



New York State  
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Taxation and Finance

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**New York State  
Partnership Modernized e-file (MeF)  
Handbook for  
Software Developers  
for  
Tax Year 2014**

The information presented is current as of this publication's print date.  
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## Introduction

### Fed/State Modernized e-File (MeF) program

The New York State Department of Taxation and Finance (NYSDTF) is participating in the Fed/State Modernized e-File (MeF) program under the IRS MeF architecture. State returns are sent by the transmitters to the IRS MeF system where states retrieve the state returns. States send receipts and acknowledgments back to the IRS MeF system. For further information on this process, see IRS Publication 4164, *Modernized e-File (MeF) Guide for Software Developers and Transmitters*.

Similar to the IRS 1065 MeF, NYSDTF supports partnership returns for the current year and 2 prior years (tax year 2014, 2013, 2012).

### New for Tax Year 2014

NYSDTF will accept 5 additional tax forms\* (see table below).

### Foreign partners without SSN/EIN

NYSDTF accepts a foreign partner (on IT-204-IP and IT-204-CP) without SSN/EIN. 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 1065 MeF requires “foreign” or “applied for” in the SSN/EIN fields in these situations. Do not include these field values in the state return (otherwise NYSDTF will reject it).

### Forms accepted for New York State e-file for tax year 2014

The following tax forms are supported by NYSDTF Partnership MeF. If a tax filing contains a tax form that is not included on this list, or a tax form not supported by the tax software, the entire return and all attachments must be filed on paper.

Forms IT-204, IT-204-LL and IT-370-PF are considered *main* forms; each submission must have one and only one main form and applicable supporting forms.

E-file supported forms for <b>Tax Year 2014</b>		Maximum occurrence
IT-204	Partnership Return	1
IT-204.1	New York Corporate Partner's Schedule K	1
IT-204-CP	New York Corporate Partner's Schedule K-1	99999999
IT-204-IP	New York Partner's Schedule K-1	99999999
IT-204-LL	Partnership, Limited Liability Company, and Limited Liability Partnership Filing Fee Payment Form	1
IT-212	Investment Credit	999**
IT-223	Innovation Hot Spot Deduction	1
IT-225*	New York State Modifications	999**
IT-242	Claim for Conservation Easement Tax Credit	1
IT-249*	Claim for Long-Term Care Insurance Credit	999**
IT-256	Claim for Special Additional Mortgage Recording Tax Credit	999**
IT-370-PF	Application for Automatic Extension of Time to File for Partnerships and Fiduciaries	1
IT-398	New York State Depreciation Schedule for IRC Section 168(k) Property	1

E-file supported forms for <b>Tax Year 2014</b>		Maximum occurrence
IT-399	New York State Depreciation Schedule	1
IT-601	Claim for EZ Wage Tax Credit	1
IT-602	Claim for EZ Capital Tax Credit	999**
IT-603	Claim for EZ Investment Tax Credit and EZ Employment Incentive Credit	999**
IT-604	Claim for QEZE Tax Reduction Credit	999**
IT-606	Claim for QEZE Credit for Real Property Taxes	999**
IT-607	Claim for Excelsior Jobs Program Tax Credit	999**
IT-611	Claim for Brownfield Redevelopment Tax Credit	999**
IT-611.1	Claim for Brownfield Redevelopment Tax Credit	999**
IT-612	Claim for Remediated Brownfield Credit for Real Property Taxes	999**
IT-634	Empire State Jobs Retention Program Credit	999**
IT-635	New York Youth Works Tax Credit	999**
IT-636	Beer Production Credit	999**
IT-637	Alternative Fuels and Electric Vehicle Recharging Property Credit	999**
IT-638	START-UP NY Tax Elimination Credit	999**
IT-639*	Minimum Wage Reimbursement Credit	1
IT-640*	START-UP NY Telecommunication Services Excise Tax Credit	999**
IT-641*	Manufacturer's Real Property Tax Credit	1
Y-204	Yonkers Nonresident Partner Allocation	1
DTF-686	Tax Shelter Reportable Transactions	1

\*\* Note: the XML schema for these forms are designed to accommodate repeating elements. Therefore MeF filings should use the repeating elements instead of attaching multiples of the same forms.

