



Specifications for Reproduction of New York State Corporation Tax Forms

The Tax Department reserves the right to reject any reproduced form that does not meet these specifications.

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1. Highlights of changes for 2017

- As a result of corporate tax reform, ongoing changes are being made to the Tax Law that require transitional tax filing provisions for certain corporations. The department provides information on a webpage at www.tax.ny.gov/bus/ct/corp_tax_reform.htm.
- There are two new corporation tax forms for tax year 2017 (TY17). (Form titles might change and instructions might be provided separately.) They are Forms:
 - CT-647, *Farm Workforce Retention Credit*
 - CT-647-ATT, *Attachment to Form CT-647*
- Forms with title changes for TY17:
 - CT-635, *New York Youth Jobs Tax Credit (was Urban Youth Jobs Program Credit)*
- Discontinued for TY17 – Forms:
 - TR-193, *Affidavit for Corporate Dissolution for Domestic Corporations*
 - CT-185, *Cooperative Agricultural Corporation Franchise Tax Return*
 - CT-259, *Claim for Fuel Cell Electric Generating Equipment Credit*
- PO Box numbers and ZIP codes for where returns are mailed changed for approximately 30 corporation tax returns. Mail delivered to the old PO Boxes will be returned to taxpayers as the forwarding period has ended.
- Form CT-200-V, *Payment Voucher for E-Filed Corporation Tax Returns and Extensions*, may now be submitted for approval with up to five other forms. A separate package is no longer necessary. See section 5F.
- Forms CT-300, CT-2658, and CT-2658-ATT: All data fields and boxes must align with the official form and the processing template. These forms may be submitted by email as one, single PDF attachment per form. See section 5G for email addresses.
- New line instructions on several forms require amounts to be greater than or equal to 0. Forms include: CT-225, CT-225-A, CT-3, CT-3-A, CT-3.1, CT-3.2, CT-3.3, CT-3.4, CT-13, CT-33, CT-33-A, CT-33-A/B, and CT-34-SH. You can find the new line requirements in the state spreadsheet or annotated on the draft form or its instructions. Program your software to prevent negative monetary amounts in these fields.

2. General information

A. E-file mandate

Important reminder: Most businesses and tax return preparers are required to e-file authorized tax documents. To learn more about the e-file mandate, visit the Tax Department's website (at www.tax.ny.gov) and look under the *Businesses* or *Tax Professionals* sections for *E-file mandates*. If tax professionals and business taxpayers do not file and pay electronically when required to do so, they will be subject to penalties from the New York State Tax Department.

B. Scope

- Software developers (vendors) may reproduce, upon approval, all New York State (NYS) corporation tax forms listed in section 4, Table B. The reproduction must be substantially identical to the official New York State version and meet the specifications in this publication. All substitute forms must be submitted for approval. If a form has more than one page, all pages must be submitted for approval simultaneously.
 - The Tax Department will review your substitute form submissions and send you comments or approvals. You must correct any issues noted in the comments and resubmit.
 - If taxpayers file returns using substitute forms that were not submitted and approved, we may send the tax returns back to the taxpayers with the reason for rejection. The taxpayers will have to resubmit their returns, which could cause late filing, and result in penalty and interest charges.
-

C. Letter of intent

Before each new tax season, the Tax Department may send a *Letter of Intent*, by email, to software vendors who reproduce corporation tax forms. Vendors will be asked for updated contact information and a non-binding list of forms they intend to reproduce.

D. Vendor code

- Software developers must obtain a vendor code from the NACTP (National Association of Computerized Tax Processors). The four-digit code serves as the source identification in 1D barcodes, form ID lines, and on non-scannable forms. Visit www.nactp.org/ or email president@nactp.org to obtain a vendor code, at no cost, if your company does not have one. Or go directly to: <http://www.nactp.org/index.php/about-nactp/nactpidrequest>. (Neither the NACTP nor the Tax Department require NACTP membership.)
- Software developers who purchase previously approved, scannable forms from another company, and do not alter the forms in any way, should maintain the other company's source code in the barcode or form ID. The vendor who purchases the approved forms should also include their own vendor ID (source code) at the bottom of every page, not in the margin, and submit them for approval.
- If previously approved, non-scannable forms are purchased and not modified, two vendor source codes should be present at the bottom of each page, (not in the margin): the ID of the form developer followed by the ID of the software vendor. These forms must be submitted for approval.
- If a vendor modifies purchased forms or official NYS PDFs in any way, they must use only their own vendor ID and submit the forms for approval prior to using them.
- If there are different versions of a software product (for example, a Windows product and a Macintosh product), the resulting forms must be identical. If the forms are not identical, a second vendor code will be required and the forms must be submitted and approved for each vendor code. Separate submission packages would be required.

E. Obtaining forms

Official versions are available as printed forms distributed by the Tax Department, and on our public website. Visit www.tax.ny.gov for forms, publications, and information. There is also a password-protected *Forms Bulletin Board for Practitioners* on our website where draft and final versions of some forms and publications are posted. Drafts provide vendors a preview of changes being made, and final forms are posted in advance of public release. To request access, send an email to: TSS.CT.Forms.Review@tax.ny.gov

F. Updates to forms, Publication 76, and Publication 76.1

Vendors should check the bulletin board regularly for newly posted forms, revisions to forms, and revisions to this publication as it is the vendor's responsibility to ensure that their forms and software are updated with all the changes made by the Tax Department.

There is another section on the website that shows interim updates to forms, whether or not they are going to be officially revised. You should check for these changes, on a regular basis, at: www.tax.ny.gov/forms/corrections_changes.htm.

