New York State
Modernized e-File (MeF) Guide
For Return Preparers
For Tax Year 2017

Personal Income Tax,
Fiduciary, and
Partnership

The information presented is current as of this publication’s print date.
Visit our website at www.tax.ny.gov for up to date information.
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Introduction

The New York State Department of Taxation and Finance (Tax Department or NYSDTF) is pleased to offer e-file of personal income tax (PIT), fiduciary, and partnership returns. Most New York State (NYS) returns can be transmitted through the Federal/State e-file program. The information provided in this publication applies to all associated tax types (PIT, fiduciary, partnership) unless otherwise noted. This publication should be used in conjunction with IRS Publication 1345, Handbook for Authorized IRS eFile Providers of Individual Income Tax Returns, and Publication 4163, Modernized e-File (MeF) Information for Authorized IRS e-File Providers for Business Returns.

This publication includes information previously available in Publication 93, New York State Personal Income Tax Modernized e-File (MeF) Guide For Return Preparers, Publication 96, Partnership Modernized e-File (MeF) Handbook for Tax Practitioners, and Publication 90, New York State Fiduciary Income Tax Modernized e-file (MeF) Guide for Software Developers. These publications have been discontinued.

Electronic Return Originators (EROs) authorized by the IRS to e-file federal personal income tax, fiduciary, and partnership returns are also authorized to e-file returns with NYSDTF. EROs are not required to submit a separate application for NYS e-file or provide copies of their IRS acceptance letters.

Requirements for tax preparers participating in the NYSDTF e-file program

Tax preparers must apply to and be accepted by the IRS as an Authorized IRS e-file Provider for tax returns and have an Electronic Filer Identification Number (EFIN) issued by the IRS. A separate e-file application is not required for New York State.

Please note that although NYS does not require preparers to submit an application for our e-file program, NYSDTF does require certain tax preparers to register and obtain a New York Tax Preparer Registration Identification Number (NYTPRIN). For more information see Tax preparer registration.

For more information on the IRS application process, refer to Publication 3112, IRS e-file Application and Participation.

Visit the IRS website for more information on how to Become an Authorized IRS e-file Provider and for Online Tools for Tax Professionals.

Regulations, standards, guidelines, and rules

Tax practitioners must conform to all IRS regulations, standards, guidelines, rules, and requirements.

New York State has penalties including, but not limited to, the following:

Article 22, section 697(e), and Article 37, section 1825, of the New York State Tax Law prescribes penalties for violation of confidentiality of taxpayer information requirements. Section 685(u) of the New York State Tax Law prescribes penalties for paid preparers who fail to meet their responsibilities. Tax preparers who fail to do the following are subject to the penalties:

- Sign a NYS tax return or report refund anticipation loans or refund anticipation check documentation when required.
- Include their New York Tax Preparer Registration Identification Number (NYTPRIN) on any NYS tax return or report when required, or on refund anticipation loans or refund anticipation check documentation that requires the facilitator’s signature.

There are also penalties for failure to adhere to the e-file mandate. See E-file mandate penalties.

All return filers (EROs) must:

- Use NYS approved software
  - For PIT: https://www.tax.ny.gov/pit/efile/homepc.htm
  - For fiduciary: https://www.tax.ny.gov/pit/efile/mef_fiduciary_approved_software.htm
  - For partnership: https://www.tax.ny.gov/pit/efile/partnership_approved_software.htm
Complete the following paid preparer information, if applicable:

- Preparer’s name
- Firm’s name (or preparer’s name if self-employed)
- Address
- Preparer’s NYTPRIN or NYTPRIN exclusion code (as applicable)
- Preparer’s PTIN (or SSN if preparer does not have a PTIN)
- Firm’s EIN
- Preparer’s signature

Fulfill the signature requirements by marking a box that indicates they have read and agreed to our declaration certification language (see Signature requirements for e-filed returns, estimated tax and extensions).

- Fulfill the signature requirements by marking a box that indicates they have read and agreed to our declaration certification language (see Signature requirements for e-filed returns, estimated tax and extensions).
- Furnish the taxpayer with copies of all e-filed forms and schedules.
- If required, register with NYSDTF as a tax preparer. See Tax preparer registration.
- If the NYS return is rejected, correct and retransmit the return, or notify the taxpayer that they must file the return on paper.
- Retain a complete copy of the return with all schedules and attachments, including wage and tax statements. The copy may be electronically imaged and stored.
- Not charge a customer an additional amount to e-file a NYS tax document.

Safeguarding Data

All tax professionals should be aware that they are potential targets of cybercriminals seeking access to client data for fraudulent purposes, including to file fraudulent tax returns for refunds. NYS requires that tax professionals protect all data during collection and storage, including driver license information, that may be obtained in the preparation of taxpayer returns. Protect yourself and your clients by taking a few critical steps:

- Assess the risks to sensitive information in your office.
- Always use robust security software for all computers and devices, and routinely perform deep scans to identify any malware/virus infections.
- Require the use of strong passwords to access computers and client files.
- Learn to recognize and avoid phishing email schemes.
- Evaluate what data used in completing tax returns you need to retain for the future, retain only what’s essential, and protect what you retain.
- Monitor, evaluate and adjust your security measures as your business or circumstances change.

In addition, NYS strongly encourages you review and implement the best practices outlined in IRS Publication 4557 Safeguarding Taxpayer Data. See also Data Theft Information for Tax Professionals.

New for tax year 2017

Common to all tax types

- New Form IT-647, Farm Workforce Retention Credit can be e-filed.
- In cases where the federal return could not be e-filed, NYS returns must be e-filed and include any necessary federal forms as PDF attachments.

Personal income tax

- Personal income tax filers may now direct deposit all or a portion of their refund into as many as three NYS 529 college savings accounts with new Form IT-195, Allocation of Refund, which can be e-filed.
- New Form IT-119, STAR Credit Advance Payment Reconciliation can be e-filed.
- Form IT-114, Claim for Family Tax Relief Credit is discontinued for tax year 2017.
- The taxpayer’s driver license or state identification information is required. If the taxpayer and/or spouse has been issued a driver license or state identification card, they are required to provide that information to be entered into the software. We are requiring this information as an additional means of validating the taxpayer’s identification. See Taxpayer’s driver license or state identification is required in this publication.
Fiduciary income tax

- The following forms can be e-filed for fiduciary income tax for tax year 2017:
  - IT-205-T, Allocation of Estimated Tax Payments to Beneficiaries
  - IT-230, Separate Tax on Lump Sum Distributions
  - IT-242, Claim for Conservation Easement Tax Credit
  - IT-631, Claim for Security Officer Training Tax Credit
  - IT-635, Urban Youth Jobs Program Tax Credit
  - DTF-622, Claim for QETC Capital Tax Credit
  - DTF-686, Tax Shelter Reportable Transactions
  - 1099-MISC, Miscellaneous Income

Partnership

- The following forms can be e-filed for partnership for tax year 2017:
  - IT-238, Claim for Rehabilitation of Historic Properties Credit
  - IT-248, Claim for Empire State Film Production Credit
  - IT-250, Claim for Credit of Purchase of an Automated External Defibrillator
  - IT-631, Claim for Security Officer Training Tax Credit
  - DTF-621, Claim for QETC Employment Tax Credit
  - DTF-622, Claim for QETC Capital Tax Credit
  - DTF-624, Claim for Low-Income Housing Credit

Filing deadlines

NYSDTF follows the IRS calendar for filing deadlines. For tax year 2017 returns*:

- Personal income tax and calendar year 2017 fiduciary returns are due April 17, 2018.
- Partnership/LLC/LLP returns for calendar year 2017 are due March 15, 2018.
- Fiscal year or short year 2017 fiduciary returns are due on the 15th day of the fourth month following the close of the tax year.
- Fiscal year or short year 2017 partnership returns are due on the 15th day of the third month following the close of the tax year.

*These dates do not reflect extended filing deadlines due to extensions or special conditions.

