not a resident of New York State at the time of death, and the court has jurisdiction over the decedent's estate.

Enter the **executor's** name, address, social security number, and telephone number in the area provided. If the estate has **more than one executor**, enter the information for any executor (preferably one who is a New York State resident) in the area provided, mark an **X** in the box, and attach a list of the other executors with their addresses, telephone numbers, and social security numbers.

### When to use forms other than Form ET-30

Use Form ET-706, *New York State Estate Tax Return*, when the estate is required to file a New York State estate tax return, and either:

1. The estate has not obtained an extension of time to file the estate tax return, and more than nine months have passed since the date of death; **or**
2. The estate obtained an extension of time to file the estate tax return, and more than 15 months have passed since the date of death (the extension has expired).

Use Form ET-90, *New York State Estate Tax Return*, for an individual whose date of death is after May 25, 1990, and before February 1, 2000.

Use Form ET-85, *New York State Estate Tax Certification*, if either of the following applies:

1. The estate **is not required** to file a New York State estate tax return, and either:
  - a. no executor or administrator has been appointed, **or**
  - b. more than nine months have passed since the date of death.
2. The estate **is required** to file a New York State estate tax return, and either:
  - a. fewer than nine months have passed since the date of death, and an executor or administrator has not been appointed; **or**
  - b. more than nine but less than 15 months have passed since the date of death, and an extension of time to file the estate tax return has been granted.

If the estate is subject to tax, an estimated payment may be required when Form ET-85 is filed.

The term *executor* includes executrix, administrator, administratrix, or personal representative of the decedent's estate; if no executor, executrix, administrator, administratrix, or personal representative is appointed, qualified, and acting within the United States, *executor* means any person in actual or constructive possession of any property of the decedent with sufficient knowledge to file an accurate return.

This person may file Form ET-85, Form ET-706, or Form ET-90 to obtain releases of the lien, and must assume personal liability for all estate taxes that may be due.

### Specific instructions

Complete the information requested about the decedent. Please verify that the decedent's social security number is correctly entered on the application. Submit a photocopy of the death certificate with the application.

For the estate of an individual who was not a resident of New York State at the time of his or her death, complete Form ET-141, *Estate Tax Domicile Affidavit*, and attach it to the return.

If a person is authorized to represent the executor regarding the estate, and the executor prefers the department contact that person, enter the name (last name first) of the attorney, accountant, or enrolled agent representing the executor. Also, enter the firm's name, address, and telephone number in the areas provided.

If the executor has signed Form ET-14, *Estate Tax Power of Attorney*, and it is being submitted with this application, attach it to the application and mark an **X** in the box.

Complete and attach Form ET-117, *Release of Lien of Estate Tax*, if a release of lien is needed for real property or a cooperative apartment. Two parcels of real estate can be listed on one form. However, if the real property is located in different counties or a release of lien is needed for more than one cooperative apartment, a separate Form ET-117 must be completed for each county or apartment. The name and address of the executor, or authorized representative, should be entered at the top of Form ET-117 for mailing purposes.

### Which estates must file a New York State estate tax return

**Estate of an individual whose date of death is on or after January 1, 2004** — An estate of an individual who died on or after January 1, 2004, and who was either a resident or citizen of the United States at the time of death, must file Form ET-706, *New York State Estate Tax Return*, if the gross estate, plus federal adjusted taxable gifts and specific exemption, exceeds \$1,000,000, and either the decedent was a resident of New York State at the time of death, or the estate includes real or tangible personal property having an actual situs in New York State.

An estate of an individual who died on or after January 1, 2004, and who was a nonresident of the United States and not a U.S. citizen at the

time of death, must file Form ET-706, *New York State Estate Tax Return*, if the estate is required to file a federal estate tax return and the estate includes real or tangible personal property having an actual situs in New York State.

**Estate of an individual whose date of death is on or after February 1, 2000, and before January 1, 2004** — If an estate is required to file a federal estate tax return, it is also required to file Form ET-706, *New York State Estate Tax Return*, regardless of the value of the New York estate, when either of the following applies:

1. The individual was a resident of New York State at the time of his or her death; **or**
2. In the case of a nonresident, the estate includes real property or tangible personal property having an actual situs in New York State.

### Estate of an individual whose date of death is before February 1, 2000

**Residents** — The estate must file Form ET-90, *New York State Estate Tax Return*, if the value of the New York adjusted gross estate and New York adjusted taxable gifts totals \$300,000 or more (\$115,000 for an individual who died before October 1, 1998, and \$108,333 for an individual who died before June 10, 1994).

**Nonresidents** — The estate must file Form ET-90, *New York State Estate Tax Return*, if the following applies:

1. The estate includes real property or tangible personal property having an actual situs in New York State; **and**
2. The New York adjusted gross estate, computed as if a resident, and the New York adjusted taxable gifts total \$300,000 or more (\$115,000 for an individual who died before October 1, 1998, and \$108,333 for an individual who died before June 10, 1994).

**Privacy notification** — The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Director of the Registration and Data Services Bureau, NYS Tax Department, Building 8, Room 338, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and Canada, call (518) 485-6800.



# Estate Tax Specification Document

## E. ETax form 030

Field Name	Data specific for Document type 030	Position Number(s)	Edit Validation
** Real Property (1)	Numeric, 11 digits	Position (729-737)	Dollars and Cents  <b>Always verified in Pass 2</b>
** All other property (2)	Numeric, 11 digits	Position (728-738)	Dollars and Cents  <b>Always verified in Pass 2</b>
** Partnership Indicator (3)	1 character	Position (749)	"Y" or "N" Y = Yes N = No
** Surviving Spouse indicator (4)	1 character	Position (750)	"Y" or "N" Y = Yes N = No
** Date Received (5)	6 digits, MMDDYY and displayed in the format as MM/DD/YY. This represents "Post Mark Date".	Position (721-726)	Required, Must be equal to or less than the current date and not less than the date of death. <b>Verified in Pass 2 if failed in Pass 1</b>
** Waiver requested indicator ?(6)?	1 character	Position (751)	"Y" or "N" Y = Yes N = No
** Release of lien requested indicator (7)	1 character	Position (752)	"Y" or "N" Y = Yes N = No
** Number of County requested (8)	2 digits	Position (753-754)	All numeric or blank  <b>Always verified in Pass 2</b>
<i>Receipt Date</i> (9)		<i>Position (1001-1008)</i>	<i>CCYYMMDD</i>
<i>Deposit Date</i> (10)		<i>Position (1009-1016)</i>	<i>CCYYMMDD</i>

**? – Not on current form**



For office use only

L11 Data Received

H4 FTN

L18 Receipt Date

L19 Deposit Date



New York State Department of Taxation and Finance

# New York State Estate Tax Certification

For an estate of an individual whose date of death is after May 25, 1990

ET-85 H1  
(4/05) H2

Decedent's last name	First name	Middle initial	Social security number (SSN)
H5	H6	H7	H14
Address of decedent at time of death (number and street)			Date of death
H8			H15
City, village, or post office			County of residence
H10			H17
State			ZIP code
H11			H12
If the decedent was a nonresident of New York State on the date of death, mark an <b>X</b> in this box and attach a completed Form ET-141, <i>New York State Estate Tax Domicile Affidavit</i> .			
H19			
<b>Executor</b> - If you are submitting <i>Letters Testamentary</i> or <i>Letters of Administration</i> with this form, indicate in this box the type of letters. Enter <b>L</b> if regular, <b>LL</b> if limited letters. If you are not submitting letters with this form, enter <b>N</b> .			
H20			

Attorney's or authorized representative's last name	First name	MI	Applicant's or executor's last name	First name	MI
H22	H23	H24	H35	H36	H37
In care of (firm's name)	Mark box if POA is attached		Relationship to decedent		
H26	H25		H39		
Address of attorney or authorized representative			Address of applicant or executor		
H27			H40		
City, village, or post office			City, village, or post office		
H29			H42		
State			State		
H30			H43		
ZIP code			ZIP code		
H31			H44		
SSN or PTIN of attorney or authorized representative		Telephone number	Social security number of applicant or executor		Telephone number
H33		( ) H34	H46		( ) H47

If an attorney or authorized representative is listed above, he or she must complete the following declaration.

I declare that I have agreed to represent the executor(s) for the above estate, that I am authorized to receive tax information regarding the estate, and I am (mark an **X** in all boxes that apply):

- ☐ an attorney; ☐ a certified public accountant; ☐ an enrolled agent; and/or  
☐ a public accountant enrolled with the New York State Education Department.

Signature of attorney or authorized representative \_\_\_\_\_ Date \_\_\_\_\_

Did decedent make any New York gifts or transfers in excess of \$10,000 in any calendar year after December 31, 1982 and before January 1, 2000? ☐ Yes ☐ No L2  
If Yes, enter amount \_\_\_\_\_ L3 Also, if Yes, were gift tax returns filed? ☐ Yes ☐ No

## Estimated net estate (including jointly held assets)

1 Real property .....	1	L4	
2 Bank deposits, mortgages, notes and cash	2	L5	
3 Stocks and bonds .....	3	L6	
4 Life insurance .....	4	L7	
5 Annuities .....	5	L8	
6 Retirement benefits .....	6	L9	
7 Miscellaneous assets (cars, boats, coin collections, etc.) .....	7	L10	
8 Add lines 1 through 7 .....	8		
9 Estimated deductions .....	9		
10 Estimated net estate (subtract line 9 from line 8)	10		

Were waivers or releases of lien previously issued? If Yes, give date of issuance. \_\_\_\_/\_\_\_\_/\_\_\_\_ ☐ Yes ☐ No L12

Was the decedent a member of a partnership? ☐ Yes ☐ No L13

Did the decedent have a surviving spouse? ..... ☐ Yes ☐ No L14

If the decedent was a nonresident of New York State, does the estate include real property or tangible personal property having an actual situs in New York State? ..... ☐ Yes ☐ No

Mark an **X** in the applicable box(es) below (Waivers are not required for estates of decedents dying on or after February 1, 2000. There is no fee for a waiver or release of lien.)

L15 ☐ **Waivers are requested** — Submit a separate Form ET-99, *Estate Tax Waiver Notice*, for each institution having assets in the name of the decedent, either alone or jointly with another, in excess of \$30,000 (\$50,000 for life insurance policies or employee death benefits). Waivers are not required for assets held jointly by the decedent and the surviving spouse as the only joint tenants; for assets held individually by the decedent in trust for the surviving spouse; or insurance policies, employee death benefits, and IRAs, if the surviving spouse is the sole, named beneficiary (applicable to dates of death after September 30, 1983).

L16 ☐ **Releases of lien are requested** — Submit a separate Form ET-117, *Release of Lien of Estate Tax*, for each county, cooperative housing corporation, and purchaser (see instructions). A release of lien is not required if the property was held jointly by the decedent and the surviving spouse as the only joint tenants (applicable to dates of death after May 25, 1990).

If releases of lien are required, enter the total number of counties here \_\_\_\_\_ L17

**Certification:** The undersigned states that he or she is the duly appointed executor or administrator, or a beneficiary or person having an interest in the above named estate for which no executor or administrator has been appointed. The undersigned further states that he or she has a thorough knowledge of the decedent's assets. This certification estimates the assets of the decedent's estate, and the answers to the above questions are each and every one of them true in every particular. The certification is made to induce the Commissioner of Taxation and Finance to give a waiver notice and/or release of lien required by the Tax Law.

Signature of executor/applicant \_\_\_\_\_

State of New York, County of \_\_\_\_\_  
Qualified in \_\_\_\_\_ Co., Commission expires \_\_\_\_\_  
Sworn to before me this \_\_\_\_\_ day  
of \_\_\_\_\_, \_\_\_\_\_

Signature of Notary Public, Commissioner of Deeds,  
or authorized New York State Department of Taxation  
and Finance employee (affix stamp below)

Mail to: NYS ESTATE TAX, PROCESSING CENTER, PO BOX 5556, NEW YORK NY 10087-5556.



# Instructions

## Use Form ET-85 when

- The estate **is not required** to file a New York State estate tax return (see filing requirements below), and either an executor or administrator has not been appointed, or if appointed, nine months has passed since the date of death.
- The estate **is required** to file a New York State estate tax return, and either:
  - less than nine months has passed since the date of death, and an executor or administrator has not been appointed, or
  - more than nine, but less than 15 months, has passed since the date of death, and an extension of time to file the estate tax return has been granted.

**Use Form ET-30, *Application for Release(s) of Estate Tax Lien***, if letters of appointment (either Letters Testamentary or Letters of Administration) have been obtained from Surrogate's Court and less than nine months has passed since the decedent's death.

## Who may file Form ET-85

Form ET-85 may be filed by an executor, administrator, a joint owner of property, the decedent's next of kin, or any person having an interest in the estate who has a thorough knowledge of the decedent's assets. The term *executor* includes executor, executrix, administrator, administratrix, or personal representative of the decedent's estate. If no executor, executrix, administrator, administratrix, or personal representative is appointed, qualified, and acting within the United States, *executor* means any person in actual or constructive possession of any property of the decedent.

If an executor or administrator has been appointed, a beneficiary of the estate may not complete this form. The beneficiary should ask the executor or administrator to obtain the waiver or release of lien. If the executor refuses to obtain the waiver, the beneficiary may petition the Surrogate's Court to require the executor to carry out his or her duties.

## Liability of applicant

If the estate is subject to tax, an estimated payment may be required when Form ET-85 is filed. The tax is due not later than nine months after the date of death. Refer to the instructions on Form ET-130, *Tentative Payment of Estate Tax*, or the estate tax return for information on paying the estate tax and the due date for payment.

The applicant may be held personally liable for unpaid estate tax up to the value of the assets that were distributed before the New York State estate tax was paid in full, and all beneficiaries of the estate may be held personally liable for unpaid estate tax up to the value of property received from the estate (see Tax Law section 975).

## Which estates must file a New York State estate tax return

**Estates of individuals dying on or after February 1, 2000** — Form ET-706, *New York State Estate Tax Return*, must be filed under the following conditions:

- It is either the estate of an individual who was a resident of New York State at the time of death **or** the estate of a nonresident and the estate includes real property or tangible personal property having an actual situs in New York State; **and**
- the estate is required to file a federal estate tax return, Form 706 or Form 706-NA. **However**, for estates of individuals dying **on or after January 1, 2004**, Form ET-706 **must be filed** if the federal gross estate, plus federal adjusted taxable gifts and specific exemption, exceeds \$1,000,000, **even if a federal return is otherwise not required**.

For additional information refer to Form ET-706-I, *Instructions for Form ET-706*.

**Estates of individuals dying after May 25, 1990, and before February 1, 2000** — The estate must file Form ET-90, *New York State Estate Tax Return*, if the value of the New York adjusted gross estate and

New York adjusted taxable gifts totals \$300,000 or more (\$115,000 for decedents who died before October 1, 1998, and \$108,333 for decedents who died before June 10, 1994), when:

- the individual was a resident of New York State at the time of his or her death, **or**
- in the case of a nonresident, the estate includes real property or tangible personal property having an actual situs in New York State.

## Completing Form ET-85

This form may be prepared by an attorney or authorized representative, but **must be signed** by the applicant or executor and notarized.

**Decedent information** — Complete the information requested about the decedent. Please verify that the decedent's social security number is correctly entered on the application. Attach a photocopy of the death certificate to this application and mark an **X** in the appropriate box.

**Representative information** — If the executor has authorized an attorney, accountant, etc., to represent him or her regarding the estate, complete that information. If the executor has signed Form ET-14, *Estate Tax Power of Attorney*, and it is being submitted with this application, attach it to the application and mark an **X** in the appropriate box. Validated waivers will be mailed to the authorized representative listed on the form, unless you direct the department differently.

**Executor/applicant information** — If an executor has not been appointed, the applicant should enter his or her information in the area provided for the executor.

If the estate has more than one executor, attach a list of their names, addresses, social security numbers, and phone numbers. In the area provided, enter the information for any executor who is a New York resident (if there is one).

**Estimate of net estate** — The total of each category of assets should indicate the date of death value of all assets, wherever located, and whether held by the decedent alone or with someone else.

**Waivers** — Complete and attach a separate Form ET-99, *Estate Tax Waiver Notice*, for each bank, brokerage house, insurance company, etc., for which a waiver is needed. If there are multiple accounts with the same bank, etc., you may put more than one account on the waiver.

**Note: Waivers are not required for the estates of individuals dying on or after February 1, 2000.**

**Releases of lien** — Complete and attach Form ET-117, *Release of Lien of Estate Tax*, if a release of lien is needed for real property or a cooperative apartment. Submit a separate Form ET-117 for each county that real property is located in, and a separate form for each cooperative housing corporation and/or purchaser.

## Supplemental documents

In addition to the completed waiver notices (Form ET-99) and/or releases of lien (Form ET-117); submit a copy of the will (if one exists); the death certificate (if not previously submitted); and a power of attorney, if applicable.

**If the decedent was not domiciled in New York State**, complete Form ET-141, *New York State Estate Tax Domicile Affidavit*, and attach it to Form ET-85.

## Where to file Form ET-85

Mail this form to:

NYS ESTATE TAX  
PROCESSING CENTER  
PO BOX 5556  
NEW YORK NY 10087-5556

**Note:** If you use a private delivery service, you must mail this form to a different address listed in Publication 55 (see *Private delivery services* below).

## Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to file your return and pay tax. However, if, at a later date, you need to establish the date you filed your return or paid your tax, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See *Need help?* below for information on ordering forms and publications.) If you have used a designated private delivery service and need to establish the date you filed your return, contact that private delivery service for instructions on how to obtain written proof of the date your return was given to the delivery service for delivery.

## Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Director of Records Management and Data Entry, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and outside Canada, call (518) 485-6800.

## Need help?



**Internet access:** [www.nystax.gov](http://www.nystax.gov)  
(for information, forms, and publications)



**Fax-on-demand forms:** Forms are available 24 hours a day, 7 days a week.  
1 800 748-3676



**Telephone assistance** is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

**To order forms and publications:** 1 800 462-8100

**For estate tax information:** 1 800 641-0004

**From areas outside the U.S. and outside Canada:** (518) 485-6800



**Hotline for the hearing and speech impaired:** If you have access to a telecommunications device for the deaf (TDD), contact us at 1 800 634-2110.

If you do not own a TDD, 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 1 800 641-0004.



# Estate Tax Specification Document

## F. ETax form 085

Field Name	Data specific for 085 Document Type	Position Number(s)	Edit Validation
** Occupation Code <b>(1)?</b>	3 digits	Position (570-572)	All numeric, Required. 010, 020, 030, 040, 050, 060, 070, 080, 090, 098, 099, 110, 120, 130, 140, 150, 160, 170, 180, 190, 198, 199
** Gifts over 10,000 indicator <b>(2)</b>	1 character	Position (573)	“Y” or “N” Y= Yes N= No
** Gift Tax Amount <b>(3)</b>	11 digits	Position (574-584)	Dollars and cents Must be greater than 10,000.00 if Gifts over 10,000 indicator is “Y” <b>Always verified in Pass 2</b>
** Real property <b>(4)</b>	11 digits	Position (585-595)	Dollars and Cents <b>Always verified in Pass 2</b>
** Bank deposits <b>(5)</b>	11 digits	Position (596-606)	Dollars and Cents <b>Always verified in Pass 2</b>
** Stocks and bonds <b>(6)</b>	11 digits	Position (607-617)	Dollars and Cents <b>Always verified in Pass 2</b>
** Life insurance <b>(7)</b>	11 digits	Position (618-628)	Dollars and Cents <b>Always verified in Pass 2</b>
** Annuities <b>(8)</b>	11 digits	Position (629-639)	Dollars and Cents <b>Always verified in Pass 2</b>
** Retirement Benefits <b>(9)</b>	11 digits	Position (640-650)	Dollars and Cents <b>Always verified in Pass 2</b>
** Misc. Assets <b>(10)</b>	11 digits	Position (651-661)	Dollars and Cents <b>Always verified in Pass 2</b>
** Date received <b>(11)</b>	6 digits, MMDDYY and displayed in the format as MM/DD/YY. This represents “Post Mark Date”.	Position (662-667)	Required. Must be equal to or less than current date and not less than the date of death. <b>Verified in Pass 2 if failed in Pass 1</b>

## Estate Tax Specification Document

** Waivers or releases of lien previously issued (12)	1 character	Position (668)	"Y" or "N" Y= Yes N= No
** Member of partnership (13)	1 character	Position (669)	"Y" or "N" Y= Yes N= No
** Surviving spouse (14)	1 character	Position (670)	"Y" or "N" Y= Yes N= No
** Waiver requested (15)	1 character	Position (671)	"Y" or "N" Y= Yes N= No
** Release of lien requested (16)	1 character	Position (672)	"Y" or "N" Y= Yes N= No
** Number of release of lien requested (17)	2 digits	Position (673-674)	All numeric or blank  <b>Always Verified in Pass 2</b>
** Receipt Date (18)		Position (1001-1008)	
** Deposit Date (19)		Position (1009-1016)	

**? – Not on current form**



157 Receipt Date

158 Deposit Date

For office use only

H4 FTN

H3 Received Amount

19 Receive Date



New York State Department of Taxation and Finance

# New York State Estate Tax Return

For estates of decedents whose date of death is after May 25, 1990 and before February 1, 2000

ET-90 (1/00) H1 H2

Decedent's last name		First name	Middle initial	Social security number	
H5		H6	H7	H14	
Address of decedent at time of death (number and street)				Date of death	Check box if copy of death certificate is attached (see inst.)
H8				H15	H16
City, village or post office		State	ZIP code	County or residence	
H10		H11	H12	H17	
On the date of death, decedent was a: <input type="checkbox"/> Resident of New York State <input type="checkbox"/> Nonresident of New York State (attach completed Form ET-141, Estate Tax Domicile Affidavit)					
H19					
Executor - If you are submitting letters of testamentary or letters of administration with this form, indicate in this box the type of letters. Enter L if regular, LL if limited letters. If you are not submitting letters with this form, enter N.					
H20					

Attorney's or authorized representative's last name		First name	MI	Check box if POA is attached	Executor's last name		First name	Middle initial
H22		H23	H24	H25	H35		H36	H37
In care of (firm's name)					If more than one executor, check box and see Instructions			
H26					H38			
Address of attorney or authorized representative					Address of executor			
H27					H40			
City, village or post office		State	ZIP code	City, village or post office		State	ZIP code	
H29		H30	H31	H42		H43	H44	
Social security number of attorney or authorized rep.		Telephone number		Social security number of executor		Telephone number		
H33		H34		H46		H47		
<input type="checkbox"/> Waivers are requested Attach Form(s) ET-99 (see instructions)		<input type="checkbox"/> Releases of lien are requested Attach Form(s) ET-117 (see instructions)		(Enter number of counties) <input type="checkbox"/>				
<input type="checkbox"/> H4		<input type="checkbox"/> H5		<input type="checkbox"/> H6				

If a proceeding for probate or administration has commenced in a surrogate's court in New York State, enter county ☐ Was a copy of this return filed with the surrogate's court? ☐ Yes ☐ No

Federal estate tax return required ☐ Yes ☐ No Federal gross estate ☐ Federal taxable estate ☐

Tax computations	1	New York adjusted gross estate (from page 2, line 34)	1	L10	L11
	2	Total New York allowable deductions (from page 2, line 51)	2		L12
	3	New York adjusted taxable estate (subtract line 2 from line 1)	3		
	4	New York adjusted taxable gifts (from Worksheet I in the instructions)	4		
	5	Preliminary tentative tax base (add lines 3 and 4)	5		
	6	Preliminary tentative tax on the amount on line 5 (from Table A in the instructions)	6		
	7	Unified credit (from Table B in the instructions)	7		
	8	Net preliminary tentative tax (subtract line 7 from line 6)	8		
	9	Tax attributable to New York adjusted taxable gifts (line 4 divided by line 5; multiplied by line 8; see instructions)	9		
	10	Tax not attributable to New York adjusted taxable gifts (subtract line 9 from line 8)	10		
	11	Multiply line 10 by the decimal on line 37	11		L13
	12	New York tentative tax (add lines 9 and 11)	12		
	13	Gift tax payable for gifts made after 1982 (from Worksheet II in the instructions)	13		L14
	14	New York estate tax before other credits (subtract line 13 from line 12)	14		
15a	Agricultural exemption credit (from Form ET-411)	15a	L15	L16	
15b	Closely held business credit (from Form ET-416)	15b		L17	
15c	Add lines 15a and 15b	15c			
16	Credit for New York estate tax on prior transfer (from Form ET-190)	16	L18	L19	
17	Credit for New York gift tax paid on pre-1983 gifts (from Form ET-412)	17		L20	
18	Total other credits (add lines 15c, 16 and 17)	18			
19a	New York net estate tax (subtract line 18 from line 14)	19a			
19b	New York minimum tax (from Worksheet III in the instructions)	19b			
19c	New York estate tax (add lines 19a and 19b)	19c			
20	Prior tax payments (attach a schedule of date(s) and amount(s) of payment(s))	20	L21	L22	
21	If line 20 is less than line 19c, subtract line 20 from line 19c. This is the amount you owe	21			
22	If line 20 is more than line 19c, subtract line 19c from line 20. This is the amount to be refunded to you	22	L23	L24	

Attach check or money order here.

Reminder: Sign this form on page 4. If there is an amount on line 21, make check payable to **Commissioner of Taxation and Finance**.

Mail your return, attachments, and payment (if any) to: **NYS Estate Tax, Processing Center, PO Box 5556, New York NY 10087-5556**

See the Instructions regarding your obligation to file a copy of this return with the surrogate's court.



**Recapitulation** (Attach federal Form 706 if applicable)

Do you, the executor, elect alternate valuation in accordance with section 945(b) of the Tax Law?

☒ Yes☐ No**Gross assets** (see instructions)

	Value at Date of Death	or	Alternate Value
23 Schedule A — Real estate .....	23 <input type="text" value="124"/>		
24 Schedule B — Stocks and bonds .....	24 <input type="text" value="125"/>		
25 Schedule C — Mortgages, notes, cash, and bank deposits .....	25 <input type="text" value="126"/>		
26 Schedule D — Insurance on the decedent's life .....	26 <input type="text" value="127"/>		
27 Schedule E — Jointly owned property .....	27 <input type="text" value="128"/>		
28 Schedule F — Other miscellaneous property .....	28 <input type="text" value="129"/>		
29 Schedule G — Transfers during decedent's life .....	29 <input type="text" value="130"/>		
30 Schedule H — Powers of appointment .....	30 <input type="text" value="131"/>		
31 Schedule I — Annuities .....	31 <input type="text" value="132"/>		
32 Total (add lines 23 through 31) .....	32		
33a Enter the amount from Form ET-417, if any, for the exclusion for a family-owned business .....	33a		
33b Enter the amount from Form ET-418, or federal Schedule U if any, for the exclusion for land subject to a qualified conservation easement .....	33b		
33c Enter the amount from Form ET-419, if any, for assets excludible from the New York gross estate for victims of Nazi persecution .....	33c		
33d Total of exclusions (add lines 33a, 33b, and 33c) .....	33d		
33e * Enter the net amount of additions (or subtractions) from page 3, line 69 .....	33e <input type="text" value="133"/>		
33f Add or subtract line 33e to/from the amount on line 33d .....	33f		
34 New York adjusted gross estate (add or subtract line 33f to/from the amount on line 32) .....	34		

**Computations**

35 For resident decedent (enter amount from page 3, line 70) .....	35 <input type="text" value="134"/>	
36a New York gross estate for resident decedent (subtract line 35 from line 34) .....	36a	
36b New York gross estate for nonresident decedent (enter amount from page 3, line 71c) .....	36b <input type="text" value="135"/>	
37 Divide line 36a or 36b by line 34 (round the decimal to four places; cannot be more than 1.0000) .....	37	

**Deductions** (see instructions) **Note:** To claim a deduction for principal residence, complete Schedule 5 on page 4.

38 Schedule J — Funeral expenses and expenses incurred in administering property subject to claims .....	38 <input type="text" value="136"/>	
39 Schedule K — Debts of decedent, including mortgages and liens .....	39 <input type="text" value="137"/>	
40 Schedule L — Net losses during administration and expenses incurred in administering property not subject to claims .....	40 <input type="text" value="138"/>	
41 Add lines 38, 39, and 40 .....	41	
42 Family-owned business interests deduction, from Form ET-417-D, or federal Schedule T .....	42 <input type="text" value="139"/>	
43 Add lines 41 and 42 .....	43	
44 Enter the amount from Form ET-90.4, Schedule M, line 9 or from federal Form 706, page 3, Schedule M .....	44 <input type="text" value="140"/>	
45 * Enter amount, if any, from page 4, line 72 .....	45 <input type="text" value="141"/>	
46 New York bequests to surviving spouse (line 44 and add or subtract line 45) .....	46	
47 Enter the amount from Form ET-90.4, Schedule N, line 16 or from federal Form 706, page 3, Schedule O .....	47 <input type="text" value="142"/>	
48 * Enter amount, if any, from page 4, line 73 .....	48 <input type="text" value="143"/>	
49 New York charitable deduction (line 47 and add or subtract line 48) .....	49	
50 Deduction for principal residence (from line 74) .....	50 <input type="text" value="144"/>	
51 Total New York allowable deductions (add lines 43, 46, 49, and 50; also enter on page 1, line 2) .....	51	

\* For use only when a federal estate tax return, Form 706, is attached.

52 At time of death decedent was: ☐ Single ☐ Legally separated ☐ Divorced — Date \_\_\_\_\_

☐ Widow/widower — Name of deceased spouse \_\_\_\_\_ SS# \_\_\_\_\_  
Date of death \_\_\_\_\_

☐ Married — Name of surviving spouse \_\_\_\_\_

Election of marital deduction for noncitizen spouse — If the surviving spouse is not a citizen of the United States, and a marital deduction is elected for New York estate tax purposes, both the executor and the surviving spouse must signify by signing below:

Executor's signature	Date	Surviving spouse's signature	Date
----------------------	------	------------------------------	------



Estate of _____	Social security number _____
-----------------	------------------------------

**Check the Yes or No box for each question.**

		Yes	No
53 Do you elect a marital deduction for qualified terminable interest property under section 955(c) (QTIP)? .....	<input type="checkbox"/>	<b>L46</b>	<input type="checkbox"/>
54 Are you making any of the following elections? (If Yes, also check applicable box or boxes below) .....	<input type="checkbox"/>	<b>L47</b>	<input type="checkbox"/>
a Special use valuation under section 954-a of the Tax Law. ....	a <input type="checkbox"/>		
b Exclusion for land subject to a qualified conservation easement under section 954-b of the Tax Law (see instructions) .....	b <input type="checkbox"/>		
c Exclusion for a family-owned business under section 954-c of the Tax Law (complete and attach Form ET-417) .....	c <input type="checkbox"/>		
d Deduction for family-owned business interests under section 955(g) of the Tax Law (see instructions) .....	d <input type="checkbox"/>		
55 Do you elect to pay the tax in installments as described in IRC section 6166 (NY 997)? If Yes, attach Form ET-415 in duplicate .....	<input type="checkbox"/>	<b>L48</b>	<input type="checkbox"/>
56 Did the decedent, at the time of death, own any interest in a partnership or unincorporated business; own stock in an inactive or closely held business; or have an interest in any commercial property or incorporated business? .....	<input type="checkbox"/>	<b>L49</b>	<input type="checkbox"/>
57 Does the gross estate contain any IRC section 2044 property? .....	<input type="checkbox"/>	<b>L50</b>	<input type="checkbox"/>
58 Was there any insurance on the decedent's life, or were there any annuities or lump sum distributions that are not included on the return as part of the gross estate? .....	<input type="checkbox"/>	<b>L51</b>	<input type="checkbox"/>
59 Was the decedent a plaintiff in any litigation at the time of death, or is there any litigation pending or contemplated on behalf of the decedent? (see instructions) .....	<input type="checkbox"/>	<b>L52</b>	<input type="checkbox"/>
60 At the time of the decedent's death, did there exist any trusts created by the decedent, or did the decedent possess a power over, a beneficial interest in, or a trusteeship of, any trust created by another? .....	<input type="checkbox"/>	<b>L53</b>	<input type="checkbox"/>
61 Are there any assets wholly or partially excluded from the gross estate other than jointly-held assets with the surviving spouse? .....	<input type="checkbox"/>	<b>L54</b>	<input type="checkbox"/>
62 Did the decedent at the time of death own any artwork, stamp collections, coin collections or other collections? .....	<input type="checkbox"/>	<b>L55</b>	<input type="checkbox"/>

**Schedule 1 — Adjustments to federal gross estate**

		Additions		Subtractions
63 Property subject to a limited power of appointment created before September 1, 1930, includable in the New York estate under section 957 of the Tax Law .....	<b>63</b>			
64 Federal gift tax, if any, included on Schedule G of federal Form 706 .....			<b>64</b>	
65 New York State gift tax, if any, paid by decedent or decedent's estate for gifts made by decedent or spouse within three years of decedent's death .....	<b>65</b>			
66 Enter the <b>full</b> value of property included in the federal gross estate under the provisions of section 2044 of the IRC (QTIP) .....			<b>66</b>	
67 Enter the <b>full</b> value of property includable in the New York gross estate under the provisions of section 954(a)(4) and (5) of the Tax Law .....	<b>67</b>			
68 Totals (add lines 63, 65, and 67 in Additions column and add lines 64 and 66 in Subtractions column) .....	<b>68</b>			
69 Net difference - plus or minus (enter here and on page 2, line 33e) .....	<b>69</b>			

**Schedule 2 — Adjustments to determine the New York gross estate of a resident or nonresident decedent**

**For a resident decedent:** List each item of real and tangible personal property located **outside** New York State, including the item number and the schedule on which it is listed (do not include bank accounts or other intangible assets located outside New York State). Attach additional sheets if necessary.

70 Total value of property located outside New York State (listed above) for a resident decedent (enter here and on page 2, line 35) .....	<b>70</b>		
--	-----------	--	--

**For a nonresident decedent:** List each item of real property and tangible personal property located in New York State, that is required to be included in the New York gross estate. Indicate the item number and the schedule on which it is listed. **Do not include** bank accounts or other intangible assets located in or outside New York State. Property in a QTIP Trust that is not required to be included in the New York gross estate under the provisions of section 954(a)(4) and (5) of the Tax Law, should also be excluded.

71a Total value of property located in New York State listed above for a nonresident decedent .....	<b>71a</b>		
71b Real property and tangible personal property within New York State, that is included in the amount on lines 33a, 33b, or 33c .....	<b>71b</b>		
71c Total value of property includable in the New York gross estate of a nonresident (subtract line 71b from line 71a; enter here and on page 2, line 36b) .....	<b>71c</b>		



**Schedule 3 — Adjustment to federal marital deduction**

If an addition to, or subtraction from, the federal marital deduction is required:

List the property and indicate the federal schedule(s) on which it is listed. Also indicate the amount of the adjustment (*see instructions*). Also subtract the value of property reported on Form ET-419, *Computation of Exclusion for a Victim of Nazi Persecution*, that passed to the surviving spouse.