G. Pages to be reproduced

All pages of a form must be submitted by vendors for approval, and filed by taxpayers, even though entries are not required on every page.

Exception: You do not have to reproduce pages consisting solely of laws, regulations, instructions, or the text *This page was intentionally left blank* or *Notes* – even if the New York State official form contains a barcode on that page. Reproduced pages must be numbered and barcoded the same as the official form.

Example: If page two of a five-page form is blank or solely instructions, you may submit or file just four pages. Position 6 in the barcode value must still indicate page 1, 3, 4, or 5 as on the official version. Pagination at the top should read *Page 3 of 5*, *Page 4 of 5*, and *Page 5 of 5* even though there are only four pages.

H. Pages, fields, and margins

Reproductions must be substantially identical to the current, official NYS version including field size and placement, margin width, hard-coded values, data entry symbols, and the NYS logo™ map. Submissions must be on white paper with black ink.

Hash marks (character separators), anywhere on a form, do not have to be reproduced.

If vertical and horizontal lines are placed in the name and address area to separate fields, they must match the official form's design exactly.

There cannot be any text or data in the left, right, or bottom margin of the forms, including taxpayer IDs or vendor IDs.

I. Fixed text

Fixed text must be substantially identical in size, font, and style to that used on the official form. Use Arial, or a similar sans serif font, and use italics and bold where the official forms do.

| | | |
|------------------|---------------------|--|
| Examples: | Actual: | 1 Gross earnings from operating revenue |
| | Unacceptable font: | 1 Gross earnings from operating revenue |
| | Unacceptable style: | 1 Gross earnings from operating revenue |
| | Unacceptable style: | <i>1 Gross earnings from operating revenue</i> |
| | Unacceptable size: | 1 Gross earnings from operating revenue |

J. Signatures

Taxpayer and paid preparer signatures must be original signatures, written on forms after printing. Preparers must include their federal preparer tax identification number (PTIN) or social security number, and either their NYS registration number (NYTPRIN) or exclusion code.

K. Returns with wrong tax year

Returns filed with the Tax Department for TY17 that are not on TY17 forms will be returned to taxpayers. Returns for earlier tax years filed on TY17 forms will also be returned.

Exception – TY16 forms may be used for TY17 if:

- the tax period is less than 12 months, begins and ends in 2017, **and**
- the TY17 form is not yet available at the time the return is required to be filed.

In this case TY17 would be shown on the TY16 form and any tax law changes that are effective for tax years beginning after 12/31/2016 must be taken into account.

L. Taxpayer identification number and check digit

To assist with the processing of corporation tax returns and extension requests, the identification number must be the taxpayer's employer identification number (EIN), filer classification code (FCC), and check digit. See section 5E.

M. Vendor-produced envelopes

You may produce envelopes provided they meet postal regulations. We request that the dimensions of any reproduced envelopes be 9 1/2" x 4 1/16".

N. Shared forms: corporation and income tax

Fifteen DTF-prefix series forms listed in section 4, Table B are used by corporations and individuals, partnerships, or LLCs. For approval of these forms, refer to Publication 75, *Specifications for Reproduction of New York State Scannable and Non-scannable Income Tax Forms and 2D Barcodes*, for the data formatting and submission requirements.

O. Unique logos

The NYS logo™ map must be placed and sized as it is on the official form. It can be downloaded from the *Publications* section of the *Forms Bulletin Board for Practitioners*.

P. Shaded areas

Do not reproduce any shaded areas on substitute corporation tax forms.

Q. NYTPRIN exclusion code

When completing the paid preparer section, preparers must enter their New York tax preparer registration identification number (NYTPRIN) if they are required to have one. If they are not required to have a NYTPRIN, they must enter in the NYTPRIN exclusion code box one of the specified 2-digit codes listed below that indicates why they are exempt from the registration requirement. Every paid preparer **must** enter a NYTPRIN **or** an exclusion code, **never both**. They must also enter their federal preparer tax identification number (PTIN) if they have one; if not, they must enter their social security number.

Table A

| Code | Exemption type | Code | Exemption type |
|------|------------------------|------|--|
| 01 | Attorney | 02 | Employee of attorney |
| 03 | CPA | 04 | Employee of CPA |
| 05 | PA (Public Accountant) | 06 | Employee of PA |
| 07 | Enrolled agent | 08 | Employee of enrolled agent |
| 09 | Volunteer tax preparer | 10 | Employee of business preparing that business' return |

R. Form TR-573-CT

Form TR-573-CT must be displayed and printed as a cover sheet by software when an individual taxpayer does not select to e-file a primary return and when paid preparers do not elect to e-file a primary return. A primary return is one that requires Form CT-2. See section 5E for forms that require a Form CT-2.

Submission requirements:

- A blank Form TR-573-CT, by itself, must be submitted for approval whenever it is revised. See section 6, *Non-scannable forms*, for submission requirements.
- A Form TR-573-CT must be submitted with every primary form submission. For the primary form to be approved, the accompanying Form TR-573-CT must have the corresponding taxpayer ID and taxpayer name.

Note:

The Form CT-2 must be filed with the return but the Form TR-573-CT does not have to be filed by the taxpayer.

S. Programming requests

1. Software should request that users print directly from the program, not from exported PDFs, to ensure layout accuracy, machine readability, and faster processing. Software should default so pages print at 100% with no scaling or rotation. When images do not match templates (made from your approved submissions), returns are forced out of the process flow and must be handled manually instead of electronically.
2. Software should be programmed so users are urged to check for and install updates before using the product.
3. If returns or forms are to be written on, software should instruct users to use dark ink only, never pencil or red ink.
4. Software should remind users about the e-file mandate.
5. Software should remind users to send in their Form CT-2 with returns that require it.
6. Software should remind taxpayers not to combine tax payments with any other type of tax payment. For example, they must not send one check to cover payment for both corporation tax and sales tax. Taxpayers also should not combine Form CT-300, *Mandatory First Installment (MFI) of Estimated Tax for Corporations*, with corporation tax returns or extension requests.