E-file mandate information

- The e-file mandate applies to tax preparers, business owners (partnerships/LLCs/LLPs) and taxpayers.
- Clients of tax preparers cannot opt out of e-file.
- Returns for tax years 2017, 2016, and 2015 are mandated to be e-filed.
- Beginning with tax year 2015 returns, amended returns are mandated to be e-filed.
- Extensions must be e-filed either via software or through the NYSDTF website.

For more information on the e-file mandate, see Who the tax preparer e-file mandate applies to.

NYS does not accept federal extensions

- NYSDTF does not accept federal extensions (Form 4868 or Form 7004) in place of an NYS extension request (Form IT-370 or IT-370-PF). You must file the correct NYS extension form. If you are subject to the e-file mandate, the extensions must be filed electronically using your tax preparation software or on our website. See Apply for an extension of time to file and income tax return.
Estimated income tax payments (Forms IT-2105 and IT-2106)

- Using tax software, the taxpayer may submit up to twelve separate estimated tax payments during each tax year. These can be submitted concurrently or individually throughout the year. Form IT-2105 is filed for an individual regardless of the filing status for the primary return, and each is a distinct submission. If a submission is received with both spouse’s information included, that submission will be rejected.
- When filing estimated taxes electronically, a filer must pay via ACH and must select the quarter for which the payment is being made. If filing before the due date of any quarter, the taxpayer may choose to have the funds withdrawn on any date prior to the due date of the selected quarter. If a taxpayer selects a payment date after the due date of the selected quarter, the payment will be drawn on the due date. If the taxpayer files after the due date of the selected quarter, the withdrawal will be processed on the date the e-file return is accepted. In the event that a taxpayer attempts to submit a filing lacking a payment amount, or the total of the NYS, NYC, and Yonkers allocations does not match the payment amount the filing will be rejected.
- At this time, only calendar year filers may e-file estimated tax payments. Other filers must remit estimated payments using the appropriate form.

Exclusions from NYS e-file

Returns meeting any of the following criteria may not be e-filed:

- Personal income tax returns filed for a tax period other than January 1, 2017, through December 31, 2017; or January 1, 2016, through December 31, 2016; or January 1, 2015, through December 31, 2015.
- Fiduciary or partnership returns for liability periods beginning before January 1, 2015 or after December 31, 2017. NYS accepts short year and fiscal year fiduciary and partnership filings.
- Fiduciary or partnership filings that include forms not accepted for e-file. See the lists of forms accepted for fiduciary e-file and partnership e-file.
- Fiduciary filings for bankruptcy estate cases.
- Returns requesting electronic funds withdrawal payment, or a direct deposit, where the funds would come from or go to an account outside the United States.

How to enter foreign addresses

Address – With the exception of Canadian addresses, foreign ZIP (postal) codes should be entered at the end of the address field.
City – Enter city/town as applicable.
State – For Canadian addresses, enter two-character province abbreviation; for all other foreign addresses the state must be blank.
Country code – enter appropriate foreign country code; NYSDTF uses the IRS country codes.

ZIP code and ZIP code extension. – For Canadian addresses, enter the first three characters of the postal code in the ZIP code field, and characters four through six in the ZIP code extension field. For all other foreign addresses, ZIP code and ZIP code extension must be blank.

Payment information

Taxpayers can pay the balance due on their return or make estimated tax payments using one of the following payment options:

Pay by electronic funds withdrawal (direct debit)
Payments may be made by an electronic funds withdrawal from a checking or savings account as long as the payment is not coming from an account outside the United States. At the time of filing, the following information must be provided on the return:
- the amount to be withdrawn
- the bank account number
- the bank routing number
- the type of the account:
  - personal checking, or
  - personal savings, or
  - business checking, or
  - business savings
- the date of the withdrawal

Partial payments are accepted on a NYS return (Forms IT-201, IT-203, IT-201-X, IT-203-X, and IT-205). Partial payments will not be accepted for IT-370, IT-370-PF, IT-2105 or IT-2106.

Taxpayers can specify a payment date up to and including the due date of the return. If the payment date falls on a weekend or bank holiday, the payment will be withdrawn the next business day. If you e-file before the April due date, the money will not be withdrawn from the account before the date you specify, but the date specified cannot be after the return due date. For returns e-filed after the due date, the authorized withdrawal from the account will be processed on the date the e-filed return is accepted.

**Pay by credit card (personal income tax only)**

Taxpayers can use Discover®/Novus®, MasterCard®, Visa® or American Express® Cards to pay their balance due. The credit card service provider will charge a convenience fee to cover the cost of this service. The fee will be disclosed before the transaction is completed. Taxpayers must have an [Online Services](#) account to make a payment by credit card.

For returns filed before the April due date, credit card payments can be made any time up to and including that due date. For returns filed on or after the April due date, the credit card payment must be made at or about the time the return is filed.

The taxpayer should have a copy of his or her completed NYS income tax return available. Taxpayers will receive a confirmation number for successful credit card payments and should retain the confirmation number as proof of payment.

**Pay by check or money order (personal income tax and fiduciary income tax)**

Payments may be made by check or money order. Payment must be accompanied by Form IT-201-V, *Payment Voucher for Income Tax Returns* or Form IT-205-V, *Payment Voucher for Fiduciary Income Tax Returns*. Taxpayers should follow the instructions for the appropriate form. When possible, Form IT-201-V or IT-205-V and payment should not be submitted until after receipt of the Tax Department's acceptance acknowledgment. However, these payments must be submitted on or before the due date to avoid penalty and interest charges. Do not include a copy of the return with Form IT-201-V.

<table>
<thead>
<tr>
<th>Mail Form IT-201-V and payment to:</th>
<th>Mail Form IT-205-V and payment to:</th>
</tr>
</thead>
<tbody>
<tr>
<td>NYS PERSONAL INCOME TAX</td>
<td>NYS FIDUCIARY INCOME TAX</td>
</tr>
<tr>
<td>PROCESSING CENTER</td>
<td>PROCESSING CENTER</td>
</tr>
<tr>
<td>PO BOX 4124</td>
<td>PO BOX 4145</td>
</tr>
<tr>
<td>BINGHAMTON NY 13902-4124</td>
<td>BINGHAMTON NY 13902-4145</td>
</tr>
</tbody>
</table>

**Note:** Payments for e-filed Form IT-204-LL must be paid electronically by ACH debit. There is no credit card or voucher payment method for Form IT-204-LL. If the fee is not paid by the due date, we will issue an assessment (bill) for the balance, including penalty and interest.

If you are not using U.S.Mail, see [Publication 55, Designated Private Delivery Services](#).
Paying a balance due on an extension request (Form IT-370/Form IT-370-PF)

There are several payment options:

- For extensions filed using tax preparation software, payment must be made by electronic funds withdrawal from a checking or savings account.
- For extensions filed through the NYS Tax Department’s website, there are three payment options:
  - **Electronic funds withdrawal** (which requires an Online Services account to act on the taxpayer’s behalf)
  - **Credit card (personal income tax only):** See Pay by credit card on our website (taxpayers must have an Online Services account to make a payment by credit card)
  - **Check or money order** (Form IT-370-V, Payment Voucher and Instructions for Form IT-370 Filed Online, or Form IT-370-PF-V, Payment Voucher and Instructions for Form IT-370-PF Filed Online for Fiduciaries will be generated if you select this payment option)

Mail Forms IT-370-V or IT-370-PF-V with payment to:

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EXTENSION REQUEST
PO BOX 4125
BINGHAMTON NY 13902-4125
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If you are not using U.S. Mail, see Publication 55 Designated Private Delivery Services.

Paying a balance due on an amended return

ACH payment data should reflect the additional payment due with the return. If the ACH data (routing number, account number, payment amount) is exactly the same on the previous filing, the filing will reject.