**Note:** If you are making adjustments to claim the marital deduction for a surviving spouse who is not a citizen of the United States, both the executor and the surviving spouse must sign in the space provided in item 52 on the bottom of page 2.

72 Total value of property listed on this schedule (if negative amount, enter minus sign; enter here and on page 2, line 45) ... **72**

**Schedule 4 — Adjustment to federal deduction for charitable, public, and similar gifts and bequests**

If a addition to, or subtraction from, the federal marital deduction is required:

List the property and indicate the federal schedule(s) on which it is listed. Also indicate the amount of the adjustment (*see instructions*). Include as an addition property passing under limited power of appointment created before September 1, 1930, that passes or has passed to a qualified charitable organization, if such property is included in the amount on line 63, page 3 (Tax Law, section 957(c)). Subtract the value of property reported on Form ET-419, *Computation of Exclusion for a Victim of Nazi Persecution*, that passed to a qualified charitable organization.

73 Total value of property listed on this schedule (if negative amount, enter minus; enter here and on page 2, line 48) ..... **73**

**Schedule 5 — Deduction for principal residence** (for the estate of a decedent whose date of death is on or after June 8, 1995)

a.	Value of principal residence as reported on Schedule A, B, E (Part II only), F, or G .....	<b>a</b>		
b.	Mortgages and other deductions specifically attributable to principal residence as reported on Schedules J, K, L, M, and N:			
	Administration expenses (from Schedules J and L) .....			
	Debts of decedent (from Schedule K) .....			
	Bequests to spouse (marital deduction) (from Schedule M) .....			
	Charitable bequests (from Schedule N or federal Schedule O) .....			
	<b>Total deductions</b> (add items above) .....	<b>b</b>		
c.	Net value of principal residence (subtract line b from line a) .....	<b>c</b>		
d.	Maximum allowable deduction .....	<b>d</b>	250,000	00
74	Deduction for principal residence (enter the lesser of line c or line d; enter here and on line 50) .....	<b>74</b>		

If an attorney or authorized representative is listed on page 1, he or she must complete the following declaration:

I declare that I am a (check one or more) ☐ attorney; ☐ certified public accountant; ☐ enrolled agent; or  
☐ public accountant enrolled with the New York State Education Department;  
 and agree to represent the executor for the estate, and I am authorized to receive tax information regarding this estate.

Signature of authorized representative	Date
--	------

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer other than the executor is based on all information on which preparer has any knowledge. Furthermore, I/we, as executor(s) for this estate, authorize the person, if any, named as my/our representative on the front of this return to receive confidential tax information regarding this estate.

Signature of executor	Date	Signature of co-executor	Date
Preparer's name	Signature of preparer other than executor		Date
Address of preparer	City	State	ZIP code



# Estate Tax Specification Document

## ETax form 090 – Federal Information

Field Name Data Specific	Data specific for 090 Document Type Federal Information	Position Number(s)	Edit Validation
Waivers Request (1)	1 character	Position (570)	“Y” or “N”, the output file will include space if “N” Y= Yes N= No
Release/ Number of counties (2)	2 character	Position (571-572)	Numeric or blank <b>Always verified in Pass 2</b>
County of Court Proceeding (3)	4 characters	Position (584-587)	First characters of any county or blank Needs to be a valid county code stored in database if entered.
Copy filed (4)	1 character	Position (588)	“Y” or “N”, the output file will include space if “N” Y= Yes N= No
Federal Return Required (5 & 6)	2 characters	Position (589-590)	“Y” or “N” Y= Yes N= No
Federal Gross Estate (7)	11 characters	Position (602-612)	Dollars and Cents <b>Always verified in Pass 2</b>
Federal Taxable Estate (8)	11 characters	Position (591-601)	Dollars and Cents <b>Always verified in Pass 2</b>
Date Received (9)	6 characters(numeric), in the format of: MM/DD/YY (represents postmark date)	Position (613-618)	MMDDYY. <b>Required.</b> Must be equal or less than current date and not less than the date of death. <b>Verified in Pass 2, if failed in Pass 1.</b>



**ETax form 090 – Tax Computation**

<b>Field Name</b>	<b>Data specific for 090 Document Type Tax Computation</b>	<b>Position Number(s)</b>	<b>Edit Validation</b>
New York adjusted Gross Estate (10)	11 characters	Position (619-629)	Dollars and Cents <b>Always verified in Pass 2</b>
Total New York allowable deductions (11)	11 characters	Position (630-640)	Dollars and Cents <b>Always verified in Pass 2</b>
New York adjusted taxable gifts (12)	11 characters	Position (641-651)	Dollars and Cents <b>Always verified in Pass 2</b>
Result of computation (multiply line 10 by decimal on line 37) (13)	11 characters	Position (652-662)	Dollars and Cents <b>Always verified in Pass 2</b>
Gift Tax payable (14)	11 characters	Position (663-673)	Dollars and Cents <b>Always verified in Pass 2</b>
Agricultural exemption credit (15)	11 characters	Position (674-684)	Dollars and Cents <b>Always verified in Pass 2</b>
Closely held business credit (16)	11 characters	Position (685-695)	Dollars and Cents Must be zero if print date is less than 07/94 ( <b>State is still verifying this statement</b> ) <b>Always verified in Pass 2</b>
Credit for NY estate tax prior to transfer (17)	11 characters	Position (696-706)	Dollars and Cents <b>Always verified in Pass 2</b>
Credit for NY gift prior to 1983 (18)	11 characters	Position (707-717)	Dollars and Cents <b>Always verified in Pass 2</b>
Prior Tax Payment (19)	11 characters	Position (718-728)	Dollars and Cents <b>Always verified in Pass 2</b>
Balance Due (20)	11 characters	Position (729-739)	Dollars and Cents <b>Always verified in Pass 2</b>
Over Payment (21)	11 characters	Position (740-750)	Dollars and Cents <b>Always verified in Pass 2</b>



## ETax form 090 - Recapitulation

Field Name	Data specific for 090 Document Type Recapitulation	Position Number(s)	Edit Validation
Alternate Valuation of Tax Law (22 & 23)	2 characters	Position (751-752)	“Y” or “N” This screen field should be stored in the database as two separate fields, one for “Y” or blank, and the second one for “N” or blank
Schedule A (24)	11 characters	Position (753-763)	Dollars and Cents <b>Always verified in Pass 2</b>
Schedule B (25)	11 characters	Position (764-774)	Dollars and Cents <b>Always verified in Pass 2</b>
Schedule C (26)	11 characters	Position (775-785)	Dollars and Cents <b>Always verified in Pass 2</b>
Schedule D (27)	11 characters	Position (786-796)	Dollars and Cents <b>Always verified in Pass 2</b>
Schedule E (28)	11 characters	Position (797-807)	Dollars and Cents <b>Always verified in Pass 2</b>
Schedule F (29)	11 characters	Position (808-818)	Dollars and Cents <b>Always verified in Pass 2</b>
Schedule G (30)	11 characters	Position (819-829)	Dollars and Cents <b>Always verified in Pass 2</b>
Schedule H (31)	11 characters	Position (830-840)	Dollars and Cents <b>Always verified in Pass 2</b>
Schedule I (32)	11 characters	Position (841-851)	Dollars and Cents <b>Always verified in Pass 2</b>
Net Additions/Subtractions (33)	11 characters	Position (852-862)	Dollars and Cents <b>Always verified in Pass 2</b>



**ETax form 090 – Computation and Deduction**

<b>Field Name</b>	<b>Data specific for 090 Document Type Computation &amp; Deduction</b>	<b>Position Number(s)</b>	<b>Edit Validation</b>
Resident decedent computation (34)	11 characters	Position (863-873)	Dollars and Cents <b>Always verified in Pass 2</b>
NY Gross Non-Resident decedent (35)	11 characters	Position (874-884)	Dollars and Cents <b>Always verified in Pass 2</b>
Schedule J (36)	11 characters	Position (885-895)	Dollars and Cents <b>Always verified in Pass 2</b>
Schedule K (37)	11 characters	Position (896-906)	Dollars and Cents <b>Always verified in Pass 2</b>
Schedule L (38)	11 characters	Position (907-917)	Dollars and Cents <b>Always verified in Pass 2</b>
From form ET 417 or Fed SchT (39)	11 characters	Position (918-928)	Dollars and Cents <b>Always verified in Pass 2</b>
Schedule M (40)	11 characters	Position (929-939)	Dollars and Cents <b>Always verified in Pass 2</b>
NY Request (from line 72) (41)	11 characters	Position (940-950)	Dollars and Cents <b>Always verified in Pass 2</b>
From Schedule N (Line 4) (42)	11 characters	Position (951-961)	Dollars and Cents <b>Always verified in Pass 2</b>
From line 73 (43)	11 characters	Position (962-972)	Dollars and Cents <b>Always verified in Pass 2</b>
Deduction for Principle residence (44)	11 characters	Position (973-983)	Dollars and Cents <b>Always verified in Pass 2</b>



## ETax form 090 – Questions

Field Name	Data specific for 090 Document Type Questions	Position Number(s)	Edit Validation
Business Occupation Code <b>*(45)</b>	3 characters Note: on Older version if forms only – prior to 1999	Position (984-986)	All numeric, Required 010, 020, 030, 040, 050, 060, 070, 080, 090, 098, 099, 110, 120, 130, 140, 150, 160, 170, 180, 190, 198, 199
Marital deduction <b>(46)</b>	1 Character	Position (987)	“Y” or “N”, the output file will include space if “N” Y = Yes
Special use <b>(47)</b>	1 Character	Position (988)	“Y” or “N”, the output file will include space if “N” Y = Yes
Installment <b>(48)</b>	1 Character	Position (989)	“Y” or “N”, the output file will include space if “N” Y = Yes
Other Interest <b>(49)</b>	1 Character	Position (990)	“Y” or “N”, the output file will include space if “N” Y = Yes
2044 Property <b>(50)</b>	1 Character	Position (991)	“Y” or “N”, the output file will include space if “N” Y = Yes
Insurance/Annuities <b>(51)</b>	1 Character	Position (992)	“Y” or “N”, the output file will include space if “N” Y = Yes
Litigation <b>(52)</b>	1 Character	Position (993)	“Y” or “N”, the output file will include space if “N” Y = Yes
Trusts <b>(53)</b>	1 Character	Position (994)	“Y” or “N”, the output file will include space if “N” Y = Yes
Excluded Assets <b>(54)</b>	1 Character	Position (995)	“Y” or “N”, the output file will include space if “N” Y = Yes
Collections <b>(55)</b>	1 Character	Position (996)	“Y” or “N”, the output file will include space if “N” Y = Yes
Filler <b>(56)</b>	4 Characters	Position (997-1000)	
Receipt Date <b>(57)</b>	8 Characters	Position (1001-1008)	
Deposit Date <b>(58)</b>	8 Characters	Position (1009-1016)	

\* – Not on current form



For office use only



New York State Department of Taxation and Finance

# Tentative Payment of Estate Tax

**ET-130** H1  
(7/04) H2

H4 **FTN**

H3 **Received Amount**

L1 **Received Date**

L5 **Receipt Date**

L6 **Deposit Date**

Decedent's last name <span style="border: 1px solid black; padding: 0 2px;">H5</span>		First name <span style="border: 1px solid black; padding: 0 2px;">H6</span>	Middle initial <span style="border: 1px solid black; padding: 0 2px;">H7</span>	Social security number <span style="border: 1px solid black; padding: 0 2px;">H14</span>
Address of decedent at time of death (number and street) <span style="border: 1px solid black; padding: 0 2px;">H8</span>				Date of death <span style="border: 1px solid black; padding: 0 2px;">H15</span> <small>Check box if copy of death certificate is attached (see inst.)</small> <span style="border: 1px solid black; padding: 0 2px;">H16</span>
City, village, or post office <span style="border: 1px solid black; padding: 0 2px;">H10</span>		State <span style="border: 1px solid black; padding: 0 2px;">H11</span>	ZIP code <span style="border: 1px solid black; padding: 0 2px;">H12</span>	County of residence <span style="border: 1px solid black; padding: 0 2px;">H17</span>
If the decedent was a nonresident of New York State on the date of death, check this box and attach completed Form ET-141, <i>New York State Estate Tax Domicile Affidavit</i> <span style="border: 1px solid black; padding: 0 2px;">H19</span>				
<b>Executor:</b> If you are submitting <i>Letters Testamentary</i> or <i>Letters of Administration</i> with this form, indicate in this box the type of letters. Enter <b>L</b> if regular, <b>LL</b> if limited letters. If you are not submitting letters with this form, enter <b>N</b> . <span style="border: 1px solid black; padding: 0 2px;">H20</span>				

Attorney's or authorized representative's last name <span style="border: 1px solid black; padding: 0 2px;">H22</span>		First name <span style="border: 1px solid black; padding: 0 2px;">H23</span>	MI <span style="border: 1px solid black; padding: 0 2px;">H24</span>	Check box if POA is attached <span style="border: 1px solid black; padding: 0 2px;">H25</span>	Executor's last name <span style="border: 1px solid black; padding: 0 2px;">H35</span>	First name <span style="border: 1px solid black; padding: 0 2px;">H36</span>	Middle initial <span style="border: 1px solid black; padding: 0 2px;">H37</span>
In care of (firm's name) <span style="border: 1px solid black; padding: 0 2px;">H26</span>					If more than one executor, check box (see instructions) <span style="border: 1px solid black; padding: 0 2px;">H38</span>		
Address of attorney or authorized representative <span style="border: 1px solid black; padding: 0 2px;">H27</span>					Address of executor <span style="border: 1px solid black; padding: 0 2px;">H40</span>		
City, village, or post office <span style="border: 1px solid black; padding: 0 2px;">H29</span>		State <span style="border: 1px solid black; padding: 0 2px;">H30</span>	ZIP code <span style="border: 1px solid black; padding: 0 2px;">H31</span>	City, village, or post office <span style="border: 1px solid black; padding: 0 2px;">H42</span>		State <span style="border: 1px solid black; padding: 0 2px;">H43</span>	ZIP code <span style="border: 1px solid black; padding: 0 2px;">H44</span>
SSN or PTIN of attorney or authorized rep. <span style="border: 1px solid black; padding: 0 2px;">H33</span>		Telephone number ( ) <span style="border: 1px solid black; padding: 0 2px;">H34</span>		Social security number of executor <span style="border: 1px solid black; padding: 0 2px;">H46</span>		Telephone number ( ) <span style="border: 1px solid black; padding: 0 2px;">H47</span>	

## Computation of tentative payment

Attach check or money order here.	1 Estimated value of gross estate (see instructions) .....	1. <span style="border: 1px solid black; padding: 0 2px;">L2</span>	
	2 Estimated deductions (see instructions) .....	2. <span style="border: 1px solid black; padding: 0 2px;">L3</span>	
	3 Estimated taxable estate for New York (subtract line 2 from line 1) .....	3.	
	4 Estimated net estate tax for New York (see instructions) .....	4.	
	5 Amount previously remitted, if any .....	5.	
	6 Amount remitted with this form (make check or money order payable to Commissioner of Taxation and Finance) .....	6. <span style="border: 1px solid black; padding: 0 2px;">L4</span>	

## Instructions

### General instructions

#### Purpose of Form ET-130

Form ET-130 should only be used to make a tentative payment of estate tax.

#### Extension of time to file and/or pay the estate tax.

If you need an extension of time to file the estate tax return or pay the estate tax, or both, file Form ET-133, *Application for Extension of Time to File and/or Pay Estate Tax*. You must file Form ET-133 not later than nine months after the decedent's date of death. The estate may also make a tentative payment of the estate tax with Form ET-133, when it requests an extension of time to file the return or an extension of time to pay the tax.

#### Interest and penalty

##### Interest

**Underpayment of tax** — To avoid the assessment of interest, you must pay the total tax as finally determined within nine months of the date of death, even if you received an extension of time to file the return. Interest is compounded daily, and the rate is adjusted quarterly.

##### Penalty

**Late payment penalty** — If you do not pay the tax when due, you will be charged a penalty of ½% of the unpaid portion of the total tax shown on the return for each month or part of a month the tax remains unpaid. It will be computed from the due date to the date of payment, up to a maximum of 25% (New York State Tax Law sections 990 and 685(a)(2)). This penalty is in addition to the interest charged for late payments, and may be waived if you attach an explanation showing reasonable cause for paying late.

##### Decedent information

Enter the name of the decedent (last name first), home address at the time of death, social security number, date of death (month, date, and year), and county of residence. If you have not submitted a copy of the death certificate, check the box and attach a copy. If the decedent was not a resident of New York State at the time of death, check the box and attach a completed Form ET-141, *New York State Estate Tax Domicile Affidavit*, if one was not submitted previously.

##### Attorney/representative information

If the estate is represented by an attorney, accountant, or other authorized representative, and a Form ET-14, *Estate Tax Power of Attorney*, has not been submitted previously, you may submit one at this time by attaching it to this form and checking the **POA** box next to the attorney's/representative's name above.



## Instructions (continued)

## Executor information

The term *executor* includes executrix, administrator, administratrix, or personal representative of the decedent's estate; if no executor, executrix, administrator, administratrix, or personal representative is appointed, qualified, and acting within the United States, *executor* means any person in actual or constructive possession of any property of the decedent with sufficient knowledge to file an accurate return.

If an executor has not been appointed, this form may be filed by a person having knowledge of all the assets in the decedent's estate. This person must also enter his or her name, address, and social security number in the area provided for the executor.

If the estate has more than one executor, attach a list of their names, addresses, social security numbers, and phone numbers. In the area provided enter the information for an executor who is a New York State resident, if there is one.

**Note:** If letters testamentary or letters of administration have been obtained from surrogate's court but not submitted, attach them to this form and indicate in the space provided the type of letters you are submitting.

## Specific instructions

**Line 1** — Refer to federal Form 706, page 1, Part 2, line 1. If the decedent was not a United States citizen or resident, then refer to federal Form 706-NA, page 2, Schedule B, line 1. If the decedent died before February 1, 2000, then refer to Form ET-90, page 1, line 1.

**Line 2** — Refer to federal Form 706, page 1, Part 2, line 2. If the decedent was not a United States citizen or resident, then refer to federal Form 706-NA, page 2, Schedule B, line 7. If the decedent died before February 1, 2000, then refer to Form ET-90, page 1, line 2.

**Line 4** — Refer to Form ET-706 and ET-706-I. If the decedent died before February 1, 2000, then refer to Form ET-90, page 1, line 19a.

## Where to file

Mail this form and your payment to: **NYS Estate Tax, Processing Center, PO Box 5556, New York NY 10087-5556.**

**Note:** If you use a private delivery service, you must mail this form and payment to a different address listed in Publication 55 (see *Private delivery services* below.)

## Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to file your return and pay tax. However, if, at a later date, you need to establish the date you filed your return or paid your tax, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See *Need help?* below for information on ordering forms and publications.) If you have used a designated private delivery service and need to establish the date you filed your return, contact that private delivery service for instructions on how to obtain written proof of the date your return was given to the delivery service for delivery.

## Need help?



**Internet access:** [www.nystax.gov](http://www.nystax.gov)  
(for information, forms, and publications)



**Fax-on-demand forms:** Forms are available  
24 hours a day, 7 days a week. 1 800 748-3676



**Telephone assistance** is available from 8:00 A.M. to 5:00 P.M.  
(eastern time), Monday through Friday.

To order forms and publications: 1 800 462-8100  
For estate tax information: 1 800 641-0004  
From areas outside the U.S. and  
outside Canada: (518) 485-6800



**Hotline for the hearing and speech impaired:** If you have access to a telecommunications device for the deaf (TDD), contact us at 1 800 634-2110. If you do not own a TDD, 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 1 800 972-1233.

## Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Director of Records Management and Data Entry, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and outside Canada, call (518) 485-6800.



## Estate Tax Specification Document

ETax Form 130

FIELD NAME	DATA SPECIFIC FOR DOCUMENT TYPE 130	POSITION NUMBER(S)	EDIT VALIDATION
<b>Received Date</b>  (1)	6 Digits,MMDDYY and is displayed MM/DD/YY. This represents "Post Mark Date"	Position (569-574)	Required, equal to or less than current date and not less than date of death. <b>Verified in PASS 2 if failed in PASS 1</b>
<b>Estimated Value of Gross Estate</b>  (2)	Numeric - 11 Digits	Position (575-585)	Dollars and Cents <b>Verified in PASS 2</b>
<b>Estimated Deductions</b>  (3)	Numeric - 11 Digits	Position (586-596)	Dollars and Cents <b>Verified in PASS 2</b>
<b>Amount of Remittance</b>  (4)	Numeric - 11 Digits	Position (597-607)	Dollars and Cents <b>Verified in PASS 2</b>
<b>Receipt Date</b>  (5)		Position (1001-1008)	CCYYMMDD
<b>Deposit Date</b>  (6)		Position (1009-1016)	CCYYMMDD



For office use only

H4 FTN

H3 Received Amount

L3 Date Received

L7 Receipt Date

L8 Deposit Date



New York State Department of Taxation and Finance

# Application for Extension of Time To File and/or Pay Estate Tax

ET-133 H1  
(5/04) H2

Decedent's last name H5	First name H6	Middle initial H7	Social security number H14
Address of decedent at time of death (number and street) H8			Date of death H15
City, village, or post office H10			County of residence H17
State H11			ZIP code H12
If the decedent was a nonresident of New York State on the date of death, mark an <b>X</b> in the box and attach completed Form ET-141, <i>New York State Estate Tax Domicile Affidavit</i> ..... H19			
Executor: If you are submitting letters testamentary or letters of administration with this form, indicate in this box the type of letters. Enter <b>L</b> if regular, <b>LL</b> if limited letters. If you are not submitting letters with this form, enter <b>N</b> . H20			

Attorney's or authorized representative's last name H22	First name H23	MI H24	Mark an <b>X</b> if POA is attached H25	Executor's last name H35	First name H36	Middle initial H37
In care of (firm's name) H26				If more than one executor, mark an <b>X</b> in the box and see <i>Instructions</i> ..... H38		
Address of attorney or authorized representative H27				Address of executor H40		
City, village, or post office H29				City, village, or post office H42		
State H30				State H43		
ZIP code H31				ZIP code H44		
SSN or PTIN of attorney or authorized rep. H33		Telephone number ( ) H34		Social security number of executor ( ) H46		Telephone number ( ) H47

<b>L1</b> Extension of time to file (Tax Law, section 976(a)(1)) Mark an <b>X</b> in this box and, in the space provided below, explain in detail why it is impossible or impractical to file a return within 9 months after the date of the decedent's death (see <i>instructions on back</i> ).	Extension date requested month day year
<b>L2</b> Extension of time to pay (Tax Law, section 976(a)) Mark an <b>X</b> in this box and, in the space provided below, explain in detail why payment of the estate tax by the due date (that is, within 9 months of the date of death) will cause undue hardship to the estate. Include documentation of any effort the estate has made to convert assets to pay the tax. If the tax cannot be determined because the size of the estate is unascertainable, mark an <b>X</b> here <input type="checkbox"/> and attach an explanation (see <i>instructions on back</i> ).	Extension date requested month day year

State in detail why you need an extension. (Attach additional sheets if necessary.)

## Computation

1 Estimated value of federal gross estate for New York (include all property, wherever located) .....	1. L4
2 Estimated deductions (see <i>instructions for federal Form 706</i> ) .....	2. L5
3 Estimated federal taxable estate for New York (subtract line 2 from line 1) .....	3.
4 Estimated net estate tax for New York .....	4.
5 Amount previously remitted, if any .....	5.
6 Amount remitted with this form, if any (make check or money order payable to <b>Commissioner of Taxation and Finance</b> and attach to this form) .....	6. L6

**Certification:** Under penalties of perjury, I declare that I am either the duly appointed executor or administrator for the above-named estate or, if no executor or administrator has been appointed, a person in actual or constructive possession of any property of the decedent with sufficient knowledge to file an accurate return, the attorney or accountant representing such individual, or a person with a power of attorney to act on behalf of the executor, and that, to the best of my knowledge and belief, the information contained on this application is true and correct.

Signature

Date



## Instructions

### Who may file Form ET-133

The executor who is required to file the estate tax return for the decedent's estate may file Form ET-133 to apply for an extension of time to file or for an extension of time to pay the estate tax, or both, under section 976 of the Tax Law. The term *executor* includes executrix, administrator, administratrix, or personal representative of the decedent's estate; if no executor, executrix, administrator, administratrix, or personal representative is appointed, qualified, and acting within the United States, *executor* means any person in actual or constructive possession of any property of the decedent. Also, an authorized attorney, certified public accountant, or other person holding power of attorney (POA) may use this form to apply for an extension of time on behalf of the executor.

If you have not previously submitted a copy of the death certificate, mark the box and attach a copy to this form.

If letters testamentary or letters of administration have been obtained from surrogate's court but not submitted, attach them to this form and indicate in the space provided the type of letters you are submitting.

If the estate has more than one executor, attach a list of their names, addresses, social security numbers, and phone numbers. In the area provided, enter the information for an executor who is a New York resident, if there is one.

If this application is signed by the authorized representative of the executor, enter the information for that person (attorney, CPA, or person with POA) in the area indicated for attorney or authorized representative.

**Note:** If an executor has not been appointed, this application may be signed by a person acting as executor who has sufficient knowledge of the estate to file an accurate return. The information (name, address, etc.) for the person acting as executor should be entered in the area provided for the executor. If the application is signed by the authorized representative of a person acting as executor, refer to the information above.

### When to file

You must file Form ET-133 not later than nine months after the date of death. However, to avoid penalties if the Tax Department denies your application(s), you should file the application early enough so that the Tax Department can review the application and reply before the estate tax and return are due. We will notify you in writing of the Tax Department's decision. If we approve your application, you must file the return and/or pay the tax by the extended due date(s).

### Where to file

Mail this form and your payment (if required) to: **NYS Estate Tax, Processing Center, PO Box 5556, New York NY 10087-5556.**

**Note:** If you use a private delivery service, you must mail this form and payment to a different address listed in Publication 55 (see *Private delivery services* below.)

**Private delivery services** — If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to file your return and pay tax. However, if, at a later date, you need to establish the date you filed your return or paid your tax, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See *Need help?* below for information on ordering forms and publications.) If you have used a designated private delivery service and need to establish the date you filed your return, contact that private delivery service for instructions on how to obtain written proof of the date your return was given to the delivery service for delivery.

**Estate tax return due date** — The return due date is nine months after the decedent's death. If there is no numerically corresponding day in the ninth month, the last day of the ninth month is the due date. When the due date falls on Saturday, Sunday, or a legal holiday, the due date is the next weekday that is not a legal holiday.

### Extension of time to file (Tax Law, section 976(a)(1))

The extension of time to file an estate tax return may not exceed six months unless the executor is out of the country.

The application must establish sufficient cause why it is impossible or impractical for the executor to file a return by the estate tax return due date.

**An extension of time to file does not extend the time to pay.** Therefore, if the application is for an extension of time to file only, you must show the amount of the estate tax estimated to be due and include a check or money order payable to the **Commissioner of Taxation and Finance** with the

application (if not previously paid). Write the decedent's social security number and **Estate tax** on the check or money order.

### Extension of time to pay (Tax Law, section 976(a))

**Note:** An extension of time to pay does not extend the time to file. You must file the return within nine months after the date of death, unless an extension of time to file has been granted.

A discretionary extension of time to pay for undue hardship under section 976(a)(3) may not exceed four years. For information on an extension of time granted to a closely held business under section 997, see Form ET-415, *Application for Deferred Payment of Estate Tax*.

The application must establish that it is an undue hardship for the executor to pay the full amount of the estate tax by the estate tax return due date (nine months after the date of death). You must document any effort the estate has made to convert assets to pay the tax. Include information on the listing of real estate, loans, marketability of securities, and so forth.

In general, an extension of time to pay will be granted only for the amount of the cash shortage. You must show the amount of the estate tax (attach a copy of the return if it has already been filed; otherwise estimate the tax), the amount of the cash shortage (including a statement of the current assets in the estate and the assets already distributed), a plan for partial payments during the extension period, and the balance due. You must attach a check or money order payable to the **Commissioner of Taxation and Finance** for the balance due. Write the decedent's social security number and **Estate tax** on the check or money order.

You must pay the part of the estate tax, including the accrued interest, for which the extension of time is granted by the extended due date. If you pay within this period, interest is computed from the date that is nine months after the date of death to the date of payment.

**Penalties** — Penalties may be imposed for failure to file the estate tax return within the extension period granted, or failure to pay the balance of the estate tax due within the extension period granted.

**Bond** — If an extension of time to pay is granted, the executor may be required to furnish a bond.

**Privacy notification** — The right of the Commissioner of Taxation and Finance and the Department of Taxation and Finance to collect and maintain personal information, including mandatory disclosure of social security numbers in the manner required by tax regulations, instructions, and forms, is found in Articles 22, 26, 26-A, 26-B, 30, 30-A, and 30-B of the Tax Law; Article 2-E of the General City Law; and 42 USC 405(c)(2)(C)(i).


The Tax Department uses this information primarily to determine and administer tax liabilities due the state and city of New York and the city of Yonkers. We also use this information for certain tax offset and exchange of tax information programs authorized by law, and for any other purpose authorized by law.


Information concerning quarterly wages paid to employees and identified by unique random identifying code numbers to preserve the privacy of the employees' names and social security numbers is provided to certain state agencies, for research purposes to evaluate the effectiveness of certain employment and training programs.


Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Director of the Registration and Data Services Bureau, NYS Tax Department, Building 8 Room 924, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the U.S. and outside Canada, call (518) 485-6800.

### Need help?

 **Internet access:** [www.nystax.gov](http://www.nystax.gov)  
(for information, forms, and publications)


 **Fax-on-demand forms:** Forms are available  
24 hours a day, 7 days a week. 1 800 748-3676

 **Telephone assistance** is available from 8:00 A.M. to 5:00 P.M.  
(eastern time), Monday through Friday.

To order forms and publications: 1 800 462-8100

For estate tax information: 1 800 641-0004

From areas outside the U.S. and  
outside Canada: (518) 485-6800

 **Hotline for the hearing and speech impaired:** If you have access to a telecommunications device for the deaf (TDD), contact us at 1 800 634-2110. If you do not own a TDD, 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 1 800 972-1233.



FIELD NAME	DATA SPECIFIC FOR DOCUMENT TYPE 133	POSITION NUMBER(S)	EDIT VALIDATION
<b>Time Extension to File</b>  (1)	1 Character	Position (569-569)	"X" or "Y" or "N" X = Yes Y = Yes N = No
<b>Time Extension to Pay</b>  (2)	1 Character	Position (570-570)	"X" or "Y" or "N" X = Yes Y = Yes N = No
<b>Date Received</b>  (3)	6 Digits, MMDDYY and is displayed MM/DD/YY. This represents "Post Mark Date"	Position (571-576)	Required, equal to or less than current date and not less than date of death. <b>Verified in PASS 2 if failed in PASS 1</b>
<b>Estimated Federal Gross Estate</b>  (4)	Numeric - 11 Digits	Position (577-587)	Dollars and Cents
<b>Estimated Deductions</b>  (5)	Numeric - 11 Digits	Position (588-598)	Dollars and Cents
<b>Amount of Remittance</b>  (6)	Numeric - 11 Digits	Position (599-609)	Dollars and Cents
<b>Receipt Date</b>  (7)		Position (1001-1008)	CCYYMMDD
<b>Deposit Date</b>  (8)		Position (1009-1016)	CCYYMMDD



**New York State Department of  
Taxation and Finance**

Taxpayer Services and Revenue Division  
W A Harriman Campus  
Albany NY 12227

For Office Use Only

**Estate Tax Payment Document**

L4	Received Date	H8	H9	H10
L9	Receipt Date	H11		
L10	Deposit Date	H13	H14	H15

Date: \_\_\_\_ / \_\_\_\_ / \_\_\_\_

Installment indicator:   L1  

Payment for taxpayer ID: ■ \_\_\_\_ - \_\_\_\_ - \_\_\_\_ Associated form type: ■   L2  

Date of death: ■ \_\_\_\_ / \_\_\_\_ / \_\_\_\_ Associated FTN: ■   L3  

Explanation:

☐ Your check, number \_\_\_\_ dated \_\_\_\_ / \_\_\_\_ / \_\_\_\_, in the amount of \_\_\_\_, is unprocessable for the following reason: ☐ Insufficient funds ☐ Other \_\_\_\_

**Note:** Penalty, interest, or both **may** be accumulating. The date your replacement check is received will be the date of payment.

☐ We are enclosing a *Deferred Tax Bill* issued under section 997 of the Tax Law. Keep the bill for your records and forward a remittance for the amount shown to be due on line 5 of this form using the instructions below.

1 Tax	1	■	<u>  L5  </u>
2 Penalty	2	■	<u>          L6          </u>
3 Interest	3	■	<u>          L7          </u>
4 Fee	4	■	<u>          L8          </u>
5 Total amount due	5		<u>                          </u>

Instructions - Make your remittance payable to the **Commissioner of Taxation and Finance**.