T. For faster approvals

1. Make sure 2nd and 3rd (or later) draft changes made by the Tax Department, if any, are included on your first submission.
 2. Be sure to address your package correctly. See sections 2X and 5G.
 3. Assemble the pages in your envelope according to the instructions in section 3.
 4. Submit the correct number of samples. For most scannable forms: submit two identical sets consisting of three samples in each set: one blank form and two samples with data in most fields. For non-scannable forms: submit one blank form by email.
 5. All forms must be highly legible in every aspect, including fixed text, variable data, barcodes, and data entry symbols. Pages must be printed actual size (100%).
 6. Resubmissions may be sent with first submissions if noted on your cover sheet(s).
 7. Make sure that a Form CT-2 is submitted with all returns that require it. See section 5E for the list of returns that require a Form CT-2. See Publication 76.1, *Specifications for Corporation Tax Return Summary*, for complete instructions.
 8. For the forms listed in Table C, be sure the filer classification code (FCC) is valid for the return type being submitted or filed and is the same on both the main return and the corresponding Form CT-2.
 9. Vendors who include an email address with submissions will receive electronic approval / disapproval. Email also allows us to quickly resolve other questions and problems. Otherwise, the Tax Department will use U.S. Mail.
 10. The Tax Department does not email receipts for vendor submissions. Turnaround time is normally around two weeks, possibly more in the busiest month. Please allow two weeks before inquiring about the status of your submissions and use your tracking number to confirm delivery. (USPS receipts may show received in Troy, NY, instead of Albany, which is not an issue.)
 11. It is highly recommended that you submit forms as soon as they become final, rather than wait until most forms have been finalized by the Tax Department.
 12. Do not mix corporation tax form submissions with other tax type submissions. Do not mix forms with different vendor codes in the same package.
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U. After approval

1. No change may be made to a form after it has been approved unless the vendor resubmits the form and obtains re-approval from the Tax Department. This includes sizing, line spacing, and other minor adjustments. If the department requires a change, vendors will be advised if re-approval is required.

2. Programming errors

Notify the Tax Department of any programming error as soon as it is discovered. Please indicate:

- a. the exact nature of the error
- b. the date the error was discovered
- c. the number of incorrect forms prepared
- d. the corrective action taken
- e. the schedule for when corrected code will be distributed to tax preparers
- f. the person to contact for further information.

3. Request for copy of vendor software

The Tax Department requests that software developers provide a copy of new software as soon as it is released to the public. We will use the software for research and to troubleshoot production issues. The department will not share your software outside the department or use the software to prepare and/or file returns. If you support e-file via an online application, the department is requesting access to that as well. Please send software to the OPTS Corp Tax Review Unit at the address listed in section 2X, below.

V. Summary of forms to submit by PDF

You may email the following forms for approval. Attach each form as a single PDF file so that the blank and the data samples, if required, are all in one file. Email to TSS.CT.Forms.Review@tax.ny.gov and when required, form_approval_submissions@jpmchase.com.

- Non-scannable forms (forms without a barcode or form ID)
- Forms processed at JPMorgan Chase
- Certain re-submissions or missing pages, on a case by case basis
- A blank Form CT-2 when requested

W. Forms not changing

Once approved, vendors do not have to resubmit forms for approval unless the Tax Department revises those forms. Certain forms indicate a tax year and change annually. Forms that are not updated yearly will display a revision date in parentheses near the form number.

X. Need help? Contact us

The Tax Department realizes your company has extremely tight schedules in which to modify your corporation tax software and forms, and get distribution to your clients. For questions, access to our *Forms Bulletin Board for Practitioners*, or to request a variance from these specifications, send an email to: TSS.CT.Forms.Review@tax.ny.gov.

Send hard copy sample submissions as follows:

By U.S. Mail

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

or

By private delivery service (FedEx, UPS, etc.)

NYS Tax Department
OPTS Corp Tax Review Unit
90 Cohoes Ave
Green Island NY 12183

3. Packages

Most scannable forms require two identical test decks sent to the Tax Department in Albany, NY. Each test deck should have one blank sample and two different data samples for each form. The department does not require a full field sample but reserves the right to request one at our discretion. Send submissions to the address shown in section 2X. Exceptions: See submission procedures in this publication specific to forms processed at JPMorgan Chase, non-scannable forms, and shared corporation / income tax forms (DTF-prefix forms).

- A. **Envelope limit:** six forms or 100 pages per package.
- B. Do not mix vendor codes or tax types (income, sales, etc.) in the same approval package.
- C. Paper clips are not necessary and should be kept to a minimum.
- D. One colored separator sheet works well to delineate the two identical test decks.
- E. **On top** of the first deck, include one cover page that specifies:
 - **all** the forms in the submission envelope with indication of resubmissions, if any
 - vendor name and product name
 - vendor source code (do not mix source codes in the same submission)
 - contact person's name, phone number, and email address
 - specific product or form information, if any. (For example: *No sample data is provided on page two because we don't support that section of Form CT-xx.*)

- F. Under the cover page/list of forms:

Test deck:

Form A blank pages
Form A 1st data sample pages
Form A 2nd data sample pages
Form B blank pages
Form B 1st data sample
Form B 2nd data sample
Form C blank pages
1st CT-2 & TR-573-CT for Form C
Form C 1st data sample
2nd CT-2 & TR-573-CT for Form C
Form C 2nd data sample
Form D blank pages
Form D 1st data sample
Form D 2nd data sample

One colored separator sheet

Identical test deck (without cover sheet):

Form A blank pages
Form A 1st data sample pages
Form A 2nd data sample pages
Form B blank pages
Form B 1st data sample
Form B 2nd data sample
Form C blank pages
1st CT-2 & TR-573-CT for Form C
Form C 1st data sample
2nd CT-2 & TR-573-CT for Form C
Form C 2nd data sample
Form D blank pages
Form D 1st data sample
Form D 2nd data sample

4. Table B - corporation tax forms for tax year 2017

| Form number | Form ID | Form number | Form ID | Form number | Form ID |
|-------------|---------|-------------|---------|-------------------|------------|
| CT-2 | 541 | CT-184-M | 404 | CT-611.1 | 533 |
| CT-3 | 567 | CT-184-R | NS | CT-611.2 | 566 |
| CT-3.1 | 556 | CT-186 | 407 | CT-612 | 520 |
| CT-3.2 | 557 | CT-186-E | 410 | CT-613 | 521 |
| CT-3.3 | 558 | CT-186-M | 412 | CT-631 | 528 |
| CT-3.4 | 569 | CT-186-P | 413 | CT-633 | 542 |
| CT-3-A | 568 | CT-186-P/M | 414 | CT-634 | 634 |
| CT-3-A/BC | 570 | CT-187 | NS | CT-635 | 635 |
| CT-3-M | 439 | CT-200-V | 538 | CT-636 | 544 |
| CT-3-S | 440 | CT-222 | 415 | CT-637 | 545 |
| CT-5 | 455 | CT-222.1 | 532 | CT-638 | 549 |
| CT-5.1 | 517 | CT-223 | 546 | CT-639 | 550 |
| CT-5.3 | 456 | CT-224 | 561 | CT-639-ATT | 574 |
| CT-5.4 | 457 | CT-225 | 548 | CT-640 | 551 |
| CT-5.6 | 573 | CT-225-A | 554 | CT-641 | 552 |
| CT-5.9 | 458 | CT-225-A/B | 555 | CT-642 | 553 |
| CT-5.9-E | 459 | CT-236 | 543 | CT-643 | 562 |
| CT-6 | NS | CT-238 | 531 | CT-644 | 563 |
| CT-6.1 | NS | CT-239 | 529 | CT-645 | 564 |
| CT-13 | 400 | CT-241 | 525 | CT-646 | 565 |
| CT-33 | 426 | CT-242 | 526 | CT-647 | 575 |
| CT-33.1 | 498 | CT-243 | 527 | CT-647-ATT | 576 |
| CT-33.2 | 571 | CT-246 | 530 | CT-2658 | 512 |
| CT-33-A | 430 | CT-247 | NS | CT-2658-ATT | 513 |
| CT-33-A/ATT | 499 | CT-248 | 516 | CT-2658-E | NS |
| CT-33-A/B | 500 | CT-249 | 497 | *DTF-75 | NS |
| CT-33-C | 431 | CT-250 | 418 | *DTF-95 | NS |
| CT-33-D | 475 | CT-261 | 539 | *DTF-96 | NS |
| CT-33-M | 432 | CT-300 | 572 | *DTF-505 | 506 |
| CT-33-NL | 514 | CT-396 | NS | *DTF-620 | NS |
| CT-33-R | 501 | CT-397 | NS | *DTF-621 | 466 |
| CT-34-SH | 433 | CT-399 | 482 | *DTF-622 | 467 |
| CT-37 | 559 | CT-501 | 535 | *DTF-624 | 469 |
| CT-40 | 447 | CT-600 | NS | *DTF-625 | 485 |
| CT-41 | 449 | CT-601 | 460 | *DTF-625-ATT | 486 |
| CT-43 | 450 | CT-602 | 462 | *DTF-626 | 626 |
| CT-44 | 451 | CT-603 | 463 | *DTF-630 | 470 |
| CT-46 | 452 | CT-604 | 464 | *DTF-664 | 664 |
| CT-47 | 453 | CT-604-CP | 483 | *DTF-686 | 686 |
| CT-47.1 | NS | CT-605 | 465 | *DTF-686-ATT | 687 |
| CT-51 | NS | CT-606 | 518 | TR-193.1 | NS |
| CT-60 | 478 | CT-607 | 540 | TR-573-CT | NS |
| CT-183 | 401 | CT-611 | 519 | TR-579-CT | NS |
| CT-183-M | 402 | | | TR-579.1-CT | NS |
| CT-184 | 403 | | | | |

*For approval of these 15 forms, refer to Publication 75. **Bold** indicates a new form or new form ID number for TY17. NS = Non-Scannable. Shaded cells indicate forms processed by JPMorgan Chase.

5. Scannable forms

Most corporation tax forms require barcodes to assist in processing. The form ID is the first three digits of the barcode number. In Table B (previous page), any form with a form ID number is considered scannable and must meet the specifications in this section. The specifications for non-scannable forms that have no form ID number (*NS* in Table B) are in section 6.

Exceptions:

- For Form CT-200-V and forms processed at JPMorgan Chase, please see additional and substitute specifications in the respective sections that follow.
- For approval of the 15 forms listed in Table B with an asterisk, refer to Publication 75, *Specifications for Reproduction of New York State Scannable and Non-scannable Income Tax Forms and 2D Barcodes*, for the data formatting and submission requirements.