Frequently asked questions about electronic funds withdrawal (direct debit)

- **How can I confirm that an electronic funds withdrawal payment was successful?** Review the bank statement for the account against which the payment was authorized. The bank statement should include an entry described as NYSDTF Tax Payment. If you are aware that an electronic funds withdrawal was not successful, payment should be submitted as soon as possible. Replacement payments made after the due date may be subject to penalty and interest.
- **Can I make a partial payment?** Partial payments are allowed on personal income tax (IT-201, IT-201-X, IT-203, IT-203-X), fiduciary returns (IT-205) and partnership Form IT-204-LL. Partial payments are not allowed on estimated payments (IT-2105, IT-2106) or balance due extensions (IT-370, IT-370-PF).
- **Can an authorized electronic payment be cancelled?** Yes. The taxpayer must contact the NYS Tax Department no later than five (5) business days prior to the authorized payment date.

Special condition codes

You can only use up to two special condition codes for each e-filed return or extension. Qualifying for more than two special condition codes does not exempt a return from the e-file mandate. For information about special condition codes, see the instructions for Form IT-201, IT-203-X, IT-203, IT-203-X, IT-204, IT-205, IT-370, or IT-370-PF.

**Note:** There are no allowable special condition codes for Form IT-204-LL, partnership extensions, or estimated payments.

Special condition codes can be used on the applicable forms, as shown below:

<table>
<thead>
<tr>
<th>Personal income tax</th>
<th>Fiduciary</th>
<th>Partnership</th>
</tr>
</thead>
<tbody>
<tr>
<td>IT-203</td>
<td>IT-203-X</td>
<td>IT-201</td>
</tr>
<tr>
<td>A6</td>
<td>A6</td>
<td>A6</td>
</tr>
<tr>
<td>C7</td>
<td>C7</td>
<td>C7</td>
</tr>
</tbody>
</table>
Note: Special condition codes K2, C7, D1, D2, D3, P2, A6, and 56 can be e-filed. The additional information requested with these special condition codes must be sent as a PDF attachment with your e-filed return.

State-only filings
If a federal return was not e-filed, the NYS return should be e-filed as a “state only” return.

Receipts and acknowledgement system

IRS e-file receipt
IRS e-file will create a receipt for transmitters (usually your software provider) for every state submission received. This receipt only indicates that the submission was received by the IRS, and does not indicate that it has passed validation or that the state return has been provided to the participating state. Transmitters are not required to provide receipts to their customers.

State submission denied by IRS e-file
If the state submission does not pass IRS validation it will be denied by the IRS. The IRS will create an acknowledgement for the transmitter indicating that the state submission is denied and that the submission will not be provided to the state. In this case, NYSDTF will not know that the transmitter has sent a state submission to IRS e-file and will not know that the IRS denied it. These returns must be corrected and resubmitted. Your transmitter will notify you if you need to correct and resubmit a return that was denied by the IRS.

State receipt and acknowledgement
- NYSDTF will retrieve the state submission from IRS e-file and send a receipt via IRS e-file to the transmitter.
- NYSDTF will validate the submission. An acknowledgement (indicating accepted or rejected) will be sent back to the transmitter via IRS e-file.
- The transmitter will retrieve the acknowledgment and notify the filer that the return was accepted or rejected.
- An acknowledgement indicates the return and payment data (if applicable) have been received and have successfully completed the transmission validation process.
- An accepted acknowledgement does not indicate that an ACH debit authorized with the return filing was successfully processed.

Rejected returns
If a state return is rejected by NYSDTF, you must correct the error(s) and e-file the corrected return. Rejected returns will display up to 100 error codes at a time. These codes will indicate the errors to be corrected prior to resubmission. The
corrected, resubmitted return should contain the original submission ID of the rejected return. The inclusion of the original submission ID is generally handled by your software.

**Perfection period for a rejected submission (returns, estimated payments, and extensions)**
There is a seven (7) calendar day perfection period to correct the submission and re-file it electronically. If the submission is rejected or denied on the IRS level, NYSDTF will not receive the original submission and the perfection period will not systematically initiate.

The e-file perfection period is initiated only when:
- The original submission was timely.
- The original submission was rejected by NYSDTF.
- The original submission ID number is present on the resubmission.
- The resubmission is after the due date.
- The resubmission is within seven days of the original submission.

**E-file reject codes**
NYS E-file reject codes for TY2017 are available on our website:
For PIT: [https://www.tax.ny.gov/pit/efile/2017pitmefpubs.htm](https://www.tax.ny.gov/pit/efile/2017pitmefpubs.htm)
For fiduciary: [https://www.tax.ny.gov/pit/efile/fidmefpublications2017.htm](https://www.tax.ny.gov/pit/efile/fidmefpublications2017.htm)
For partnership: [https://www.tax.ny.gov/pit/efile/partnershippublications2017.htm](https://www.tax.ny.gov/pit/efile/partnershippublications2017.htm)

**Handling of attachments: attaching documents as PDF files**
All non-XML attachments must be sent in PDF format. This includes federal required attachments for state filings, pages with additional information from forms, letters of explanation, certificates, and copies of federal returns that cannot be attached as XML, etc. Your software will guide you on how to include PDF attachments with an e-filed return.

Do not password protect, encrypt, or in any way document protect PDF attachments submitted through MeF.

**Liability Periods**

**Calendar year filer**
If the return is for the calendar year 20YY, the beginning and ending dates must be 01/01/20YY and 12/31/20YY respectively. The liability period reported on your filing must not be greater than twelve months or the filing will reject.

**Fiscal year filer (fiduciary and partnership)**
Fiduciary and Partnership MeF accept fiscal year filings. A fiscal year is a tax period of 12 consecutive months that does not end on the last day of December. The tax year of fiscal year filers is determined by the start date of the liability period. For example, a fiscal year of 11/1/2016 – 10/31/2017 is considered a tax year 2016 return and must be filed using 2016 software.

**Short tax year (fiduciary and partnership)**
A short tax year is a tax period of less than 12 months. When possible, short period returns should be filed with the correct tax year software. Check with your software provider to confirm availability. The tax year for short period returns is determined by start date of the liability period. For example, a short tax year of 12/1/2016 – 5/31/2017 is a tax year 2016 filing. Short tax years of 1/1/2017 – 6/30/2017 or 12/1/2017 – 10/30/2018 are tax year 2017 filings.

**Correct year software is not available** – In certain situations a taxpayer may need to file a short year return before the software is ready for that tax year. For example, a partnership return with a liability period of 1/1/2017 – 6/30/2017 is due September 15, 2017. This return may be filed with tax year 2016 software*. Contact your software provider for directions.
*The procedure for filing with previous year software is valid only until IRS closes for the calendar year. When filing reopens in the following year the correct tax year software must be used.

**Single-day liability period (fiduciary and partnership)**

In the event of a single-day liability period enter the date of the single day as the liability period start date. For the liability period end date enter the next day's date. For example, if the single day was 2/1/2017, enter the start date as 2/1/2017 and the end date as 2/2/2017. NYSDTF will reject returns where the liability period start and end dates are the same.

**52/53 week filer (partnership only)**

Taxpayers can elect to use a 52/53 week tax year if the taxpayer keeps their books and reports their income and expenses on that basis.

To file a 52/53 week return for tax year 2017, set the beginning and ending dates to 01/01/2017 and 12/31/2017 respectively. Attach a statement in PDF format with the following information:
- The month in which the new 52/53 week tax year ends.
- The day of the week on which the tax year always ends.
- The date the tax year ends. It can be either of the following dates on which the chosen day:
  - Last occurs in the month in the first item above, or
  - Occurs nearest to the last day of the month in the first item above

**Information specific to personal income tax**

**Forms accepted for New York State e-file for tax year 2017**

Newly accepted e-file forms for tax year 2017 are marked with an asterisk*.