- Include the name and ID number of the estate, trustee, or distributee on your remittance.
- **Return** this entire form with your remittance to the address below.

cc: file  
attorney

Enclosure

  H1   ET-300 (10/01)   H2  

NEW YORK STATE ESTATE TAX  
PROCESSING CENTER  
PO BOX 5556  
NEW YORK NY 10087-5556



## Estate Tax Specification Document

## ETax Form 300

FIELD NAME	DATA SPECIFIC FOR DOCUMENT TYPE 300	POSITION NUMBER(S)	EDIT VALIDATION
<b>Installment Indicator</b> (1)		Position (569-569)	"Y" or Blank
<b>Associated Form Type</b> (2)	Numeric - 3 Characters	Position (570-572)	Required
<b>Associated FTN</b> (3)	E or G, YY=Current Year, Pos. 04-11	Position (573-582)	Numeric, Required
<b>Received Date</b> (4)	6 Digits, MMDDYY and is displayed MM/DD/YY. This represents "Post Mark Date"	Position (584-589)	
<b>Tax</b> (5)	Numeric - 11 Digits	Position (590-600)	Dollars and Cents
<b>Penalty</b> (6)	Numeric - 11 Digits	Position (601-611)	Dollars and Cents
<b>Interest</b> (7)	Numeric - 11 Digits	Position (612-622)	Dollars and Cents
<b>Fee</b> (8)	Numeric - 11 Digits	Position (623-633)	Dollars and Cents
<b>Receipt Date</b> (9)		Position (1001-1008)	CCYYMMDD
<b>Deposit Date</b> (10)		Position (1009-1016)	CCYYMMDD





New York State Department of Taxation and Finance

# Generation-Skipping Transfer Tax Return for Distributions

For distributions made after May 25, 1990, and before January 1, 2006

**ET-500**

(1/05)

For office use only

**L1** Received Date**H3** Received Amount**H4** ETN**L3** Receipt Date**L9** Deposit Date

Calendar year

**H11**

Name of skip-person distributee (last, first, middle initial)

**H5****H6****H7**

SSN of distributee

**H17**

Name and title of person filing return (if different from above, see instructions)

**H8****H9****H10**

EIN of trust distributee

**H18**

Address of distributee or person filing return (number and street or post office box)

**H11**

City, village, or post office

**H13**

State

**H14**

ZIP code

**H15****1** Maximum state generation-skipping transfer tax credit

allowable (see instructions)

 $\times 0.0275 =$ **1.****L2****Proration of the federal credit for state generation-skipping transfer tax** (complete lines 2, 3, and 4 only if there is real property or tangible personal property located outside New York State, or if the original transferor was a nonresident)**2** Gross value of New York property included in the taxable distribution for federal generation-skipping transfer tax purposes (see instr.)**2.****L3****3** Gross value of all property in the taxable distribution for federal generation-skipping transfer tax purposes (see instructions)**3.****L4****4** Divide line 2 by line 3 (round the result to the fourth decimal place)**4.****5** New York generation-skipping transfer tax (Multiply line 1 by line 4. If no entries are made on lines 2, 3, and 4, enter the amount from line 1)**5.****6** Estimated payment (see instructions)**6.****L5****7** If line 6 is less than line 5, subtract line 6 from line 5. This is the amount you owe**7.****L6****8** If line 6 is greater than line 5, subtract line 5 from line 6. This is the amount to be refunded to you**8.****L7**

Attach a copy of your federal generation-skipping transfer tax return, Form 706-GS(D), along with all supporting schedules and documents.

Signature of taxpayer or person filing on behalf of taxpayer		Date
Signature of paid preparer		Date
Paid preparer's name	Paid preparer's address	

## Instructions

### General instructions

The New York State generation-skipping transfer (GST) tax applies to distributions and terminations from a trust to a skip person that are not direct skips and occur at the same time as, and as a result of, the death of an individual. Use this form for distributions. For terminations, use Form ET-501. The New York State GST tax rate on taxable distributions and terminations is 2.75%, which is 5% of the federal GST tax rate of 55%. The 55% rate is the same as the maximum federal estate tax rate for dates of death before 2002, and is applicable for federal purposes to any taxable distribution or termination from a trust made before 2002.

The New York rate is the maximum allowed as a federal credit for state GST taxes on taxable distributions and terminations from a trust before 2002. Since New York State does not conform to the change in the federal rate enacted by the federal *Economic Growth and Tax Relief Reconciliation Act of 2001*, the New York rate remains at 2.75% without regard to the date of the generation-skipping transfer.

### Purpose of form

Form ET-500 is used by a skip-person distributee to calculate and report the New York State GST tax due on distributions of New York property from a trust, other than direct skips, that are subject to the federal GST tax. The New York State GST tax is limited to those distributions of New York property that occur at the same time as, and as a result of, the death of an individual (see *Specific instructions* on the back page). If you have distributions from more than one trust, you must file a separate return for each trust.

### Payment of tax

New York State GST tax becomes due and payable April 15 of the year following the calendar year in which the distributions are made.

Make check or money order payable to **Commissioner of Taxation and Finance**. Please write the distributee's name, social security number or the trust's EIN number, and **Generation-skipping transfer tax** on the check or money order to help us process the payment.



## Instructions (continued)

**Who must file**

In general, anyone who receives a taxable distribution from a trust made after May 25, 1990, must file Form ET-500.

**Where to file**

**NYS GENERATION-SKIPPING TRANSFER TAX  
PROCESSING CENTER  
PO BOX 5556  
NEW YORK NY 10087-5556**

**Note:** If you use a private delivery service, you must mail this form and payment to a different address listed in Publication 55 (see *Private delivery services* below.)

**Private delivery services**

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to file your return and pay tax. However, if, at a later date, you need to establish the date you filed your return or paid your tax, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See *Need help?* below for information on ordering forms and publications.) If you have used a designated private delivery service and need to establish the date you filed your return, contact that private delivery service for instructions on how to obtain written proof of the date your return was given to the delivery service for delivery.

**When to file**

You must file Form ET-500 on or after January 1, but not later than April 15, of the year following the calendar year in which the distributions are made.

**Extensions of time to file**

If you know that you cannot meet the filing deadline, request an extension of time by writing to the following address:

**NYS TAX DEPARTMENT  
TTTB — ESTATE TAX SECTION  
W A HARRIMAN CAMPUS  
ALBANY NY 12227**

The time to file will be automatically extended four months if the letter is sent by April 15. **Note:** Filing an extension does not extend the time for payment of tax. See *Payment of tax* on the front page.

**Specific instructions**

The taxable amount of the distributions from the trust to the distributee that are not direct skips and that occur at the same time as, and as a result of, the death of an individual are multiplied by the tax rate. When there are taxable distributions from the trust that did not occur at the same time as, and as a result of, the death of an individual, those distributions and their related expenses are excluded from the calculation for New York State. In calculating the taxable amount subject to the New York tax, the adjusted allowable expenses must be allocated. The trustee must supply the distributee with the calculation of the inclusion ratio for each distribution.

**Note:** Since New York State GST tax does not conform to the change in the federal GST tax exemption enacted by the federal *Economic Growth and Tax Relief Reconciliation Act of 2001*, the lifetime GST tax exemption used in the numerator of the calculation of the inclusion ratio is limited to \$1,140,000 for transfers made in 2004, and \$1,170,000 for transfers made in 2005. These amounts differ from the federal lifetime GST exemption amount of \$1,500,000 for transfers made in 2004 and 2005.

The distributee must attach a schedule showing how the taxable amount for New York State was computed.

**Line 1** — In the first box, enter the total of the taxable amounts of the taxable distributions to the distributee that occurred at the same time as, and as a result of, the death of an individual. Multiply this amount by the factor of 0.0275 and enter the result in the second box.

**Line 2** — Enter the value (on the date of distribution) of the New York property that was included in the taxable distribution. The term *New York property* includes real property and tangible personal property having an actual situs in New York State; intangible personal property within the state employed in carrying on a trade, business, or occupation in New York State; and intangible personal property if the original transferor was a resident of New York State at the time of original transfer.

**Line 3** — Enter the value (on the date of distribution) of all property included in the generation-skipping transfer from the trust, including the value of the New York property.

**Line 6** — Enter the amount of any estimated payments.

**Privacy notification**

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Director of Records Management and Data Entry, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and outside Canada, call (518) 485-6800.

**Need help?**

**Internet access:** [www.nystax.gov](http://www.nystax.gov)  
(for information, forms, and publications)



**Fax-on-demand forms:** Forms are available  
24 hours a day, 7 days a week. 1 800 748-3676



**Telephone assistance** is available from 8:00 A.M. to 5:00 P.M.  
(eastern time), Monday through Friday.

To order forms and publications:	1 800 462-8100
For estate tax information:	1 800 641-0004
From areas outside the U.S. and outside Canada:	(518) 485-6800



**Hotline for the hearing and speech impaired:** If you have access to a telecommunications device for the deaf (TDD), contact us at 1 800 634-2110. If you do not own a TDD, 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 1 800 641-0004.



FIELD NAME	DATA SPECIFIC FOR DOCUMENT TYPE 500	POSITION NUMBER(S)	EDIT VALIDATION
<b>Received Date</b> (1)	6 Digits, MMDDYY and is displayed MM/DD/YY. This represents "Post Mark Date"	Position (262-267)	Required, equal to or less than current date and not less than date of death. <b>Verified in PASS 2 if failed in PASS 1</b>
<b>Allowable GST Tax Credit</b> (2)	Numeric - 11 Digits	Position (268-278)	Dollars and Cents <b>Always verified in PASS 2</b>
<b>Gross New York Property</b> (3)	Numeric - 11 Digits	Position (279-289)	Dollars and Cents <b>Always verified in PASS 2</b>
<b>Gross All Property</b> (4)	Numeric - 11 Digits	Position (290-300)	Dollars and Cents <b>Always verified in PASS 2</b>
<b>Estimated Payment</b> (5)	Numeric - 11 Digits	Position (301-311)	Dollars and Cents <b>Always verified in PASS 2</b>
<b>Balance Due</b> (6)	Numeric - 11 Digits	Position (312-322)	Dollars and Cents <b>Always verified in PASS 2</b>
<b>Overpayment</b> (7)	Numeric - 11 Digits	Position (323-333)	Dollars and Cents <b>Always verified in PASS 2</b>
<b>Receipt Date</b> (8)		Position (1001-1008)	CCYYMMDD
<b>Deposit Date</b> (9)		Position (1009-1016)	CCYYMMDD





New York State Department of Taxation and Finance

# Generation-Skipping Transfer Tax Return for Terminations

For distributions made after May 25, 1990, and before January 1, 2006

**ET-501**

(1/05)

For office use only

**L1** Received Date**H3** Received Amount**H4** FTN**L3** Receipt Date**L9** Deposit Date

Calendar year

**H22**

EIN of trust

**H23**

Name of trust

**H5****H6**

Name of trustee filing return

**H7****H8**

Address of trustee

**H9****H11****H12****H13**

Name and acting capacity of person filing return

**H14****H15****H16**

Address

**H17****H19****H20****H21****1** Maximum state generation-skipping transfer tax credit

allowable (see instructions) .....

x 0.0275 =

**1.****L2****Proration of the federal credit for state generation-skipping transfer tax** (complete lines 2, 3, and 4 only if there is real property or tangible personal property located outside New York State, or if the original transferor was a nonresident)**2** Gross value of New York property included in the taxable termination for federal generation-skipping transfer tax purposes (see instr.) .....**2.****L3****3** Gross value of all property included in the taxable termination for federal generation-skipping transfer tax purposes (see instr.) .....**3.****L4****4** Divide line 2 by line 3 (round the result to the fourth decimal place) .....**4.****5** New York generation-skipping transfer tax (Multiply line 1 by line 4. If no entries are made on lines 2, 3, and 4, enter the amount from line 1) .....**5.****6** Estimated payment (see instructions) .....**6.****L5****7** If line 6 is less than line 5, subtract line 6 from line 5. This is the **amount you owe** .....**7.****L6****8** If line 6 is greater than line 5, subtract line 5 from line 6. This is the amount to be **refunded to you** .....**8.****L7**

Attach a copy of your federal generation-skipping transfer tax return, Form 706-GS(T), along with all supporting schedules and documents.

Signature of taxpayer or person filing on behalf of taxpayer		Date
Signature of paid preparer		Date
Paid preparer's name	Paid preparer's address	

## Instructions

### General instructions

The New York State generation-skipping transfer (GST) tax applies to distributions and terminations from a trust to a skip person that are not direct skips and occur at the same time as, and as a result of, the death of an individual. Use this form for terminations. For distributions, use Form ET-500. The New York State GST tax rate on taxable distributions and terminations is 2.75%, which is 5% of the federal GST tax rate of 55%. The 55% rate is the same as the maximum federal estate tax rate for dates of death before 2002, and is applicable for federal purposes to any taxable distribution or termination from a trust made before 2002.

The New York rate is the maximum allowed as a federal credit for state GST taxes on taxable distributions and terminations from a trust before 2002. Since New York State does not conform to the change in the federal rate enacted by the federal *Economic Growth and Tax Relief Reconciliation Act of 2001*, the New York rate remains at 2.75% without regard to the date of the generation-skipping transfer.

### Purpose of form

Form ET-501 is used by a trustee to calculate and report the New York State GST tax due on certain trust terminations, other than direct skips, that are subject to the federal GST tax. The New York State GST tax is limited to those terminations that include New York property and that occur at the same time as, and as a result of, the death of an individual (see *Specific instructions* on the back page).

### Payment of tax

New York State GST tax becomes due and payable April 15 of the year following the calendar year in which the termination occurs.

Make check or money order payable to **Commissioner of Taxation and Finance**. Please write the trust's name, EIN number, and **Generation-skipping transfer tax** on the check or money order to help us process the payment.



## Instructions (continued)

## Who must file

In general, the trustee of any trust that has a taxable termination after May 25, 1990, must file Form ET-501.

## Where to file

NYS GENERATION-SKIPPING TRANSFER TAX  
PROCESSING CENTER  
PO BOX 5556  
NEW YORK NY 10087-5556

**Note:** If you use a private delivery service, you must mail this form and payment to a different address listed in Publication 55 (see *Private delivery services* below.)

## Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to file your return and pay tax. However, if, at a later date, you need to establish the date you filed your return or paid your tax, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See *Need help?* below for information on ordering forms and publications.) If you have used a designated private delivery service and need to establish the date you filed your return, contact that private delivery service for instructions on how to obtain written proof of the date your return was given to the delivery service for delivery.

## When to file

You must file Form ET-501 on or after January 1, but not later than April 15, of the year following the calendar year in which the termination occurs.

## Extensions of time to file

If you know that you cannot meet the filing deadline, request an extension of time by writing to the following address:

NYS TAX DEPARTMENT  
TTTB — ESTATE TAX SECTION  
W A HARRIMAN CAMPUS  
ALBANY NY 12227

The time to file will be automatically extended four months if the letter is sent by April 15. **Note:** Filing an extension does not extend the time for payment of tax. See *Payment of tax* on the front page.

## Specific instructions

The inclusion ratio amounts for all terminations from the trust that are not direct skips and that occur at the same time as, and as a result of, the death of an individual are multiplied by the tax rate. The inclusion ratio amount is the result of multiplying the taxable amount (after expenses) of the terminations by the inclusion ratio. The trustee must figure the inclusion ratio for each termination, and different ratios must be shown on separate Schedules A.

**Note:** Since New York State GST tax does not conform to the change in the federal GST tax exemption enacted by the federal *Economic Growth and Tax Relief Reconciliation Act of 2001*, the lifetime GST tax exemption used in the numerator of the calculation of the inclusion ratio is limited to \$1,140,000 for transfers made in 2004, and \$1,170,000 for transfers made in 2005. These amounts differ from the federal lifetime GST exemption amount of \$1,500,000 for transfers made in 2004 and 2005.

When there are taxable terminations that did not involve New York property or did not occur at the same time as, and as a result of, the death of an individual, those terminations and their related expenses are excluded from the calculation for New York State. In cases where there are multiple terminations, some of which are not taxable for New York State, the trustee must attach a schedule showing how the inclusion ratio amounts for New York State were computed.

**Line 1** — In the first box, enter the total of the inclusion ratio amounts of the taxable terminations that occurred at the same time as, and as a result of, the death of an individual. Multiply this amount by the factor of 0.0275 and enter the result in the second box.

**Line 2** — Enter the value (on the date of termination) of the New York property that was included in the taxable termination. The term *New York property* includes real property and tangible personal property having an actual situs in New York State; intangible personal property within the state employed in carrying on a trade, business, or occupation in New York State; and intangible personal property if the original transferor was a resident of this state at the time of original transfer.

**Line 3** — Enter the value (on the date of termination) of all property included in the taxable termination, including the value of the New York property.

**Line 6** — Enter the amount of any estimated payments.

## Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Director of Records Management and Data Entry, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and outside Canada, call (518) 485-6800.

## Need help?



**Internet access:** [www.nystax.gov](http://www.nystax.gov)  
(for information, forms, and publications)



**Fax-on-demand forms:** Forms are available  
24 hours a day, 7 days a week. 1 800 748-3676



**Telephone assistance** is available from 8:00 A.M. to 5:00 P.M.  
(eastern time), Monday through Friday.

To order forms and publications: 1 800 462-8100

For estate tax information: 1 800 641-0004

From areas outside the U.S. and  
outside Canada: (518) 485-6800



**Hotline for the hearing and speech impaired:** If you have access to a telecommunications device for the deaf (TDD), contact us at 1 800 634-2110. If you do not own a TDD, 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 1 800 641-0004.



## Estate Tax Specification Document

ETax Form 501

FIELD NAME	DATA SPECIFIC FOR DOCUMENT TYPE 501	POSITION NUMBER(S)	EDIT VALIDATION
<b>Received Date</b> (1)	6 Digits, MMDDYY and is displayed MM/DD/YY. This represents "Post Mark Date"	Position (386-391)	Required, equal to or less than current date and not less than date of death. <b>Verified in PASS 2 if failed in PASS 1</b>
<b>Allowable GST Tax Credit</b> (2)	Numeric - 11 Digits	Position (392-402)	Dollars and Cents <b>Always verified in PASS 2</b>
<b>Gross New York Property</b> (3)	Numeric - 11 Digits	Position (403-413)	Dollars and Cents <b>Always verified in PASS 2</b>
<b>Gross All Property</b> (4)	Numeric - 11 Digits	Position (414-424)	Dollars and Cents <b>Always verified in PASS 2</b>
<b>Estimated Payment</b> (5)	Numeric - 11 Digits	Position (425-435)	Dollars and Cents <b>Always verified in PASS 2</b>
<b>Balance Due</b> (6)	Numeric - 11 Digits	Position (436-446)	Dollars and Cents <b>Always verified in PASS 2</b>
<b>Overpayment</b> (7)	Numeric - 11 Digits	Position (447-457)	Dollars and Cents <b>Always verified in PASS 2</b>
<b>Receipt Date</b> (8)		Position (1001-1008)	CCYYMMDD
<b>Deposit Date</b> (9)		Position (1009-1016)	CCYYMMDD





New York State Department of Taxation and Finance

**New York State Estate Tax Return**For an estate of an individual who died  
on or after February 1, 2000 and before January 1, 2006**ET-706**

(7/05)

Check here if this  
is an amended return ☐

For office use only

**L18** Receipt Date**L19** Deposit Date**H4** FTN**H3** Remit**L7** Date Received

Decedent's last name <b>H5</b>		First name <b>H6</b>	Middle initial <b>H7</b>	Social security number (SSN) <b>H14</b>
Address of decedent at time of death (number and street) <b>H8</b>				Date of death <input type="checkbox"/> Check box if copy of death certificate is attached (see instr.)
City, village, or post office <b>H10</b>		State <b>H11</b>	ZIP code <b>H12</b>	County of residence <b>H17</b>
If the decedent was a nonresident of New York State on the date of death, mark an <b>X</b> in this box and attach a completed Form ET-141, New York State Estate Tax Domicile Affidavit. <b>H19</b>				
Employer identification number (EIN) of the estate <b>L17</b>		Name and EIN of any trusts created or funded by the will		
<b>Executor</b> – If you are submitting Letters Testamentary or Letters of Administration with this form, indicate in this box the type of letters. Enter <b>L</b> if regular, <b>LL</b> if limited letters. If you are not submitting letters with this form, enter <b>N</b> . <b>H20</b>				
<b>Surrogate's court</b> – If a proceeding for probate or administration has commenced in a surrogate's court in New York State, enter county. <b>L18</b>				

Attorney's or authorized representative's last name <b>H22</b>		First name <b>H23</b>	MI <b>H24</b>	Executor's last name <b>H35</b>		First name <b>H36</b>	MI <b>H37</b>
In care of (firm's name) <b>H26</b>		<input type="checkbox"/> Check box if POA is attached <b>H25</b>		If more than one executor, check box (see instructions) <b>H38</b>			
Address of attorney or authorized representative <b>H27</b>				Address of executor <b>H40</b>			
City, village, or post office <b>H29</b>		State <b>H30</b>	ZIP code <b>H31</b>	City, village, or post office <b>H42</b>		State <b>H43</b>	ZIP code <b>H44</b>
SSN or PTIN of attorney or authorized rep. <b>H33</b>		Telephone number ( ) <b>H34</b>		Social security number of executor <b>H46</b>		Telephone number ( ) <b>H47</b>	

If the decedent possessed a cause of action or was a plaintiff in any litigation at the time of death, check this box and complete Schedule 3 on page 2 (see Form ET-706-I, Instructions for Form ET-706) ☐ **L1****Installment payments of tax for closely held business** — Do you elect to pay the tax in installments as described in IRC section 6166 (NYS Tax Law section 997)? If Yes, attach Form ET-415 in duplicate ☐ Yes ☐ No **L2**If releases of lien are needed, attach Form(s) ET-117 (see instructions) and enter the number of counties here ☐ **L3****a** Is a federal estate tax return (either federal Form 706 or 706-NA) required to be filed with the IRS (see instr.)? ☐ Yes ☐ No **L4**  
**Note:** You must submit a completed federal estate tax return with this return, even when you are not required to file with the federal Internal Revenue Service.**b Federal taxable estate for New York** (from page 3, Schedule A, line 26, or page 4, Schedule B, line 41) **L5**  
**c Gross federal estate tax** (from page 3, Schedule A, line 31, or page 4, Schedule B, line 46) **L8**

<b>Tax computation</b>	1 Credit for state death taxes (from page 3, Schedule A, line 36, or page 4, Schedule B, line 49) <b>L9</b>	1.	<b>L8</b>	<b>L9</b>
	2 If there is property outside New York State that is included in the federal gross estate, see instructions; otherwise enter <b>0</b> here and on lines 3, 5, 6, and 7, and enter the amount from line 1 on line 8 <b>L10</b>	2.	<b>L9</b>	<b>L10</b>
	3 <b>Residents</b> enter amount from page 2, Sch. 1, line 14; <b>Nonresidents</b> enter amount from page 2, Sch. 2, line 19 <b>L11</b>	3.	<b>L10</b>	<b>L11</b>
	4 Total gross estate, less exclusion, for New York State (from page 3, Schedule A, line 22, or page 4, Schedule B, line 39) <b>L12</b>	4.	<b>L11</b>	<b>L12</b>
	5 Divide line 3 by line 4 (round the result to the fourth decimal place). The result should not be greater than 1.0 <b>L13</b>	5.	<b>L12</b>	<b>L13</b>
	6 Multiply the amount on line 1 by the decimal on line 5 (round to nearest cent) <b>L14</b>	6.	<b>L13</b>	<b>L14</b>
	7 Enter the lesser of line 2 or line 6, if any; otherwise enter <b>0</b> <b>L15</b>	7.	<b>L14</b>	<b>L15</b>
	8 New York State estate tax (subtract the amount on line 7 from the amount on line 1) <b>L16</b>	8.	<b>L15</b>	<b>L16</b>
	9 Prior tax payments to New York, if any (attach a schedule of dates and amounts) <b>L17</b>	9.	<b>L16</b>	<b>L17</b>
	10 If line 9 is less than line 8, subtract line 9 from line 8. This is the <b>amount you owe</b> <b>L18</b>	10.	<b>L17</b>	<b>L18</b>
	11 If line 9 is greater than line 8, subtract line 8 from line 9. This is the amount to be <b>refunded to you</b> <b>L19</b>	11.	<b>L18</b>	<b>L19</b>

**If an attorney or authorized representative is listed above, he or she must complete the following declaration.**

I declare that I have agreed to represent the executor(s) for the above estate, that I am authorized to receive tax information regarding the estate, and I am (check all that apply):

☐ an attorney; ☐ a certified public accountant; ☐ an enrolled agent; and/or☐ a public accountant enrolled with the New York State Education Department.

Signature of attorney or authorized representative

Date

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Furthermore, I/we, as executor(s) for this estate, authorize the person, if any, named as my/our representative on this return to receive confidential tax information regarding this estate.

Signature of executor

Date

Signature of co-executor

Date

Signature of preparer other than executor

Date

Address of preparer

City

State

ZIP code



[illegible]

- |    |   |     |  |  |
|----|---|-----|--|--|
| 12 | Total value of property listed above .....  | 12. |  |  |
| 13 | Property subject to a limited power of appointment created before September 1, 1930, includable in the New York gross estate under NYS Tax Law section 957, if any (see instructions) ..... | 13. |  |  |
| 14 | Subtract line 13 from line 12; enter the result here and on line 3 on the front page of this form .....   | 14. |  |  |

15	Federal gross estate for New York State (from page 3, Schedule A, line 22, or page 4, Schedule B, line 39) .....	15.		
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[illegible]

- |    |   |     |  |  |
|----|---|-----|--|--|
| 16 | Total value of property listed above .....  | 16. |  |  |
| 17 | Property subject to a limited power of appointment created before September 1, 1930, includable in the New York gross estate under NYS Tax Law section 957, if any (see instructions) ..... | 17. |  |  |
| 18 | Add lines 16 and 17.....  | 18. |  |  |
| 19 | Subtract line 18 from line 15; enter the result here and on line 3 on the front page of this form .....   | 19. |  |  |

In the area provided below, describe any litigation in which the decedent was a plaintiff, or litigation that is pending or contemplated on behalf of the decedent. Include the actual or estimated values of such litigation (see Form ET-706-I (7/05), page 2, Litigation information).

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100	101	102	103	104	105	106	107	108	109	110	111	112	113	114	115	116	117	118	119	120	121	122	123	124	125	126	127	128	129	130	131	132	133	134	135	136	137	138	139	140	141	142	143	144	145	146	147	148	149	150	151	152	153	154	155	156	157	158	159	160	161	162	163	164	165	166	167	168	169	170	171	172	173	174	175	176	177	178	179	180	181	182	183	184	185	186	187	188	189	190	191	192	193	194	195	196	197	198	199	200	201	202	203	204	205	206	207	208	209	210	211	212	213	214	215	216	217	218	219	220	221	222	223	224	225	226	227	228	229	230	231	232	233	234	235	236	237	238	239	240	241	242	243	244	245	246	247	248	249	250	251	252	253	254	255	256	257	258	259	260	261	262	263	264	265	266	267	268	269	270	271	272	273	274	275	276	277	278	279	280	281	282	283	284	285	286	287	288	289	290	291	292	293	294	295	296	297	298	299	300	301	302	303	304	305	306	307	308	309	310	311	312	313	314	315	316	317	318	319	320	321	322	323	324	325	326	327	328	329	330	331	332	333	334	335	336	337	338	339	340	341	342	343	344	345	346	347	348	349	350	351	352	353	354	355	356	357	358	359	360	361	362	363	364	365	366	367	368	369	370	371	372	373	374	375	376	377	378	379	380	381	382	383	384	385	386	387	388	389	390	391	392	393	394	395	396	397	398	399	400	401	402	403	404	405	406	407	408	409	410	411	412	413	414	415	416	417	418	419	420	421	422	423	424	425	426	427	428	429	430	431	432	433	434	435	436	437	438	439	440	441	442	443	444	445	446	447	448	449	450	451	452	453	454	455	456	457	458	459	460	461	462	463	464	465	466	467	468	469	470	471	472	473	474	475	476	477	478	479	480	481	482	483	484	485	486	487	488	489	490	491	492	493	494	495	496	497	498	499	500	501	502	503	504	505	506	507	508	509	510	511	512	513	514	515	516	517	518	519	520	521	522	523	52
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**Reminders:** Sign the front page of this return. If there is an amount due on line 10, make check payable to the **Commissioner of Taxation and Finance**. Attach a completed copy of the federal estate tax return along with any accompanying schedules and supplementary information.



Before completing Schedule A or B, see Schedule A or B on page 3 of Form ET-706-I.

### Schedule A — Computation of federal estate tax and maximum credit for state death taxes for estates filing federal Form 706

**Note:** References to lines on federal Form 706 are to the August 2004 version of that form.

20	Amount from federal Form 706, page 3, Part 5, line 10 .....	20.		
21	If the estate elected the qualified conservation easement exclusion on the federal estate tax return, and the exclusion qualifies for New York State estate tax purposes, enter the amount from federal Form 706, page 3, Part 5, line 11 .....	21.		
22	Total gross estate, less exclusion, for New York State (subtract line 21 from line 20; also enter this amount on line 4 on the front page of this form) .....	22.		
23	Total allowable deductions (from federal Form 706, page 3, Part 5, line 22) .....	23.		
24	Family-owned business interest deduction elected for New York - <b>for dates of death after 2003 only</b> (see instructions) .....	24.		
25	Total deductions (add lines 23 and 24) .....	25.		
26	Federal taxable estate for New York State (subtract line 25 from line 22; enter here and on item b on the front page of this form) .....	26.		
27	Adjusted taxable gifts (from federal Form 706, page 1, Part 2, line 4) .....	27.		
28	Add lines 26 and 27 .....	28.		
29	Tentative tax on amount on line 28 (from Table A on page 4 of this form) .....	29.		
30	Total federal gift tax payable (from Line 30 worksheet below) .....	30.		
31	Gross federal estate tax (subtract line 30 from line 29; enter here and on item c on the front page of this form) .....	31.		
32	Maximum unified credit (see instructions) .....	32.		
33	Adjustment to unified credit (from federal Form 706, page 1, Part 2, line 10), if any .....	33.		
34	Allowable unified credit (subtract line 33 from line 32) .....	34.		
35	Subtract line 34 from line 31 (if zero or less, enter 0) .....	35.		
36	Amount of credit for state death taxes from Table B on page 4 of this form (if more than the amount on line 35, enter the line 35 amount here and on line 1 on the front page of this form) .....	36.		

#### Line 30 worksheet — federal gift tax on gifts made after 1976 — for dates of death after 2001

For dates of death after 2001, the maximum federal estate tax rates are reduced. Since the prior rate schedule (Table A on page 4) is used to calculate the New York State estate tax, the recalculation of the amount on federal Form 706 (8/04), page 1, Part 2, line 7, may result in a larger amount reportable on line 30 of Schedule A. A larger amount on line 30 results in a lower gross tax on line 31 and possibly a lower New York State estate tax overall.

If the date of death was before 2002, do not complete this worksheet. Instead, enter on line 30 of Schedule A the amount from federal Form 706, page 1, Part 2, line 9.

**Columns b and c** — In addition to gifts reported on federal Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return, you must include in these columns any taxable gifts in excess of the annual exclusion that were not reported on federal Form 709.

**Column d** — Tax payable as used here may not necessarily reflect tax actually paid. Figure tax payable only on gifts made after 1976. Do not include any tax paid or payable on gifts made before 1977. Pre-1977 gifts are listed only to exclude them from the calculation.

To figure the tax payable, enter the amount for the appropriate year from column c of the worksheet on federal Form 709, page 1, Part 2, line 1. Enter the amount from column b on federal Form 709, page 1, Part 2, line 2. Using Table A, Unified rate schedule, on page 4, complete federal Form 709, page 1, Part 2, through line 6 and enter that amount in column d below for each year.

**Column e** — To figure the unused unified credit (applicable credit amount), use the unified credit (applicable credit amount) in effect for the year the gift was made. This amount should be on the federal Form 709, page 1, Part 2, line 12, that was filed for the gift.

**Note:** For columns a, b, and c, and lines 2 and 4, enter amounts from federal Instructions for Form 706 (8/04), page 5, Line 7 Worksheet.

a	b	c	d	e	f
Calendar year or calendar quarter	Total taxable gifts for prior periods (from federal Instructions for Form 706 (8/04), page 5, Line 7 Worksheet, column b)	Taxable gifts for this period (from federal Instructions for Form 706 (8/04), page 5, Line 7 Worksheet, column c)	Tax payable using Table A (see page 4 of this form)	Unused unified credit (applicable credit amount for this period) (see instructions above)	Tax payable for this period (subtract column e from column d)
Total pre-1977 taxable gifts (from federal Instructions for Form 706 (8/04), page 5, Line 7 Worksheet, column b)					
1 Total gift taxes payable on gifts made after 1976 (combine the amounts in column f) .....					1.
2 Gift taxes paid by the decedent on gifts that qualify for special treatment (from federal Instructions for Form 706 (8/04), page 5, line 2, Line 7 Worksheet) .....					2.
3 Subtract line 2 from line 1 .....					3.
4 Gift tax paid by decedent's spouse on split gifts included on federal Form 706, Schedule G (from federal Instructions for Form 706 (8/04), page 5, line 4, Line 7 Worksheet) .....					4.
5 Add lines 3 and 4 (enter here and on Schedule A, line 30, above) .....					5.



**Schedule B — Computation of federal estate tax and maximum credit for state death taxes for estates filing federal Form 706-NA** Note: References to lines on federal Form 706-NA are to the January 2003 version.

37	Amount from federal Form 706-NA, page 2, Schedule B, line 1 .....	37.		
38	If the estate elected the qualified conservation easement exclusion on the federal estate tax return, Form 706-NA, and the exclusion <b>does not</b> qualify for New York State estate tax purposes, enter the amount from federal Form 706, page 42, Schedule U, line 20 .....	38.		
39	Federal gross estate for New York State (add amounts on lines 37 and 38; enter here and on line 4 on the front page of this form) .....	39.		
40	Total allowable deductions (from federal Form 706-NA, page 2, Schedule B, line 7) .....	40.		
41	Federal taxable estate for New York State (subtract line 40 from line 39; enter here and on item b on the front page of this form) .....	41.		
42	Total taxable gifts (from federal Form 706-NA, page 1, Part II, line 2) .....	42.		
43	Add lines 41 and 42 .....	43.		
44	Tax on amount on line 43 (from Table A below) .....	44.		
45	Tax on amount on line 42 (from Table A below) .....	45.		
46	Gross federal estate tax (subtract line 45 from line 44; enter here and on item c on the front page of this form) .....	46.		
47	Unified credit (see instructions) .....	47.		
48	Subtract line 47 from line 46 (if zero or less, enter 0) .....	48.		
49	Amount of credit for state death taxes from Table B below (if more than the amount on line 48, enter the line 48 amount here and on line 1 on the front page of this form) .....	49.		

**Table A — Unified rate schedule**

If the taxable amount is:

over	but not over	tax is			
\$ 0	\$ 10,000		18%	of taxable amount	
10,000	20,000	\$ 1,800 plus	20%	of amount over	\$ 10,000
20,000	40,000	3,800 plus	22%	of amount over	20,000
40,000	60,000	8,200 plus	24%	of amount over	40,000
60,000	80,000	13,000 plus	26%	of amount over	60,000
80,000	100,000	18,200 plus	28%	of amount over	80,000
100,000	150,000	23,800 plus	30%	of amount over	100,000
150,000	250,000	38,800 plus	32%	of amount over	150,000
250,000	500,000	70,800 plus	34%	of amount over	250,000
500,000	750,000	155,800 plus	37%	of amount over	500,000
750,000	1,000,000	248,300 plus	39%	of amount over	750,000
1,000,000	1,250,000	345,800 plus	41%	of amount over	1,000,000
1,250,000	1,500,000	448,300 plus	43%	of amount over	1,250,000
1,500,000	2,000,000	555,800 plus	45%	of amount over	1,500,000
2,000,000	2,500,000	780,800 plus	49%	of amount over	2,000,000
2,500,000	3,000,000	1,025,800 plus	53%	of amount over	2,500,000
3,000,000	10,000,000	1,290,800 plus	55%	of amount over	3,000,000
10,000,000	17,184,000	5,140,800 plus	60%	of amount over	10,000,000
17,184,000	-----	9,451,200 plus	55%	of amount over	17,184,000

**Table B worksheet**
**Federal adjusted taxable estate for New York State**

1. Federal taxable estate for New York State (from Schedule A, line 26, or Schedule B, line 41) ..... 1. \$
2. Adjustment ..... 2. 60,000
3. Federal adjusted taxable estate for New York State (subtract line 2 from line 1) ..... 3. \_\_\_\_\_

Use this amount to compute maximum credit for state death taxes in Table B below.