### Required federal forms

Some federal forms may be required to complete the NYS return. Instead of selecting only the required federal forms, software providers may attach a complete copy of the federal return in XML. The federal XML must be in the "irs" folder (a separate folder) in the same message container as specified by the IRS and the TIGERS standard.

### Common error (reject) codes

1. R1001: Field Missing - Schema validation detail error.  
Software developers/transmitters should validate the submission before transmitting.
2. R5265: Declaration and signature authorization is incorrect or missing.  
See page 13 for details.
3. R5266: ACH\_IND Conflicts with RFND\_OWE\_IND  
See page 14 for details.

## Exclusions from e-file

NYS DTF follows the IRS guidelines for MeF exclusions (refer to IRS Publication 4164). In addition to the IRS exclusion guidelines, NYS returns meeting any of the following criteria may **not** be e-filed:

- Returns that include New York State tax forms that are not currently supported by e-file

## Requirements for participating in the Partnership MeF program

All preparers, software developers, and e-service providers may participate in the partnership MeF program. NYS DTF will accept e-file returns only from approved software providers or transmitters. Electronic Return Originators (EROs) authorized by the IRS to e-file IRS returns are not required to submit a separate application for NYS e-file or provide copies of their IRS acceptance letters to NYS DTF.

Participants must comply with the applicable IRS and NYS DTF procedures, requirements, and specifications, including those in the following IRS and NYS DTF Publications:

Publication 3112, *IRS e-file Application and Participation*

Publication 4164, *Modernized e-File (MeF) Guide for Software Developers and Transmitters*

Publication 4163, *Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns*

Publication 5078, *Modernized e-File (MeF) Test Package for Electronic Filers of Business Income Tax*

Publication 97-T, *Test Package for Software Developers for NYS Partnership MeF - Tax Year 2014*

## Confidentiality guidelines, rules, and violation consequences

Participants must conform to all IRS security requirements. For more information, see IRS Circular No. 230.

## Software developers must:

- Immediately correct software errors identified by the IRS/NYS DTF and distribute updates of their software packages to their clients. Failure to correct any errors or issue timely releases may result in suspension from the program.
- Immediately notify NYS DTF of any software errors identified during the filing season.
- Ensure that professional software supports the printing of:
  - Form TR-579-PT, *New York State E-File Signature Authorization for Tax Year 2014 For Form IT-204* and IT-204-LL.
- Ensure that their software supports electronic payment options and any electronic funds withdrawal information (payment effective date and routing/account numbers).
- Ensure their software supports the printing of the tax returns for the New York State partnership so that if the return cannot be e-filed, the filer can mail the printed return to NYS DTF. See Publication 75, *Specifications for Reproduction of Scannable and Non-scannable New York State Income Tax Forms*, regarding the printing of supportable forms.

## E-file mandate information

For information on the e-file mandate, visit our Web site at [www.tax.ny.gov](http://www.tax.ny.gov). If returns are not filed and paid electronically when required, the New York State Tax Department can impose penalties on the preparer.

## Partnership extensions (Form IT-370-PF)

For preparers subject to the e-file mandate, the extensions must be filed electronically, using tax preparation software or directly on the Tax Department's Web site.

## Short tax year

Short-year returns can be filed on prior year forms using the prior year schema.

1. Identify the YYYY portion of the beginning liability period.
2. Check to see if the schema for that year is in production yet.
  - a. If the schema is in production, validate the return against that year.
  - b. If the schema is not in production, validate the return against the year-1.

## Current year software is available

When a taxpayer needs to file a short period return and the current year software is available, ensure that the Tax Year in the Return Manifest and Return Header reflect the Tax Year of the schemas being used (e.g., in calendar year 2014, use TY2013). Then, enter the actual beginning and ending date of the short period return (e.g., 11/01/2013 – 01/31/2014).