<table>
<thead>
<tr>
<th>NYS form</th>
<th>Personal income tax e-file supported forms for tax year 2017</th>
<th>XML only</th>
</tr>
</thead>
<tbody>
<tr>
<td>IT-370</td>
<td>Application for Automatic Six-Month Extension of Time to File for Individuals</td>
<td>X</td>
</tr>
<tr>
<td>IT-2105</td>
<td>Estimated Tax Payment Voucher for Individuals</td>
<td>X</td>
</tr>
<tr>
<td>IT-201</td>
<td>Resident Income Tax Return</td>
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<td>IT-201-X</td>
<td>Amended Resident Income Tax Return</td>
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<tr>
<td>IT-201-ATT</td>
<td>Other Tax Credits and Taxes</td>
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<tr>
<td>IT-201-D</td>
<td>Resident Itemized Deduction Schedule</td>
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<td>IT-203</td>
<td>Nonresident and Part-Year Resident Income Tax Return</td>
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<td>IT-203-A</td>
<td>Business Allocation Schedule</td>
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<td>Other Tax Credits and Taxes</td>
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<td>IT-203-B</td>
<td>Nonresident and Part-Year Resident Income Allocation And College Tuition Itemized Deduction Worksheet</td>
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<td>IT-203-C</td>
<td>Nonresident or Part-Year Resident Spouse’s Certification</td>
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<td>IT-203-D</td>
<td>Nonresident and Part-Year Resident Itemized Deduction Schedule</td>
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<td>Multi-Year Allocation Form</td>
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<td>Claim for QETC Employment Credit</td>
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<td>Claim for QETC Capital Tax Credit</td>
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<td>Claim for Low-Income Housing Credit</td>
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<td>Recapture of Low-Income Housing Credit</td>
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<td>Claim for Green Building Credit</td>
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<td>DTF-686</td>
<td>Tax Shelter Reportable Transactions</td>
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<td>IT-112.1</td>
<td>New York State Resident Credit Against Separate Tax on Lump-Sum Distributions</td>
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<td>New York State Resident Credit for Taxes Paid to a Province of Canada</td>
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<td>New York State Resident Credit</td>
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<td>IT-119*</td>
<td>STAR Credit Advance Payment Reconciliation</td>
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<tr>
<td>IT-135</td>
<td>Sales and Use Tax Report for Purchases of Items and Services Costing $25,000 or More</td>
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<td>IT-182</td>
<td>Passive Activity Loss Limitations</td>
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<td>IT-195*</td>
<td>Allocation of Refund</td>
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<td>IT-209</td>
<td>Claim for Noncustodial Parent New York State Earned Income Credit</td>
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<td>IT-2105.9</td>
<td>Underpayment of Estimated Income Tax by Individuals and Fiduciaries</td>
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<td>IT-211</td>
<td>Special Depreciation Schedule</td>
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<td>IT-212</td>
<td>Investment Credit</td>
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<td>IT-212-ATT</td>
<td>Claim for Historic Barn Rehabilitation Credit and Employment Incentive Credit</td>
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<td>IT-213</td>
<td>Claim for Empire State Child Tax Credit</td>
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<tr>
<td>IT-214</td>
<td>Claim for Real Property Tax Credit for Homeowners and Renters</td>
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<td>IT-215</td>
<td>Claim for Earned Income Credit</td>
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<td>IT-216</td>
<td>Claim for Child and Dependent Care Credit</td>
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<td>IT-217</td>
<td>Claim for Farmers’ School Tax Credit</td>
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<td>IT-219</td>
<td>Credit for New York City Unincorporated Business Tax</td>
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<td>IT-221</td>
<td>Disability Income Exclusion</td>
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<td>General Corporation Tax Credit</td>
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<td>Innovation Hot Spot Deduction</td>
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<td>IT-225</td>
<td>New York State Modifications</td>
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<td>IT-230</td>
<td>Separate Tax on Lump-Sum Distributions</td>
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<td>IT-236</td>
<td>Credit for Taxicab and Livery Service Vehicles Accessible to Persons with Disabilities</td>
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<tr>
<td>IT-237</td>
<td>Claim for Historic Homeownership Rehabilitation Credit</td>
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<tr>
<td>IT-238</td>
<td>Claim for Rehabilitation of Historic Properties Credit</td>
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<tr>
<td>IT-239</td>
<td>Claim for Credit for Taxicab and Livery Service Vehicles Accessible to Persons with Disabilities - For purchase or costs incurred before January 1, 2011</td>
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<td>NYS form</td>
<td>Personal income tax e-file supported forms for tax year 2017</td>
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<tr>
<td>IT-241</td>
<td>Claim for Clean Heating Fuel Credit</td>
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<td>IT-242</td>
<td>Claim for Conservation Easement Tax Credit</td>
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<td>IT-243</td>
<td>Claim for Biofuel Production Credit</td>
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<td>IT-245</td>
<td>Claim for Volunteer Firefighters’ and Ambulance Workers’ Credit</td>
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<tr>
<td>IT-246</td>
<td>Claim for Empire State Commercial Production Credit</td>
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<td>IT-248</td>
<td>Claim for Empire State Film Production Credit</td>
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<td>IT-249</td>
<td>Claim for Long-Term Care Insurance Credit</td>
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<td>Claim for Credit for Purchase of an Automated External Defibrillator</td>
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<tr>
<td>IT-251</td>
<td>Credit for Employment of Persons with Disabilities</td>
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<td>IT-252</td>
<td>Investment Tax Credit for the Financial Services Industry</td>
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<td>Employment Incentive Credit for the Financial Services Industry</td>
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<tr>
<td>IT-253</td>
<td>Claim for Alternative Fuels Credit</td>
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<td>IT-255</td>
<td>Claim for Solar Energy System Equipment Credit</td>
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<td>IT-256</td>
<td>Claim for Special Additional Mortgage Recording Tax Credit</td>
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<td>IT-257</td>
<td>Claim of Right Credit</td>
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<td>IT-258</td>
<td>Claim for Nursing Home Assessment Credit</td>
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<tr>
<td>IT-261</td>
<td>Claim for Empire State Film Post-Production Credit</td>
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<td>IT-272</td>
<td>Claim for College Tuition Credit for New York State Residents</td>
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<td>IT-280</td>
<td>Nonobligated Spouse Allocation</td>
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<td>IT-360.1</td>
<td>Change of City Resident Status</td>
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<tr>
<td>IT-398</td>
<td>New York State Depreciation Schedule for IRC Section 168(k) Property</td>
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<td>IT-399</td>
<td>New York State Depreciation Schedule</td>
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<td>IT-501</td>
<td>Temporary Deferral Nonrefundable Payout Credit</td>
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<td>IT-6-SNY</td>
<td>Metropolitan Commuter Transportation Mobility Tax (MCTMT) for START-UP NY</td>
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<td>IT-601</td>
<td>Claim for EZ Wage Tax Credit Including the ZEA Wage Tax Credit</td>
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<td>Claim for EZ Capital Tax Credit</td>
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<td>IT-603</td>
<td>Claim for EZ Investment Tax Credit and EZ Employment Incentive Credit</td>
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<td>IT-604</td>
<td>Claim for QEZE Tax Reduction Credit</td>
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<td>IT-605</td>
<td>Claim for EZ Investment Tax Credit and EZ Employment Incentive Credit for the Financial Services Industry</td>
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<td>IT-606</td>
<td>Claim for QEZE Credit for Real Property Taxes</td>
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<td>IT-607</td>
<td>Claim for Excelsior Jobs Program Tax Credit</td>
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<tr>
<td>IT-611</td>
<td>Claim for Brownfield Redevelopment Tax Credit (Prior to June 23, 2008)</td>
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<tr>
<td>IT-611.1</td>
<td>Claim for Brownfield Redevelopment Tax Credit (On or After June 23, 2008 and Prior to July 1, 2015)</td>
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<td>NYS form</td>
<td>Personal income tax e-file supported forms for tax year 2017</td>
<td>XML only</td>
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<td>IT-611.2</td>
<td>Claim for Brownfield Redevelopment Tax Credit (On or After July 1, 2015)</td>
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<td>IT-612</td>
<td>Claim for Remediated Brownfield Credit for Real Property Taxes</td>
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<td>IT-613</td>
<td>Claim for Environmental Remediation Insurance Credit</td>
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<tr>
<td>IT-631</td>
<td>Claim for Security Officer Training Tax Credit</td>
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<td>IT-633</td>
<td>Economic Transformation and Facility Redevelopment Program Tax Credit</td>
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<td>IT-634</td>
<td>Empire State Jobs Retention Program Credit</td>
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<td>IT-635</td>
<td>New York Youth Jobs Program Tax Credit</td>
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<td>IT-636</td>
<td>Alcoholic Beverage Production Credit</td>
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<td>IT-637</td>
<td>Alternative Fuels and Electric Vehicle Recharging Property Credit</td>
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<td>IT-638</td>
<td>START-UP NY Tax Elimination Credit</td>
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<td>IT-639</td>
<td>Minimum Wage Reimbursement Credit</td>
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<td>IT-640</td>
<td>START-UP NY Telecommunications Services Excise Tax Credit</td>
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<td>IT-641</td>
<td>Manufacturer's Real Property Tax Credit</td>
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<td>IT-642</td>
<td>Empire State Musical and Theatrical Production Credit</td>
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<td>IT-643</td>
<td>Hire a Veteran Credit</td>
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<td>IT-644</td>
<td>Workers with Disabilities Tax Credit</td>
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<td>IT-645</td>
<td>Recapture of START-UP NY Tax Benefits</td>
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<td>IT-646</td>
<td>Employee Training Incentive Program Tax Credit</td>
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<td>IT-647*</td>
<td>Farm Workforce Retention Credit</td>
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<td>NYC-208</td>
<td>Claim for New York City Enhanced Real Property Tax Credit</td>
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<td>NYC-210</td>
<td>Claim for New York City School Tax Credit</td>
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<tr>
<td>Y-203</td>
<td>Yonkers Nonresident Earnings Tax Return</td>
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</table>
Notes:
- Form IT-195, Allocation of Refund is used to provide account information for direct deposit of all or part of a refund into as many as three NYS 529 college savings accounts.
- NYS supports both Forms 1099-MISC and 1099-G for electronic filing, even though the IRS does not. If New York taxes were withheld on the income reported on Forms 1099-MISC and 1099-G, then you must key the data from those forms into your software so it is included in the electronic return data when the New York return is e-filed.
- If you attempt to file a Form 1099-G with a NYS tax return for income other than that from the NYS Department of Labor, the return filing will be rejected.
- If the taxpayer is not required to file Form IT-201, IT-201-X, IT-203, or IT-203-X, then Form NYC-210, Claim for New York City School Tax Credit, must be filed as a standalone form. If the taxpayer is required to file Form IT-201/IT-201-X, they may claim the credit on their return. However, they do not include Form NYC-210 with Form IT-201/IT-201-X).
- Form IT-214, Claim for Real Property Tax Credit, and Form NYC-208, Claim for New York City Enhanced Real Property Tax Credit, can either be e-filed as a standalone form or e-filed with Forms IT-201 or IT-201-X.