**Table B — Computation of maximum credit for state death taxes**

(based on federal adjusted taxable estate for New York State computed using the worksheet above)

If amount from Table B worksheet, line 3 is:

over	but not over	credit is			
\$ 40,000	\$ 90,000		0.8%	of amount over	\$ 40,000
90,000	140,000	\$ 400 plus	1.6%	of amount over	90,000
140,000	240,000	1,200 plus	2.4%	of amount over	140,000
240,000	440,000	3,600 plus	3.2%	of amount over	240,000
440,000	640,000	10,000 plus	4.0%	of amount over	440,000
640,000	840,000	18,000 plus	4.8%	of amount over	640,000
840,000	1,040,000	27,600 plus	5.6%	of amount over	840,000
1,040,000	1,540,000	38,800 plus	6.4%	of amount over	1,040,000
1,540,000	2,040,000	70,800 plus	7.2%	of amount over	1,540,000
2,040,000	2,540,000	106,800 plus	8.0%	of amount over	2,040,000
2,540,000	3,040,000	146,800 plus	8.8%	of amount over	2,540,000
3,040,000	3,540,000	190,800 plus	9.6%	of amount over	3,040,000
3,540,000	4,040,000	238,800 plus	10.4%	of amount over	3,540,000
4,040,000	5,040,000	290,800 plus	11.2%	of amount over	4,040,000
5,040,000	6,040,000	402,800 plus	12.0%	of amount over	5,040,000
6,040,000	7,040,000	522,800 plus	12.8%	of amount over	6,040,000
7,040,000	8,040,000	650,800 plus	13.6%	of amount over	7,040,000
8,040,000	9,040,000	786,800 plus	14.4%	of amount over	8,040,000
9,040,000	10,040,000	930,800 plus	15.2%	of amount over	9,040,000
10,040,000	-----	1,082,800 plus	16.0%	of amount over	10,040,000



# Estate Tax Specification Document

## N. ETax form 706

Field Name	Data specific for 706 Document Type	Position Number(s)	Edit Validation
** Pending Litigation (1)	1 character	Position (570)	"Y" or "N", the output file will include space if "N" Y= Yes N= No
** Elect Installments (2)	1 character	Position (571)	"Y" or "N", the output file will include space if "N" Y= Yes N= No
** Release/Number of Counties (3)	2 digits	Position (572-573)	All numeric or blank  <b>Always verified in Pass 2</b>
** Federal Return Required (4)	1 character	Position (574)	"Y" or "N", the output file will include space if "N" Y= Yes N= No
** Federal Gross Estate Tax (6)	11 digits	Position (575-585)	Dollars and Cents  <b>Always verified in Pass 2</b>
** Federal Taxable Estate (5)	11 digits	Position (586-596)	Dollars and Cents  <b>Always verified in Pass 2</b>
** Date Received (7)	Numeric, 6 digits, in the format as MM/DD/YY. This represents "Post Mark Date".	Position (597-602)	Must be valid MMDDYY if entered. Must be equal to or less than current date and not less than the date of death. <b>Verified in Pass 2 if failed in Pass 1</b>
** Federal Credit (8)	11 digits	Position (603-613)	Dollars and Cents  <b>Always verified in Pass 2</b>
** Estate Tax or Inheritance Tax (9)	11 digits	Position (614-624)	Dollars and Cents  <b>Always verified in Pass 2</b>
** Residence/Non Residents Amount (10)	11 digits	Position (625-635)	Dollars and Cents  <b>Always verified in Pass 2</b>
** Federal Gross Estate (11)	11 digits	Position (636-646)	Dollars and Cents  <b>Always verified in Pass 2</b>
** NY State Estate Tax (12)	11 digits	Position (647-657)	Dollars and Cents  <b>Always verified in Pass 2</b>
** Prior Tax Payments (13)	11 digits	Position (658-668)	Dollars and Cents  <b>Always verified in Pass 2</b>



## Estate Tax Specification Document

** Balance Due (14)	11 digits	Position (669-679)	Dollars and Cents  <b>Always verified in Pass 2</b>
** Overpayment (15)	11 digits	Position (680-690)	Dollars and Cents  <b>Always verified in Pass 2</b>
** Court County Code (16)	4 digits	Position (691-694)	Alpha 4 Characters
** Trust EIN (17)	9 digits	Position (695-703)	
** Filler		Position (704-1000)	
** Receipt Date (18)	8 digits	Position (1001-1008)	
** Deposit Date (19)	8 digits	Position (1009-1016)	
** Filler		Position (1017-1100)	



## EXHIBIT 5-B SALES TAX VENDOR LAYOUT CONTENTS

Exhibit 5-B.1 Sales Tax Layouts		Exhibit 5-B.4 Supporting Documentation	
Document#	Item	Document#	Item
1	File Header	12	DLN Configuration
2	File Trailer	13	File Dependency
3	Return Header	14	Global Statement
4	Generic Payment	15	Void Process
5	Void Record Layout	16	Vendor Transmission
Exhibit 5-B.2 Forms		Exhibit 5-B.5 Financials	
Document#	Item	Document#	Item
6	ST-100	17	Advice of Deposit
7	Generic Schedule Layout	18	Bank Adj File Header
8	ST-100.5 ATT	19	Bank Adj Detail
9	ST-100.10	20	Bank Adj Trailer
10	ST-100.10 Step 3	21	Recap of Bank Adj Header
Exhibit 5-B.3 Intentionally Left Blank		22	Recap of Bank Adj Detail
Document#	Item	23	Recap of Bank Adj Trailer
11	Intentionally Left Blank	Exhibit 5-B.6 Connecticut Layouts	
		Document#	Item
		24	OS-114 Layouts
		Exhibit 5-B.7 XML Format	
		25	XML Format
<b>Note: Additional layouts relating to other sales tax returns and forms will be provided during implementation. All Sales tax return and form layouts are expected to include the Preparer ID, taxpayer phone number and taxpayer e-mail address as required fields.</b>			



EXHIBIT 5-B.1 - DOCUMENT 1  
SALES TAX FILE LAYOUTS

RECORD LAYOUT FOR FILE HEADER

Process Code: XXXXX

Field Name	Field Description	Field Order	Begin Pos	End Pos	Data Type	Length	Decimal Length	COBOL PIC format	Edits/Validations/Comments
PROCESS_CODE	Uniquely identifies the record type	1	1	5	Character	5		X(5)	Vendor initializes with "XXXXXX"
FILE_TYPE_CODE	Identifies the Vendor and File Type	2	6	7	Character	2		X(2)	Vendor initializes with "XX"
FILE_NAME_DESC	Name that identifies the vendor and file type	3	8	27	Character	20		X(20)	Constant "XXXXXXXXXXXXXXXXXXXX". Left justified, space filled.
CREATE_TS	Timestamp the file was created	4	28	53	Timestamp	26		X(26)	Mandatory field. Valid format: CCYY-MM-DD-HH.MM.SS.mmmmm. For retransmitted file, must NOT equal the ORIG_TRANS_TS (Original Timestamp)
PASS_IND	Pass indicator	5	54	54	Character	1		X(1)	Must equal '1' - First Pass;
FIRST_PASS_TS	Create timestamp of corresponding first pass data file	6	55	80	Timestamp	26		X(26)	Mandatory field Valid format: CCYY-MM-DD-HH.MM.SS.mmmmm <b>Rule:</b> Same as CREATE_TS
ORIG_TRANS_TS	Timestamp of the rejected original file if the current file is a replacement	7	81	106	Timestamp	26		X(26)	Mandatory field, Format Date/Timestamp or space filled when not applicable. Must be valid date and cannot be greater than current. Populated only when file is a re-transmission of a rejected file, otherwise space fill. Must match the Original Timestamp of previous transmitted and rejected <b>Advice of Deposit</b> file. Must equal the Bank Create Date of Original File Transmission. Must not equal the CREATE_TS Date of retransmitted file. Valid format: CCYY-MM-DD-HH.MM.SS.mmmmm

SALES TAX FILE LAYOUTS

RECORD LAYOUT FOR FILE HEADER

Process Code: XXXXX

Field Name	Field Description	Field Order	Begin Pos	End Pos	Data Type	Length	Decimal Length	COBOL PIC format	Edits/Validations/Comments
BEGIN_DLN	Begin DLN (Document Locator Number) in the range of DLNs assigned to the returns in the file.	8	107	118	Character	12		X(12)	If zero transmission, initialize with SPACES.
END_DLN	End DLN (Document Locator Number) in the range of DLNs assigned to the returns in the file.	9	119	130	Character	12		X(12)	If zero transmission, initialize with SPACES.
FILLER	Filler	10	131	?	Character	?		X(?)	SPACES



EXHIBIT 5-B.1 - DOCUMENT 2  
SALES TAX FILE LAYOUTS  
RECORD LAYOUT FOR FILE TRAILER

Process Code: XXXXX

Field Name	Field Description	Field Order	Begin Pos	End Pos	Data Type	Length	Decimal Length	COBOL PIC format	Edits/Validations/Comments
PROCESS_CODE	Process Code to identify the record type	1	1	5	Character	5		X(5)	Vendor initializes with "XXXXX"
TOT_FILINGS_NMBR	Total number of filings (by DLN) within the file excluding Voids and Non-Remits	2	6	12	Numeric	7		09(7)	Valid Values: Must be numeric, right justify, zero fill. If zero transmission, initialize to zero.
TOT_VOID_NMBR	Total void returns, excluding Non-Remits	3	13	19	Numeric	7		09(7)	Valid Values: Must be numeric, right justify, zero fill. If zero transmission, initialize to zero.
TOT_REMIT_AMT	Total Payment Amount on the file.	4	20	37	Numeric	18		29(15)v9(2)+	Valid Values: If zero transmission, initialize to zero.
TOT_REC_NMBR	Total records in the file (including File Header and Trailer)	5	38	48	Numeric	11		09(11)	Valid Values: If zero transmission, initialize to 3.
TOT_FIL_N_RMT_NMBR	Total number of filings (by DLN) within the file excluding Voids and Remits.	6	49	55	Numeric	7		09(7)	Valid Values: Must be numeric, right justify, zero fill. If zero transmission, initialize to zero.
FILLER	Filler	7	56	?	Character	?		0X(?)	SPACES

NOTE: Additional counts and amounts may be added to Trailer Record.



EXHIBIT 5-B.1 - DOCUMENT 3  
SALES TAX LAYOUTS  
RECORD LAYOUT FOR RETURN HEADER

Process Code: XXXXX

Field Name	Field Description	Field Order	Field #	Begin Pos	End Pos	Data Type	Length	Decimal Length	COBOL PIC format	Inactivation Date	Edits/Valid Values
PROCESS_CODE	Process Code to identify the record type	1		1	5	Character	5		X(5)		Vendor initializes with "XXXXX"
EXT_TP_ID	EIN	2		6	16	Character	11		X(11)		
TAX_TYPE_CD	Tax Type	3		17	18	Character	2		X(2)		Vendor initializes with "ST"
TAX_SUB_TYPE_CD	Sub Tax Type for the return type	4		19	20	Character	2		X(2)		
DCMT_LCTR_NMBR	DLN (Document Locator Number)	5		21	32	Character	12		X(12)		
BUS_INDV_IND	Identifies B for Business and P for Personal filers	6		33	33	Character	1		X(1)	12/31/9999	Valid Values: B = Business P = Personal Vendor to populate this field using the extract file provided by DTF
INT_TP_ID	Internal Taxpayer Id	7		34	44	Character	11		X(11)		Vendor initializes with SPACES
INT_TP_SEQ_NMBR	Internal Taxpayer Sequence Number	8		45	46	Character	2		X(2)		Vendor initializes with SPACES
LIAB_PRD_BEG_DT	Liability Period Begin Date	9		47	56	Date	10		X(10)		Derive using the Period Designator Format: CCYY-MM-DD
LIAB_PRD_END_DT	Liability Period End Date	10		57	66	Date	10		X(10)		Derive using the Period Designator Format: CCYY-MM-DD
TAX_YEAR	Tax Year corresponding to the return	11		67	70	Numeric	4		9(4)		Format: CCYY
PROCESS_YEAR	Processing Year	12		71	74	Numeric	4		9(4)		Format: CCYY
PERIOD_DSGNTR	Period designator	16	C3	75	78	Character	4		X(4)		Right justified with leading spaces/ Validate based on Begin and End Liability
HDR_ONLY_IND	Indicates whether return is Header Only; summary level data capture	13		75	75	Character	1		X(1)		Valid values: '1' if Header Only (HO), '0' if Full Data Capture (FDC) Bank will always send '0'



EXHIBIT 5-B.1 - DOCUMENT 3  
SALES TAX LAYOUTS  
RECORD LAYOUT FOR RETURN HEADER

Process Code: XXXXX

Field Name	Field Description	Field Order	Field #	Begin Pos	End Pos	Data Type	Length	Decimal Length	COBOL PIC format	Inactivation Date	Edits/Valid Values
DCMT_RCVD_DT	Date the return was received at the Bank; same as the date the paper payment was received at the Bank or the credit card payment was initiated by the taxpayer.	13		76	85	Date	10		X(10)		Date format (ISO): CCYY-MM-DD Cannot be less than Post Mark Date on Return Header Record. DCMT_RCVD_DT can be equal to or less than the Deposit Date on the Generic Payment.
PSTMRK_DT	Postmark Date on the envelope. <b>For credit card payments this field equates to Transmission Date.</b>	14		86	95	Date	10		X(10)		Date format (ISO): CCYY-MM-DD. Must be less than or equal to DCMT_RCVD_DT. Vendor to capture Postmark Date and Receive Date on all forms.
CHECK_DIGIT	Check Digit	15	F12	96	96	Character	1		X(1)		
GEO_CODE	Blank Page 2 Geo Code	16	F6	97	99	Numeric	3		9(3)		
NAICS_CODE	NAICS business code number	17	F22	100	111	Character	12		X(12)		
FORM_TYPE	3 character code assigned to the Primary form/payment being filed	18		112	114	Numeric	3		9(3)		Vendor initializes from reference tables. See 3 Character Return Type Code on Process Codes and Form ID's Document.
IMG_IND	Identifies if an image is available.	19		115	115	Character	1		X(1)		Valid Values: '1' = Yes, '0' = No
VENDOR_SRC_CD	Vendor Source Code	20		116	126	Character	11		X(11)		Left justify. For electronic filers, vendor to initialize with spaces.
PAID_PREP_ID	Id of the Paid Preparer	21		127	137	Character	11		X(11)		
AMEND_RTN_IND	Amended Return Indicator	22		138	138	Character	1		X(1)		Valid Values: '1' = Yes, '0' = No
DTF_SPL_1_IND	Placeholder for special processing indicator	23		139	139	Character	1		X(1)		Valid Values: '1' if SPL set, '0' if SPL not set
DTF_SPL_2_IND	Placeholder for special processing indicator	24		140	140	Character	1		X(1)		Valid Values: '1' if SPL set, '0' if SPL not set
DTF_SPL_3_IND	Placeholder for special processing indicator	25		141	141	Character	1		X(1)		Valid Values: '1' if SPL set, '0' if SPL not set
DTF_SPL_4_IND	Placeholder for special processing indicator	26		142	142	Character	1		X(1)		Valid Values: '1' if SPL set, '0' if SPL not set



EXHIBIT 5-B.1 - DOCUMENT 3  
SALES TAX LAYOUTS  
RECORD LAYOUT FOR RETURN HEADER

Process Code: XXXXX

Field Name	Field Description	Field Order	Field #	Begin Pos	End Pos	Data Type	Length	Decimal Length	COBOL PIC format	Inactivation Date	Edits/Valid Values
DTF_SPI_5_IND	Placeholder for special processing indicator	27		143	143	Character	1		X(1)		Valid Values: '1' if SPI set, '0' if SPI not set
DTF_SPI_6_IND	Placeholder for special processing indicator	28		144	144	Character	1		X(1)		Valid Values: '1' if SPI set, '0' if SPI not set
DTF_SPI_7_IND	Placeholder for special processing indicator	29		145	145	Character	1		X(1)		Valid Values: '1' if SPI set, '0' if SPI not set
DTF_SPI_8_IND	Placeholder for special processing indicator	30		146	146	Character	1		X(1)		Valid Values: '1' if SPI set, '0' if SPI not set
DTF_SPI_9_IND	Placeholder for special processing indicator	31		147	147	Character	1		X(1)		Valid Values: '1' if SPI set, '0' if SPI not set
DTF_SPI_10_IND	Placeholder for special processing indicator	32		148	148	Character	1		X(1)		Valid Values: '1' if SPI set, '0' if SPI not set
AREACODE_NMBR	Taxpayer area code number	33		149	151	Character	3		X(3)		
EXCHNG_PHONE_NMBR	Taxpayer first 3 phone number	34		152	154	Character	3		X(3)		
DGT4_PHONE_NMBR	Taxpayer last 4 phone number.	35		155	158	Character	4		X(4)		
PHONE_EXTN_NMBR	Taxpayer phone extension number	36		159	162	Character	4		X(4)		
SUBMIT_DATE	E - Filer Record Only	37		163	172	Date	10		X(10)		Format: CCYY-MM-DD
SUBMIT_TIME	E - Filer Record Only	38		173	178	Numeric	6		9(6)		Format HHMMSS
WAREHOUSE_DATE	E - Filer Record Only	39		179	188	Date	10		X(10)		Format: CCYY-MM-DD
PIN_NMBR	E - Filer Record Only	40		189	196	Character	8		X(8)		
Filler	Filler	41		197	TBD	Character	TBD		TBD		Vendor to initialize with Spaces



EXHIBIT 5-B.1 - DOCUMENT 4  
SALES TAX

GENERIC PAYMENT RECORD

Process Code: XXXXX

Field Name	Field Description	Field Order	Begin Position	End Position	Data Type	Length	Decimal Length	COBOL PIC format	Effective Tax Year	Inactivation Date	Comments/Edits
PROCESS_CODE	Process Code to identify the record type	1	1	5	Character	5		X(5)	1900	12/31/9999	Vendor initializes with "XXXXX"
EXT_TP_ID	EIN	2	6	14	Character	9		X(9)	1900	12/31/9999	
TAX_TYPE_CD	Tax Type	3	15	16	Character	2		X(2)	1900	12/31/9999	Vendor initializes with "XX"
TAX_SUB_TYPE_CD	Sub Tax Type	4	17	18	Character	2		X(2)	1900	12/31/9999	
DCMT_LCTR_NMBR	DLN (Document Locator Number)	5	19	30	Character	12		X(12)	1900	12/31/9999	
BUS_INDV_IND	Identifies B for Business and P for Personal filers	6	31	31	Character	1		X(1)	1900	12/31/9999	Valid Values: B = Business P = Personal Vendor to populate this field using the extract file provided by DTF
INT_TP_ID	Internal Taxpayer Id	7	32	42	Character	11		X(11)	1900	12/31/9999	
INT_TP_SEQ_NMBR	Internal Taxpayer Sequence Number	8	43	44	Character	2		X(2)	1900	12/31/9999	
LIAB_PRD_BEG_DT	Liability Period Begin Date	9	45	54	Character	10		X(10)	1900	12/31/9999	Date format (ISO): CCYY-MM-DD Populate field based on liability period begin date from applicable
LIAB_PRD_END_DT	Liability Period End Date	10	55	64	Character	10		X(10)	1900	12/31/9999	ISO Format: CCYY-MM-DD.
TAX_YEAR	Tax Year	11	65	68	Numeric	4	0	9(4)	1900	12/31/9999	Format: CCYY
PROCESS_YEAR	The year the tax return is processed	12	69	72	Numeric	4	0	9(4)	1900	12/31/9999	Format: CCYY
PYMT_TRXN_TYPE_CD	Identifies the type of transaction	13	73	74	Character	2		X(2)			Must equal valid value "01" = Payment "05" = No Remit Document
ORIG_DLN	Original Voided DLN as stamped on the check	14	75	86	Character	12		X(12)			Must be valid format. Populated only if original DLN that was stamped on check is voided.



EXHIBIT 5-B.1 - DOCUMENT 4  
SALES TAX

GENERIC PAYMENT RECORD

Process Code: XXXXX

Field Name	Field Description	Field Order	Begin Position	End Position	Data Type	Length	Decimal Length	COBOL PIC format	Effective Tax Year	Inactivation Date	Comments/Edits
REMIT_AMT	Amount Remitted	16	87	104	Numeric	18		29(15)v9(2)+			Dollars and Cents. Right justified. Zero filled. Cannot be negative. Must be greater than zero if Payment Transaction Type Code is '01'. Must be equal to zero if Payment Transaction Type Code is '05'.
PYMT_TYPE	Identifies the type of payment, such as return payment		105	106	Character	2		X(2)			Must equal valid value "00" = No Remit Document "01" = Return Payment Payment Transaction Type Code of "05" must have a Payment Type of "00" All other Payment Types will have a Payment Transaction Type Code of "01"
PYMT_METHOD	Identifies the means of payment such as check	17	107	108	Character	2		X(2)			Mode of Payment "00" = Check "01" = ACH Debit "02" = Fed Wire "03" = Amex "04" = Visa "05" = MasterCard "06" = Discover "07" = No Remit
BANK_ACCT_NMBR	Bank Account Number as displayed on checks	19	109	125	Character	17		X(17)			Eliminate spaces and send compressed field. Left justified. Default spaces.
ABA_NMBR	Bank Routing Number of payment	20	126	134	Character	9		X(9)			Any dash format should be converted by the bank so that dashes are stripped off. Left justified, space filled. Default spaces
CHECK_NMBR	Check number of check received		135	149	Character	15		X(15)			Left justify, space fill. Default spaces.
DEPOSIT_DT	The date the bank processed the transaction.	22	150	159	Date	10		X(10)			Required field for all records. Must be valid format (ISO): CCYY-MM-DD. Must be valid date. If zero transmission, initialize with spaces. For non-remits, use Bank Process Date. This date should be the same for all records.



EXHIBIT 5-B.1 - DOCUMENT 4  
SALES TAX

GENERIC PAYMENT RECORD

Process Code: XXXXX

Field Name	Field Description	Field Order	Begin Position	End Position	Data Type	Length	Decimal Length	COBOL PIC format	Effective Tax Year	Inactivation Date	Comments/Edits
BNK_RCVD_DATE	Actual Date Bank Receives Payment	23	160	169	Date	10		X(10)		1900	Must be valid format (ISO): CCYY-MM-DD Must be valid date.
LOOSE_CK_IND	Indicates check was received without supporting documents	26	170	170	Character	1		X(1)			Valid Values: '1' = Yes, '0' = No Default to '0'. If '1', PYMT_TRXN_TYPE must = '01' and PYMT_METHOD must = '00'.



EXHIBIT 5-B.1 - DOCUMENT 5  
SALES TAX FILE LAYOUTS  
RECORD LAYOUT FOR VOID

Process Code: XXXXX

Field Name	Field Description	Field Order	Captured Indicator V - Filled when voided (first time)  C - Filled only during Cross Reference (second time)  B - Filled both in void and in cross-reference	Begin Pos	End Pos	Data Type	Length	Decimal Length	COBOL PIC format	Edits/Valid Values
PROCESS_CODE	Process Code to identify the record type	1	A - N/A B	1	5	Character			X(5)	Vendor initializes with "XXXXXX"
EXT_TP_ID	EIN or SSN or TF #'s or Zero's	2	C	6	14	Character			X(9)	For void DLN, vendor initializes with SPACES. For reprocessed DLN, populate with EIN.
TAX_TYPE_CD	Tax Type	3	B	15	16	Character			X(2)	Vendor initializes with "XX"
TAX_SUB_TYPE_CD	Tax Sub Type	4	A	17	18	Character			X(2)	Vendor initializes with SPACES
DCMT_LCTR_NMBR	DLN (Document Locator Number)	5	B	19	30	Character			X(12)	For void DLN, DLN of the voided return. For reprocessed DLN, send reprocessed DLN.
BUS_INDV_IND	Identifies B for Business and P for Personal filers	6	A	31	31	Character		1	X(11)	Valid Values: B = Business P = Personal Vendor to populate this field using the extract file provided by DTF
INT_TP_ID	Internal Taxpayer Id	7	C	32	42	Character		11	X(11)	Vendor populates, if available or initialize with spaces
INT_TP_SEQ_NMBR	Internal Taxpayer Sequence Number	8	C	43	44	Character		2	X(2)	Vendor populates, if available or initialize with spaces
LIAB_PRD_BEG_DT	Liability Period Begin Date	9	C	45	54	Date		10	X(10)	Format: CCYY-MM-DD
LIAB_PRD_END_DT	Liability Period End Date	10	C	55	64	Date		10	X(10)	Format: CCYY-MM-DD
TAX_YEAR	Tax Year corresponding to the return	11	C	65	68	Numeric		4	9(4)	Format: CCYY



EXHIBIT 5-B.1 - DOCUMENT 5  
SALES TAX FILE LAYOUTS  
RECORD LAYOUT FOR VOID

Process Code: XXXXX

Field Name	Field Description	Field Order	Captured Indicator V - Filled when voided (first time)  C - Filled only during Cross Reference (second time)  B - Filled both in void and in cross-reference	Begin Pos	End Pos	Data Type	Length	Decimal Length	COBOL PIC format	Edits/Valid Values
PROCESS_YEAR	Processing Year	12	A - N/A C	69	72	Numeric	4		9(4)	For void DLN, vendor initializes with SPACES. For reprocessed DLN, Format: CCYY
ORIG_DLN	Original DLN	13	C	73	84	Character	12		X(12)	For void DLN, vendor initializes with SPACES. For reprocessed DLN, fill with Original DLN that was voided.
VOID_RSN_CD	Code assigned to identify the reason for the VOID	14	B	85	89	Numeric	5		9(5)	For VOID DLN, populate with appropriate code.
VOID_DT	VOID date	15	V	90	99	Date	10		X(10)	For void DLN, send Date format (ISO): CCYY-MM-DD. For reprocessed DLN, vendor initializes with spaces.
FILLER	Filler	16		100	620	Character	521		X(521)	Vendor Initializes with Spaces



EXHIBIT 5-B.2 - DOCUMENT 6  
SALES TAX LAYOUTS  
RECORD LAYOUT FOR ST-100

Process Code: XXXXX

Field Name	Field Description	Field Order	Field #	Form Type	Line No 2005	Begin Position	End Position	Data Type	Length	Decimal Length	COBOL PIC format	Effective Tax Year	Inactivation Date	Edits/ Valid Values
PROCESS_CODE	Process Code to identify the record type	1	ST-100			1	5	Character	5		X(5)			Vendor initializes with "XXXXX"
EXT_TP_ID	EIN	2	ST-100			6	16	Character	11		X(11)			
TAX_TYPE_CD	Tax Type	3	ST-100			17	18	Character	2		X(2)			Vendor initializes with "ST"
TAX_SUB_TYPE_CD	Sub Tax Type	4	ST-100			19	20	Character	2		X(2)			
DCMT_LCTR_NMBR	DLN (Document Locator Number)	5	ST-100			21	32	Character	12		X(12)			
BUS_INDV_IND	Identifies B for Business and P for Personal filers	6				33	33	Character	1		X(1)	1900	12/31/9999	Valid Values: B = Business P = Personal Vendor to populate this field using the extract file provided by DTF
INT_TP_ID	Internal Taxpayer Id	7	ST-100			34	44	Character	11		X(11)			Vendor initializes with SPACES
INT_TP_SEQ_NMBR	Internal Taxpayer Sequence Number	8	ST-100			45	46	Character	2		X(2)			Vendor initializes with SPACES
LIAB_PRD_BEG_DT	Liability Period Begin Date	9	ST-100			47	56	Date	10		X(10)			Format: CCYY-MM-DD
LIAB_PRD_END_DT	Liability Period End Date	10	ST-100			57	66	Date	10		X(10)			Format: CCYY-MM-DD
TAX_YEAR	Tax Year	11	ST-100			67	70	Numeric	4	0	9(4)			Format: CCYY
PROCESS_YEAR	The year the tax return is processed	12	ST-100			71	74	Numeric	4	0	9(4)			Format: CCYY
GRS_SALE_AMT	Gross sales and service	13 S7	ST-100		Step1	75	92	Numeric	18		2 9(15)v9(2)+			Dollar only, Numeric, + or -, right justified with leading zeros. If no entry, field must contain blanks.
TOT_TXBL_SALE_AMT	Total taxable sales and services	14 S8	ST-100		Step3	93	110	Numeric	18		2 9(15)v9(2)+			Dollar only, Numeric, + or -, right justified with leading zeros. If no entry, field must contain blanks.
TOT_PURCHS_AMT	Total purchase amount	15 S9	ST-100		Step3	111	128	Numeric	18		2 9(15)v9(2)+			Dollar only, Numeric, + or -, right justified with leading zeros. If no entry, field must contain blanks.



EXHIBIT 5-B.2 - DOCUMENT 6  
SALES TAX LAYOUTS  
RECORD LAYOUT FOR ST-100

Process Code: XXXXX

Field Name	Field Order	Field #	Form Type	Line No 2005	Begin Position	End Position	Data Type	Length	Decimal Length	COBOL PIC format	Effective Tax Year	Inactivation Date	Edits/ Valid Values
TOT_PG2_CRDT_AMT	16	S21	ST-100	Step 3	129	146	Numeric	18		2 9(15)V9(2)+			F\$ and cents, numeric, right justified with leading zeros. If no entry, field must contain blanks.
TAX_JUR_CD	17	C7	ST-100	Step 4 /PA	147	148	Character	2		X(2)			First two alpha characters of jurisdiction.
LOC_CD	18	C6	ST-100	Step 4 /PA	149	153	Character	5		X(5)			Right justified with leading spaces.
TXBL_SALE_AMT	19	C8	ST-100	Step 4 /PA	154	171	Numeric	18		2 9(15)V9(2)+			Dollar only, Numeric, + or -, right justified with leading zeros. If no entry, field must contain blanks.
SALE_USE_AMT	20	C10	ST-100	Step 4 /PA	172	189	Numeric	18		2 9(15)V9(2)+			Dollar only, Numeric, + or -, right justified with leading zeros. If no entry, field must contain blanks.
TAX_JUR1_CD	21	C7	ST-100	Step 4 /IN	190	191	Character	2		X(2)			First two alpha characters of jurisdiction.
LOC1_CD	22	C6	ST-100	Step 4 /IN	192	196	Character	5		X(5)			Right justified with leading spaces.
TXBL_SALE1_AMT	23	C8	ST-100	Step 4 /IN	197	214	Numeric	18		2 9(15)V9(2)+			Dollar only, Numeric, + or -, right justified with leading zeros. If no entry, field must contain blanks.
SALE_USE1_AMT	24	C10	ST-100	Step 4 /IN	215	232	Numeric	18		2 9(15)V9(2)+			Dollar only, Numeric, + or -, right justified with leading zeros. If no entry, field must contain blanks.
TAX_JUR_CD	25	C7	ST-100	Step 5	190	191	Character	2		X(2)			First two alpha characters of jurisdiction.
LOC_CD	26	C6	ST-100	Step 5	192	196	Character	5		X(5)			Right justified with leading spaces.
CREDIT_AMT	27	C10	ST-100	Step 5	197	214	Numeric	18		2 9(15)V9(2)+			
CRDT_SALE_USE_AMT	28	S13	ST-100	Step 5	215	232	Numeric	18		2 9(15)V9(2)+			



EXHIBIT 5-B.2 - DOCUMENT 6  
SALES TAX LAYOUTS  
RECORD LAYOUT FOR ST-100

Process Code: XXXXX

Field Name	Field Description	Field Order	Field #	Form Type	Line No 2005	Begin Position	End Position	Data Type	Length	Decimal Length	COBOL PIC format	Effective Tax Year	Inactivation Date	Edits/ Valid Values
PYMT_AMT	Advance payment made	29	S14	ST-100	Step5	233	250	Numeric	18		29(15)v9(2)+			
UNCLM_VNDR_CR_AMT	Unclaimed Vendor Collection Credit	30	C10	ST-100	Step5	251	268	Numeric	18		29(15)v9(2)+			
TAX_JUR_CD	Jurisdiction code	31	C7	ST-100	Step7	269	270	Character	2		X(2)			First two alpha characters of jurisdiction.
LOC_CD	Location code	32	C6	ST-100	Step7	271	275	Character	5		X(5)			Right justified with leading spaces.
Eligible Sales Amount	Eligible Sales Amount	33	C10	ST-100	Step7	276	275							
PI_AMT	Penalty and interest	34	S17	ST-100	Step7	276	293	Numeric	18		29(15)v9(2)+			
TOT_AMT_DUE_AMT	Total amount due	35	S16	ST-100	Step8	294	311	Numeric	18		29(15)v9(2)+			
Filler	Filler	36				312		Character	TBD					Vendor to initiaze with Spaces



EXHIBIT 5-B.2 - DOCUMENT 7  
SALES TAX LAYOUTS  
GENERIC SCHEDULE LAYOUT

Process Code: XXXXX

There could be multiple occurrences of this record.