## Current year software is not available

In certain situations, a taxpayer may need to file a short period return before the software is ready for the next tax year. For example: in calendar year 2014 a taxpayer may need to file a short period TY2014 return with Tax Period Beginning Date 01/01/14 and Tax Period Ending Date 06/30/14. Return is due by 10/15/2014. These returns will be e-filed using tax year 2013 software.

## Amended Forms IT-204 and IT-204-LL

In Processing Year 2015, amended Forms IT-204 and IT-204-LL for Tax Years 2012, 2013, and 2014 can be e-filed.

Forms IT-204 and IT-204-LL have a check box for amended. The same form and XML schema is used for original and amended filing.

## Prior year returns

In Processing Year 2015 we accept Tax Year 2012 and 2013 MeF returns (in addition to TY2014).

## Guidelines for address entries

### Address

IRS MeF allows 35 characters in their address fields. However, the NYSDTF address fields: MAIL\_LN\_2\_ADR and MAIL\_LN\_1\_ADR each have a 30 character limit. If more than 30 characters are transmitted in these fields the return will fail schema validation.

NYSDTF uses field MAIL\_LN\_2\_ADR as the primary address line, and field MAIL\_LN\_1\_ADR as the *Care of* address, and for any address data overflow from field: MAIL\_LN\_2\_ADR

### Foreign addresses

Foreign addresses must be submitted as follows:

MAIL\_LN\_2\_ADR - with the exception of Canadian addresses, foreign ZIP codes should be entered at the end of the address field (MAIL\_LN\_2\_ADR).

MAIL\_CITY\_ADR - enter city/town as applicable

MAIL\_STATE\_ADR - for Canadian addresses, enter province; for all other foreign addresses state must be blank

MAIL\_CNTRY\_CD - enter the appropriate foreign country code

MAIL\_ZIP\_5\_ADR and MAIL\_ZIP\_4\_ADR - for Canadian addresses, enter the first 3 characters of the ZIP code in MAIL\_ZIP\_5\_ADR, and enter characters 4-6 of the ZIP code in MAIL\_ZIP\_4\_ADR  
 All other foreign addresses, MAIL\_ZIP\_5\_ADR and MAIL\_ZIP\_4\_ADR must be blank.

NYSDF will use the foreign country codes as defined by the Foreign Country Code Listing for Modernized e-File (MeF) available at IRS Web site at <http://www.irs.gov>

## Attaching non-XML documents

All non-XML supporting documents must be in PDF format. This includes: pages with additional information from forms, letters of explanation, etc. Each individual PDF cannot exceed 60 megabytes uncompressed. For the accuracy of a document image, the resolution should be no more than 200 dpi. Do not password-protect, encrypt, or in any way *document protect* PDF attachments submitted through MeF. Refer to IRS Publication 4164 for binary attachment submissions and guidelines.

### Attachment for additional information (.pdf)

In cases where the preparer is required to create an attachment to comply with our form instructions; for example, attaching a certificate or a summary sheet, NYSDF requires the pdf file with the following naming convention using CamelCase (e.g., *it607CertOfTaxCredit.pdf*). The table below is not a complete list of attachments; they are just examples.

Attachment for Form/Line/Schedule	Condition	.pdf file name
IT-607	Submitting a copy of your certificate of tax credit	<i>it607CertOfTaxCredit</i>
IT-611	Submitting a copy of the certificate of completion	<i>it611CertOfCompletion</i>
IT-611	Submitting a copy of the sale or transfer documentation	<i>it611SaleOrTransferDocumentation</i>
IT-611.1	Submitting a copy of the certificate of completion	<i>it6111CertOfCompletion</i>
IT-611.1	Submitting a copy of the sale or transfer documentation	<i>it6111SaleOrTransferDocumentation</i>
IT-612	You are submitting a copy of the Certificate of Completion	<i>it612CertOfCompletion</i>
IT-612	Submitting a copy of the sale or transfer documentation	<i>it612SaleOrTransferDocumentation</i>

**Note:** Approved e-file tax preparation software **must** provide the necessary instructions for creating, scanning or exporting documents in PDF format and submitting these documents as attachments that are required by NYSDF.