A. Variable taxpayer data

- If sample data is required, it must be **sufficient**, between the two variable data samples, to indicate how the vendor’s software formats most fields, especially data-captured (bulleted) fields. While there should be ample data between the samples, it is unlikely, on most forms, that taxpayers would have data on every line. Do not supply data on every line of one sample.


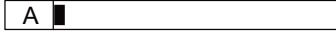




Examples (where form appropriate): Paid preparer sections should be different: one data sample should have a NYTPRIN, another should have an exclusion code (there can’t be both at the same time). One sample should show a refund due, and another an amount owed. One sample could show data on lines 2, 5, 8, and 10, while a second sample could have entries on lines 1, 3, 5, and 9.

- Sample data must be software generated, without manual overrides, and be valid logically and arithmetically as if it were an actual return. Data should be entered as a taxpayer would so we will know how your software will format fields. **For example:** if line 7 says subtract line 6 (\$50) from line 5 (\$2,000), the sample data should not read \$42,000 on line 7. The paper review process does not examine your software’s accuracy in calculating tax liability.
- The preferred data font is Courier, non-bold 12 or 10 CPI. Other fonts will not cause disapproval; however, fonts less than 8 points will not be approved.
- Data must be within boxes, properly justified, and not touching the lines; the separation must be visible to the unaided eye. If any data extends beyond the variable data field, including commas, the form will not be approved.

B. Data entry symbols, line numbers, and entry formats

1. Data entry symbols

All data entry symbols (rectangular and circular) on reproductions must be substantially identical to original forms. The shape and placement of each symbol must match the Tax Department original. See examples below.

| Acceptable | Unacceptable |
|---|--|
|  |  |
|  |  |
|  |  |

2. Checkboxes

Submit one sample with all Yes boxes marked with an **X** and another sample with all No boxes marked **X**. Full checkboxes must be reproduced on all forms. The use of bolded underscores for checkboxes is not acceptable. Data capture symbols must not reside within the checkboxes. For lines that have more than one

checkbox, you must submit a data sample for each checkbox (for example, *Yes* and *No* checkboxes, or *1st* and *2nd* year checkboxes). An exception would be Form CT-47 which cannot be populated if a *No* checkbox is marked.

3. Data entry boxes

Do **not** use underlines in place of rectangular boxes for text or numeric entry fields. Forms that have boxed fields separated by hard-coded decimals must be reproduced as they appear on the DTF version (for example, the percentage of ownership and monetary fields on Form CT-2658).

4. Blank fields

Variable-data fields must be left blank when there is no taxpayer entry, unless the instructions require an entry or the field is calculated. Do not use hard-coded decimals in blank fields. If a field is blank, no taxpayer entry is needed; do not put *None*, *N/A*, *0*, or *0.00* in the field.

5. Hard-coded amounts and hard-coded zeros

Amounts or zeros that are hard-coded on the original New York State form must be reproduced and show on your blank samples. Also see monetary field requirements in section 5C below.

6. Percentages

Percentage fields must include a decimal point and not have more than four digits after the decimal (unless otherwise specified). Hard-coded % signs are not required.

7. Dates

Unless specified on the form or in the instructions, the required date format for corporation tax forms is **mm-dd-yy**. Blank spaces, slashes, and hard-coded dashes are not acceptable.

8. Telephone numbers

Telephone numbers are required in case the Tax Department has questions during processing. Formatting is at your discretion.

9. Non-monetary amount fields

Program non-monetary amounts (such as number of hours worked, number of employees, number of acres, etc.) without commas.

10. EIN - No hyphen is preferred.

11. Negative amounts and quantities

The minus sign (-) is mandatory. Parentheses and brackets are not acceptable. Data samples should include some negative figures where possible.

C. Monetary fields

1. All cases

- Dollar values must be right justified, and cents left justified.
 - Commas must be used as thousand separators for all monetary fields. All data samples must contain evidence of commas as thousands separators, on every page.
 - Unless specified on the form or in the instructions, data may be entered as dollars only, or as dollars and cents.
 - Do not use both a decimal and a vertical cent line in any field.
 - Hard-coded decimal points are necessary where official forms have them. If decimals are hard-coded, then no extra decimal is allowed.
 - Also see *Blank fields* section 5B.4 above.
-

2. Rounding to whole dollars

- When rounding, vertical cent lines do not need to be reproduced.
- If there is no vertical cent line, software must print a decimal point after the dollar amount – even for lines that require only dollar entries. Do not include “00” - just end the dollar amount with a decimal.
- If there is a vertical cent line, do not allow zeros in the cents fields, leave the cents field blank, and do not include a decimal.
- See special requirements for Form CT-200-V in section 5F.

3. Dollars and cents

- If a software program displays cents, then it must reproduce the vertical cent line, and a decimal point is not permitted.

4. Special cases

- For the *Voluntary gifts/contributions* section on Forms CT-3, CT-3-A, and CT-3-S, entries must be whole dollars terminated by a decimal point.
- Form CT-250, column C; Form CT-5.3, page 2, column D; and all of Form CT-222 require whole dollars terminated by a decimal point.
- On Forms CT-225, CT-225-A, and CT-225-A/B, monetary fields must appear as they are on the official NYS forms with both cent lines and hard-coded zeros. Decimals are not permitted.
- For fields where taxpayers might enter a billion dollars or more, make sure the amount will fit without touching or overflowing the box. If it does overflow, use 9 cpi Courier for those fields.

D. Barcodes

Most corporation tax forms have a 12-digit 1D barcode to identify the form using our scanning equipment.