Field Name	Field Description	Field Order	Field #	Form Type	Line No 2005	Begin Position	End Position	Data Type	Length	Decimal Length	COBOL PIC format	Effective Tax Year	Inactivation Date	Edits/ Valid Values
PROCESS_CODE	Process Code to identify the record type	1				1	5	Character	5		X(5)			Vendor initializes with "XXXXX"
EXT_TP_ID	EIN	2				6	16	Character	11		X(11)			
TAX_TYPE_CD	Tax Type	3				17	18	Character	2		X(2)			Vendor initializes with "ST"
TAX_SUB_TYPE_CD	Sub Tax Type	4				19	20	Character	2		X(2)			
DCMT_LCTR_NMBR	DLN (Document Locator Number)	5				21	32	Character	12		X(12)			
BUS_INDV_IND	Identifies B for Business and P for Personal filers	6				33	33	Character	1		X(1)	1900	12/31/9999	Valid Values: B = Business P = Personal Vendor to populate this field using the extract file provided by DTF
INT_TP_ID	Internal Taxpayer Id	7				34	44	Character	11		X(11)			Vendor initializes with SPACES
INT_TP_SEQ_NMBR	Internal Taxpayer Sequence Number	8				45	46	Character	2		X(2)			Vendor initializes with SPACES
LIAB_PRD_BEG_DT	Liability Period Begin Date	9				47	56	Date	10		X(10)			Format: CCYY-MM-DD
LIAB_PRD_END_DT	Liability Period End Date	10				57	66	Date	10		X(10)			Format: CCYY-MM-DD
TAX_YEAR	Tax Year	11				67	70	Numeric	4		0 9(4)			Format: CCYY
PROCESS_YEAR	The year the tax return is processed	12				71	74	Numeric	4		0 9(4)			Format: CCYY
SEQ_NMBR	The number of jurisdictional records for the applicable schedule process code	13				75	77	Numeric	3		0 9(3)	1998		
FORM_TYPE	Form Id of the primary (main) form in the filing	14				78	80	Numeric	3		9(3)			Required field. Populate with 3 digit code using the corresponding 3 Character Return Type on the Image Control file defined in Process code worksheet. (3 Character Return Type on the Image Control file must equal the Form Id of the primary form in the filing)



EXHIBIT 5-B.2 - DOCUMENT 7  
SALES TAX LAYOUTS

GENERIC SCHEDULE LAYOUT

Field Name	Field Description Part Type	Field Order	Field #	Form Type	Line No 2005	Begin Position	End Position	Data Type	Length	Decimal Length	COBOL PIC format	Effective Tax Year	Inactivation Date	Edits/ Valid Values
PART_TYPE		15				81		80 Character						Applicable only to ST 100.3 (Part 1 = 1, Part 2 = 2, Part 3 =3) for any other form type this field will be initialized to spaces.
TAX_JUR_CD	Jurisdiction code	16	C7			81		82 Character	2		X(2)			First two alpha characters of jurisdiction.
LOC_CD	Location code	17	C6			83		87 Character	5		X(5)			Right justified with leading spaces.
TXBL_SALE_AMT	Taxable sales and services	18	C8			88		105 Numeric	18		29(15)v9(2)+			Dollar only, Numeric, + or -, right justified with leading zeros. If no entry, field must contain blanks.
PURCHS_AMT	Purchases subject to tax	19	C9			106		123 Numeric	18		29(15)v9(2)+			Dollar only, Numeric, + or -, right justified with leading zeros. If no entry, field must contain blanks.
SALE_USE_AMT	Sales and use tax	20	C10			124		141 Numeric	18		29(15)v9(2)+			Dollar only, Numeric, + or -, right justified with leading zeros. If no entry, field must contain blanks.

\*Fields C6-C10 used on the Following Forms: ST-100.3 PART-3, ST-100.3ATT, ST-100.5, ST-100.8, ST-100.8ATT, & ST-100.9

\*Fields C6-C10 excluding C9 used on the Following Forms: ST-100.2, ST-100.3 PART-1, ST-100.3 PART-2 ST-100.7

\*FORM TYPE + PROCESS CODE + PART TYPE = Unique



EXHIBIT 5-B.2 - DOCUMENT 8  
SALES TAX LAYOUTS  
RECORD LAYOUT FOR ST-100.5-ATT

Process Code: XXXXX  
There could be multiple occurrences of this record.

Field Name	Field Description	Field Order	Field #	Form Type	Line No 2005	Begin Position	End Position	Data Type	Length	Decimal Length	COBOL PIC format	Effective Tax Year	Inactivation Date	Edits/ Valid Values
PROCESS_CODE	Process Code to identify the record type	1				1	5	Character	5		X(5)			Vendor initializes with "XXXXX"
EXT_TP_ID	EIN	2				6	16	Character	11		X(11)			
TAX_TYPE_CD	Tax Type	3				17	18	Character	2		X(2)			Vendor initializes with "ST"
TAX_SUB_TYPE_CD	Sub Tax Type	4				19	20	Character	2		X(2)			
DCMT_LCTR_NMBR	DLN (Document Locator Number)	5				21	32	Character	12		X(12)			
BUS_INDV_IND	Identifies B for Business and P for Personal filers	6				33	33	Character	1		X(1)	1900	12/31/9999	Valid Values: B = Business P = Personal Vendor to populate this field using the extract file provided by DTF
INT_TP_ID	Internal Taxpayer Id	7				34	44	Character	11		X(11)			Vendor initializes with SPACES
INT_TP_SEQ_NMBR	Internal Taxpayer Sequence Number	8				45	46	Character	2		X(2)			Vendor initializes with SPACES
LIAB_PRD_BEG_DT	Liability Period Begin Date	9				47	56	Date	10		X(10)			Format: CCYY-MM-DD
LIAB_PRD_END_DT	Liability Period End Date	10				57	66	Date	10		X(10)			Format: CCYY-MM-DD
TAX_YEAR	Tax Year	11				67	70	Numeric	4		0 9(4)			Format: CCYY
PROCESS_YEAR	The year the tax return is processed	12				71	74	Numeric	4		0 9(4)			Format: CCYY
SEQ_NMBR	Parking facility Location Sequence Number;	13				75	77	Numeric	3		0 9(3)	1998		
EXMPT_ORG_CLM_IND	Exempt Organization Claimed	14	C1			78	78	Character	1		X(1)			Valid Values: '1' = if exempt status claimed, '0' = No
OUT_MANHTN_IND	Check if you are located outside of Manhattan	15	C2			79	79	Character	1		X(1)			Valid Values: '1' = if exempt status claimed, '0' = No
TP_ST_ADR	Street Address	16	C3			80	118	Character	39		X(39)			Left justify and space filled.
TP_ZIP_ADR	Zip Code	17	C4			119	127	Character	9		X(9)			\$ and Cents, Numeric, +, Right
MAX_DAILY_RT_AMT	Maximum Daily Rate	18	C5			128	145	Numeric	18		9(15)V99			Justified with Leading Zero's
LIC_VHCL_CAP_NMBR	Licensed Vehicle Capacity	19	C6			146	149	Numeric	4		9(4)			Numeric, Right Justified with Leading Zero's



EXHIBIT 5-B.2 - DOCUMENT 8  
SALES TAX LAYOUTS  
RECORD LAYOUT FOR ST-100.5-ATT

Process Code: XXXXX  
There could be multiple occurrences of this record.

Field Name	Field Description	Field Order	Field #	Form Type	Line No 2005	Begin Position	End Position	Data Type	Length	Decimal Length	COBOL PIC format	Effective Tax Year	Inactivation Date	Edits/ Valid Values
LIC_1_NMBR	First License Number	20	C7			150	159	Numeric	10		9(10)			Numeric
LIC_2_NMBR	Second License Number	21	C8			160	169	Numeric	10		9(10)			Numeric
LIC_3_NMBR	Third License Number	22	C9			170	179	Numeric	10		9(10)			Numeric
LIC_4_NMBR	Fourth License Number	23	C10			180	189	Numeric	10		9(10)			Numeric
LIC_5_NMBR	Fifth License Number	24	C11			190	199	Numeric	10		9(10)			Numeric
LIC_6_NMBR	Sixth License Number	25	C12			200	207	Numeric	8		9(10)			Numeric
TOT_WKDAY_NMBR	Total Weekday Receipts	26	C13			208	215	Numeric	8		9(8)			\$ only, Numeric, +, Right Justified with Leading Zero's
TOT_WKND_NMBR	Total Weekend/Nights Receipts	27	C14			216	223	Numeric	8		9(8)			\$ only, Numeric, +, Right Justified with Leading Zero's
TOT_MTHLY_NMBR	Total Monthly Receipts	28	C15			224	231	Numeric	8		9(8)			\$ only, Numeric, +, Right Justified with Leading Zero's
TOT_MTHLY_MNHTN_NMBR	Total Monthly Receipts for Manhattan Residents	29	C16			232	239	Numeric	8		9(8)			\$ only, Numeric, +, Right Justified with Leading Zero's
INC_SCHD_N_ATT_IND	Incomplete Schedule N-ATT	30	C17			240	240	Character	1		X(1)			Valid Values: '1' = if exempt status claimed, '0' = No
FILLER	FILLER					241	240							Vendor to initialize with Spaces



EXHIBIT 5-B.2 - DOCUMENT 9  
SALES TAX LAYOUTS  
RECORD LAYOUT FOR ST-100.10

Process Code: XXXXX

Field Name	Field Description	Field Order	Field #	Form Type	Line No 2005	Begin Position	End Position	Data Type	Length	Decimal Length	COBOL PIC format	Effective Tax Year	Inactivation Date	Edits/ Valid Values
PROCESS_CODE	Process Code to identify the record type	1				1	5	Character	5		X(5)			Vendor initializes with "XXXXX"
EXT_TP_ID	EIN	2				6	16	Character	11		X(11)			
TAX_TYPE_CD	Tax Type	3				17	18	Character	2		X(2)			Vendor initializes with "ST"
TAX_SUB_TYPE_CD	Sub Tax Type	4				19	20	Character	2		X(2)			
DCMT_LCTR_NMBR	DLN (Document Locator Number)	5				21	32	Character	12		X(12)			
BUS_INDV_IND	Identifies B for Business and P for Personal filers	6						Character	1		X(1)	1900	12/31/9999	Valid Values: B = Business P = Personal Vendor to populate this field using the extract file provided by DTF
INT_TP_ID	Internal Taxpayer Id	7				33	43	Character	11		X(11)			Vendor initializes with SPACES
INT_TP_SEQ_NMBR	Internal Taxpayer Sequence Number	8				44	45	Character	2		X(2)			Vendor initializes with SPACES
LIAB_PRD_BEG_DT	Liability Period Begin Date	9				46	55	Date	10		X(10)			Format: CCYY-MM-DD
LIAB_PRD_END_DT	Liability Period End Date	10				56	65	Date	10		X(10)			Format: CCYY-MM-DD
TAX_YEAR	Tax Year	11				66	69	Numeric	4		0 9(4)			Format: CCYY
PROCESS_YEAR	The year the tax return is processed	12				70	73	Numeric	4		0 9(4)			Format: CCYY
Taxable Gallons Sold - Motor Fuel - Mid Grade	Taxable Gallons Sold - Motor Fuel - Mid Grade	14	F1	Step 1		74	82	Numeric	9		9(9)			If Present: Numeric, Right Justified with leading Zero's If Not Present: Blank
Taxable Gallons Sold - Motor Fuel - Regular	Taxable Gallons Sold - Motor Fuel - Regular	15	F2	Step 1		83	91	Numeric	9		9(9)			Numeric, Right Justified with leading Zero's
Taxable Gallons Sold - Motor Fuel - Premium	Taxable Gallons Sold - Motor Fuel - Premium	16	F3	Step 1		92	100	Numeric	9		9(9)			Numeric, Right Justified with leading Zero's
Taxable Gallons Sold - Motor Fuel - Diesel	Taxable Gallons Sold - Motor Fuel - Diesel	17	F4	Step 1		101	109	Numeric	9		9(9)			Numeric, Right Justified with leading Zero's
Motor Fuel	Motor Fuel													
Non-Taxable Gallons Sold - Motor Fuel	Non-Taxable Gallons Sold - Motor Fuel	18	F5	Step 1		110	118	Numeric	9		9(9)			Numeric, Right Justified with leading Zero's



EXHIBIT 5-B.2 - DOCUMENT 9  
SALES TAX LAYOUTS  
RECORD LAYOUT FOR ST-100.10

Process Code: XXXXX

Field Name	Field Description	Field Order	Field #	Form Type	Line No 2005	Begin Position	End Position	Data Type	Length	Decimal Length	COBOL PIC format	Effective Tax Year	Inactivation Date	Edits/ Valid Values
Gross Sales - Motor Fuel and Diesel Motor Fuel	Gross Sales - Motor Fuel and Diesel Motor Fuel	19	F6	Step 2		119	127	Numeric	9		9(9)			\$ Only, +, Numeric, Right Justified with Leading Zero's
Taxable Sales and Self-Use Motor Fuel	Taxable Sales and Self-Use Motor Fuel	20	F7	Step 3		128	136	Numeric	9		9(9)			\$ Only, +, Numeric, Right Justified with Leading Zero's
Taxable Sales and Self-Use Diesel Motor Fuel	Taxable Sales and Self-Use Diesel Motor Fuel	21	F8	Step 3		137	145	Numeric	9		9(9)			\$ Only, +, Numeric, Right Justified with Leading Zero's
Non-Taxable Gallons Sold - Diesel Fuel	Non-Taxable Gallons Sold - Diesel Fuel	26	F-12	Step 1		146	154	Numeric	9		9(9)			Numeric, Right Justified with leading Zero's
Filler	Filler	27				155	216		62		X(62)			Blank



EXHIBIT 5-B.2 - DOCUMENT 10  
SALES TAX LAYOUTS  
RECORD LAYOUT FOR ST-100.10 STEP 3

Process Code: XXXXX

There could be multiple occurrences of this record.

Field Name	Field Description	Field Order	Field #	Form Type	Line No 2005	Begin Position	End Position	Data Type	Length	Decimal Length	COBOL PIC format	Effective Tax Year	Inactivation Date	Edits/ Valid Values
PROCESS_CODE	Process Code to identify the record type	1				1	5	Character	5		X(5)			Vendor initializes with "XXXXX"
EXT_TP_ID	EIN	2				6	16	Character	11		X(11)			
TAX_TYPE_CD	Tax Type	3				17	18	Character	2		X(2)			Vendor initializes with "ST"
TAX_SUB_TYPE_CD	Sub Tax Type	4				19	20	Character	2		X(2)			
DCMT_LCTR_NMBR	DLN (Document Locator Number)	5				21	32	Character	12		X(12)			
BUS_INDV_IND	Identifies B for Business and P for Personal filers	6						Character	1		X(1)	1900	12/31/9999	Valid Values: B = Business P = Personal Vendor to populate this field using the extract file provided by DTF
INT_TP_ID	Internal Taxpayer Id	7				33	43	Character	11		X(11)			Vendor initializes with SPACES
INT_TP_SEQ_NMBR	Internal Taxpayer Sequence Number	8				44	45	Character	2		X(2)			Vendor initializes with SPACES
LIAB_PRD_BEG_DT	Liability Period Begin Date	9				46	55	Date	10		X(10)			Format: CCYY-MM-DD
LIAB_PRD_END_DT	Liability Period End Date	10				56	65	Date	10		X(10)			Format: CCYY-MM-DD
TAX_YEAR	Tax Year	11				66	69	Numeric	4		09(4)			Format: CCYY
PROCESS_YEAR	The year the tax return is processed	12				70	73	Numeric	4		09(4)			Format: CCYY
SEQ_NMBR	Sequence Number	13				74	77	Numeric	3		09(3)			
FORM_TYPE	Form Id of the primary (main) form in the filing					78	81	Numeric	3		9(3)			Required field. Populate with 3 digit code using the corresponding 3 Character Return Type on the Image Control file defined in Process code worksheet. (3 Character Return Type on the Image Control file must equal the Form Id of the primary form in the filing)



EXHIBIT 5-B.2 - DOCUMENT 10  
SALES TAX LAYOUTS  
RECORD LAYOUT FOR ST-100.10 STEP 3

Process Code: XXXXX

There could be multiple occurrences of this record.

Field Name	Field Description	Field Order	Field #	Form Type	Line No 2005	Begin Position	End Position	Data Type	Length	Decimal Length	COBOL PIC format	Effective Tax Year	Inactivation Date	Edits/ Valid Values
Motor Fuel Taxable Sales and Self-Use-Locality	Motor Fuel Taxable Sales and Self-Use-Locality	23	F9	Step 3		82	91	Numeric	9		S9(10)			\$ Only, +, Numeric, Right Justified with Leading Zero's. If no entry, field must contain blanks
Diesel Motor Fuel-Taxable Sales and Self-Use-Locality	Diesel Motor Fuel-Taxable Sales and Self-Use-Locality	24	F10	Step 3		92	101	Numeric	9		S9(10)			\$ Only, +, Numeric, Right Justified with Leading Zero's. If no entry, field must contain blanks
Locality Code	Locality Code	25	F11	Step 3		102	107	Numeric	5		X(5)			first character always "R"
Filler	Filler	27				108	170		62		X(62)			Blank



EXHIBIT 5-B.3 – DOCUMENT 11

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## EXHIBIT 5-B.4 – DOCUMENT 12

### SALES TAX EMPIRE DLN CONFIGURATION

#### DLN CONFIGURATION

##### A. Field length

The Document Locator Number (DLN) will be 12 characters in length.

##### B. Identifying Character Positions

1. The DLN format is as follows: TSDYSSSSSSSS

2. Field definitions are as follows:

CHARACTER	POSITION(S)	TYPE	NAME	DEFINITION
T	1	Alphanumeric	Tax Type	Denotes the tax type of the transaction (unique letter to be assigned by DTF) and allows for 30+ tax type values, accommodating the major tax types and miscellaneous tax types as needed. Ex: 'S' = Sales Tax
S	2	Alphanumeric	Source	Denotes the vendor processing source. Unique letter to be assigned by DTF and program of the filing or payment. Ex: 'B' = Vendor
D and Y	3 and 4	Numeric	Decade and Year	Indicate the processing decade and year respectively. The use of a decade indicator enables the Department to utilize this number sequence for as many tax types as we choose through 2099 without any potential duplication of DLN's. Ex: '07' 2007 Processing Year
SSSSSSSS	5 through 12	Numeric	Sequence Number	These positions make up the actual sequence number of the transaction and allows for 99 million transactions annually within each tax type, source and decade/year. This will begin with '00000001' and continue sequentially.  Scanner assignment may be necessary and can be accommodated.

## **EXHIBIT 5-B.4 – DOCUMENT 13 SALES TAX FILE DEPENDENCIES**

### **I. PURPOSE**

- A. Document the required file, record and cross-field validations.
- B. Document the file dependencies for the Payment Data File, Advice of Deposit File, Standard Bank Adjustment and Recap of Bank Adjustments files.

### **II. GENERAL INFORMATION**

- A. All specific field edit information is indicated in the layouts.
- B. All rejected files must be re-transmitted with the associated GZip report files.

### **III. FILE AND RECORD VALIDATION FOR PAYMENT DATA FILE AND ADVICE OF DEPOSIT**

- A. Payment Data File level – if any of these requirements are not met, the file will reject.
  - 1. File must have one header and one trailer.
  - 2. File can not be a duplicate.
  - 3. Sum of PYMT\_AMT from each Detail Record must match the Total Remit Amount on the File Trailer Record.
  - 4. DLN's must be sequential within the range.
  - 5. Beginning DLN on the File Header Record must equal the first DLN on the first Detail Record.
  - 6. Ending DLN on the File Header Record must equal the last DLN on the last Detail Record.
  - 7. Each DLN on the file must be within the beginning and ending DLN Range on the File Header Record.
- B. Data Record level – if any of these requirements are not met, the file will reject.
  - 1. Every record must have the same deposit date.
  - 2. BANK\_PROCESS\_DT on the Advice of Deposit File must equal the Deposit Date on the Generic Payment Record.
- C. File level – Advice of Deposit – if this requirement is not met, the file will reject.
  - 1. The file must contain only one record.
- D. Files Dependency – Generic Payment Record and Advice of Deposit – if any of these requirements are not met, the file will reject.
  - 1. CREATE\_TS on the File Header must equal the CREATE\_TS on the Advice of Deposit file. For retransmitted files, use ORIG\_TRANS\_TS from the File Header Record.
  - 2. Total number of filings (by DLN) within the file excluding Voids and Non-Remits from the File Trailer Record (TOT\_FILINGS\_NMBR) must equal the Total Item Count of all receipts, excluding Voids (TOTAL\_ITEM\_COUNT) from the Advice of Deposit file.
  - 3. Total Payment Amount on the file (TOT\_REMIT\_AMT) from the



### EXHIBIT 5-B.4 – DOCUMENT 13 SALES TAX FILE DEPENDENCIES

File Trailer Record must equal the total dollar amount of all reported transactions (REP\_TOT\_AMT) from the Advice of Deposit file.

#### IV. DATA FILE RECORD AND ADVICE OF DEPOSIT ACCEPTANCE AND REJECTION CRITERIA

FILES	DTF PROCESS	FILE STATUS	EXPECTED RESULTS
<b>Payment Data File</b> – passed file validation. <b>Advice of Deposit</b> – not transmitted yet.	Tag Status stored in Data Exchange Management – Unapproved. Store CREATE_TS in Data Exchange Management.		
<b>Advice of Deposit</b> – passed file validation. <b>Payment Data File</b> – not transmitted yet.	Tag Status stored in Data Exchange Management – Unapproved. Store CREATE_TS in Data Exchange Management.		
<b>Payment Data File</b> – failed file/record validation. <b>Advice of Deposit</b> – not transmitted yet.	Tag Status stored in Data Exchange Management – Reject. Store info to Data Exchange Management.	Reject the Payment Data File. When Advice of Deposit file is transmitted, reject the Advice of Deposit.	Vendor to retransmit the Payment Data File, Advice of Deposit and the associated GZip Report files.
<b>Advice of Deposit</b> – failed file/record validation. <b>Payment Data File</b> – not transmitted yet.	Tag Status stored in Data Exchange Management – Reject. Store info to Data Exchange Management.	Reject the Advice of Deposit file. When the Payment Data File is transmitted, reject the file.	Vendor to retransmit the Payment Data File, Advice of Deposit and the associated GZip Report files.
<b>Payment Data File</b> – passed file validation. <b>Advice of Deposit</b> – failed file/record validation.	Tag Status stored in Data Exchange Management – Reject. Store CREATE_TS in Data Exchange Management.	Reject both files	Vendor to retransmit the Payment Data File, Advice of Deposit and associated GZip Report files.
<b>Advice of Deposit</b> – passed file validation. <b>Payment Data File</b> – failed file/record validation.	Tag Status stored in Data Exchange Management – Reject. Store CREATE_TS in Data Exchange Management.	Reject both files	Vendor to retransmit the Payment Data File, Advice of Deposit and associated GZip Report files.
<b>Advice of Deposit</b> – failed file/record validation. <b>Payment Data File</b> – failed file/record validation.	Tag Status stored in Data Exchange Management – Reject. Store CREATE_TS in Data Exchange Management.	Reject both files	Vendor to retransmit the Payment Data File, Advice of Deposit and associated GZip Report files.
<b>Advice of Deposit</b> – passed file validation. <b>Payment Data File</b> – passed file validation.	Compare CREATE_TS, counts and amounts		DTF accepts both files only if the Total Remit amount, counts and timestamp match. DTF



### EXHIBIT 5-B.4 – DOCUMENT 13 SALES TAX FILE DEPENDENCIES

FILES	DTF PROCESS	FILE STATUS	EXPECTED RESULTS
			updates Payment Data File and Advice of Deposit file status to Accepted.
<b>Payment Data File – empty</b>	Move system date to run timestamp in Data Exchange Management. Tag file and reject the file.	Reject the Payment Data File, when the Advice of Deposit file is transmitted; Reject the file.	Vendor to retransmit the Data File, Advice of Deposit and associated GZip Report files.
<b>Advice of Deposit – empty</b>	Move system date to run timestamp in Data Exchange Management. Tag file and reject the file.	Reject the Advice of Deposit file, when the Payment Data file is transmitted; Reject the file.	Vendor to retransmit the Data File, Advice of Deposit and associated GZip Report files.
<b>Payment Data File – Retransmitted</b>	Using ORIG_TRANS_TS, check file status of previous file in Data Exchange Management.	If the file status is NOT Rejected, reject the current transmitted file.	Vendor should not retransmit Data File.
<b>Advice of Deposit – Retransmitted</b>	Using Original ORIG_TRANS_TS, check file status of previous file in Data Exchange Management.	If the file status is NOT Rejected, reject the current transmitted file.	Vendor should not retransmit Advice of Deposit File.
<b>Payment Data File – Retransmitted</b>	Using ORIG_TRANS_TS, check if value is equal to CREATE_TS.	If ORIG_TRANS_TS = CREATE_TS, reject the file.	Vendor to retransmit the Data File, Advice of Deposit and associated GZip Report files.
<b>Advice of Deposit – Retransmitted</b>	Using ORIG_TRANS_TS, check if value is equal to CREATE_TS.	If ORIG_TRANS_TS = CREATE_TS, reject the file.	Vendor to retransmit the Data File, Advice of Deposit and associated GZip Report files.

#### V. STANDARD BANK ADJUSTMENT FILE AND RECAP OF BANK ADJUSTMENT FILE VALIDATIONS

- A. File Level for Standard Bank Adjustments File – if any of these requirements are not met, the file will reject.
1. File must have one header and one trailer.
  2. File can not be a duplicate.
  3. The sum of the Bank Adjustment Detail Records must equal the number in the TOT\_ADJ\_NMBR field on the Bank Adjustment Trailer Record.
  4. The sum of the ADJ\_AMT for each Bank Adjustment Detail Record must equal the TOT\_ADJ\_DOL\_AMT on the Bank Adjustment Trailer Record.
- B. File level for Recap of Bank Adjustments File – if any of these requirements are not met, the file will reject.



## EXHIBIT 5-B.4 – DOCUMENT 13 SALES TAX FILE DEPENDENCIES

1. File must have one header and one trailer.
  2. File can not be a duplicate.
  3. The sum of the TOT\_ITM\_ADJ\_NMBR on the Recap of Bank Adjustments Detail Record must equal the GRND\_TOT\_ADJ\_NMBR on the Recap of Bank Adjustments Trailer Record.
  4. The sum of the TOT\_AMT\_ADJ\_AMT on the Recap of Bank Adjustments Detail Record must equal the GRND\_TOT\_ADJ\_AMT on the Recap of Bank Adjustments Trailer Record.
- C. Record level for the Recap of Bank Adjustments File – if any of these requirements are not met, the file will reject.
1. For each detail record, the TOT\_ITM\_ADJ\_NMBR must equal the sum of TOT\_DIS\_NMBR plus TOT\_DBT\_NMBR plus TOT\_CRM\_NMBR.
  2. For each detail record, the TOT\_AMT\_ADJ\_AMT must equal the sum of TOT\_DIS\_AMT plus TOT\_DBT\_AMT plus TOT\_CRM\_AMT.
- D. File dependency for Standard Bank Adjustment File and Recap of Bank Adjustments File – if any of these requirements are not met, the file will reject.
1. CREATE\_TS from the Standard Bank Adjustment Header Record file must equal the CREATE\_TS from the Recap of Bank Adjustments Header Record File.
  2. TOT\_ADJ\_NMBR from the Standard Bank Adjustment Trailer Record must equal the GRND\_TOT\_ADJ\_NMBR from the Recap of Bank Adjustments Trailer Record.
  3. TOT\_ADJ\_DOL\_AMT from the Standard Bank Adjustment Trailer Record must equal the GRND\_TOT\_ADJ\_AMT from the Recap of Bank Adjustments Trailer Record.

### VI. STANDARD BANK ADJUSTMENT FILE AND RECAP OF BANK ADJUSTMENTS FILE ACCEPTANCE AND REJECTION CRITERIA

FILES	DTF PROCESS	FILE STATUS	EXPECTED RESULTS
<b>Standard Bank Adj File</b> – passed file validation. <b>Recap of Bank Adj File</b> – not transmitted.	Tag Status stored in Data Exchange Management – Unapproved. Store CREATE_TS in Data Exchange Management.		
<b>Recap of Bank Adj File</b> – passed file validation. <b>Standard Bank Adj File</b> – not transmitted	Tag Status stored in Data Exchange Management – unapproved. Store CREATE_TS in Data Exchange Management.		
<b>Standard Bank Adj File</b> – failed file validation. <b>Recap of Bank Adj File</b> – not transmitted	Tag Status stored in Data Exchange Management – Reject. Store info to Data Exchange Management.	Reject the Standard Bank Adj File. When Recap of Bank Adj File is transmitted, reject the file.	Vendor to retransmit Standard Bank Adj File and Recap of Bank Adj File and the associated GZip report.
<b>Recap of Bank Adj File</b> – failed file validation.	Tag Status stored in Data Exchange Management –	Reject the Recap of Bank Adj File. When Standard	Vendor to retransmit Standard Bank Adj File and



### EXHIBIT 5-B.4 – DOCUMENT 13 SALES TAX FILE DEPENDENCIES

FILES	DTF PROCESS	FILE STATUS	EXPECTED RESULTS
<b>Standard Bank Adj File</b> – not transmitted	Reject. Store info to Data Exchange Management.	Bank Adj File is transmitted, reject the file.	Recap of Bank Adj File and the associated GZip report.
<b>Standard Bank Adj File</b> – passed file validation. <b>Recap of Bank Adj File</b> – failed file validation	Tag Status stored in Data Exchange Management – Reject. Store CREATE_TS in Data Exchange Management.	Reject the Standard Bank Adj File and the Recap of Bank Adj File.	Vendor to retransmit Standard Bank Adj File and Recap of Bank Adj File and the associated GZip report.
<b>Recap of Bank Adj File</b> – passed file validation. <b>Standard Bank Adj File</b> – failed file validation.	Tag Status stored in Data Exchange Management – Reject. Store CREATE_TS in Data Exchange Management.	Reject the Standard Bank Adj File and the Recap of Bank Adj File.	Vendor to retransmit Standard Bank Adj File and Recap of Bank Adj File and the associated GZip report.
<b>Standard Bank Adj File</b> – failed file validation. <b>Recap of Bank Adj File</b> – failed file validation	Tag Status stored in Data Exchange Management – Reject. Store CREATE_TS in Data Exchange Management.	Reject the Standard Bank Adj File and the Recap of Bank Adj File.	Vendor to retransmit Standard Bank Adj File and Recap of Bank Adj File and the associated GZip report.
<b>Standard Bank Adj File</b> – passed file validation. <b>Recap of Bank Adj File</b> – passed file validation. <u><b>Based on File Sequence</b></u> Process the Standard Bank Adjustment File ONLY after the Sales Tax Data File has been processed.	Verify ORIG_TRANS_TS on Standard Bank Adj Header Record File is populated. If populated (retransmission), use ORIG_TRANS_TS, compare it to the CREATE_TS on the Recap of Bank Adj Header Record File. If not populated (first transmission), compare CREATE_TS on both files.		DTF accepts both files ONLY if total amounts, counts and timestamps match. DTF updates Tag Status of both files to Accepted.
<b>Standard Bank Adj File</b> – empty	Move system date to run timestamp in Data Exchange Management. Tag file and reject the file.	Reject the Standard Bank Adj File. When Recap of Bank Adj File is transmitted, reject the file.	Vendor to retransmit Standard Bank Adj File and Recap of Bank Adj File and the associated GZip report.
<b>Recap of Bank Adj File</b> – empty	Move system date to run timestamp in Data Exchange Management. Tag file and reject the file.	Reject the Recap of Bank Adj File. When Standard Bank Adj File is transmitted, reject the file.	Vendor to retransmit Standard Bank Adj File and Recap of Bank Adj File and the associated GZip report.
<b>Standard Bank Adj File</b> – retransmitted	Using ORIG_TRANS_TS, verify file status of previous file in Data Exchange Management.	If file status is NOT Rejected, reject the current transmitted file.	Vendor should not retransmit the Standard Bank Adj File.
<b>Recap of Bank Adj File</b> – retransmitted	Using ORIG_TRANS_TS, verify file status of previous file in Data Exchange Management.	If file status is NOT Rejected, reject the current transmitted file.	Vendor should not retransmit the Recap of Bank Adj File.



## EXHIBIT 5-B.4 – DOCUMENT 13 SALES TAX FILE DEPENDENCIES

FILES	DTF PROCESS	FILE STATUS	EXPECTED RESULTS
Standard Bank Adj File – retransmitted	Compare ORIG_TRANS_TS to CREATE_TS to determine if values are equal.	If ORIG_TRANS_TS = CREATE_TS, reject the file.	Vendor to retransmit Standard Bank Adj File and Recap of Bank Adj File and the associated GZip report.
Recap of Bank Adj File – retransmitted	Compare ORIG_TRANS_TS to CREATE_TS to determine if values are equal.	If ORIG_TRANS_TS = CREATE_TS, reject the file.	Vendor to retransmit Standard Bank Adj File and Recap of Bank Adj File and the associated GZip report.

### VII. CROSS FIELD VALIDATIONS – If any of these validations are not met, the file will reject.

VALIDATION NUMBER	FIELDS	VALIDATION TO BE PERFORMED
1	PYMT_TRXN_TYPE_CD to REMIT_AMT (Generic Payment Record)	If <b>remit amount</b> is greater than \$0, <b>Payment Transaction Type Code</b> must be '01', Payment.  If <b>remit amount</b> equals \$0, <b>Payment Transaction Type Code</b> must be '05', No Remit Document.  If zero transmission, initialize with spaces.
2	PYMT_TYPE to PYMT_METHOD (Generic Payment Record)	<b>Payment Type</b> '00', No Remit, must have a <b>Payment Method</b> of '07', No Remit Document.  If zero transmission, initialize with spaces.
3	PYMT_TYPE to PYMT_TRXN_TYPE_CD (Generic Payment Record)	<b>Payment Type</b> '00', No Remit, must have a <b>Payment Transaction Type Code</b> of '05', No Remit Document.  All other payment types must have a <b>Payment Transaction Type Code</b> of '01', Payment.  If zero transmission, initialize with spaces.
4	PSTMRK_DT (Return Header Record) to DCMT_RCVD_DT (Return Header Record)	<b>Postmark Date</b> must be less than or equal to <b>Document Received Date</b> .  <b>Document Received Date</b> must be greater than or equal to <b>Postmark Date</b> .
5	PYMT_TRXN_TYPE_CD (Generic Payment Record and Standard Bank Adjustment Detail Record)	Reference Table Validation. Must be a valid code from the table.  01 = Payment 02 = Dishonored Check (Standard Bank Adjustment Detail Record only) 03 = Debit Memo (Standard Bank Adjustment Detail Record only) 04 = Credit Memo (Standard Bank Adjustment Detail Record only) 05 = No Remit Document  If zero transmission, initialize with spaces.
6	PYMT_TYPE	Reference Table Validation. Must be a valid code from the



### EXHIBIT 5-B.4 – DOCUMENT 13 SALES TAX FILE DEPENDENCIES

VALIDATION NUMBER	FIELDS	VALIDATION TO BE PERFORMED
	(Generic Payment Record)	table. 00 = No Remit Document 01 = Return Payment 02 = Estimated Payment 03 = Extension Payment If zero transmission, initialize with spaces.
7	PYMT_TYPE/MAIN_FORM_ID/ PYMT_TRXN_TYPE validation	ONLY IF PYMT_TRXN_TYPE_CD = Payment (01), use the Main Form ID for a Reference table validation (FIRT). If not found, Error #01203. If Form ID value found, check that the PYMT_TYPE coincides with the Payment Type code associated with Form ID from the FIRT table. (Error #03371).
8	PYMT_METHOD (Generic Payment Record)	Reference Table Validation. Must be a valid code from the table. 00 = Check 01 = ACH Debit 02 = Fed Wire 03 = Amex 04 = VISA 05 = Mastercard 06 = Discover 07 = No Remit If zero transmission, initialize with SPACES.
9	ORIG_DLN to DCMT_LCTR_NMBR (ST Void Record and Generic Payment Record)	If <b>Original DLN</b> is populated, the <b>Document Locator Number</b> field must also be populated.  The number in the <b>DCMT_LCTR_NMBR</b> field cannot be equal to the number in the <b>ORIG_DLN</b> field.  If zero transmission, initialize with spaces.
10	DEPOSIT_DT (Generic Payment Record) to DCMT_RCVD_DT (Return Header Record)	<b>Deposit Date</b> must be equal to or greater than the <b>Document Received Date</b> .
11	TAX_TYPE_CD	Must equal <b>XX</b>
12	ORIG_TRANS_TS (File Header Record)	Cannot be greater than current date.  Must equal CREATE_TS of previously transmitted rejected file. Must not equal the CREATE_TS of the retransmitted file.
13	CREATE_TS (File Header) to FIRST_PASS_TS (File Header)	Dates must be equal.
14	LIAB_PRD_BEG_DT to LIAB_PRD_END_DT	<b>LIAB_PRD_BEG_DT</b> must be less than <b>LIAB_PRD_END_DT</b> . Month (MM) cannot be less than 01 or greater than 12.