## Payment handling and acceptance

### Paying Form IT-204-LL balance electronically

The balance due on an e-filed Form IT-204-LL must be paid electronically with an ACH debit. The information necessary to initiate the ACH debit must be included with the IT-204-LL submission. Payments may be made by an electronic funds withdrawal from an account within the United States. If the funds for the payment would come from an account outside the U.S., the return will be rejected. At the time of filing, the following fields must be present:

- ACH\_IND (“1”)
- RFND\_OWE\_IND (“2”)
- BANK\_ACCT\_NMBR (bank account number)
- ABA\_NMBR (bank routing number)
- ACCT\_TYPE\_CD (account type: “1” = checking, “ 2” = savings)
- ELC\_AUTH\_EFCTV\_DT (requested settlement date)

- PYMT\_AMT (total payment amount)
- BAL\_DUE\_AMT
- BNK\_ACCT\_ACH\_IND (“1” = business, “2” = personal)
- IAT\_IND (“1” = international transaction, “2” = not international transaction; reject if not “2”)

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 e-filed before the due date, the money will not be withdrawn from the account before the date specified. The requested date 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. A return received prior to the due date that has no requested withdrawal date will be rejected because it does not conform to NACHA rules.

When submitting a corrected return where an original return has already been processed and had a payment that was already processed, be sure to remove any ACH data that was previously submitted or adjust it if an additional payment should be debited. If the ACH data is exactly the same on the subsequent filing, the filing will be rejected.

The taxpayer can revoke an electronic payment by calling NYSDTF no later than five (5) business days before the date of the payment withdrawal.

To verify that an electronic payment was successful, check the bank statement against which the payment was authorized. NYSDTF does not provide confirmation of successfully processed payments.

Please note that unpaid or partially paid IT-204-LL will be accepted in e-file and the balance due will be billed at a later date which may include penalties and interest.

### **Double entry of bank account information**

When bank account information (account number and routing number) is entered, we require that the information is entered twice. This improves accuracy by requiring the taxpayer to double check their account information and reduces the number of electronic funds withdrawals being returned by the taxpayer's bank.

The bank routing transit number and bank account number may not be changed once a return has been transmitted and accepted. If an ACH debit is not successful the taxpayer could receive a bill including penalties and interest.

## **Signature requirements**

### **For returns e-filed by paid preparer through tax preparation professional software package**

The taxpayer(s) and the ERO / Preparer must sign **Form TR-579-PT, New York State E-File Signature Authorization for Tax Year 2014 for Forms IT-204 and IT-204-LL**. Form TR-579-PT establishes that the taxpayer has reviewed his or her return and authorizes the e-filing of the return. 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 Form TR-579-PT for 3 years (do not mail it to NYSDTF). The ERO / Preparer must also sign the return electronically by checking a box that indicates that they have read and agreed to NYSDTF declaration certification language. See return declaration below.

### **Certification of ERO or tax preparer to be included on approved NYS partnership return (NYS Forms IT-204 and IT-204-LL) e-file products for tax professionals**

NYS e-file software intended for tax professionals must present the following applicable declaration on the screen(s) for the tax preparer to complete.

## ERO/ Preparer Certification and Signature

I certify that I have a valid New York State E-File Signature Authorization for Tax Year 2014 (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 ( <DCL\_PP\_IND claimed="1"/> )

## Returns e-filed by taxpayers themselves (self-filers) using consumer software

Taxpayers 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 return declaration below. Form TR-579-PT and ERO / Preparer declaration check box are not required.

## Declaration of self-filer to be included on approved NYS e-file products for partnership return or filing fee payment form (filers of NYS Forms IT-204 and IT-204-LL)

NYS e-file software intended for partnership online (self) filer must present the following applicable declaration on the screen(s) for the taxpayer(s) to complete.