1. Barcode description

The barcode is industry standard Interleaved 2 of 5. The barcode should be placed 0.5” from the bottom edge and 0.5” from the left edge of the paper. The barcode consists of twelve digits in the following positions:

- 1-3 — form number code assigned by DTF
- 4 — always a zero, used as a placeholder to expand barcode to 12 digits
- 5-6 — page number (e.g., 01 for page 1)
- 7-8 — last two digits of the tax year
- 9-12 — source code (NACTP-assigned vendor code for your company)

Sample barcode:



Numeric translation - The numeric translation of the 1D barcode must appear in the same area that it appears on the official version of the form. We recommend Arial 8 pt or a similar sans serif font.

2. Barcode specifications

Construction - The barcode may be constructed either graphically as a string of ASCII box characters, or inserted as a bit map.

Barcode height - must be between .25” and .375” (the official form 1D barcodes are .25” tall).

Barcode elements - There are two bar sizes in the barcode: the narrow element and the wide element.

- The minimum narrow element width is 0.010 inches. The maximum narrow element width is 0.066 inches.
 - The minimum wide element width is 0.022 inches. The maximum wide element width is 0.200 inches.
 - All wide elements within a barcode must be equal size. All narrow elements must be equal size.
 - The minimum wide-element to narrow-element ratio is 2:1 if the narrow element width is greater than 0.020 inches.
 - The minimum wide-element to narrow-element ratio is 2.2:1 if the narrow element width is less than or
-

equal to 0.020 inches.

- The elements of the barcode are: 1-point bar, 1-point space, 2-point bar, 2-point space.

Barcode evaluation - Submitted barcodes must meet ANSI grade A or B when scanned using charged-coupled device (CCD) technology.

E. Filer classification code (FCC), check digit, and Form CT-2

In the file number box that appears on the forms listed in Table C below, enter the code for the taxpayer's New York State franchise tax return followed by the check digit (see following section).

Use table C to determine the proper filer classification code (FCC). Be sure the file number is valid for the return type being submitted or filed, and is the same on both the main return and the Form CT-2 summary.

The FCC may include the numeral 0; it will not include the letter O.

Table C

| Return type | Tax sub type | Filer classification code (FCC) |
|--------------|--------------|---|
| CT-183 | 05 | DD |
| CT-183-M | 06 | DD |
| CT-184 | 07 | EE |
| CT-184-M | 08 | EE |
| CT-186 | 10 | GG |
| CT-186-M | 11 | GG |
| CT-186-P | 12 | HH |
| CT-186-P/M | 13 | HH |
| CT-186-E | 16 | XX |
| CT-3, CT-3-S | 23 | AA |
| CT-3-S | 23 | AA |
| CT-3-M | 24 | AA |
| CT-3-A | 25 | 0A |
| CT-3-A/BC | 25 | Ranges: 0B-0Z, or 9A-9Z, or A0-Z0, or A9-Z9 |
| CT-13 | 26 | MM |
| CT-33 | 31 | LL |
| CT-33-M | 32 | LL |
| CT-33-NL | 33 | LL |
| CT-33-A | 34 | 00 |
| CT-33-D | 35 | LL |
| CT-33-C | 36 | LL |

Except for Form CT-33-D, the returns listed in Table C require a Form CT-2, *Corporation Tax Return Summary*.

Computation of the corporation tax check digit

The check digit must appear as the third character of the file number. It is used to verify the nine-character EIN and the two-character filer classification code (FCC), to avoid posting tax documents to the wrong account. Compute the check digit using the EIN, CT, or TF number (nine characters) and the two-character FCC.

Convert alpha characters to numeric values using the chart below and substitute those numbers for the FCC

letters. Multiply each of the 11 character positions by an assigned weight of 1 through 11. Total the products of each multiplication and divide by nine. Subtract the remainder from nine. The difference is the check digit.

Enter the FCC followed by the check digit as the three-character *file* number on the return.

Example 1: For an EIN of 160431764 and FCC of AA, the computation is as follows:

| | | | | | | | | | | | |
|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|------------|----------|
| 1 | 6 | 0 | 4 | 3 | 1 | 7 | 6 | 4 | 10 | 10 | Account |
| <u>x1</u> | <u>x2</u> | <u>x3</u> | <u>x4</u> | <u>x5</u> | <u>x6</u> | <u>x7</u> | <u>x8</u> | <u>x9</u> | <u>x10</u> | <u>x11</u> | = number |
| 1 | +12 | +0 | +16 | +15 | +6 | +49 | +48 | +36 | +100 | +110 | weight |
| | | | | | | | | | | | 393 |

| | |
|-------------|-----------------|
| 43 | |
| 9) 393 | 9 |
| 36 | -6 remainder |
| 33 | 3 = check digit |
| 27 | |
| 6 remainder | |

Example 2: For an ID number with an alpha prefix of TF0479614 and FCC of AA, the computation is as follows:

| | | | | | | | | | | | |
|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|------------|----------|
| 29 | 15 | 0 | 4 | 7 | 9 | 6 | 1 | 4 | 10 | 10 | Account |
| <u>x1</u> | <u>x2</u> | <u>x3</u> | <u>x4</u> | <u>x5</u> | <u>x6</u> | <u>x7</u> | <u>x8</u> | <u>x9</u> | <u>x10</u> | <u>x11</u> | = number |
| 29 | +30 | +0 | +16 | +35 | +54 | +42 | +8 | +36 | +100 | +110 | weight |
| | | | | | | | | | | | 460 |

| | |
|-------------|-----------------|
| 51 | |
| 9)460 | 9 |
| 45 | -1 remainder |
| 10 | 8 = check digit |
| 9 | |
| 1 remainder | |

| Alpha character/numeric value chart | | | |
|-------------------------------------|--------|--------|---|
| 0 = 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 | A space or any other character = 37 |
| 8 = 8 | I = 18 | S = 28 | |
| 9 = 9 | J = 19 | T = 29 | |

Remind clients to file Form CT-2 with all paper returns that require it. For approval of primary returns, vendors must submit a software-generated Form CT-2 and Form TR-573-CT, correctly populated, with the sample return. See Publication 76.1, *Specifications for Corporation Tax Return Summary*, for complete Form CT-2 instructions.