Taxpayer’s driver license or state identification information is required
If the taxpayer and/or spouse has been issued a driver license or state identification card from any state, they are required to provide that information to be entered into the software. We are requiring this information as an additional means of validating the taxpayer’s identification. For all licenses or identification cards taxpayers must provide:
- ID number
- issuing state
- expiration date
- issue date
In the event a taxpayer and/or spouse does not have a driver license or state-issued ID, the software should prompt you to indicate this.

If the taxpayer’s and/or spouse’s license/ID is a New York State driver license or non-driver ID, the first three characters of the document number found on the license or ID must be entered. The NYS driver license or non-driver ID must also be formatted correctly.

IT-370 and IT-2105 only:
In the event the driver license or state-issued ID is not available at the time of filing; the software should prompt you to indicate this.

New driver license or state identification reject codes for tax year 2017:
- R1117 - Missing or Incomplete Spouse Driver License/State ID info on MFJ return
- R1118 - Missing primary NYS document number
- R1119 - Missing spouse NYS document number
- R1120 - Primary NYS Driver License/State ID number formatted incorrectly
- R1121 - Spouse NYS Driver License/State ID number formatted incorrectly
- R1122 - Prime must provide Driver License/State ID information
- R1123 - Spouse must provide Driver License/State ID information

Addresses
The taxpayer’s home address is required. If the taxpayer’s mailing address is a PO Box, the home address must also be entered. If the taxpayer moved after December 31, 2017, enter the new home address in the mailing address and the 2017 address as the permanent address.
Signature requirements for personal income tax

Signature requirements for tax returns e-filed through your tax preparation professional software package

The taxpayer(s) and the ERO/Preparer must sign Form TR-579-IT, New York State E-File Authorization Signature for Tax Year 2017 for Forms IT-201, IT-201-X, IT-203, IT-203-X, IT-214, NYC-208, and NYC-210. Form TR-579-IT establishes that the taxpayer has reviewed his or her return, and authorizes the e-filing of the return, and if an electronic funds withdrawal (for payment of the amount owed on the return) has been requested, it verifies that the taxpayer has authorized the electronic funds withdrawal. The ERO/Preparer must retain the signed Form TR-579-IT for 3 years and not mail it to the NYS Tax Department. The ERO/Preparer must also sign the return electronically by checking a box that indicates that they have read and agreed to our declaration certification language.

The language below is required by NYS to be displayed in your software. It is provided in this publication for information only. You must check the certification in your software prior to filing any returns.

ERO/Preparer certification and signature (for Forms IT-201, IT-201-X, IT-203, IT-203-X, IT-214, NYC-208, and NYC-210)

By marking an X in the box below, I certify that I have a valid Form TR-579-IT, New York State E-File Signature Authorization for Tax Year 2017 for Forms IT-201, IT-201-X, IT-203, IT-203-X, IT-214, NYC-208, and NYC-210, authorizing me to sign and file this return on behalf of the taxpayer(s). I further certify that all information provided on the return is true, correct and complete; to the best of my knowledge and belief, and that I have provided a copy of this return to the taxpayer(s). If financial institution account information has been provided on the return, I certify that the taxpayer(s) has agreed to payment of the amount indicated as due by electronic funds withdrawal, that the taxpayer(s) has authorized the New York State Tax Department and its designated financial agents to initiate an electronic funds withdrawal from the indicated account, and that the designated financial institution is authorized to debit the entry to the taxpayer’s account. By marking the box shown below, I understand and agree that I am electronically signing and filing this return.

☐ I have read the certification above and agree

Signature requirements for extensions (Form IT-370) e-filed through your tax preparation professional software package

For Form IT-370, if no balance is due there is not a signature requirement for the taxpayer or the ERO/Preparer. You are not required to complete or retain a Form TR-579.1-IT, New York State Taxpayer Authorization for Electronic Funds Withdrawal for Tax Year 2017 Form IT-370 and Tax Year 2018 Form IT-2105, for no balance due extensions.

For Form IT-370, if there is a balance due, the taxpayer must pay the balance due through an electronic funds withdrawal. The primary taxpayer must sign Form TR-579.1-IT, New York State Taxpayer Authorization for Electronic Funds Withdrawal for Tax Year 2017 Form IT-370 and Tax Year 2018 Form IT-2105, to establish that he/she has authorized the ERO/Preparer to include the information necessary for the Tax Department to initiate the electronic funds withdrawal. The ERO/Preparer is not required to sign Form TR-579.1-IT for these extensions; however, the ERO/Preparer must retain Form TR-579.1-IT for 3 years and not mail it to the NYS Tax Department. The ERO/Preparer must also sign the extension electronically by checking a box that indicates that they have read and agreed to the following declaration certification language for extensions:

By checking the box below, I certify that I have a valid Form TR-579.1-IT, New York State Taxpayer Authorization for Electronic Funds Withdrawal for Tax Year 2017 Form IT-370 and Tax Year 2018 Form IT-2105, authorizing me to submit this extension on behalf of the taxpayer(s). I certify that the taxpayer(s) has agreed to payment of the amount indicated as due by electronic funds withdrawal, that the taxpayer(s) has authorized the New York State Tax Department and its designated financial agents to initiate an electronic funds withdrawal from the indicated account, and that the designated financial institution is authorized to debit the entry to the taxpayer’s account.