## EXHIBIT 5-B.4 – DOCUMENT 14

### SALES TAX GLOBAL STATEMENTS FOR FILE LAYOUTS

#### DATE FORMATS

Field Name	Data Type	Length	COBOL PIC Format	Valid Format
DATE	Date	10	X(10)	CCYY-MM-DD
TIMESTAMP	Timestamp	26	X(26)	CCYY-MM-DD-HH.MM.SS.mmmmmm

#### PERCENT FIELDS

DTF requires all percent fields on all forms be initialized to spaces. All percent fields on all forms must support the entry of a zero if entered by the taxpayer. Therefore, the Minimum Value will equal '0' and the Maximum Value will equal '100', unless noted otherwise.

Percent fields are always formatted as numeric: 9(3)v9(4)+

#### NUMERIC FIELDS

DTF requires all numeric fields on all forms be initialized to zeros.

#### CHARACTER FIELDS

For all Character data type fields, DTF accepts alpha numeric fields; and DTF requires that this field on all forms be initialized to spaces.

- All ID Fields (EXT\_TP\_ID; INT\_TP\_ID, etc.)  
Acceptable: A-Z (upper case only), 0 – 9
- Name Fields  
Acceptable: A-Z (upper case only), 0 – 9 or the following characters: # % & - / \* , " ' @
- Address Fields  
Acceptable: A-Z (upper case only), 0 – 9 or the following characters: # % & - / \* , " ' @

#### INDICATOR CHECK BOXES

Example 1	Fields/Line items with single checkbox, one indicator field per box.	Valid Values: '1' = Yes (checked) '0' = No (not checked)
Example 2	Fields/Line items with two checkboxes: 'Yes' and 'No'.	Valid Values: '0' = None checked (error) '1' = Checked 'Yes' '2' = Checked 'No'

## EXHIBIT 5-B.4 – DOCUMENT 14

### SALES TAX GLOBAL STATEMENTS FOR FILE LAYOUTS

		'3' = Both checked (error)
Example 3	Fields/Line items with more than two checkboxes	Valid Values: '1' – If first box is checked '2' – If second box is checked '3' – If third box is checked and so on '0' – Checked none of the boxes (error) '9' – Checked more than one box (error)

#### AMOUNT FIELDS

Cents or Dollars and Cents + or –

Length	Decimal Length	COBOL PIC Format
18	2	9(15)v9(2)+

#### FRACTION TO DECIMAL CONVERSIONS

$$1/8 = 0.125$$

$$1/4 = 0.250$$

$$3/8 = 0.375$$

$$1/2 = 0.500$$

$$5/8 = 0.625$$

$$3/4 = 0.750$$

$$7/8 = 0.875$$



## EXHIBIT 5-B.4 – DOCUMENT 15 SALES TAX VOID PROCESS

### I. PURPOSE

- A. To track the DLN's to ensure there are no gaps.
- B. To provide a cross-reference between the voided DLN and the reprocessed DLN.

### II. PROCESS

#### A. Rejected Remit Items

Remit items that are rejected prior to DLN assignment are not included in this VOID process. See C. for processing of remittance items voided after DLN assignment.

#### B. No Remit Items

DTF requires a Void Record Layout for No Remit Items that have been voided. However, DTF **does not require a replacement DLN** on no remit items. Meaning, a VOID Record Layout is not needed for the reprocessed DLN on no remit items. The DLN will be accounted for in the Detail Record Layout.

1. Below is an outline of the process to be used when a No Remit DLN must be voided.

Example: DLN 3, no remit, Voided

A Void Record Layout is created to account for the DLN with the fields populated as follows:

#### **Key fields:**

PROCESS\_CODE = XXXXX  
EXT\_TP\_ID = Vendor initializes with SPACES  
TAX\_TYPE\_CD =  
TAX\_SUB\_TYPE\_CD = Vendor initializes with SPACES  
DCMT\_LCTR\_NMBR = Populated with voided DLN  
BUS\_INDV\_IND = Vendor initializes with SPACES  
INT\_TP\_ID = Vendor initializes with SPACES  
INT\_TP\_SEQ\_NMBR = Vendor initializes with SPACES  
LIAB\_PRD\_BEG\_DT = Vendor initializes with SPACES  
LIAB\_PRD\_END\_DT = Vendor initializes with SPACES  
TAX\_YEAR = Vendor initializes with SPACES  
PROCESS\_YEAR = Vendor initializes with SPACES

**EXHIBIT 5-B.4 – DOCUMENT 15  
SALES TAX VOID PROCESS**

**Specific fields:**

ORIG\_DLN = Vendor initializes with SPACES

VOID\_RSN\_CD = Populated with the appropriate Void Reason Code (if applicable)

VOID\_DT = Populate with the date the record was voided. Date Format: CCYY-MM-DD

**C. Remit Items**

1. Remit items that are **voided** (after DLN assignment) will require a Replacement DLN.

2. The following outlines the Void Record Layout fields that will be populated when the Remit Item was voided and reprocessed with a replacement DLN.

**a. VOID Record (To account for the voided DLN record)**

**Key fields:**

PROCESS\_CODE = XXXXX;

EXT\_TP\_ID = Vendor initializes with SPACES;

TAX\_TYPE\_CD =

TAX\_SUB\_TYPE\_CD = Vendor initializes with SPACES;

DCMT\_LCTR\_NMBR = Populated with voided DLN;

BUS\_INDV\_IND = Vendor initializes with SPACES;

INT\_TP\_ID = Vendor initializes with SPACES;

INT\_TP\_SEQ\_NMBR = Vendor initializes with SPACES;

LIAB\_PRD\_BEG\_DT = Vendor initializes with SPACES;

LIAB\_PRD\_END\_DT = Vendor initializes with SPACES;

TAX\_YEAR = Vendor initializes with SPACES;

PROCESS\_YEAR = Vendor initializes with SPACES;

**Specific fields:**

ORIG\_DLN = Vendor initializes with SPACES;

VOID\_RSN\_CD = Populated with the appropriate Void Reason Code (if applicable)

VOID\_DT = Populate with the date the record was voided. Date Format: CCYY-MM-DD.

**b. VOID Record (To account for the reprocessed DLN record)**

**Key fields:**

PROCESS\_CODE = XXXXX;



**EXHIBIT 5-B.4 – DOCUMENT 15  
SALES TAX VOID PROCESS**

EXT\_TP\_ID = Populate with Taxpayer ID on the replacement DLN record;  
TAX\_TYPE\_CD =  
TAX\_SUB\_TYPE\_CD = Vendor initializes with SPACES;  
DCMT\_LCTR\_NMBR = Populated with replacement DLN;  
BUS\_INDV\_IND = Vendor populates, if available, or initializes with SPACES;  
INT\_TP\_ID = Vendor populates, if available, or initializes with SPACES;  
INT\_TP\_SEQ\_NMBR = Vendor populates, if available, or initializes with SPACES;  
LIAB\_PRD\_BEG\_DT = Populate with correct value.  
CCYY-MM-DD. Refer to layout for calculation;  
LIAB\_PRD\_END\_DT = Populate with correct value.  
CCYY-MM-DD. Refer to layout for calculation;  
TAX\_YEAR = Populate with correct value. CCYY;  
PROCESS\_YEAR = Populate with correct value. CCYY.

**Specific fields:**

ORIG\_DLN = Populate with original voided DLN;  
VOID\_RSN\_CD =  
VOID\_DT = Vendor initializes with SPACES

**D. Remit Items Voided Multiple Times**

1. When a DLN is voided multiple time, Void Record Layouts are required as follows:

Example: DLN 3 is voided and reprocessed as DLN 40. DLN 40 is voided and reprocessed as DLN 58 which is transmitted to DTF.

This Void record layout will be transmitted to account for the voided DLN and the reprocessed DLN.

**a. Void Record (To account for the first voided DLN record)**

**Key fields:**

PROCESS\_CODE = XXXXX;  
EXT\_TP\_ID = Vendor initializes with SPACES;  
TAX\_TYPE\_CD =  
TAX\_SUB\_TYPE\_CD = Vendor initializes with SPACES;

**EXHIBIT 5-B.4 – DOCUMENT 15  
SALES TAX VOID PROCESS**

DCMT\_LCTR\_NMBR = Populated with voided DLN (**DLN 3 in example**);

BUS\_INDV\_IND = Vendor initializes with SPACES;

INT\_TP\_ID = Vendor initializes with SPACES;

INT\_TP\_SEQ\_NMBR = Vendor initializes with SPACES;

LIAB\_PRD\_BEG\_DT = Vendor initializes with SPACES;

LIAB\_PRD\_END\_DT = Vendor initializes with SPACES;

TAX\_YEAR = Vendor initializes with SPACES;

PROCESS\_YEAR = Vendor initializes with SPACES;

**Specific fields:**

ORIG\_DLN = Vendor initializes with SPACES;

VOID\_RSN\_CD =

VOID\_DT = Populate with the date the record was voided. Date

Format: CCYY-MM-DD.

**b. VOID Record (To account for the reprocessed DLN record)****Key fields:**

PROCESS\_CODE = XXXXX;

EXT\_TP\_ID = Populate with Taxpayer ID on the replacement DLN record;

TAX\_TYPE\_CD =

TAX\_SUB\_TYPE\_CD = Vendor initializes with SPACES;

DCMT\_LCTR\_NMBR = Populated with replacement DLN (**DLN 58 in example**);

BUS\_INDV\_IND = Vendor populates, if available, or initializes with SPACES;

INT\_TP\_ID = Vendor populates, if available, or initializes with SPACES;

INT\_TP\_SEQ\_NMBR = Vendor populates, if available, or initializes with SPACES;

LIAB\_PRD\_BEG\_DT = Populate with correct value.

CCYY-MM-DD. Refer to layout for calculation;

LIAB\_PRD\_END\_DT = Populate with correct value.

CCYY-MM-DD. Refer to layout for calculation;

TAX\_YEAR = Populate with correct value. CCYY;

PROCESS\_YEAR = Populate with correct value. CCYY.

**Specific fields:**

ORIG\_DLN = Populate with original voided DLN (**DLN 3**);

VOID\_RSN\_CD =

VOID\_DT = Vendor initializes with SPACES



**EXHIBIT 5-B.4 – DOCUMENT 15  
SALES TAX VOID PROCESS****c. 2<sup>nd</sup> DLN that was Voided**

Another Void Record Layout will be transmitted to DTF to account for the second DLN that was voided. The following outlines the Void Record Layout fields that will be populated to account for the second DLN that was voided:

**Key fields:**

PROCESS\_CODE = XXXXX;  
EXT\_TP\_ID = Vendor initializes with SPACES;  
TAX\_TYPE\_CD =  
TAX\_SUB\_TYPE\_CD = Vendor initializes with SPACES;  
DCMT\_LCTR\_NMBR = Populated with voided DLN (**DLN 40 in example**);  
BUS\_INDV\_IND = Vendor initializes with SPACES;  
INT\_TP\_ID = Vendor initializes with SPACES;  
INT\_TP\_SEQ\_NMBR = Vendor initializes with SPACES;  
LIAB\_PRD\_BEG\_DT = Vendor initializes with SPACES;  
LIAB\_PRD\_END\_DT = Vendor initializes with SPACES;  
TAX\_YEAR = Vendor initializes with SPACES;  
PROCESS\_YEAR = Vendor initializes with SPACES;

**Specific fields:**

ORIG\_DLN = Vendor initializes with SPACES;  
VOID\_RSN\_CD = Populated with the appropriate Void Reason Code (if applicable)  
VOID\_DT = Populate with the date the record was voided. Date Format: CCYY-MM-DD.

**EXHIBIT 5-B.4 – DOCUMENT 16**  
**SALES TAX VENDOR TRANSMISSION DOCUMENT**

**I. Objective**

To define the record types utilized in building the Sales Tax Vendor Transmission Files.

**II. Sales Tax Data Transmissions**

**A. File Level**

Requirement: Transmission files must contain a File Header and File Trailer Record.

1. File Header: Process Code XXXXX
2. File Trailer: Process Code XXXXX

**B. Record Level**

**1. Voids and Void Cross Reference**

- a. Void Record: Process Code XXXXX
- b. A Void record is required to be built for each void.
- c. An initial Void filing does not require additional record types to be built.
- d. The Void cross reference record should be built with the applicable Payment/Return Filing. This record relates the new DLN to the original DLN that has been voided.

**2. Payment/Return Filings**

For Non-Zero transmissions, the vendor must provide the following:  
It is required that the following records be built/transmitted for each filing in the transmission.

- a. Return Header Record: Process Code XXXXX
- b. If applicable, Void X-Reference: Process Code XXXXX
- c. Generic Payment Record: Process Code XXXXX
- d. Main Form Record: Process Code – Various.
  - 1) See forms identified on the Process Code List. See Page 3.
  - 2) See vendor layouts for fields that are required to be populated.

**3. Financial**



**EXHIBIT 5-B.4 – DOCUMENT 16  
SALES TAX VENDOR TRANSMISSION DOCUMENT**

It is required that the following records be built/transmitted for each transmission.

a. Advice of Deposit: Process Code XXXXX

b. Standard Bank Adjustment:

- 1) Header: Process Code XXXXX
- 2) Adjustment Detail: Process Code XXXXX
- 3) Trailer: Process Code XXXXX

c. Recap of Bank Adjustments

- 1) Header: Process Code XXXXX
- 2) Detail: Process Code XXXXX
- 3) Trailer: Process Code XXXXX

**4. Taxpayer Information (TI) Records**

It has not been determined whether a TI Record will be needed.

**5. Adjustment Files**

For Non-Zero transmissions, the vendor must provide header, detail and trailer records for the following:

a. Standard Bank Adjustment file.

b. Recap of Bank Adjustment file.

See Standard Bank Adjustment and Recap of Bank Adjustment vendor layouts for required fields.

**6. Process Codes**

A Process Code is a unique value provided by DTF, used to identify the specific record layout.

RECORD	PROCESS CODE (TBD)
<b>DATA FILE:</b>	
Data File Header	XXXXX
Return Header	XXXXX
Void	XXXXX
Generic Payment	XXXXX

**EXHIBIT 5-B.4 – DOCUMENT 16**  
**SALES TAX VENDOR TRANSMISSION DOCUMENT**

ST-100	XXXXXX
All other form specific layouts	XXXXXX - XXXXXX
Data File Trailer	XXXXXX
<b>FINANCIAL FILES:</b>	
Advice of Deposit	XXXXXX
Standard Bank Adjustment Header	XXXXXX
Standard Bank Adjustment Detail	XXXXXX
Standard Bank Adjustment Trailer	XXXXXX
Recap of Bank Adjustments Header	XXXXXX
Recap of Bank Adjustments Detail	XXXXXX
Recap of Bank Adjustments Trailer	XXXXXX

### III. Zero Transmissions

- A. eMPIRE will accept ZERO TRANSMISSIONS in the event no forms were processed on a given day.
- B. Records required to be transmitted.

**1. File Header Record:** Process Code XXXXXX

Required fields:

PROCESS\_CODE

FILE\_TYPE\_CODE

FILE\_NAME\_DESC

CREATE\_TS

FIRST\_PASS\_TS (Equal to Create\_TS)

ORIG\_TRANS\_TS (Sent only for a retransmission of a rejected file)

BEGIN\_DLN

END\_DLN

**2. Generic Payment Record:** Process Code XXXXXX

Required fields:

PROCESS\_CODE

EXT\_TP\_ID (Must equal spaces)

TAX\_TYPE\_CD

TAX\_SUB\_TYPE\_CD (Must equal spaces)



**EXHIBIT 5-B.4 – DOCUMENT 16**  
**SALES TAX VENDOR TRANSMISSION DOCUMENT**

DCMT\_LCTR\_NMBR (Must equal spaces)  
BUS\_INDV\_IND (Must equal spaces)  
INT\_TP\_ID (Must equal spaces)  
INT\_TP\_SEQ\_NMBR (Must equal spaces)  
LIAB\_PRD\_BEG\_DT (Must equal spaces)  
LIAB\_PRD\_END\_DT (Must equal spaces)  
TAX\_YEAR (Must equal zero's)  
PROCESS\_YEAR (Must equal zero's)  
PYMT\_TRXN\_TYPE\_CD (Must equal spaces)  
ORIG\_DLN (Must equal spaces)  
PYMT\_INIT\_DT (Must equal spaces)  
DEPOSIT\_DT (Must equal spaces)  
REMIT\_AMT (Must equal zero's)  
PYMT\_TYPE (Must equal spaces)  
PYMT\_METHOD (Must equal spaces)  
BANK\_ACCT\_NMBR (Must equal spaces)  
ABA\_NMBR (Must equal spaces)  
CHECK\_NMBR (Must equal spaces)

**3. File Trailer Record: Process Code XXXXX**

Required fields:

PROCESS\_CODE  
TOT\_FILINGS\_NMBR (Must equal zero's)  
TOT\_VOID\_NMBR (Must equal zero's)  
TOT\_REMIT\_AMT (Must equal zero's)  
TOT\_REC\_NMBR (including File Header and Trailer) (Must equal 3)  
TOT\_FIL\_N\_RMT\_NMBR (Must equal zero's)

C. Financial files required to be transmitted.

**1. Advice of Deposit: Process Code XXXXX**

Required fields:

PROCESS\_CODE  
FILE\_TYPE\_CODE  
FILE\_NAME\_DESC  
ADVISE\_NMBR (Must equal zero's)  
TAX\_TYPE\_CD  
TOT\_ITEM\_CNT (Must equal 3)  
TOT\_REMIT\_AMT (Must equal zero's)  
REPORT\_TOT\_AMT (Must equal zero's)  
BANK\_PROCESS\_DT (Must equal spaces)

**EXHIBIT 5-B.4 – DOCUMENT 16**  
**SALES TAX VENDOR TRANSMISSION DOCUMENT**

CREATE\_TS (Must be a valid date)  
ORIG\_TRANS\_TS (for re-transmitted files only, otherwise, initialize with spaces)

**2. Standard Bank Adjustment**

**a. Bank Adjustment Header Record:** Process Code XXXXX

Required fields:

PROCESS\_CODE

FILE\_TYPE\_CODE

FILE\_NAME\_DESC

CREATE\_TS (Must be a valid date)

ORIG\_TRANS\_TS (for re-transmitted files only, otherwise, initialize with spaces)

**b. Bank Adjustment Detail Record:** Process Code XXXXX

Required fields:

PROCESS\_CODE

PYMT\_TRXN\_TYPE\_CD (Must equal spaces)

DCMT\_LCTR\_NMBR (Must equal spaces)

POST\_DT (Must equal current date)

ADJ\_AMT (Must equal zero's)

BNK\_ADJ\_TRACK\_NMBR (Must equal spaces)

AUTH\_NMBR (Must equal spaces)

**c. Bank Adjustment Trailer Record:** Process Code XXXXX

Required fields:

PROCESS\_CODE

TOT\_ADJ\_NMBR (Must equal zero's)

TOT\_ADJ\_DOL\_AMT (Must equal zero's)

**3. Recap of Bank Adjustments**

**a. Recap of Bank Adjustments Header Record:** Process Code XXXXX

Required fields:

PROCESS\_CODE

FILE\_TYPE\_CODE

FILE\_NAME\_DESC

CREATE\_TS (Must be a valid date)



**EXHIBIT 5-B.4 – DOCUMENT 16**  
**SALES TAX VENDOR TRANSMISSION DOCUMENT**

RECAP\_NMBR (Must equal zero's/initialized)  
ORIG\_TRANS\_TS (for re-transmitted files only, otherwise,  
initialize with spaces)

**b. Recap of Bank Adjustments Detail Record: Process Code**  
XXXXXX

Required fields:  
PROCESS\_CODE  
POST\_DT (Must equal current date)  
TOT\_ITEM\_ADJ\_NMBR (Must equal zero's)  
TOT\_AMT\_ADJ\_AMT (Must equal zero's)  
TOT\_DIS\_NMBR (Must equal zero's)  
TOT\_DIS\_AMT (Must equal zero's)  
TOT\_DBT\_NMBR (Must equal zero's)  
TOT\_DBT\_AMT (Must equal zero's)  
TOT\_CRM\_NMBR (Must equal zero's)  
TOT\_CRM\_AMT (Must equal zero's)

**c. Recap of Bank Adjustments Trailer Record: Process Code**  
XXXXXX

Required fields:  
PROCESS\_CODE  
GRND\_TOT\_ADJ\_NMBR (Must equal zero's)  
GRND\_TOT\_ADJ\_AMT (Must equal zero's)  
GRND\_TOT\_DIS\_NMBR (Must equal zero's)  
GRND\_TOT\_DIS\_AMT (Must equal zero's)  
GRND\_TOT\_DBT\_NMBR (Must equal zero's)  
GRND\_TOT\_DBT\_AMT (Must equal zero's)  
GRND\_TOT\_CRM\_NMBR (Must equal zero's)  
GRND\_TOT\_CR\_AMT (Must equal zero's)



EXHIBIT 5-B.5 - DOCUMENT 17  
SALES TAX FILE LAYOUTS  
ADVICE OF DEPOSIT

Process Code: XXXXX

Field Name	Field Description	Field Order	Begin Pos	End Pos	Data Type	Length	Decimal Length	COBOL PIC format	Edits/Valid Values
PROCESS_CODE	Uniquely identifies record type	1	1	5	Character	5		X(05)	CONSTANT "XXXXX"
FILE_TYPE_CODE	Identifies the bank and file type to DTF	2	6	7	Character	2		X(02)	Vendor initializes with "XX"
FILE_NAME_DESC	Name that identifies the bank and file type to DTF	3	8	21	Character	14		X(14)	CONSTANT "XXXXXXXXXXXXXXXXXX" Left justified, space filled.
ADVICE_NMBR	Starts with 1 and increments by 1 for every advice file. Resets every processing year	4	22	31	Numeric	10		9(10)	Numeric sequential field Cannot have gaps. Cannot be previously used Right justified, zero filled. If zero transmission, initialize to 0.
TAX_TYPE_CD		5	32	33	Character	2		X(02)	Constant 'XX'
TOTAL_ITEM_COUNT	Total item count on the associated Payment file excluding voids and no remit items.	6	34	42	Numeric	9		9(09)	Must be numeric Cannot be negative right justified, zero filled If zero transmission initialize to 3
TOT_REMIT_AMT	Total dollar amount deposited	7	43	60	Numeric	18	2	9(15)v9(2)+	Cannot be negative Dollars and cents, right justified, zero filled If zero transmission initialize to 0
REPORT_TOT_AMT	Total dollar amount of Reported Transactions	8	61	78	Numeric	18	2	9(15)v9(2)+	Cannot be negative Dollars and cents, right justified, zero filled If zero transmission initialize to 0
BANK_PROCESS_DT	This is the deposit date.	9	79	88	Date	10		X(10)	Date format (ISO): CCYY-MM-DD Must be valid date and cannot be greater than current. If zero transmission, initialize to spaces.
CREATE_TS	Timestamp the file was created	10	89	114	Timestamp	26		X(26)	Must be valid format for Date/Timestamp (CCYY-MM-DD-HH.MM.SS.mmmmm) Must be valid date and cannot be greater than current. <b>For retransmitted file: Must not equal the ORIG_TRANS_TS (Original Timestamp)</b>



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EXHIBIT 5-B.5 - DOCUMENT 17  
SALES TAX FILE LAYOUTS  
ADVICE OF DEPOSIT

Process Code: XXXXX

Field Name	Field Description	Field Order	Begin Pos	End Pos	Data Type	Length	Decimal Length	COBOL PIC format	Edits/Valid Values
ORIG_TRANS_TS	Bank Create Date of original file when re-transmission of rejected file.	11	115	140	Timestamp	26		X(26)	Format Date/Timestamp (CCYY-MM-DD-HH.MM.SS.mmmmmm) or space filled when not applicable. Must be valid date and cannot be greater than current. Populated only when file is a re-transmission of a rejected file, otherwise space fill. Must equal the Bank Create Date of Original File Transmission Must not equal the Create_TS Date of retransmitted file.
REPORT DATE	Create date of the report	12	141	150	Date	10		X(10)	Date format (ISO): CCYY-MM-DD Must be valid date and cannot be greater than current. If zero transmission, initialize to spaces.
TRANSMISSION DATE	Date of transmission to DTF	13	151	160	Date	10		X(10)	Date format (ISO): CCYY-MM-DD Must be valid date and cannot be greater than current. If zero transmission, initialize to spaces.



EXHIBIT 5-B.5 - DOCUMENT 18  
SALES TAX FILE LAYOUTS  
BANK ADJUSTMENT RECORD LAYOUT - FILE HEADER

Process Code: XXXXX

Field Name	Field Description	Field Order	Begin Pos	End Pos	Data Type	Length	Decimal Length	COBOL PIC format	Edits/Valid Values
PROCESS_CODE	Uniquely identifies record type	1	1	5	Character	5		X(05)	Constant = XXXXX
FILE_TYPE_CODE	Identifies the bank and file type to DTF.	2	6	7	Character	2		X(02)	Vendor initializes with "XX"
FILE_NAME_DESC	Name that identifies the bank and file type to DTF	3	8	21	Character	14		X(14)	CONSTANT = "XXXXXXXXXXXXXX" Left justified, space filled.
CREATE_TS	Bank Create Timestamp	4	22	47	Timestamp	26		X(26)	Format Date/Timestamp (CCYY-MM-DD-HH.MM.SS.mmmmm) Must be valid date and cannot be greater than current Must equal Bank Create Timestamp of associated Recap of Adjustment file <b>For retransmitted file: Must not equal the ORIG_TRANS_TS (Original Timestamp)</b>
FILLER		5	48	74	Character	27		X(27)	Spaces
ORIG_TRANS_TS	Bank Create Date of original file when re-transmission of rejected file.	6	75	100	Timestamp	26		X(26)	Format Date Timestamp (CCYY-MM-DD-HH.MM.SS.mmmmm) or space filled when not applicable. Must be valid date and cannot be greater than current. Populate only when file is a re-transmission of a rejected file, otherwise space fill. Must equal the Bank Create Date of Original File Transmission. Must not equal the Create_TS Date of retransmitted file.



EXHIBIT 5-B.5 - DOCUMENT 19  
SALES TAX FILE LAYOUTS

STANDARD BANK ADJUSTMENT RECORD LAYOUT - ADJUSTMENT DETAIL

Process Code: XXXXX

Field Name	Field Description	Field Order	Begin Pos	End Pos	Data Type	Length	Decimal Length	COBOL PIC format	Edits/Valid Values
PROCESS_CODE	Uniquely identifies record type	1	1	5	Character	5		X(05)	CONSTANT = XXXXX
PYMT_TRXN_TYPE_CD	Identifies the type of transaction on the file.		6	7	Character	2		X(02)	Must equal valid values determined for transaction type: "02"= Dishonored Check "03" = Debit Memo "04" = Credit Memo If zero transmission, send spaces.
FILLER		2	8	9	Character	2		X(2)	Spaces
DCMT_LCTR_NMBR	Unique identifier, assigned to the payment.	3	10	21	Character	12		X(12)	Must exist on the database Must be valid format for DLN If zero transmission, send spaces.
FILLER		4	22	44	Character	23		X(23)	Spaces
POST_DT	Date the bank entered the adjustment in the account. (date that appears on the bank statement)	5	45	54	Date	10		X(10)	Must be valid format (ISO) CCYY-MM-DD Cannot be greater than current date. If zero transmission, populate with current date and must match POST_DT on the Recap of Adjustment.
ADJUSTMENT_AMT	Amount of debit memo, credit memo or dishonorment.	6	55	72	Numeric	18	2	9(15)V9(2)+	Numeric field, positive number dollars and cents, right justified, zero filled. If zero transmission, amount must be zero.
BNK_ADJ_TRACK_NMBR	Bank assigned number to identify transaction.	7	73	92	Character	20		X(20)	Required Field. Must be sequential 12 characters. Left Justify, space filled. Field is case sensitive - always send upper case. Number assigned by the financial institute for each record on the file. If zero transmission, send spaces.
AUTHORIZATION_NMBR	Bank assigned identifier to identify origin of transaction.	8	93	96	Character	4		X(4)	Alpha/Numeric field that will identify the bank source(location) of the adjustment. Bank adjustments are processed in multiple branches or processing centers.
BANK_ACCT_NMBR	Bank Account Number as displayed on checks	9	97	113	Character	17		X(17)	Eliminate spaces and send compressed field. Left justified. Default spaces.



EXHIBIT 5-B.5 - DOCUMENT 19  
SALES TAX FILE LAYOUTS  
STANDARD BANK ADJUSTMENT RECORD LAYOUT - ADJUSTMENT DETAIL

Process Code: XXXXX

Field Name	Field Description	Field Order	Begin Pos	End Pos	Data Type	Length	Decimal Length	COBOL PIC format	Edits/Valid Values
ABA_NMBR	Bank Routing Number of payment	10	114	122	Character	9		X(9)	Any dash format should be converted by the bank so that dashes are stripped off. Left justified, space filled. Default spaces.



EXHIBIT 5-B.5 - DOCUMENT 20  
SALES TAX FILE LAYOUTS  
STANDARD BANK ADJUSTMENT RECORD LAYOUT - TRAILER RECORD

Process Code: XXXXX

Field Name	Field Description	Field Order	Begin Pos	End Pos	Data Type	Length	Decimal Length	COBOL PIC format	Edits/Valid Values
PROCESS_CODE	Uniquely identifies record type	1	1		5 Character	5		X(05)	CONSTANT "XXXXXX"
FILLER		2	6		21 Character	16		X(16)	Spaces
TOT_ADJ_NMBR	Number of adjustment transactions on file.	3	22		31 Numeric	10		9(10)	Must be numeric. Cannot be negative. Must equal number of detail records. If zero transmission, initialize to 0.
TOT_ADJ_DOL_AMT	Total amount of adjustments from all records in file.	4	32		49 Numeric	18	2	9(15)v9(2)+	Must be numeric. Right justified, zero filled. Cannot be negative. Must equal total amount of all detail records in file. If zero transmission, initialize to 0.



EXHIBIT 5-B.5 - DOCUMENT 21  
SALES TAX FILE LAYOUTS  
RECAP OF BANK ADJUSTMENTS HEADER RECORD

PROCESS CODE: XXXXX

Field Name	Field Description	Field Order	Begin Pos	End Pos	Data Type	Length	Decimal Length	COBOL PIC format	Edits/Valid Values
PROCESS_CODE	Uniquely identifies record type	1	1	5	Character	5		X(05)	CONSTANT "XXXXX"
FILE_TYPE_CODE	Identifies the bank and file type to DTF	2	6	7	Character	2		X(02)	Vendor initializes with "XX" Left justified, space filled.
FILE_NAME_DESC	Name that identifies the bank and file type to DTF	3	8	21	Character	14		X(14)	CONSTANT "XXXXXXXXXXXXXX" Left justified, space filled.
CREATE_TS	Bank Create Timestamp	4	22	47	Timestamp	26		X(26)	Must be valid format for Date/Timestamp (CCYY-MM-DD-HH.MM.SS.mmmmm) Must be a valid date and cannot be greater than current. Must equal Bank Create Timestamp of associated Bank Adjustment File. <b>For retransmitted file: Must not equal the ORIG_TRANS_TS</b>
RECAP_NMBR	Numeric sequential field Start with 1 and increment by 1 for every recap file.	5	48	57	Numeric	10		9(10)	Numeric. Cannot have gaps. Cannot be previously used, right justify, zero fill. If zero transmission, initialize to 0.
FILLER		6	58	74	Character	17		X(17)	Spaces
ORIG_TRANS_TS	Bank Create Date of original file when re-transmission of rejected file.	7	75	100	Timestamp	26		X(26)	Must be valid format for Date/Timestamp (CCYY-MM-DD-HH.MM.SS.mmmmm) Must be a valid date and cannot be greater than current. Populated only when file is a re-transmission of a rejected file, otherwise space fill Must equal Bank Create Timestamp of Original Transmission.



## RECAP OF BANK ADJUSTMENT DETAIL RECORD

PROCESS CODE: XXXXX

Field Name	Field Description	Field Order	Begin Pos	End Pos	Data Type	Length	Decimal Length	COBOL PIC format	Edits/Valid Values
PROCESS_CODE	Uniquely identifies record type	1	1	5	Character	5		X(05)	CONSTANT "XXXXX"
POST_DT	Date the bank entered the adjustment in the account. (Date that appears on the bank statement.)	2	6	15	Date	10		X(10)	Valid Values: Must be valid format (ISO): CCYY-MM-DD Must be valid date and cannot be greater than current date. If zero transmission, set to current date. Must match POST_DT on the Bank Adj. Detail Record.
TOT_ITEM_ADJ_NMBR	Total items adjusted for post date	3	16	25	Numeric	10		9(10)	Valid Values: Numeric, cannot be negative, right justify, zero fill. If zero transmission, set to zero.
TOT_AMT_ADJ_AMT	Total dollar amount of adjustments for post date	4	26	43	Numeric	18	2	9(15)v9(2)+	Valid Values: Dollars and cents, right justified, zero filled, cannot be negative. If zero transmission, set to zero.
TOT_DIS_NMBR	Total item count of dishonored checks for post date	5	44	53	Numeric	10		9(10)	Valid Values: Numeric, cannot be negative, right justify, zero fill. If zero transmission, set to zero.
TOT_DIS_AMT	Total dollar amount of dishonored checks for post date	6	54	71	Numeric	18	2	9(15)v9(2)+	Valid Values: Dollars and cents, right justified, zero fill, cannot be negative. If zero transmission, set to zero.
TOT_DBT_NMBR	Total item count of debit memos for post date	7	72	81	Numeric	10		9(10)	Valid Values: Numeric, cannot be negative, right justify, zero fill. If zero transmission, set to zero.
TOT_DBT_AMT	Total dollar amount of debit memo for post date	8	82	99	Numeric	18	2	9(15)v9(2)+	Valid Values: Dollars and cents, right justified, zero fill, cannot be negative. If zero transmission, set to zero.
TOT_CRM_NMBR	Total item count of credit memos for post date	9	100	109	Numeric	10		9(10)	Valid Values: Numeric, cannot be negative, right justify, zero fill. If zero transmission, set to zero.