Important: Form CT-2 must be programmed to pull data from the fields on the actual return, not typed manually. For primary form approval, corresponding Form CT-2 submissions must be software-generated. Make sure the main return data samples have data in the fields that will populate on Form CT-2. All Form CT-2 fields are data captured on the main return. Between your two data samples, every Form CT-2 field that can be populated should be populated (see Pub 76.1 for the fields that are pulled from each form listed in Table C on page 13).

Form CT-2 data samples should alternate checkmarks (e.g., *Yes* on one sample, *No* on the other). One sample should have a refund due; the other an amount owed. One sample should have a NYTPRIN; the other an exclusion code, and so on. All possible Form CT-2 fields should be populated between the two data samples.

The data on Form CT-2 is captured via OCR; exact placement of fields is important. Form CT-2 is not approved by itself; however, one blank might be requested as a template for processing. Only data-populated Forms CT-2 need to accompany a primary return submission.

F. Form CT-200-V

- For Form CT-200-V, you are required to submit 1 blank and 2 different taxpayer data samples. Send two identical test decks to the Tax Department address shown in section 2X.
- The *Primary return type* should be entered without slashes or dashes (for example, CT3).
- Dates should be formatted mm-dd-yyyy
- Reproduce checkboxes for *Type of form e-filed*. Do not use underscores in place of checkboxes.
- **Vendors who do not support cents** should hard code .00 in all three monetary fields and they should not reproduce the vertical cent lines on the amount due fields. These hard-coded .00s should not be bold and should be the same font as the variable data (for example: 1,434.00).
- The mailing address must be on the form. You are not required to reproduce all the instructions, but you must print the address on the form itself.
- The barcode should be placed 0.5" from the bottom edge.
- The payment enclosed box must be in the **exact position where** it appears on the official version. This payment box will be OCRd and the scanner will only be able to pick up data that is in this specific location. This box must be in rows 24-26 if using the 6 x 10 grid; the amount must be on grid line 25.
- The text *Enter payment enclosed* must be in the **exact position where** it appears on the official version. This text is a focal point for the scanner and should be in row 26, and begin in grid position 48, if using the 6 x 10 grid.
- Variable data in the payment enclosed field must have **ample white space around it**. See the sample below for how we would like the data to be displayed.

| | |
|---|-----------------|
| <p>Make your check or money order payable in U.S. funds to: New York State Corporation Tax. Do not staple or clip your check or money order. Detach all check stubs.</p> | <p>1,434.00</p> |
| <p>Enter payment enclosed</p> | |

G. Forms processed at JPMorgan Chase

1. **Samples required** - Each form must have four samples in two identical packages. Send one package to the Tax Department and one to JPMorgan Chase. For each form, include:
 - one blank sample.
 - two data samples using unique test data for each sample (typical taxpayer entries showing decimal points, commas, and negative amounts), and
 - one full-field sample filling alpha fields with **Xs** and numeric fields with **9s**.
2. **Processing improvements** recently implemented at JPMC require that all data fields and boxes align with the official version.
3. **Commas** are required as thousands separators in monetary fields.
4. **Do not include JPMorgan Chase forms in packages with other corporation tax forms.** Send identical packages: one to the Tax Department and one to JPMorgan Chase.

Submissions may be emailed as PDF attachments to:

TSS.CT.Forms.Review@tax.ny.gov and form_approval_submissions@jpmchase.com

Attach all samples of each form as one, single file/document.

Or send printed copies as follows:

By U.S. Mail

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

or

By private delivery service (FedEx, UPS, etc.)

NYS Tax Department
OPTS Corp Tax Review Unit
90 Cohoes Ave
Green Island NY 12183

and

JPMORGAN CHASE
ATTN: FORMS REVIEW UNIT
33 LEWIS ROAD
BINGHAMTON NY 13905

5. Forms CT-2658 and CT-2658-ATT

- a. **Form ID line** - A form ID line is required, in lieu of a barcode, on Forms CT-2658 and CT-2658-ATT and must be in the exact location specified below.
- b. **Form ID digit positions**
 - 1-3 - form ID code (512 for Form CT-2658, 513 for Form CT-2658-ATT)
 - 4-5 - page number (use the same number as the New York State form)
 - 6-7 - last two digits of the tax year (use the same year as the New York State form)
 - 8-11 - NACTP code of the company that made the form (The Tax Department uses its own source codes for New York State-produced forms.)
- c. **Form ID location and clearance**

The form ID line for all pages **must** begin **exactly** 8/16" (0.5") from the left edge and **exactly** 8/16" (0.5") from the bottom edge of the paper. Exact placement is required. A minimum 3/8" (0.375") margin of white space **is required** around the form ID line in all directions. There must not be any other text or lines in the margins.

d. Form ID font

The form ID line must be **OCR-A, 10 cpi**, regular weight, not bold. An example form ID number for a Form CT-2658, page 1, tax year 2017, for a company with a vendor code of 9876 would be:
51201179876

e. Address data, on Forms CT-2658 and CT-2658-ATT, must align underneath the field headings.

f. Boxed fields that are separated by hard-coded decimals must be reproduced as they appear on the NYS version (i.e., the percentage of ownership and monetary fields).