☐ I have read the certification above and agree
Signature requirements for estimated tax payments (Form IT-2105) e-filed through tax preparation professional software package

For Form IT-2105, the taxpayer must send the payment through an electronic funds withdrawal. The primary taxpayer must sign Form TR-579.1-IT, New York State Taxpayer Authorization for Electronic Funds Withdrawal for Tax Year 2017 Form IT-370 and Tax Year 2018 Form IT-2105, to establish that he or she has authorized the ERO to include the information necessary for the Tax Department to initiate the withdrawal. The ERO is not required to sign Form TR-579.1-IT for these payments; however, the ERO must retain it for three years and not mail it to the NYS Tax Department. The ERO must also sign the payment by checking a box that indicates that they have read and agreed to our declaration certification language.

ERO Certification and Signature (for the authorization of electronic payment for an estimated tax payment)

By checking the box below, I certify that I have a valid New York State Taxpayer Authorization for Electronic Funds Withdrawal for Tax Year 2018 Form IT-2105 (Form TR-579.1-IT), authorizing me to submit this payment on behalf of the taxpayer(s). I certify that the taxpayer(s) has agreed to payment of the amount indicated as due by electronic funds withdrawal, that the taxpayer(s) has authorized the New York State Tax Department and its designated financial agents to initiate an electronic funds withdrawal from the indicated account, and that the designated financial institution is authorized to debit the entry to the taxpayer’s account.

☐ I have read the certification above and agree

Extension requests (IT-370) e-filed on the Tax Department’s website

The Tax Department offers an application on our website that supports electronic filing by tax preparers or self-filers of balance due and no balance due extension requests.

Tax preparers subject to the mandate can use either their tax preparation software or the extension application on the Tax Department’s website to satisfy the electronic filing mandate for extensions.

For balance-due extensions filed directly on our website, the following payment methods are available:

- electronic funds ACH withdrawal from a checking or savings account
- credit card (taxpayers must have an Online Services account to make a payment by credit card)
- check or money order submitted with Form IT-370-V

If you submit a balance due extension on our website and indicate payment with a check, you will be provided with Form IT-370-V to mail in with the payment.

Frequently asked questions about refunds

1. Can the state refund be deposited into a different account than the federal refund?
   Yes, the state refund can be deposited into a different account than the federal refund.

2. Can a refund be deposited into more than one account?
   Beginning with tax year 2017, personal income tax refunds may be deposited into a single checking or savings account and up to three NYS 529 College Savings accounts.

3. What happens if a bank account is closed before the direct deposit is made?
   If we cannot complete the direct deposit, or the bank returns the transaction to us, we will mail a paper refund check.

4. How many refunds may be deposited into the same account?
   Up to three refunds can be deposited into the same account each calendar year.
5. How can my client find out when they will receive their refund?
   They can check the status of a refund on our website, or use our automated telephone inquiry number listed under Contact Us on our website. In addition, Online services for individuals allows your client to create an account and opt in to receive electronic notifications, including refund notification.

Direct deposit into NYS 529 college savings accounts
NYS 529 direct deposits can be made regardless of the refund option chosen on the IT-201/IT-203. The NYS 529 will always be a direct deposit.

Common e-file errors
The following errors will result in the rejection of a return:

- Amount of wages, tips and other compensation reported on return was less than the amount reported on wage and tax statements (Form(s) W-2, 1099-G, and/or 1099-R, etc.).
- Amount of New York State withholding reported on return was not equal to the amount reported on the wage and tax statements
- Amount of New York City and/or Yonkers withholding reported on return was not equal to amount reported on wage and tax statements
- Claiming a credit when the credit form is not present

W-2 verification indicator
If a return is rejected for Error Code R0502 or R0503, commonly caused by user input error, users should check their W-2(s) and correct the input error. If the user does not find any input errors, they should call the NYSDTF e-file Help Desk; they will be instructed to enter a particular value for this indicator and re-transmit the return. This will resolve the reject. For descriptions of these error codes, see Personal income tax MeF forms and publications.

Specific codes for locality name for New York City and Yonkers tax withheld
(Form W-2, box 20, and Form 1099-R, box 14)

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>NYC</td>
<td>Name of locality is New York City (see acceptable variations below)</td>
</tr>
<tr>
<td>YONKERS</td>
<td>Name of locality is Yonkers (see acceptable variations below)</td>
</tr>
</tbody>
</table>

For New York City

- NEW YORK CITY
- N Y
- NEW Y
- CITYNY
- CITY NY
- CITYOF NY
- CTY OF NY

For Yonkers

- YONKERS
- YNK
- CITYOF YK

Entries on Form W-2, box 14, for NYS returns
Preparers should enter verbatim, the description of any entries included on the employee’s state and local copy of their Forms W-2. Amounts for these entries must be rounded to the nearest dollar. Public employee retirement contributions,
usually shown on a paper Form W-2 box 14, as "414(h)", "Pub Ret", "NYS Ret Cont", etc. (e.g., “414(h) 750.00”) may be subject to NYS tax even though they are not subject to federal tax. All NYS public employee retirement contributions, except Long Island Railroad and Staten Island Railroad, are subject to NYS tax. Public employee retirement contributions from other states are not subject to NYS tax. Refer to the form instructions for details.

Similarly, NYC flexible benefits program amounts (IRC 125), usually shown on a paper Form W-2 in box 14 as "IRC 125", "IR 125", "125M", etc. (e.g., “IRC 125 300.00”) are subject to NYS tax even though they are not subject to federal tax.

These two amounts, if subject to NYS tax, must be added to the appropriate lines on Forms IT-201, IT-201-X, IT-203, or IT-203-X. You must add these amounts to the return if your software does not. Refer to the form instructions for details.

<table>
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<tr>
<th>Form</th>
<th>414(h)</th>
<th>IRC 125</th>
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<tbody>
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<td>IT-203-X</td>
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</table>

**Information specific to fiduciary income tax**

**Forms accepted for New York State e-file**

The following tax forms are supported by NYSDTF Fiduciary MeF. An e-filed return must include all the required tax forms in the submission. Forms IT-205, IT-370-PF, and IT-2106 are considered main forms; each submission must have one and only one main form, with applicable supporting forms. Newly accepted e-file forms for tax year 2017 are marked with an asterisk*.

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<thead>
<tr>
<th>NYS form</th>
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<td>Fiduciary Income Tax Return</td>
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<td>IT-217*</td>
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<td>IT-219</td>
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<td>IT-222</td>
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<td>IT-241</td>
<td>Claim for Clean Heating Fuel Credit</td>
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<td>IT-242*</td>
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<tr>
<td>NYS form</td>
<td>Fiduciary e-file supported forms for tax year 2017</td>
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<td>Claim for QEZE Credit for Real Property Taxes</td>
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<td>IT-607</td>
<td>Claim for Excelsior Jobs Program Tax Credit</td>
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<td>IT-611</td>
<td>Claim for Brownfield Redevelopment Tax Credit (Prior to June 23, 2008)</td>
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<td>IT-611.1</td>
<td>Claim for Brownfield Redevelopment Tax Credit (After June 23, 2008 and Prior to July 1, 2015)</td>
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<td>START-UP NY Telecommunication Services Excise Tax Credit</td>
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<td>Recapture of START-UP NY Tax Benefits</td>
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<td>IT-646</td>
<td>Employee Training Incentive Program Tax Credit</td>
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<td>DTF-622*</td>
<td>Claim for QETC Capital Tax Credit</td>
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<tr>
<td>DTF-686*</td>
<td>Tax Shelter Reportable Transactions</td>
</tr>
</tbody>
</table>

**Officer name required**

The fiduciary signing the return must provide his/her name as part of measures to reduce fraud. Returns missing this information will be rejected.