EXHIBIT 5-B.5 - DOCUMENT 22  
SALES TAX FILE LAYOUTS  
RECAP OF BANK ADJUSTMENT DETAIL RECORD

PROCESS CODE: XXXXX

Field Name	Field Description	Field Order	Begin Pos	End Pos	Data Type	Length	Decimal Length	COBOL PIC format	Edits/Valid Values
TOT_CRM_AMT	Total dollar amount of credit memo for post date	10	110	127	Numeric	18	2	9(15)V9(2)+	Valid Values: Dollars and cents, right justified, zero fill, cannot be negative. If zero transmission, set to zero.



EXHIBIT 5-B.5 - DOCUMENT 23  
SALES TAX FILE LAYOUTS  
RECAP OF BANK ADJUSTMENTS TRAILER RECORD

PROCESS CODE: XXXXX

Field Name	Field Description	Field Order	Begin Pos	End Pos	Data Type	Length	Decimal Length	COBOL PIC format	Edits/Valid Values
PROCESS_CODE	Uniquely identifies record types	1	1	5	Character	5		X(05)	CONSTANT "XXXXX"
FILLER		2	6	21	Character	16		X(16)	Spaces
GRND_TOT_ADJ_NMBR	Grand total of adjusted items for entire file	3	22	31	Numeric	10		9(10)	Valid Values: Numeric, cannot be negative, right justify, zero fill. If zero transmission, set to zero.
GRND_TOT_ADJ_AMT	Grand total of adjusted amount for entire file	4	32	49	Numeric	18	2	9(15)V9(2)+	Valid Values: Dollars and cents, right justified, zero fill, cannot be negative. If zero transmission, set to zero.
GRND_TOT_DIS_NMBR	Grand total item count of dishonored checks for all post dates on file	5	50	59	Numeric	10		9(10)	Valid Values: Numeric, cannot be negative, right justify, zero fill. If zero transmission, set to zero.
GRND_TOT_DIS_AMT	Total dollar amount of dishonored checks for all post dates on file	6	60	77	Numeric	18	2	9(15)V9(2)+	Valid Values: Dollars and cents, right justified, zero fill, cannot be negative. If zero transmission, set to zero.
GRND_TOT_DBT_NMBR	Grand total item count of debit memos for all post dates on file	7	78	87	Numeric	10		9(10)	Valid Values: Numeric, cannot be negative, right justify, zero fill. If zero transmission, set to zero.
GRND_TOT_DBT_AMT	Grand total dollar amount of debit memo for all post dates on file	8	88	105	Numeric	18	2	9(15)V9(2)+	Valid Values: Dollars and cents, right justified, zero filled, cannot be negative. If zero transmission, set to zero.
GRND_TOT_CRM_NMBR	Grand total item count of credit memos for all post dates on file	9	106	115	Numeric	10		9(10)	Valid Values: Numeric, cannot be negative, right justify, zero fill. If zero transmission, set to zero.
GRND_TOT_CR_AMT	Grand total dollar amount of credit memo for all post dates on file	10	116	133	Numeric	18	2	9(15)V9(2)+	Valid Values: Dollars and cents, right justified, zero fill, cannot be negative. If zero transmission, set to zero.

**EXHIBIT 5-B.6 – DOCUMENT 24  
CONNECTICUT – OS-114 LAYOUTS**

DEPARTMENT OF REVENUE SERVICES	
FILE LAYOUT	System Name: Business Tax
Revision Date: April 27, 2006	Name/No. Source Document OS-114
Instruction Codes: RJ-LZ=Right Justify Left Zero      SKIP=Skip RJ-LS=Right Justify Left Space      LF=Left Space After LJ-ZA=Left Justify Zero After      ZIB=Zero if Blank SIB=Skip if Blank      PAS=Punch As Shown	

ITEM#	CARD ITEM NAME	FORM LINE#	TYPE OF DATA A/N/B	INSTRUCTION CODES	CARD FROM	COLS TO	NO COLS	VERIFY X=YES	REMARKS/SPECIAL INSTRUCTIONS
<b>Job Name: Batch Header</b>									
1	RECORD INDC		A	OUTPUT	1	1	1		CONSTANT = 'B'
2	BATCH NUMBER		B	LJ-RS	2	13	12	X	PASS THE BATCH ID RIGHT PADDED WITH SPACES
3	BATCH COUNT		N	PAS RJ LZ	14	16	3	X	THE NUMBER OF RECORDS WITHIN THE BATCH
4	FILLER1		B	OUTPUT	17	42	26		PASS 26 SPACES
5	SOURCE		A	OUTPUT	43	46	4		CONSTANT PASS 'TEL' FOR TELEFILE, 'WEB' FOR WEBFILE, 'ELF' FOR FED/STATE EFILE AND 'INH' FOR ALL OTHERS, LEFT JUSTIFY RIGHT PADDED WITH SPACES
6	FILLER2		B	OUTPUT	47	65	19		CONSTANT = PASS 19 SPACES
7	BATCH AMOUNT SIGN		B	OUTPUT	66	66	19		CONSTANT = PASS '+'
8	BATCH AMOUNT		N	PAS RJ LZ	67	77	11	X	PASS THE BATCH AMOUNT



**EXHIBIT 5-B.6 – DOCUMENT 24  
CONNECTICUT – OS-114 LAYOUTS**

ITEM#	CARD ITEM NAME	FORM LINE#	TYPE OF DATA A/N/B	INSTRUCTION CODES	CARD FROM	COLS TO	NO COLS	VERIFY X=YES	REMARKS/SPECIAL INSTRUCTIONS
9	DECIMAL		B	OUTPUT	78	78	1		CONSTANT ' PASS '.
10	BATCH AMOUNT CENTS		N	PAS LJ LZ	79	80	2	X	THE CENTS OF THE AMOUNT INCLUDED WITH THE BATCH
11	FILLER2A		B	OUTPUT	81	100	20		CONSTANT = PASS 20 SPACES
12	DATE KEYED		B	OUTPUT	101	108	8	X	YYYYMMDD DAY BATCH KEYED – SYSTEM DATE
13	BATCH TYPE		B	OUTPUT	109	111	3		FOR ALL ELECTRONIC BATCHES, PASS 'RFD' FOR REFUND BATCHES. PASS 'ZTD' FOR ALL OTHER BATCHES. IF THE BATCH HAS ALREADY BEEN CREATED, PASS SPACES.
14	TAX TYPE		N	OUTPUT	112	117	6		CONSTANT = 'BUS' LEFT JUSTIFY RIGHT PADDED WITH SPACES
15	FILLER		B	OUTPUT	118	4999	4882		PASS 4882 SPACES
<b>Job Name: Return</b>									
1	RECORD INDC		A	OUTPUT	1	1	1		CONSTANT = 'R'
2	BATCH NUMBER		N	OUTPUT	2	13	12	X	PASS THE BATCH ID LEFT JUSTIFY RIGHT PADDED WITH SPACES
3	FILLER3		B	OUTPUT	14	16	3		CONSTANT = PASS 3 SPACES
4	PERIOD END DATE		N	PAS	17	24	8	X	YYYYMMDD END DATE OF THE PERIOD
5	FORM TYPE		N	OUTPUT	25	34	10		CONSTANT = 'OS-114' LEFT JUSTIFY RIGHT PADDED WITH SPACES

**EXHIBIT 5-B.6 – DOCUMENT 24  
CONNECTICUT – OS-114 LAYOUTS**

ITEM#	CARD ITEM NAME	FORM LINE#	TYPE OF DATA A/N/B	INSTRUCTION CODES	CARD FROM	COLS TO	NO COLS	VERIFY X=YES	REMARKS/SPECIAL INSTRUCTIONS
6	FILLER4		B	OUTPUT	35	42	8		CONSTANT = PASS 8 SPACES
7	SOURCE		B	OUTPUT	43	46	4		CONSTANT PASS 'TEL' FOR TELEFILE, 'WEB' FOR WEBFILE, 'ELF' FOR FED/STATE EFILE AND 'INH' FOR ALL OTHERS, LEFT JUSTIFY RIGHT PADDED WITH SPACES
8	TAX TYPE		A	OUTPUT	47	52	6		CONSTANT = 'BUS' LEFT JUSTIFY RIGHT PADDED WITH SPACES
9	BATCH NUMBER		N	PULL FORWARD	53	62	10	X	PASS THE BATCH ID – PULL FROM BATCH HEADER
10	BATCH SEQ NUMBER		N	RJ-LZ	63	65	3	X	PASS THE SEQ OF THE BATCH
11	FILLER5		B	OUTPUT	66	100	35		CONSTANT = PASS 35 SPACES
12	PERIOD BEGIN DATE		B	PAS	101	110	10		MM/DD/YYYY
13	PERIOD END DATE		B	PULL FORWARD	111	120	10	X	MM/DD/YYYY
14	TAX TYPE CODE		A	PULL FORWARD	121	126	6		CONSTANT = PASS 'BUS' LEFT PADDED WITH SPACES
15	DATE RECEIVED		B	PAS	127	136	10	X	MM/DD/YYYY
16	PLN		N	PULL FORWARD	137	149	13	X	PASS SPACES IF NO REMIT, OTHERWISE PASS PLN
17	FILING METHOD		A	PAS	150	152	3		PASS 'ELF' FOR ELECTRONIC AND 'PAP' FOR PAPER



**EXHIBIT 5-B.6 – DOCUMENT 24  
CONNECTICUT – OS-114 LAYOUTS**

ITEM#	CARD ITEM NAME	FORM LINE#	TYPE OF DATA A/N/B	INSTRUCTION CODES	CARD FROM	COLS TO	NO COLS	VERIFY X=YES	REMARKS/SPECIAL INSTRUCTIONS
18	FILING SUB METHOD		A	PAS	153	157	5		PASS 'WEB' FOR WEBFILE, 'TELE' FOR TELEFILE, 'FSPRE' FOR PAID PREPARER EFILE, AND 'FSONL' FOR SELF PREPARED EFILE FOR ALL OTHERS, LEFT JUSTIFY RIGHT PADDED WITH SPACES
42	SOURCE CODE		B	OUTPUT	158	160	3		CONSTANT PASS 'TEL' FOR TELEFILE, 'WEB' FOR WEBFILE, 'ELF' FOR FED/STATE EFILE AND 'INH' FOR ALL OTHERS, LEFT JUSTIFY RIGHT PADDED WITH SPACES
19	ID TYPE 1		A	OUTPUT	161	164	4		CONSTANT = PASS 'TID' RIGHT PADDED WITH SPACES
20	ID 1		B	LJ-RS	165	174	10	X	PRIMARY TAXPAYER SSN RIGHT PADDED WITH SPACES
21	ID TYPE 2		A	LJ-RS	175	178	4		CONSTANT = PASS 'FID' RIGHT PADDED WITH SPACES
22	ID 2		B	LJ-RS	179	188	10	X	SECONDARY TAXPAYER SSN RIGHT PADDED WITH SPACES
23	NAME		B	OUTPUT	189	258	70		CONSTANT – PASS 70 SPACES
24	LOCATION NUMBER OF ID 1		B	PAS	259	261	3	X	PASS LOCATION NUMBER
25	LAST NAME		B	PAS	262	291	30		LAST NAME

**EXHIBIT 5-B.6 – DOCUMENT 24  
CONNECTICUT – OS-114 LAYOUTS**

ITEM#	CARD ITEM NAME	FORM LINE#	TYPE OF DATA A/N/B	INSTRUCTION CODES	CARD FROM	COLS TO	NO COLS	VERIFY X=YES	REMARKS/SPECIAL INSTRUCTIONS
26	FIRST NAME		B	PAS	292	321	30		FIRST NAME
27	MIDDLE INITIAL		B	PAS	322	322	1		MIDDLE INITIAL
28	LOCATION NUMBER OF ID 2		N	OUTPUT	323	325	3		CONSTANT '000'
29	STREET ADDRESS 1		B	PAS	326	355	30		TAXPAYER ADDRESS 1 DETAIL, PASS SPACES WHEN BLANK
30	STREET ADDRESS 2		B	PAS	356	385	30		TAXPAYER ADDRESS 2 DETAIL, PASS SPACES WHEN BLANK
31	STREET ADDRESS 3		B	PAS	386	416	30		TAXPAYER ADDRESS 3 DETAIL, PASS SPACES WHEN BLANK
32	CITY		B	PAS	416	435	20		TAXPAYER CITY, PASS SPACES WHEN BLANK
33	STATE		B	PAS	436	437	2		TAXPAYER STATE, PASS SPACES WHEN BLANK
34	ZIP CODE		B	OUTPUT	438	446	9		TAXPAYER ZIP CODE, PASS SPACES WHEN BLANK
35	ADDITIONAL ADDRESS DETAIL 1		B	OUTPUT	447	452	6		CONSTANT = PASS 6 SPACES
36	PHONE NUMBER		B	PAS	453	467	15		TAXPAYER PHONE NUMBER
37	CONTACT NAME		B	PAS	468	507	40		THE CONTACT NAME OF THE TAXPAYER
38	REMIT AMOUNT SIGN		A	OUTPUT	508	508	1		CONSTANT = PASS '+'
39	REMIT AMOUNT		N	PAS	509	518	10	X	PASS THE REMIT AMOUNT PRIOR TO THE DECIMAL
40	DECIMAL		A	OUTPUT	519	519	1		PASS A '.'
41	REMIT AMOUNT CENTS		N	PAS	520	521	2	X	PASS THE CENTS OF THE REMIT AMOUNT



**EXHIBIT 5-B.6 – DOCUMENT 24  
CONNECTICUT – OS-114 LAYOUTS**

ITEM#	CARD ITEM NAME	FORM LINE#	TYPE OF DATA A/N/B	INSTRUCTION CODES	CARD FROM	COLS TO	NO COLS	VERIFY X=YES	REMARKS/SPECIAL INSTRUCTIONS
<b>Front of Return:</b>									
42	SIGN FOR FOLLOWING VALUE		A	PAX	522	522	1		SKIP IF '+'
43	GRS RECEIVED (GOODS)	1	N	PAS LZ	523	535	13		FORMAT EXAMPLE -> 9999999999.99
44	SIGN FOR FOLLOWING VALUE		A	PAS	536	536	1		SKIP IF '+'
45	GRS RECEIVED (LEASES-RENTALS)	2	N	PAS LZ	537	549	13		FORMAT EXAMPLE -> 9999999999.99
46	SIGN FOR FOLLOWING VALUE		A	PAS	550	550	1		SKIP IF '+'
47	GRS RECEIVED (LABOR-SERVICES)	3	N	PAS LT	551	563	13		FORMAT EXAMPLE -> 9999999999.99
48	FILLER		B	OUTPUT	564	605	42		PASS 42 SPACES
49	SIGN FOR FOLLOWING VALUE		A	PAS	606	606	1		SKIP IF '+'
50	TOTAL: ADD LINES 1 THRU 6	7	N	PAS LZ	607	619	13		FORMAT EXAMPLE -> 9999999999.99
51	SIGN FOR FOLLOWING VALUE		A	PAS	620	620	1		SKIP IF '+'
52	TOTAL DEDUCTIONS	8	N	PAS LZ	621	633	13		FORMAT EXAMPLE -> 9999999999.99
53	SIGN FOR FOLLOWING VALUE		A	PAS	634	634	1		SKIP IF '+'
54	BALANCE SUBJECT TO TAX	9	N	PAS LZ	635	647	13		FORMAT EXAMPLE -> 9999999999.99
55	SIGN FOR FOLLOWING VALUE		A	PAS	648	648	1		SKIP IF '+'
56	GROSS AMOUNT OF TAX DUE	10	N	PAS LZ	649	661	13		FORMAT EXAMPLE -> 9999999999.99
57	SIGN FOR FOLLOWING VALUE		A	PAS	662	662	1		SKIP IF '+'

**EXHIBIT 5-B.6 – DOCUMENT 24  
CONNECTICUT – OS-114 LAYOUTS**

ITEM#	CARD ITEM NAME	FORM LINE#	TYPE OF DATA A/N/B	INSTRUCTION CODES	CARD FROM	COLS TO	NO COLS	VERIFY X=YES	REMARKS/SPECIAL INSTRUCTIONS
58	TAX PAID ON PRIOR RETURN	11	N	PAS LZ	663	675	13		FORMAT EXAMPLE -> 9999999999.99
59	SIGN FOR FOLLOWING VALUE		A	PAS	676	676	1		SKIP IF '+'
60	NET AMOUNT DUE	12	N	PAS LZ	677	689	13		FORMAT EXAMPLE -> 9999999999.99
61	SIGN FOR FOLLOWING VALUE		A	PAS	690	690	1		SKIP IF '+'
62	INTEREST AMOUNT	13A	N	PAS LZ	691	703	13		FORMAT EXAMPLE -> 9999999999.99
63	SIGN FOR FOLLOWING VALUE		A	PAS	704	704	1		SKIP IF '+'
64	PENALTY AMOUNT	13B	N	PAS LZ	705	717	13		FORMAT EXAMPLE -> 9999999999.99
65	SIGN FOR FOLLOWING VALUE		A	PAS	718	718	1		SKIP IF '+'
66	BALANCE DUE	13	N	PAS LZ	719	731	13		FORMAT EXAMPLE -> 9999999999.99
67	FILLER		B	OUTPUT	732	4999	4268		PASS 4268 SPACES



## EXHIBIT 5-B.7 – DOCUMENT 25

### XML Format

The general XML format for Sales Tax return filings will be as such:

```
< FilingComposition>
  <Form1>
    <Feild1 Claimed="ClaimedValue"/>
    <Field2 Claimed="Claimed Value 2"/>
    Etc.
  <Form1/>
  <Form2>
    <Feild3 Claimed="ClaimedValue 3"/>
    <Field4 Claimed="Claimed Value 4"/>
  <Form2/>
<FilingComposition/>
```

A FilingComposition is a collection of all of the captured forms and fields for a taxpayer filing. Each form for that filing becomes a segment which contains fields. The ST-102 is an example of a Form segment. Form2, etc would be the data captured on any attachments. The fields are the individual lines captured on a form. The **Claimed** attribute is assigned the value of the particular field. For example, if Gross Sales on the ST102 for taxpayer 123456789 was \$1,000, the XML representation may look like this:

```
< FilingComposition>
  <ST-102>
    <TPId Claimed="123456789"/>
    <GrossSales Claimed="1000"/>
  <ST-102/>
<FilingComposition/>
```

Fields that have no captured data will not exist in the XML document. An XML Schema for each form will be given to the vendor for each year.

**Note:** At the time of issuance of this RFP, the XML format is still in a design phase and may have alterations before implementation.

## EXHIBIT 5-C.1

### IFTA Return File Layout

Field Name	Picture	Character Position	Comments/Format/Validation
<b>File Header Record</b>			
Record Type	x(1)	1	'A' = File Header Record
Filler	x(1)	2	Space
File Serial Number	9(5)	3-7	Contractor's File Serial number, or zero filled
Filler	x(1)	8	Space
File Identifier	x(8)	9-16	"RETURN"
Filler	x(1)	17	Space
File Creation Date	x(8)	18-25	The date this file was created (MMDDYYYY)
Filler	x(1)	26	Space
Jurisdiction Code	x(2)	27-28	Contractor's two character code
Jurisdiction Name	x(20)	29-48	Contractor name
Filler	x(1)	49	Space
File Sequence Number	9(5)	50-54	Contractor's File Sequence number, or zero filled
Filler	x(216)	55-270	Spaces

Field Name	Picture	Character Position	Comments/Format/Validation
<b>Batch Header Record</b>			
Record Type	x(1)	1	'H' = Batch Header Record
Filler	x(1)	2	Space
File Serial Number	9(5)	3-7	Contractor's File Serial number, or zero filled
Filler	x(1)	8	Space
File Identifier	x(8)	9-16	"RETURN" = taxpayer returns
Filler	x(1)	17	Space
File Creation Date	x(8)	18 – 25	The date this file was created (MMDDYYYY)
Filler	x(1)	26	Space
Jurisdiction Code	x(2)	27-28	Contractor's two character code
Jurisdiction Name	x(20)	29 – 48	Contractor name
Filler	x(1)	49	Space
File Sequence Number	9(5)	50-54	Contractor's File Sequence Number, or zero filled
Filler	x(1)	55	Space
First Tracking Number	x(15)	56-70	The first tracking # in this file
Filler	x(1)	71	Space
Last Tracking Number	x(15)	72-86	The last tracking # in this file
Filler	x(1)	87	Space
Batch Number	x(8)	88-95	The batch number used to create this file (should be sequential and without skipped numbers). Duplicate numbers are not permitted within a file.
Filler	x(1)	96	Space
Batch User ID	x(8)	97-104	The user ID that keyed the batch, or space filled
Filler	x(166)	105 - 270	Spaces



## EXHIBIT 5-C.1

### IFTA Return File Layout

Field Name	Picture	Character Position	Comments/Format/Validation
<b>Fuel Summary Record</b> – There would only be a Fuel Summary Record if an IFTA 101 for was filed.			
Record Type	x(1)		"R" = Return Record
Transaction Type	x(1)		"B" = Fuel Summary
Tracking Number	x(15)		Tracking number assigned to this return
Taxpayer ID	x(13)		The taxpayer ID – XX99999999999 if unknown. XX = Jurisdictional Code
Check Digit	x(1)		The check digit
Name Check	x(4)		The first four characters of the taxpayer's name. A space may represent a character.
Fuel Type	x(1)		The fuel type reported. ("D" = Diesel; "G" = Motor Fuel Gasoline; "E" = Ethanol; "P" = Propane; "C" = CNG; "A" = A-55; "B" = E-85; "F" = M-85; "H" = Gasohol; "L" = LNG; "M" = Methanol). If none provided, use D=Diesel.
Period	x(5)		The reported period (QYYYYY). See Comment #1 under Additional Notes at the end of this file layout.
Date Received	x(8)		The return received date (see Section VI, Requirement 2.2). Must be in the MMDDYYYY format.
Sign Field	x(1)		"+" or "-"
IFTA Miles	9(8)		As reported by the taxpayer, or zero
Sign Field	x(1)		"+" or "-"
Non-IFTA Miles	9(8)		As reported by the taxpayer, or zero
Sign Field	x(1)		"+" or "-"
Total Miles	9(8)		As reported by the taxpayer, or zero
Sign Field	x(1)		"+" or "-"
Total Gallons	9(8)		As reported by the taxpayer, or zero
Fleet MPG	99V99		As reported by the taxpayer, or zero
Sign Field	x(1)		"+" or "-"
Amt Due for this Fuel Type	9(8)V99		As reported by the taxpayer, or zero
Filler	x(170)		Spaces

## EXHIBIT 5-C.1

### IFTA Return File Layout

Field Name	Picture	Character Position	Comments/Format/Validation
<b>Schedule Detail Record</b> – There would only be a Schedule Detail Record if an IFTA 101 form was filed.			
Record Type	x(1)		"R" = Return Record
Transaction Type	x(1)		"C" = Schedule Detail Record
Tracking Number	x(15)		Tracking number assigned to this return
Taxpayer ID	x(13)		The taxpayer ID – XX9999999999 if unknown. XX = Jurisdictional Code
Check Digit	x(1)		The check digit
Name Check	x(4)		The first four characters of the taxpayer's name. A space may represent a character.
Fuel Type	x(1)		The fuel type reported. ("D" = Diesel; "G" = Motor Fuel Gasoline; "E" = Ethanol; "P" = Propane; "C" = CNG; "A" = A-55; "B" = E-85; "F" = M-85; "H" = Gasohol; "L" = LNG; "M" = Methanol). If none provided, use D = Diesel.
Period	x(5)		The reported period (QYYYYY). See Comment #1 under Additional Notes at the end of this file layout.
Date Received	x(8)		The return received date (see Section VI, Requirement 2.2). Must be in the MMDDYYYY format.
Jurisdiction Code	x(2)		The Jurisdiction code reported on the return schedule detail line.
Tax Rate Code	x(3)		As reported by the taxpayer, or space
Sign Field	x(1)		"+" or "-"
Total Miles	9(8)		As reported by the taxpayer, or zero
Sign Field	x(1)		"+" or "-"
Taxable Miles	9(8)		As reported by the taxpayer, or zero
MPG	99V99		As reported by the taxpayer, or zero
Sign Field	x(1)		"+" or "-"
Taxable Gallons	9(8)		As reported by the taxpayer, or zero
Sign Field	x(1)		"+" or "-"
Tax Paid Gallons	9(8)		As reported by the taxpayer, or zero
Sign Field	x(1)		"+" or "-"
Net Taxable Gallons	9(8)		As reported by the taxpayer, or zero
Tax Rate	99v9999		As reported by the taxpayer, or zero
Sign Field	x(1)		"+" or "-"
Tax (Credit) Due	9(8)v99		As reported by the taxpayer, or zero
Sign Field	x(1)		"+" or "-"
Interest Due	9(8)v99		As reported by the taxpayer, or zero
Sign Field	x(1)		"+" or "-"
Total Due	9(8)v99		As reported by the taxpayer, or zero
Filler	x(128)		Spaces



## EXHIBIT 5-C.1

### IFTA Return File Layout

Field Name	Picture	Character Position	Comments/Format/Validation
<b>Return Summary Record</b> – There would only be a Return Summary Record if an IFTA 100 form was filed			
Record Type	x(1)		"R" = Return Record
Transaction Type	x(1)		"A" = Return Summary Record
Tracking Number	x(15)		Tracking number assigned to this return
Taxpayer ID	x(13)		The taxpayer ID – XX99999999999 if unknown. XX = Jurisdictional Code
Check Digit	x(1)		The check digit
Name Check	x(4)		The first four characters of the taxpayer's name. A space may represent a character.
Filler	x(1)		Space
Period	x(5)		The reported period (QYYYYY). See Comment #1 under Additional Notes at the end of this file layout.
Date Received	x(8)		The return received date (see section VI, Requirement 2.2). Must be in the MMDDYYYY format.
Sign Field	x(1)		"+" or "-"
Amount Remitted	9(8)v99		The amount of the payment enclosed with the return, or zero
Sign Field	x(1)		"+" or "-"
Diesel Amount	9(8)v99		As reported by the taxpayer, or zero
Sign Field	x(1)		"+" or "-"
Motor Fuel Gas Amount	9(8)v99		As reported by the taxpayer, or zero
Sign Field	x(1)		"+" or "-"
Ethanol Amount	9(8)v99		As reported by the taxpayer, or zero
Sign Field	x(1)		"+" or "-"
Propane Amount	9(8)v99		As reported by the taxpayer, or zero
Sign Field	x(1)		"+" or "-"
Alternative Fuels Amount	9(8)v99		As reported by the taxpayer, or zero
Filler	x(52)		Spaces
Contractor Received Date	x(8)		The date received by the Contractor (see Section VI, B.2.1). Must be in the MMDDYYYY format.
Sign Field	x(1)		"+" or "-"
Subtotal of Amt Due	9(8)v99		As reported by the taxpayer, or zero
Sign Field	x(1)		"+" or "-"
Credit Requested	9(8)v99		As reported by the taxpayer, or zero
Sign Field	x(1)		"+" or "-"
Balance Due	9(8)v99		As reported by the taxpayer, or zero
Sign Field	x(1)		"+" or "-"
Penalties	9(8)v99		As reported by the taxpayer, or zero
Sign Field	x(1)		"+" or "-"
Total Amt Due/overpaid	9(8)v99		As reported by the taxpayer, or zero
Filler	x(11)		Spaces
Sign Field	x(1)		"+" or "-"
Amount to be Refunded	9(8)v99		As reported by the taxpayer, or zero
Correspondence Flag	x(1)		"Y" if there is correspondence attached to the return, "N" otherwise (see Section VI B 5.1, B 5.2 and D 2.3).

## EXHIBIT 5-C.1

### IFTA Return File Layout

Field Name	Picture	Character Position	Comments/Format/Validation
Amended Return Flag	x(1)		"Y" if taxpayer checked this box on return, "N" otherwise
Cancel Flag	x(1)		"Y" if taxpayer checked this box on return, "N" otherwise
No Operation Flag	x(1)		"Y" if taxpayer checked this box on return, "N" otherwise
ID/Name Change Flag	x(1)		"Y" if taxpayer modified name and/or ID on the return, "N" otherwise
Missing Signature Flag	x(1)		"Y" if taxpayer did not sign the return, "N" otherwise
Filing Medium	x(1)		"P" = Paper
Return Source	x(1)		"O" = From Taxpayer
Filler (Audit Interest Accrual Date)	x(8)		Spaces
Filler	x(2)		Spaces

Field Name	Picture	Character Position	Comments/Format/Validation
<b>Payment Record</b> – There would only be a payment record with a return if an actual payment is made (i.e., it is not a zero payment amount)			
Record Type	x(1)		"R" = Return Record
Transaction Type	x(1)		"D" = Payment Record
Tracking Number	x(15)		The tracking # assigned to this payment
Taxpayer ID	x(13)		The taxpayer ID – XX99999999999 if unknown. XX = Jurisdictional Code
Check Digit	x(1)		The check digit
Name Check	x(4)		The first four characters of the taxpayer's name. A space may represent a character.
Filler	x(1)		"Z"
Period	x(5)		The period this payment is for (QYYYYY). See Comment #1 under Additional Notes at the end of this file layout.
Payment Date	x(8)		The return received date (see Section VI, Requirement 2.2). Must be in the MMDDYYYY format.
Sign Field	x(1)		"+" or "-"
Amount Paid	9(8)v99		The amount of the payment
Code	x(1)		"E" = With Return, "Q" = Without return
Deposit Date	x(8)		The date the money was deposited (MMDDYYYY) or spaces
Payment Type	x(1)		"A" = ACH payment, space otherwise
Filler	x(194)		Spaces
Filler	x(6)		Spaces



## EXHIBIT 5-C.1

### IFTA Return File Layout

Field Name	Picture	Character Position	Comments/Format/Validation
<b>Preparer Record</b> – There would only be a Preparer Record if the paid preparer information is filled in on the IFTA 100 form.			
Record Type	x(1)		“R” = Return Record
Transaction Type	x(1)		“H” = Preparer Record
Tracking Number	x(15)		The assigned tracking number
Taxpayer ID	x(13)		The taxpayer ID – XX9999999999 if unknown. XX = Jurisdictional Code
Check Digit	x(1)		The check digit
Name Check	x(4)		The first four characters of the taxpayer's name. A space may represent a character.
Filler	x(1)		“Z”
Period	x(5)		The period the return was for (QYYYYY). See Comment #1 under Additional Notes at the end of this file layout.
Date Received	x(8)		The date of this transaction. Must be in the MMDDYYYYY format.
Preparer EIN	x(11)		The EIN of the preparer
Preparer Name	x(40)		The preparer's name
Filler	x(170)		Spaces

Field Name	Picture	Character Position	Comments/Format/Validation
<b>Void Record</b>			
Record Type	x(1)	1	“R” = Return Record
Transaction Type	x(1)	2	“V” = Void Record
Tracking Number	x(15)	3-17	The voided tracking number
Filler	x(253)	18 - 270	Spaces

Field Name	Picture	Character Position	Comments/Format/Validation
<b>Batch Trailer Record</b>			
Record Type	x(1)	1	“T” = Batch Trailer Record
Filler	x(1)	2	Space
Records Submitted	9(6)		Total records submitted, excluding Headers and Trailers
Return Summaries Submitted	9(6)		Total number of return summary records submitted
Fuel Summaries Submitted	9(6)		Total number of fuel summary records submitted
Schedule Details Submitted	9(6)		Total number of schedule detail records submitted
Payment Records Submitted	9(6)		Total number of payment records submitted
Filler	x(12)		Spaces
Filler	9(6)		Zeros.
Preparer Records Submitted	9(6)		Total number of preparer records submitted
Void Records Submitted	9(6)		Total number of void records submitted
Total Paid Amount	9(12)V99		Sum of amount paid on all payment records
Filler	x(194)		Spaces

**EXHIBIT 5-C.1**  
**IFTA Return File Layout**

Field Name	Picture	Character Position	Comments/Format/Validation
<b>File Trailer Record</b>			
Record Type	x(1)	1	"Z" = File Trailer Record
Filler	x(1)	2	Space
Batches Submitted	9(6)	3-8	Total number of batches submitted in this file
Filler	x(262)	9-270	Spaces

**Additional Notes:**

- #1 – If the period is 1/1/YYYY to 3/31/YYYY – use 1YYYY;  
If the period is 4/1/YYYY to 6/30/YYYY – use 2YYYY;  
If the period is 7/1/YYYY to 9/30/YYYY – use 3YYYY; or  
If the period is 10/1/YYYY to 12/31/YYYY – use 4YYYY.