6. Form CT-300

- a. EIN and Return type** – No hyphen or punctuation is preferred.
- b. File number** – Enter the same Filer Classification Code (FCC) and check digit that will be on the company’s corresponding state return (three alphanumeric characters). See section 5E and specific instructions in Form CT-300-I.
- c. Return type and Tax sub type** – You must enter a form number in the *Return type* box and a tax sub type in the *Tax sub type* box. See the chart on Form CT-300-I.
- d. Whole dollars** – If you round monetary amounts, it is preferred that you do not keep the vertical cent lines and do not include a decimal. If you round monetary amounts and keep the cent lines, do not insert “00” to the right.
- e. Date format** when not specified on the form, should be **mm-dd-yy**. Blank spaces, slashes, and hard-coded dashes are not acceptable.
- f. Note** – If a taxpayer has both state and MTA amounts on Form CT-300, Form CT-300 should have the state tax form number that the taxpayer will file in the *Return type* box.

6. Non-scannable forms

A. Company identification code

Program your NACTP code to print on the bottom of each page of each non-scannable, substitute tax form. Do not print in the margin.

If non-scannable forms are purchased and not modified, two vendor source codes should be present at the bottom of each page (not in the margin): the ID of the form developer followed by the ID of the software vendor. These forms must be submitted for approval. If a vendor modifies purchased forms or official NYS PDFs in any way, they must use only their own vendor ID and submit the forms for approval prior to using them.

B. Samples required

One blank sample is sufficient. Non-scannable form submissions may be emailed as PDF attachments to: TSS.CT.Forms.Review@tax.ny.gov or sent as printed copies with scannable form packages – limit of six forms total. For certain non-scannable DTF-prefix forms, see Publication 75 for reproduction and submission requirements.

Table D – Non-scannable corporation tax forms

| | | | | |
|--|----------|--------|-----------|-------------|
| CT-6 | CT-51 | CT-247 | CT-600 | TR-573-CT |
| CT-6.1 | CT-184-R | CT-396 | CT-2658-E | TR-579-CT |
| CT-47.1 | CT-187 | CT-397 | TR-193.1 | TR-579.1-CT |
| Certain DTF-prefix forms: see Publication 75 | | | | |

2017 Corporation tax form approval checklist

Verify against Tax Department final form. See Publications 76 and 76.1.

Vendor _____ NACTP # _____ Package # _____ Reviewer initials _____
 Form # _____ Submission (1st, 2nd ...) _____ Review date ____/____/____

| | No. of blank samples | No. of variable data samples | No. full field samples | CT-2? _____ |
|------------------------------|-----------------------------|------------------------------|---|-------------|
| <input type="checkbox"/> N/A | <input type="checkbox"/> No | <input type="checkbox"/> Yes | Tax year (or revision date) correct on all pages? Comment _____ | |
| <input type="checkbox"/> N/A | <input type="checkbox"/> No | <input type="checkbox"/> Yes | Barcode / form ID ½" from left & bottom edge? All pages: accurate numeric translation. OCR-A 10 pt for form IDs? If non-scannable, NACTP code is somewhere at bottom & not in margin, on every page? Comment _____ _____ | |
| <input type="checkbox"/> N/A | <input type="checkbox"/> No | <input type="checkbox"/> Yes | Margins on all pages are the same as the official form; no text in three (3) margins? Comment _____ | |
| <input type="checkbox"/> N/A | <input type="checkbox"/> No | <input type="checkbox"/> Yes | Bullets: shape & placement are correct on all lines? Comment _____ _____ | |
| <input type="checkbox"/> N/A | <input type="checkbox"/> No | <input type="checkbox"/> Yes | Line by line review - Correct on all pages: fixed text, hard-coded values, page numbers, line numbers, data entry boxes, check boxes, map logo, overall layout and fonts, all 2017 changes. No shading? (Hard-coded % signs not required.) Comment _____ _____ | |
| <input type="checkbox"/> N/A | <input type="checkbox"/> No | <input type="checkbox"/> Yes | Data samples: 10 or 12 pt Courier for data. Fields are blank if no taxpayer entry. Data doesn't touch boxes? Some negative values are included, if applicable? Sufficient data? Data is computationally correct and software generated like a taxpayer would provide, not typed with manual overrides? Comment _____ | |
| <input type="checkbox"/> N/A | <input type="checkbox"/> No | <input type="checkbox"/> Yes | Date fields, if data filled, are MM-DD-YY unless instructed otherwise? (no slashes or spaces) Comment _____ | |
| <input type="checkbox"/> N/A | <input type="checkbox"/> No | <input type="checkbox"/> Yes | Dollar data has commas, and either decimals or cent lines – but not both . Dollars are right justified & cents are left-justified? Comment _____ | |
| <input type="checkbox"/> N/A | <input type="checkbox"/> No | <input type="checkbox"/> Yes | Alphanumeric data is left-justified or lined up under correct field heading? Comment _____ | |
| <input type="checkbox"/> N/A | <input type="checkbox"/> No | <input type="checkbox"/> Yes | File no. (FCC): is the correct two-digit code and matches the one on Form CT-2? Comment _____ | |
| <input type="checkbox"/> N/A | <input type="checkbox"/> No | <input type="checkbox"/> Yes | CT-2 and TR-573-CT are attached & properly populated, if required? (see Pub 76.1) Data is software generated and pulled from the actual field on the return; CT-2 data is not typed with manual overrides? All potential CT-2 fields show data between the two samples? Comment: _____ _____ | |