**Signature requirements for fiduciary income tax**

**Signature requirements for returns e-filed by an ERO on behalf of a fiduciary**

The fiduciary(s) and the ERO must sign Form TR-579.2-IT, New York State E-File Signature Authorization for Tax Year 2017 for Form IT-205. Form TR-579.2-IT establishes that the fiduciary has reviewed his or her return, authorizes the e-filing of the return, and if an electronic funds withdrawal (for payment of the amount owed on the return) has been requested, it verifies that the fiduciary has authorized the electronic funds withdrawal. The ERO must retain the signed Form TR-579.2-IT for 3 years and not mail it to the NYS Tax Department. The ERO must also sign the return electronically by checking a box that indicates that they have read and agreed to our declaration certification language.

See the return declaration:

The language below is required by NYS to be displayed in your software. It is provided in this publication for information only. You must check the certification in your software prior to filing any returns.

**Declaration of tax preparer to be included on approved NYSDTF e-file products for tax professionals ERO Certification and Signature (for the return)**

I certify that I have a valid New York State E-File Signature Authorization for Tax Year 2017 (Form
TR-579.2-IT), authorizing me to sign and file this return on behalf of the fiduciary(s). I further certify that all information provided on the return is true, correct and complete; to the best of my knowledge and belief, and that I have provided a copy of this return to the fiduciary(s). If financial institution account information has been provided on the return, I certify that the account holder has agreed to payment of the amount indicated as due by electronic funds withdrawal, that the fiduciary(s) has authorized the New York State Tax Department and its designated financial agents to initiate an electronic funds withdrawal from the indicated account, and that the designated financial institution is authorized to debit the entry to the fiduciary’s account. I understand and agree that I may revoke this authorization for payment only by contacting the Tax Department no later than five (5) business days prior to the payment date. By checking the box shown below, I understand and agree that I am electronically signing and filing this return.

☐ I have read the certification above and agree

**Signature requirements for extensions (Form IT-370-PF) and estimated tax payments (Form IT-2016) by an ERO on behalf of a fiduciary**

For a no-balance-due extension (Form IT-370-PF) there is no signature requirement for the fiduciary or the ERO. You are not required to complete or retain a Form TR-579.3-IT, New York State Taxpayer Authorization for Electronic Funds Withdrawal for Tax Year 2017 for Form IT-370-PF, for these transactions.

For a balance-due extension (Form IT-370-PF) or estimated tax payment (Form IT-2106) e-filed through your software (not through the NYSDTF website), the fiduciary must sign Form TR-579.3-IT, New York State Fiduciary Authorization for Electronic Funds Withdrawal for Tax Year 2017 for Form IT-370-PF and Tax Year 2018 Form IT-2106, to establish that he/she has authorized the ERO to include the information necessary for the Tax Department to initiate the withdrawal. The ERO is not required to sign Form TR-579.2-IT or TR-579.3-IT for these extensions; however, the ERO must retain the Form TR-579.3-IT for 3 years and not mail it to the NYS Tax Department. The ERO must also sign the extension electronically by checking a box that indicates that they have read and agreed to our declaration certification language. See the extension declaration.

**Declaration of tax preparer to be included on approved NYS e-file products for tax professionals – Extensions with an authorization for an electronic payment**

**ERO Certification and Signature (for the authorization of electronic payment for an extension)**

By checking the box below, I certify that I am electronically signing and filing this request for an extension. I certify that I have a valid New York State Taxpayer Authorization Electronic Funds Withdrawal for Tax Year 2017 Form IT-370-PF (Form TR-579.3-IT), authorizing me to submit this extension on behalf of the fiduciary(ies). I certify, to the best of my knowledge and belief, that all information provided is true, correct, and complete and that I have provided a copy of this request for an extension to the fiduciary.

If financial institution account information has been provided on the request for an extension, I certify that the account holder has agreed to payment of the amount(s) indicated as due by electronic funds withdrawal, that the fiduciary has authorized the New York State Tax Department and its designated financial agents to initiate an electronic funds withdrawal from the indicated financial institution account(s), and that the designated financial institution(s) is authorized to debit the entry to the account(s). I understand and agree that I may revoke this authorization for payment only by contacting the Tax Department no later than five (5) business days prior to the payment date.

☐ I have read the certification above and agree

**Declaration of tax preparer to be included on approved NYS e-file products for tax professionals – Estimated tax payments**

**ERO/ Preparer Certification and Signature (for the authorization of electronic payment for an estimated tax payment)**

By checking the box below, I certify that I am electronically signing and filing this estimated tax payment. I certify that I have a valid New York State Taxpayer Authorization Electronic Funds Withdrawal for Tax Year 2018 Form IT-2106 (Form TR-579.3-IT), authorizing me to submit this payment on behalf of the fiduciary(ies). I certify, to the best of my knowledge and belief, that all information provided is true, correct, and complete and that I have provided a copy of the payment to the fiduciary.

If financial institution account information has been provided on the payment, I certify that the account holder has agreed to payment of the amount(s) indicated as due by electronic funds withdrawal, that the fiduciary has authorized the New York State Tax Department and its designated financial agents to initiate an electronic funds withdrawal from the indicated financial institution account(s), and that the designated financial institution(s) is authorized to debit the entry to the
account(s). I understand and agree that I may revoke this authorization for payment only by contacting the Tax Department no later than five (5) business days prior to the payment date.

☐ I have read the certification above and agree

Returns e-filed by fiduciaries themselves (self-filers) using consumer software product
Fiduciaries are required to sign the return electronically by checking a box that indicates that they have read and agreed to our declaration certification language. See the return declaration. Form TR-579.2-IT and the ERO declaration check box are not required.

Declaration of fiduciary to e-file the return
By checking the box shown below, I declare, under penalty of perjury, that I have examined the information on this 2017 New York State electronic fiduciary income tax return, including any accompanying schedules, attachments, and statements, and certify that the electronic return is true, correct, and complete. If I am paying the New York State fiduciary income taxes owed by electronic funds withdrawal, I authorize the New York State Tax Department and its designated financial agents to initiate an electronic funds withdrawal from the financial institution account indicated on this 2017 electronic return, and I authorize my financial institution to debit the entry to the account. I understand and agree that I may revoke this authorization for payment only by contacting the Tax Department no later than five (5) business days prior to the payment date. By entering my name and checking the box shown, I declare that I am an authorized fiduciary of this estate or trust, that I am authorized to sign and file this electronic return on behalf of the estate or trust, and am in fact signing and filing this return.

Enter Name

☐ I have read the certification above and agree

Form IT-370-PF with a balance due e-filed by fiduciaries themselves (self-filers) using consumer software product
Fiduciaries are required to sign the extension electronically by checking a box that indicates that they have read and agreed to our declaration authorization language. See the extension declaration. Form TR-579.3-IT and the ERO declaration check box are not required.

Declaration of fiduciary to authorize electronic payment for an extension
By checking the box, I certify that I am electronically signing and filing this request for an extension. I certify that all information provided on the request for an extension is true, correct, and complete, and that I am authorized to file this request for an extension.

If financial institution account information has been provided on the request for an extension, I agree to payment of the amount(s) indicated by electronic funds withdrawal, that I authorize the New York State Tax Department and its designated financial agents to initiate an electronic funds withdrawal from the indicated financial institution account(s), and that the designated financial institution(s) is authorized to debit the entry to the account(s). I understand and agree that I may revoke this authorization for payment only by contacting the Tax Department no later than five (5) business days prior to the payment date.

☐ I have read the certification above and agree

Form IT-370-PF with no-balance-due e-filed by fiduciaries themselves (self-filers) using consumer software product
There is not a signature requirement for the fiduciary or the ERO.
Estimated tax payments (Form IT-2106) e-filed by fiduciaries themselves (self-filers) using consumer software product
Fiduciaries are required to sign the payment electronically by checking a box that indicates that they have read and agreed to our declaration authorization language. Form TR-579.3-IT and the ERO declaration check box are not required.

Declaration of fiduciary to authorize electronic payment for an estimated tax payment
By checking the box, I certify that I am electronically signing and filing this estimated tax payment. I certify that all information provided on the estimated tax payment is true, correct, and complete, and that I am authorized to file this estimated tax payment.