## EXHIBIT 5-C.2

### IFTA Monthly Transmittal File Layout

Field Name	Picture	Character Position	Comments/Format/Validation
<b>Header Record</b>			
Record Type	x(1)		"H" Batch Header Record
Filler	x(1)		Space
File Serial Number	x(5)		Contractor's File Serial number, or space
Filler	x(1)		Space
File Identifier	x(8)		"FEE TRAN"
Filler	x(1)		Space
File Creation Date	x(8)		MMDDYYYY
Filler	x(1)		Space
Submitter Code	x(2)		Contractor's two character code
Submitter Name	x(20)		Contractor's name
Filler	x(1)		Space
File Sequence Number	9(5)		Contractor's File Sequence number or zero filled
Filler	x(1)		Space
First Tracking Number	x(15)		The first tracking number in this file
Filler	x(1)		Space
Last Tracking Number	x(15)		The last tracking number in this file
Filler	x(1)		Space
Batch Number	x(8)		Spaces
Filler	x(1)		Space
Batch User ID	x(8)		The user ID that keyed the data, or zero filled.
Filler	x(166)		Spaces

## EXHIBIT 5-C.2

### IFTA Monthly Transmittal File Layout

Field Name	Fields to capture by Jurisdiction**	Picture	Character Position	Comments/Format/Validation
<b>Data Record – There would only be a Data Record if detailed data is captured for the Receiving Jurisdiction</b>				
Record Type	Y	x(1)	1	R = Return Record
Transaction Type	Y	x(1)	2	A = Carrier Data
Tracking Number	Y	x(15)	3-17	Tracking number assigned to Monthly Transmittal
Reporting Jurisdiction	Y	x(2)	18-19	The base jurisdiction that sent the Monthly transmittal
Traveled Jurisdiction	Y	x(2)	20-21	The jurisdiction receiving the Monthly transmittal
Reported Period	Y	x(6)	22-27	The month and year that the Monthly transmittal is for (MMYYYY)
Date Received	Y	x(8)	28-35	Date the Contractor received the transmittal (MMDDYYYY)
Fee Sequence Number	Y	9(4)	36-39	A sequence number assigned by the reporting jurisdiction to the transmittal.
Filing Medium	Y	x(1)	40	E = Electronic P = Paper
Taxpayer ID	Y for NY, KY, CT, CA only	x(13)	41-53	Eleven digit ID, with two character Jurisdictional code preceding, or spaces
Period Designator	Y for CA only	x(5)	54-58	QYYYYY, or spaces
Fuel Type	N	x(1)	59	The fuel type reported. ("D" = Diesel; "G" = Motor Fuel Gasoline; "E" = Ethanol; "P" = Propane; "C" = CNG; "A" = A-55; "B" = E-85; "F" = M-85; "H" = Gasohol; "L" = LNG; "M" = Methanol) or spaces
Sign Field	Y for NY, KY, and CA only	x(1)	60	"+" or "-"
Total Miles	Y for NY, KY, and CA only	9(8)	61-68	As reported in the transmittal, or zeroes
Sign Field	Y for CT and CA only	x(1)	69	"+" or "-"
Taxable Miles	Y for CT and CA only	9(8)	70 - 77	As reported in the transmittal, or zero
Fleet MPG	Y for CT and CA only	99V99	78 - 81	As reported in the transmittal, or zero
Sign Field	N	x(1)	82	"+" or "-"
Taxable Gallons	N	9(8)	83-90	As reported in the transmittal, or zero
Sign Field	N	x(1)	91	"+" or "-"
Tax Paid Gallons	N	9(8)	92-99	As reported in the transmittal, or zero
Sign Field	N	x(1)	100	"+" or "-"



**EXHIBIT 5-C.2**  
**IFTA Monthly Transmittal File Layout**

Field Name	Fields to capture by Jurisdiction**	Picture	Character Position	Comments/Format/Validation
Net Taxable Gallons	N	9(8)	101-108	As reported in the transmittal, or zero
Tax Rate	N	99V9999	109-114	As reported in the transmittal, or zero
Sign Field	N	x(1)	115	"+" or "-"
Tax Due/Credit	N	9(8)V99	116 - 125	As reported in the transmittal, or zero
Sign Field	N	x(1)	126	"+" or "-"
Interest Due	N	9(8)V99	127-136	As reported in the transmittal, or zero
Sign Field	Y for CA only	x(1)	137	"+" or "-"
Total Due/Credit	Y for CA only	9(8)V99	138-147	As reported in the transmittal, or zero
Sign Field	N	x(1)	148	"+" or "- ", or spaces
Deficient Amount	N	9(8)V99	149-158	As reported in the fee transmittal, or zero
Filler	Y	x(112)	159-270	Spaces

\*\* A Y in this column indicates that this field is captured for all receiving jurisdictions

Field Name	Picture	Character Position	Comments/Format/Validation
<b>Payment Record</b> – There would only be a payment record with a transmittal if an actual payment is made (i.e., it is not a zero payment amount)			
Record Type	x(1)	1	'R' = Return Record
Transaction Type	x(1)	2	'C' = Payment Record
Tracking Number	x(15)	3 - 17	The tracking number assigned to this payment
Paying Jurisdiction	x(2)	18 - 19	The jurisdiction code sending the payment
Paid Jurisdiction	x(2)	20 - 21	The jurisdiction code receiving the payment
Period	x(6)	22 - 27	The month and year the payment is for (MMYYYY)
Payment Date	x(8)	28 - 35	The payment received date (see Requirement 2.1) (MMDDYYYY)
Sign Field	x(1)	36	'+' or '-'
Amount Paid	9(8)V99	37 - 46	The payment amount
Code	x(1)	47	'E' = with Transmittal 'G' = without Transmittal
Deposit Date	x(8)	48 - 55	The date the remittance was deposited (MMDDYYYY), or spaces
Filler	x(215)	56 - 270	Spaces

Field Name	Picture	Character Position	Comments/Format/Validation
<b>Fee Summary Record</b>			
Record Type	x(1)	1	'R' = Return Record

**EXHIBIT 5-C.2**  
**IFTA Monthly Transmittal File Layout**

Field Name	Picture	Character Position	Comments/Format/Validation
Transaction Type	x(1)	2	'B' = Fee Summary Record
Tracking Number	x(15)	3 - 17	The tracking number assigned to this monthly transmittal
Reporting Jurisdiction	x(2)	18 - 19	The jurisdiction submitting the monthly transmittal
Traveled Jurisdiction	x(2)	20 - 21	The jurisdiction receiving the monthly transmittal
Reported Period	x(6)	22 - 27	The month and year that the Monthly Transmittal is for (MMYYYY)
Date Received	x(8)	28 - 35	The date the monthly transmittal was received (see Requirement B.2.1)
Fee Sequence Number	9(4)	36 - 39	A sequential number assigned by the submitting jurisdiction
Fee Total Sign Field	x(1)	40	'+' or '-'
Fee Total	9(8)V99	41 - 50	The net due amount as indicated in the monthly transmittal
Filing Medium	x(1)	51	'P' = Paper
Filler	X(219)	52 - 270	Spaces

Field Name	Picture	Character Position	Comments/Format/Validation
<b>Void Record</b>			
Record Type	x(1)	1	'R' = Return Record
Transaction Type	x(1)	2	'V' = Void
Tracking Number	x(15)	3 - 17	The tracking number being voided
Filler	x(253)	18 - 270	Spaces

Field Name	Picture	Character Position	Comments/Format/Validation
<b>Trailer Record</b>			
Record Type	x(1)	1	'T' = Trailer Record
Filler	x(1)	2	Space
Records Submitted	9(6)	3 - 8	Total records submitted (excluding Header and Trailer)
Number of Carriers Data Records	9(6)	9 - 14	Number of Transaction type 'A' records submitted
Fee Summary Records Submitted	9(6)	15 - 20	Number of Transaction type 'B' records submitted
Payment Records Submitted	9(6)	21 - 26	Number of Transaction type 'C' records submitted
Filler	x(30)	27 - 56	Spaces
VOIDS Records Submitted	9(6)	57 - 62	Number of Transaction type 'V' records submitted
Total Paid Amount	9(12)V99	63 - 76	The sum of all payment amounts
Filler	x(194)	77 - 270	Spaces





New York State Department of  
Taxation and Finance

W A Harriman Campus  
Albany NY 12227-0001

IFTA-100-MN

Use this form to report operations for the  
quarter ending ☐ ☐ ☒ ☐  
Month Day Year

This report must be filed by the  
last day of the month following  
the end of the quarter.

Licensee IFTA identification number		
NY	H2	H3
Name		
H4		
Street address		
City	State	Zip Code

☐ Address change

☒ L16 No operation in  
any jurisdiction

☒ L15 Cancel license

☒ L14 Amended report

IFTA Quarterly Fuel Use Tax Report

File this report even if there is no tax due.

Use this form for filing your Quarterly Fuel Use Tax Report as required under the International Fuel Tax Agreement (IFTA).  
Read the instructions on the back carefully. Make a copy of this report for your records.

Attach check or money order payable to:  
**COMMISSIONER OF TAXATION & FINANCE.**

See *Mailing Instructions* on the back of this form.

Enter the amount of  
your payment here  
\$ L2

Enter the Total from column Q of Form IFTA-101-MN, *IFTA Quarterly Fuel Use Tax Schedule*, for fuel types listed in lines 1 thru 4. For all other fuel types enter the Total Amount from column S of the worksheet on back of Form IFTA-101-I-MN. Enter any credit amounts in brackets. Attach a Form IFTA-101-MN for each fuel type reported below.

1 Diesel	1	L3	
2 Motor fuel gasoline	2	L4	
3 Ethanol	3	L5	
4 Propane (LPG)	4	L6	
5 All other fuel types not listed in lines 1 thru 4 (from worksheet on back of IFTA-101-I-MN)	5	L7	
6 Subtotal of amount due or (credit) (add lines 1 through 5)	6	L8	
7 Penalty (see instructions)	7	L11	
8 Total balance due or (credit) (add lines 6 and 7)	8	L10	
9 Credits to be applied	9	L9	
10 Balance due/(credit) (subtract line 9 from line 8)	10	L12	
11 Refund amount requested	11	L13	

I certify that this business is duly licensed and that this report, including any schedules, is to the best of my knowledge and belief true, correct and complete.

Authorized signature	Date	Taxpayer's phone number
Official title		( )
Paid preparer's name or firm (if other than taxpayer)		Paid preparer's EIN
Paid preparer's address		( )
Paid preparer's signature	Date	Paid preparer's phone number

For Office Use Only

Sig ☐ Corr ☐ Name/ID ☐

NY H1

Date Received

L1

Please make a copy of this report for your records.

IFTA-100-MN (3/00)

See *Mailing Instructions* on back.



## General Information

**Who Must File** - Anyone holding a license under the International Fuel Tax Agreement (IFTA) is required to file, on a quarterly basis Form IFTA-100, *IFTA Quarterly Fuel Use Tax Report*, and Form IFTA-101, *IFTA Quarterly Fuel Use Tax Schedule* for each fuel type. These forms are preprinted with your taxpayer identification number, name, address, fuel types and traveled jurisdictions and are mailed to you. (IFTA-100-MN, IFTA Quarterly Fuel Use Tax Report and IFTA-101-MN, IFTA Quarterly Fuel Use Tax Schedule, are the manual versions of these forms that require you to enter all pertinent information and should only be used when the preprinted version is unattainable.)

Form IFTA-100 summarizes the amount of tax due or the amount to be credited for the various fuel types computed on each Form IFTA-101 and is used to determine the total amount due/credit, including any appropriate penalty and interest.

## Instructions

Enter the ending date of the quarter covered by this report.

Enter your licensee IFTA identification number. This is your federal employer identification number, social security number or other jurisdiction assigned identification number as it appears on your IFTA License.

Enter your legal name as it appears on your IFTA license and complete mailing address.

**Address Change** - Mark *X* in this box if this address is your new or corrected address.

**No Operation** - Mark *X* in this box if you did not operate a qualified motor vehicle(s) in any jurisdiction including your base jurisdiction during the quarter. Sign this report and mail to the address indicated on the report.

**Cancel License** - Mark *X* in this box if you are filing a final report and requesting your license be canceled. Complete this report for your operations during the quarter and return your IFTA license and any unused decals to the address on your license. Destroy any used decals.

**Amended Report** - Mark *X* in this box if this report corrects a previous report. Indicate the quarter and year of the report you are correcting. The amended report should show the correct figures for that quarter - not the difference. An explanation of the changes must accompany the amended report.

## Line Instructions

Enter any credit amounts in brackets.

**Line 1** - Enter the total amount from column Q on the front of Form IFTA-101-MN for diesel fuel.

**Line 2** - Enter the total amount from column Q on the front of Form IFTA-101-MN for motor fuel gasoline.

**Line 3** - Enter the total amount from column Q on the front of Form IFTA-101-MN for ethanol.

**Line 4** - Enter the total amount from column Q on the front of Form IFTA-101-MN for propane (LPG).

**Line 5** - Enter the total amount from column S of the worksheet on the back of Form IFTA-101-I-MN for all other fuel types.

**Line 6** - Add lines 1 through 5. This amount is the net of all credits and taxes due for each fuel type reported on lines 1 - 5. Enter a net credit amount in brackets.

**Line 7** - Penalty - A penalty of \$50 or 10% of delinquent taxes, whichever is greater, is imposed for the failure to file a report, for filing a late report, or for underpayment of taxes due.

**Line 8** - Add lines 6 and 7. Enter a credit amount in brackets.

**Line 9** - Enter the amount of prior credit you are claiming. Any credit not claimed will be carried over to the next filing period.

**Line 10** - Subtract line 9 from line 8. Enter a credit amount in brackets. If the amount on line 10 is a balance due, enter the amount of your payment in the payment box above line 1.

**Line 11** - Enter the portion of the credit that you want refunded to you. If you do not request a refund of the total credit, any remaining credit balance will be available on your next quarterly report. Caution: Credit balances can not be carried forward for more than eight quarters (two years) from the quarter earned.

**Signature** - The report must be signed and dated by the owner (if an individual business), a partner (if a partnership or a limited liability partnership), a member (if a limited liability company), or (if a corporation) by the president, treasurer, chief accounting officer, or any other person specifically authorized to act on behalf of a corporation. The fact that an individual's name is signed on the certification shall be prima facie evidence that the individual is authorized to sign and certify the report on behalf of the business.

Additionally, if anyone other than an employee, owner, partner, officer or member of the business is paid to prepare the report he or she is required to sign and date the report and provide his or her EIN/social security number, mailing address and telephone number.

## MAILING INSTRUCTIONS

1. Attach check or money order payable to **COMMISSIONER OF TAXATION & FINANCE**.
2. Include on your check or money order your identification number, **Form IFTA-100-MN** and the period covered by this return.
3. Place this form (this side up) on top of the **IFTA-101-MN** schedule(s) you are returning.

For additional forms or information, see the back of Form IFTA-101-I-MN, *Instructions for completing Form IFTA-101-MN*.

Mail your report to the  
**IFTA Processing Center at this address.**

**NYS DEPARTMENT OF TAXATION & FINANCE**  
P O BOX 22056  
ALBANY NY 12201-2056





# International Fuel Tax Agreement

IFTA-100-MN

Specification Document

## Header:

Field Name	Return Mapping Number	Character Position	Picture	Edit Validation
Tracking Number	H1		x(15)	Tracking number assigned to return
Taxpayer ID	H2		X(13)	If unknown: XX999999999999 (XX= Jurisdictional Code)
Check Digit	H3		X(1)	Check digit assigned to account
Name	H4		X(4)	The first four (4) characters of the taxpayer name. (A space may represent a character)
Period	H5		X(5)	Reported Filing Period (QYYYYY). *See Comments

### Comments

- ❖ If the period is 1/1/YYYY to 3/31/YYYY – use 1YYYY
- ❖ If the period is 4/1/YYYY to 6/30/YYYY – use 2YYYY
- ❖ If the period is 7/1/YYYY to 9/30/YYYY – use 3YYYY
- ❖ If the period is 10/1/YYYY to 12/1/YYYY – use 4YYYY

## Lines:

Field Name	Return Mapping Number	Character Position	Picture	Edit Validation
Date Received	L1		X(8)	Return received date (MMDDYYYY format)
Remittance	L2		9(8)v99	Dollars and cents or zero
Diesel	L3		9(8)v99	Dollars and cents or zero
Motor Fuel Gas	L4		9(8)v99	Dollars and cents or zero
Ethanol	L5		9(8)v99	Dollars and cents or zero
Propane	L6		9(8)v99	Dollars and cents or zero
Alternative Fuels	L7		9(8)v99	Dollars and cents or zero
Subtotal of Amount Due	L8		9(8)v99	Dollars and cents or zero
Credits	L9		9(8)v99	Dollars and cents or zero
Balance Due	L10		9(8)v99	Dollars and cents or zero
Penalty	L11		9(8)v99	Dollars and cents or zero
Total Amount Due	L12		9(8)v99	Dollars and cents or zero
Refund	L13		9(8)v99	Dollars and cents or zero
Amended Return Flag	L14		X(1)	“Y” if box is checked/“N” otherwise
Cancel Flag	L15		X(1)	“Y” if box is checked/“N” otherwise
No Operation Flag	L16		X(1)	“Y” if box is checked/“N” otherwise



### **IFTA Quarterly Fuel Use Tax Schedule**

Attach this schedule to Form IFTA-100-MN,

IFTA Quarterly Fuel Use Tax Report.

**Prepare a separate schedule for each fuel type.** Use additional sheets if necessary. Make a copy for your records.

Use this form to report operations for the  
quarter ending    H5

Licensee IFTA identification number	Name
NY H2	H3
	H4

Enter credits in brackets ([ ]). Round to the nearest whole gallon or mile. Read instructions (IFTA-101-I-MN) carefully.

[illegible]

**Important Note:** When listing additional jurisdictions and more space is needed, use the back of this form.

For Diesel, Motor fuel gasoline, Ethanol and Propane reported, transfer the total amount in Column Q from each schedule to the corresponding line on Form IFTA-100-MN. For all other fuel types, transfer the total amount of Column Q from each schedule to





# International Fuel Tax Agreement

IFTA-101-MN

Specification Document

## Header:

Field Name	Return Mapping Number	Character Position	Picture	Edit Validation
Taxpayer ID	H2		X(13)	If unknown: XX999999999999 (XX= Jurisdictional Code)
Check Digit	H3		X(1)	Check digit assigned to account
Name	H4		X(4)	The first four (4) characters of the taxpayer name. (A space may represent a character)
Period	H5		X(5)	Reported Filing Period (QYYYY). *See Comments

### Comments

- ❖ If the period is 1/1/YYYY to 3/31/YYYY – use 1YYYY
- ❖ If the period is 4/1/YYYY to 6/30/YYYY – use 2YYYY
- ❖ If the period is 7/1/YYYY to 9/30/YYYY – use 3YYYY
- ❖ If the period is 10/1/YYYY to 12/1/YYYY – use 4YYYY

## Lines:

Field Name	Return Mapping Number	Character Position	Picture	Edit Validation
Fuel Type	L1		X(1)	D = Diesel/G = Motor Fuel Gasoline/E = Ethanol/P = Propane/C = CNG/A = A-55/B = E-85/F = M-85/H = Gasohol/L = LNG/M = Methanol
IFTA Miles	L2		9(8)	Numeric (or zero)
Non-IFTA Miles	L3		9(8)	Numeric (or zero)
Total Miles	L4		9(8)	Numeric (or zero)
Total Gallons	L5		9(8)	Numeric (or zero)
Fleet MPG	L6		99v99	Numeric (or zero)
Jurisdiction Code	L7		X(2)	Jurisdiction Code reported on the return schedule detail line
Tax Rate Code	L8		X(3)	Numeric (or zero)
Total Miles	L9		9(8)	Numeric (or zero)
Taxable Miles	L10		9(8)	Numeric (or zero)
Miles Per Gallon	L11		99v99	Numeric (or zero)
Taxable Gallons	L12		9(8)	Numeric (or zero)
Tax Paid Gallons	L13		9(8)	Numeric (or zero)
Net Taxable Gallons	L14		9(8)	Numeric (or zero)
Tax Rate	L15		99v9999	Numeric (or zero)
Tax (Credit) Due	L16		9(8)v99	Numeric (or zero)
Interest Due	L17		9(8)v99	Numeric (or zero)
Total Due	L18		9(8)v99	Numeric (or zero)





New York State Department of Taxation and Finance

# Payment Voucher and Instructions for IFTA Returns Filed Electronically

# IFTA-100-V

(12/05)

## Who must use this form?

You **must** submit this voucher with your payment if you file a balance-due return, Form IFTA-100, using IFTA E-file.

## Mailing instructions

Attach check or money order payable to **Commissioner of Taxation and Finance**.

Include on your check or money order your identification number, **Form IFTA-100-V**, and period covered by this payment.

Detach and mail your voucher along with your payment to this address:

**NYS TAX DEPARTMENT  
PO Box 22056  
ALBANY NY 12201-2056**

## Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Director of Records Management and Data Entry, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and outside Canada, call (518) 485-6800.

## Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to file your return and pay tax. However, if, at a later date, you need to establish the date you filed your return or paid your tax, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See *Need help?* for information on ordering forms and publications.) If you have used a designated private delivery service and need to establish the date you filed your return, contact that private delivery service for instructions on how to obtain written proof of the date your return was given to the delivery service for delivery. If you use **any** private delivery service, whether it is a designated service or not, address your return to:

**NYS TAX DEPARTMENT  
W A HARRIMAN CAMPUS  
ALBANY NY 12227**

## Need help?



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▼ Detach along the dotted line and submit bottom portion with payment ▼



New York State Department of Taxation and Finance

# Payment Voucher for IFTA Returns Filed Electronically

# IFTA-100-V

Licensee IFTA identification number <b>H2</b> <b>H3</b>	Period <b>H5</b>	Due date
Taxpayer name <b>H4</b>		
Amount due	Remittance amount \$ <b>L1</b>	

Jurisdiction

**New York**

For office use only

**H1**

# International Fuel Tax Agreement

## IFTA-100-V

Specification Document

### Header:

Field Name	Return Mapping Number	Character Position	Picture	Edit Validation
Tracking Number	H1		x(15)	Tracking number assigned to return
Taxpayer ID	H2		X(13)	If unknown: XX999999999999 (XX= Jurisdictional Code)
Check Digit	H3		X(1)	Check digit assigned to account
Name	H4		X(4)	The first four (4) characters of the taxpayer name. (A space may represent a character)
Period	H5		X(5)	Reported Filing Period (QYYYYY). *See Comments

#### Comments

- ❖ If the period is 1/1/YYYY to 3/31/YYYY – use 1YYYY
- ❖ If the period is 4/1/YYYY to 6/30/YYYY – use 2YYYY
- ❖ If the period is 7/1/YYYY to 9/30/YYYY – use 3YYYY
- ❖ If the period is 10/1/YYYY to 12/1/YYYY – use 4YYYY

### Lines:

Field Name	Return Mapping Number	Character Position	Picture	Edit Validation
Remittance	L1		9(8)v99	Dollars and cents or zero



## EXHIBIT 5-C.4

### IFTA EPAY Data File Specification

#### ***DTF IFTA EPAY Transmission Control Information:***

- Frequency: Once Daily at HH:MM:SS
- Empty File: Empty files should be sent if there are no transactions for that day. The file should have a header record and a trailer record showing a record count of 0.
- Physical record length is 100.
- DTF will pick up the transmission file on the BAC Scooter server.
- File Name: The name of the file will be **DEV. NYT.FLTIFT.GOOD** in development environments and **PR. NYT.FLTIFT.GOOD** in production.
- Production and UAT directories exist on the scooter server. Directories currently used for Elfach transmissions will be utilized in this program.

#### ***Record Name: IFTA EPAY File Header***

- Purpose: This record marks the beginning of a File.
- Required: This is a required record and must be the first record in the file.

Start Position	Field Length	Description	Req	Constraints
1	4	Record Type	Y	Value '1HDR'
5	1	Filler	Y	Spaces
6	5	Constant	Y	"ETR51"
11	1	Filler	Y	Spaces
12	4	Beginning DSN	Y	Range summary number of first DSN in the file. Summary number will not be used by DTF and will be set to "0000".
16	4	Ending DSN Sum	Y	Range summary number of last DSN in the file. Summary number will not be used by DTF and will be set to "0000".
20	1	Filler	Y	Spaces
21	8	Constant	Y	"DB01BANK"
29	12	Filler	Y	Spaces
41	8	Create Date	Y	Date of file creation CCYYMMDD
49	2	Filler	Y	Spaces
51	17	Constant	Y	"FLEET BANK OF NY1"
68	4	Filler	Y	Spaces
72	3	Reel Number	Y	Daily File Sequence number used to reflect number of files for a day. This will be a constant value of 001.
75	26	Filler	Y	Spaces

## EXHIBIT 5-C.4

### IFTA EPAY Data File Specification

***Record Name: IFTA EPAY Detail Record 1***

- Purpose: This record contains part of a transaction.

Start Position	Field Length	Dec Prec.	Description	Req	Constraints
1	15		DSN	Y	
16	13		SSN/EIN	Y	Taxpayer ID as received from DTF
29	4		Taxpayer Name Code	Y	Name code from ACH files
33	8		Date Received	Y	Date of file (mmddccyy)
41	10	2	NYS Payment	Y	Payment amount from ACH file, 0 padded
51	4		Tax Year	Y	Tax year from ACH file
55	10	2	NYC Payment	Y	0000000000
65	2		Estate Trust	Y	Spaces
67	1		Yonkers Payment	Y	0
68	4		Fiduciary ID Number	Y	Spaces
72	8		Receipt Date	Y	ACH = Receipt Date from file.
80	8		Deposit Date	Y	Deposit Date from ACH file
88	8		Reconciliation Date	Y	
96	3		Processor Indicator	Y	ACH = “ ”
99	1		Method	Y	Space – ACH, I - Internet
100	1		Payment Type	Y	1 – ACH



## EXHIBIT 5-C.4

### IFTA EPAY Data File Specification

***Record Name: IFTA EPAY File Trailer***

- Purpose: This record marks the end of a File.
- Required: This is a required record and must be the last record in the file.

Start Position	Field Length	Description	Req	Constraints
1	4	Record Type	Y	Value '1EOF'
5	1	Filler	Y	Spaces
6	5	File Serial Number	Y	This value is not used by DTF. It will be a constant value of "00000"
11	10	Record Count	Y	Number of Detail Records, 0 padded
21	8	Constant	Y	"DB01BANK"
29	20	Filler	Y	Spaces
49	17	Constant	Y	" <b>FLEET BANK OF NY1</b> "
66	35	Filler	Y	Spaces

## EXHIBIT 5-C.5

### IFTA ACH Transmission File Specification

#### ***File Control Information:***

- File Name: The file name sent from DTF to the Contractor will be DEV.NYT.FLTIFT.ACHTRXN in development environments and PR.NYT.FLTIFT.ACHTRXN in production.
- Frequency: The transmission will be sent once Daily at HH:MM:SS
- Empty File: An empty file will be sent if no transactions are needed for that day. This file will have a header and trailer record showing rec-cnt = 0. Contractor must also acknowledge empty files.
- Physical record length will be 160.

#### ***Record Name: IFTA ACH File Header***

- Purpose: This record marks the beginning of a File.
- Required: This is a required record and must be the first record in the file.

Start Position	Field Length	Description	Req	Constraints
1	1	Record Type	Y	Value '1'
2	6	Create Date	Y	Date of file creation YYMMDD. Must be less than or = to current date.
8	1	Sequence Number	Y	Value 1 indicates 1 <sup>st</sup> file created for that day
9	23	Destination Name	Y	Value = Contractor
32	23	Origin Name	Y	Value 'NYS IFTA ACH'.
55	106	Filler		Spaces



**EXHIBIT 5-C.5**  
**IFTA ACH Transmission File Specification**

**Record Name: IFTA ACH Detail Record**

- Purpose: This record contains a single transaction

Start Position	Field Length	Dec Prec.	Description	Req	Constraints
1	1		Record Type	Y	Value '6'
2	15		Deposit Serial Number	Y	Transaction Number. For IFTA ACH, the transaction is expected to be NYccymmddzzzz where ymdd is the settlement date 2 business days ahead of the current date and zzzz is between 4500 and 4599 resetting at 4500 daily.
17	9		Routing Number	Y	Eight digits plus check digit
26	17		Account Number	Y	Checking or Savings account number
43	1		Account type	Y	Values = C or S for checking or savings
44	12	2	Debit Amount	Y	
56	13		Taxpayer ID	Y	Alphanumerics
69	1		Taxpayer ID Check Digit	Y	Not transmitted - ignored
70	4		Taxpayer's Name Code	Y	The first four characters of the Taxpayer's last name.
74	22		Taxpayer's name (account holder)	Y	
96	1		Return quarter	Y	Value is 1, 2, 3 or 4 (No validations in relation to time of year)
97	4		Tax Year	Y	CCYY
101	1		Rec'd with Return Indicator		Value E if with return, otherwise left blank
102	6		Deposit Date	Y	YYMMDD - will usually equal the request date, unless the request date is modified by DTF because either return

**EXHIBIT 5-C.5**  
**IFTA ACH Transmission File Specification**

					filed after request date or is effective date < 3 days from the current date.
108	6		Received Date	Y	YYMMDD - date taxpayer will be given credit for payment
114	47		Filler		Spaces

**Record Name: IFTA ACH File Footer**

- Purpose: This record marks the end of the file
- Required: This is a required record and must be the last in the file.

Start Position	Field Length	Dec Prec.	Description	Req	Constraints
1	1		Record Type	Y	Value '9'
2	6		Batch Count	Y	Value = 1 (data not batched)
8	8		Detail Count	Y	Total number of all detail (type = 6) records
16	12	2	Total Amount	Y	Total debit amount from all detail (type =6) records.
28	133		Filler		Spaces



## EXHIBIT 5-C.6

### IFTA ACH Acknowledgement File Specification

#### ***File Control Information:***

- Frequency: Once Daily to acknowledge receipt of the IFTA ACH transmission file from DTF.
- Physical record length will be 80.
- File Name: The name of the file will be DEV.NYT.FLTIFT.ACKNWLG in development environments and PR.NYT.FLTIFT.ACKNWLG in production.

#### ***Record Name: IFTA ACH File Acknowledge***

- Purpose: This record acknowledges the receipt of a DTF File.
- Required: This is a required record and must be the only record in the file.

Start Position	Field Length	Description	Req	Constraints
1	6	Header Date	Y	Value taken from header of DTF file transmission
7	4	Filler	Y	Spaces
11	3	Sequence Number	Y	Value taken from header of DTF file transmission
14	1	Filler	Y	Space
15	6	Fleet-Recd-Date	Y	Date DTF transmission received by BAC. Format MMDDYY
21	4	Filler	Y	Spaces
25	1	File-Status	Y	Value =1 if transmission received OK by BAC
26	8	Fleet-Recd-Time	Y	Time DTF transmission received by BAC. Format = HH:MM:SS
34	10	Rec-Cnt	Y	Total # transactions transmitted by DTF and received by BAC
44	19	Xmit-Type	Y	Value 'IFTAACH ACKNOWLEDGE'
63	18	Filler	Y	Spaces

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## EXHIBIT 5-C.7

### IFTA Return/Change Transmission File Specification

#### **Record Name: IFTA ACH Return/Change File Header**

- Purpose: This record marks the beginning of a File.
- Required: This is a required record and must be the first in the file.

Start Position	Field Length	Description	Req	Constraints
01	Pic x(4)	Hdr-ID	Y	Value '1HDR'
05	Pic x	Filler	Y	Value space.
06	Pic x(10)	Hdr-File-name	Y	Value 'IFTACHGREJ'
16	Pic x	Filler	Y	Value space
17	Pic 9(6)	Hdr-Create-Date	Y	Date of file creation YYMMDD
23	Pic x	Filler	Y	Value space
24	Pic 9(4)	Hdr-Create-Time	Y	Value zeros
28	Pic x	Filler	Y	Value space
29	Pic x(3)	Hdr-Rec-size	Y	Value '160'
32	Pic x	Filler	Y	Value space
33	Pic x(2)	Hdr-Blk-factor	Y	Value '10'
35	Pic x	Filler	Y	Value space
36	Pic x(23)	Hdr-Origin-Name	Y	Value = Contractor
59	Pic x	Filler	Y	Value space
60	Pic x(23)	Hdr-Dest-Name	Y	Value 'IFTA ACH - NYS DTF'
83	Pic x(78)	Hdr-filler	Y	Value spaces.

#### **Record Name: ITFA ACH Return/Change Detail Record**

- Purpose: This record contains a single transaction

Start Position	Field Length	Description	Constraints
001	Pic x(3)	DTL-Tran-Code	Reject or Change status code value.
004	Pic x	Filler	Value space
005	Pic 9(9)	DTL-Routing-No	Eight digits plus check digit, as sent by DTF
014	Pic x	Filler	Value space
015	Pic x(17)	DTL-Acct-No	Checking Account number, as sent by DTF
032	Pic x	Filler	Value space
033	Pic x(15)	DTL-DSN	DSN assigned by DTF
048	Pic 9(9)	DTL-ChgRouting-No	Revised Routing Number, if changed
057	Pic x	Filler	Value space
058	Pic x(17)	DTL-ChgAcct-No	Revised Checking Account number, if changed
075	Pic x	Filler	Value space
076	Pic x(40)	DTL-Taxpayer	Revised Taxpayer Name, if changed
116	Pic x(45)	Filler	Spaces



**EXHIBIT 5-C.7**  
**IFTA Return/Change Transmission File Specification**

**Record Name: IFTA ACH Return/Change File Footer**

- Purpose: This record marks the end of the file.
- Required: This is a required record and must be the last in the file.

Start Position	Field Length	Description	Constraints
01	Pic x(4)	TLR-ID	Value '1TLR'
05	Pic x	Filler	Value space
06	Pic x(10)	TLR-file-name	Value 'IFTACHGREJ'
16	Pic x	Filler	Value space
17	Pic 9(6)	TRL-rec-cnt	Total number of all detail recs in file
23	Pic x(138)	Filler	Value spaces

## EXHIBIT 5-C.8 IFTA CHECK DIGIT CALCULATION

The Taxpayer Identification Number is verified by computing the Check Digit as follows:

- Each of the last 11 characters of the ID (the jurisdiction code prefix is not used in this computation) are assigned and weighted value according to the chart below.
- Each of the 11 characters is then multiplied by a value corresponding to its respective position in the 11 characters.
- The products of each of these multiplications are weighted together and the resultant sum is divided by the modules 9.
- The remainder is then subtracted from 9, yielding the value of the Check Digit.

Example of Check Digit Computation:

Taxpayer Identification Number: NY3334455556

3X	3X	3X	4X	4X	5X	5X	5X	5X	6X	0X
<u>1=</u>	<u>2=</u>	<u>3=</u>	<u>4=</u>	<u>5=</u>	<u>6=</u>	<u>7=</u>	<u>8=</u>	<u>9=</u>	<u>10=</u>	<u>11=</u>
3	6	9	16	20	30	35	40	45	60	0

- The sum of the products = 264
- 264 is divided by 9 = 29 with a remainder of 3
- 9 minus 3 = 6

Therefore the value of the check digit is 6.

CHARACTERS VALUE CHART

0 or space = 0	A = 10	K = 20	U = 30
1 = 1	B = 11	L = 21	V = 31
2 = 2	C = 12	M = 22	W = 32
3 = 3	D = 13	N = 23	X = 33
4 = 4	E = 14	O = 24	Y = 34
5 = 5	F = 15	P = 25	Z = 35
6 = 6	G = 16	Q = 26	& = 36
7 = 7	H = 17	R = 27	All others = 37
8 = 8	I = 18	S = 28	
9 = 9	J = 19	T = 29	