If financial institution account information has been provided on the estimated tax payment, I agree to payment of the amount(s) indicated by electronic funds withdrawal, that I authorize the New York State Tax Department and its designated financial agents to initiate an electronic funds withdrawal from the indicated financial institution account(s), and that the designated financial institution(s) is authorized to debit the entry to the account(s). I understand and agree that I may revoke this authorization for payment only by contacting the Tax Department no later than five (5) business days prior to the payment date.

Fiduciary ✔ I have read the certification above and agree

Information specific to partnership
Forms accepted for New York State e-file for tax year 2017
The following tax forms are supported by NYSDTF partnership MeF. An e-filed return must include all the required tax forms in the submission. Forms IT-204, IT-204-LL and IT-370-PF are considered main forms; each submission must have one and only one main form, with applicable supporting forms. Newly accepted e-file forms for tax year 2017 are marked with an asterisk*.

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<th>NYS form</th>
<th>Partnership E-file supported forms for tax year 2017</th>
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<td>Partnership, Limited Liability Company, and Limited Liability Partnership Filing Fee Payment Form</td>
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<td>IT-236</td>
<td>Credit for Taxicab and Livery Service Vehicles Accessible to Persons with Disabilities – For costs incurred on or after January 1, 2011</td>
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<tr>
<td>IT-238*</td>
<td>Claim for Rehabilitation of Historic Properties Credit</td>
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<td>IT-241</td>
<td>Claim for Clean Heating Fuel Credit</td>
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<td>IT-242</td>
<td>Claim for Conservation Easement Tax Credit</td>
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<tr>
<td>IT-248*</td>
<td>Claim for Empire State Film Production Credit</td>
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<tr>
<td>IT-249</td>
<td>Claim for Long-Term Care Insurance Credit</td>
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<td>IT-250*</td>
<td>Claim for Credit for Purchase of an Automated External Defibrillator</td>
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<td>Claim for Special Additional Mortgage Recording Tax Credit</td>
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<td>IT-370-PF</td>
<td>Application for Automatic Extension of Time to File for Partnerships and Fiduciaries</td>
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<tr>
<td>IT-398</td>
<td>New York State Depreciation Schedule for IRC Section 168(k) Property</td>
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<tr>
<td>IT-399</td>
<td>New York State Depreciation Schedule</td>
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### NYS form | Partnership E-file supported forms for tax year 2017
--- | ---
IT-602 | Claim for EZ Capital Tax Credit
IT-603 | Claim for EZ Investment Tax Credit and EZ Employment Incentive Credit
IT-604 | Claim for QEZE Tax Reduction Credit
IT-606 | Claim for QEZE Credit for Real Property Taxes
IT-607 | Claim for Excelsior Jobs Program Tax Credit
IT-611 | Claim for Brownfield Redevelopment Tax Credit
IT-611.1 | Claim for Brownfield Redevelopment Tax Credit
IT-612 | Claim for Remediated Brownfield Credit for Real Property Taxes
IT-631* | Claim for Security Officer Training Tax Credit
IT-634 | Empire State Jobs Retention Program Credit
IT-635 | New York Youth Jobs Program Tax Credit
IT-636 | Alcoholic Beverage Production Credit
IT-637 | Alternative Fuels and Electric Vehicle Recharging Property Credit
IT-638 | START-UP NY Tax Elimination Credit
IT-639 | Minimum Wage Reimbursement Credit
IT-640 | START-UP NY Telecommunication Services Excise Tax Credit
IT-641 | Manufacturer’s Real Property Tax Credit
IT-642 | Empire State Musical and Theatrical Production Credit
IT-643 | Hire a Veteran Credit
IT-644 | Workers with Disabilities Tax Credit
IT-645 | Recapture of START-UP NY Tax Benefits
IT-646 | Employee Training Incentive Program Tax Credit
IT-647* | Farm Workforce Retention Credit
Y-204 | Yonkers Nonresident Partner Allocation
DTF-621* | Claim for QETC Employment Credit
DTF-622* | Claim for QETC Capital Tax Credit
DTF-624* | Claim for Low-Income Housing Credit
DTF-686 | Tax Shelter Reportable Transactions

**Officer name required**

The general partner signing the return must provide his/her name as part of measures to reduce fraud. Returns missing this information will be rejected.

**Signature requirements for partnership e-file returns**

The ERO must have a completed and signed form TR-579-PT, *New York State e-File Signature Authorization for Tax Year 2017 for Forms IT-204 and IT-204-LL*. Form TR-579-PT establishes that the general partner has reviewed his or her return, authorizes the e-filing of the return, and if an electronic funds withdrawal has been requested it verifies that the general partner has authorized the electronic funds withdrawal. The ERO must retain the signed TR-579-PT for three years and not mail it to the NYS Tax Department.

In addition, your software should display a screen with the certification language and check box; e-filed returns are signed by checking the box that indicates the parties have read and agree to the declaration certification language on Form TR-579-PT.

The language below is required by NYS to be displayed in your software. It is provided in this publication for information only. You must check the certification in your software prior to filing any returns.
ERO/Preparer Certification and Signature
I certify that I have a valid New York State E-File Signature Authorization for Tax Year 2017 (Form TR-579-PT), authorizing me to sign and file this return on behalf of the partnership, LLP, or LLC (hereafter, collectively, "partnership").

I further certify that all information provided on the return is true, correct and complete to the best of my knowledge and belief, and that I have provided a copy of this return to the partnership. If financial institution account information has been provided on the return, I certify that the partnership has agreed to payment of the amount indicated as due by electronic funds withdrawal, that the partnership has authorized the New York State Tax Department and its designated financial agents to initiate an electronic funds withdrawal from the indicated account, and that the designated financial institution is authorized to debit the entry to the partnership’s account. I understand and agree that I may revoke this authorization for payment only by contacting the Tax Department no later than five (5) business days prior to the payment date. By checking the box shown below, I understand and agree that I am electronically signing and filing this return.

☐ I have read the certification above and agree

Form IT-204-LL payment
The balance due on an electronically filed Form IT-204-LL must be paid electronically with an ACH debit. Your e-file software should guide you through this process. There is no paper payment voucher for an e-filed IT-204-LL.

Foreign partners without SSN/EIN or partner in a foreign partnership
NYSDTF accepts foreign partners (on IT-204-CP and IT-204-IP) without EIN/SSN. NYSDTF also accepts a return from a partnership that is a partner in a foreign partnership that does not have an EIN (IT-204 Section 9 line 117c). IRS efile may require “foreign” or “applied for” in the SSN/EIN fields in these situations for federal Form 1065. For NYS returns leave these partner’s SSN/EIN blank, otherwise they will reject.

- Form IT-204 - If the partnership is a partner in another partnership or LLC (IT-204 line 117c) and that partnership or LLC does not have an EIN, enter the “Name of entity” and leave the “EIN” field blank.
- Form IT-204 CP – If the partner does not have an EIN leave the “Partner’s EIN” field blank
- Form IT-204-IP – If the partner does not have an SSN leave the “Partner’s identifying number” field blank

Link to publications
Publications and guidance

Additional information for tax professionals
Corporation Tax e-file Forms and Publications
Business Taxpayer Answer Center
Individual Taxpayer Answer Center
New York State tax preparer registration

Contact information
NYSDTF e-file Help Desk: (518) 457-6387
IRS e-file Help Desk: (866) 255-0654
Fax: NYSDTF e-file: (518) 435-8660
Websites and publications

NYSDTF home page
NYSDTF e-file website E-file information for tax professionals
NYSDTF forms and instructions
Frequently asked questions (Taxpayer Answer Center) Taxpayer Answer Center
Internal Revenue Service (IRS)
Taxpayer and preparer email notification Sign up for email alerts

Revisions

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Need help?

Visit our website at [www.tax.ny.gov](http://www.tax.ny.gov)
- get information and manage your taxes online
- check for new online services and features

Telephone assistance

Automated income tax refund status: 518-457-5149
Personal Income Tax Information Center: 518-457-5181
To order forms and publications: 518-457-5431
Text Telephone (TTY) or TDD equipment users Dial 7-1-1 for the New York Relay Service