## Self-filer declaration and signature

I declare, under penalty of perjury, that I have examined the information on this 2014 New York State electronic partnership return or filing fee payment form (hereafter, "return"), including any accompanying schedules, attachments, and statements, and certify that this electronic return is true, correct, and complete.

If an amount owed on this return is being paid 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 indicated account, and I authorize the 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 below, I declare that I am an authorized member or general partner in this partnership, LLP or LLC (hereafter, collectively, "partnership"), that I am authorized to sign and file this electronic return on behalf of the partnership, and am in fact signing and filing this return.

\_\_\_\_\_ ( <GPRTNR\_FIRST\_NAME/>, <GPRTNR\_LAST\_NAME/> )  
Enter name

I have read the certification above and agree ( <TP\_SGN\_IND claimed="1"/> )  
( <DCL\_FLR\_IND claimed="1"/> )

## IRS MeF validation of state submission

The IRS MeF system performs limited validation of the state submission (linked or unlinked), e.g. to verify the transmitter is authorized, the state is a participating state, the return type/year is valid (the IRS MeF system does not look inside the state return). If this validation fails, the IRS MeF system will reject the state submission, and the state will not have any information about these rejected state submissions.

## Validation of taxpayer ID and Name Control

The IRS MeF validates the taxpayer ID and Name Control in the state manifest, and provides the validation status to the state. If the validation is not successful, the IRS MeF will not reject the state return. NYSDTF will reject the state return.

## Linked and unlinked state return

NYSDTF supports both *Linked* and *Unlinked* returns.

A “linked” state return contains the submission ID of the associated federal return. If the associated federal return is not accepted by the IRS, the IRS MeF system will “deny” the state return, and not post it for the state to retrieve. IRS will send an acknowledgement to the transmitter. The state will not have any information about the “denied” state submission.

For an “unlinked” state return, the IRS MeF system will not check the status of the associated federal return.

## State receipt and acknowledgment

If the state submission passes the IRS limited validation, the IRS will send a receipt (not an acknowledgement) to the transmitter and will provide the state submission for the state to retrieve. IRS does not issue an acknowledgement for state returns that pass validation. Transmitters are not required to provide receipts to their customers. NYSDTF will retrieve the state submission from IRS MeF, and send a receipt back to IRS MeF. NYSDTF will validate the submission. An acknowledgment (indicating *accepted* or *rejected*) will be sent back to the IRS within 72 hours; however the acknowledgement process may take up to 10 days to complete. The transmitter should retrieve the acknowledgment from IRS e-file and notify the filer that the return was accepted or rejected. An *Accepted acknowledgement* indicates the return and payment data (if applicable) have been received and have successfully completed the transmission validation process. Note: An accepted acknowledgement does not indicate that an ACH debit authorized with the return filing was successfully processed. The IRS will accept filings with an *EXT\_TP\_ID* (new State ID-choice of temporary ID) containing alpha characters and will allow the acknowledgements to be returned by NYSDTF with an ID containing alpha characters in the EIN field within the acknowledgement.

## Rejected returns

The Acknowledgment (ACK) for a rejected return can include up to 100 error codes at a time. The error codes will indicate the errors to be corrected. Rejected submissions must be corrected and resubmitted.

## Resubmission of state rejected return

If a state return is rejected by NYSDTF, preparer must correct the error(s) and resubmit the return, electronically if possible. The resubmitted efile return should contain the *original* submission ID of the rejected return. There is a field (ORIG\_SBMSN\_ID) in the rtnHeader BO in the schema. Software developers should support this field to facilitate the “perfection period” mentioned below.

## Perfection period for a rejected submission (returns and extensions)

When a resubmission containing the original submission ID number is *accepted* by NYSDTF within the seven calendar day perfection period, the resubmission **and** any e-payment included in the return data will be deemed to have been received on the date of the first rejection. If a resubmission is submitted after the seven

day period, the received date for the submission and any e-payment authorized with the return filing will be the resubmission date.

The e-filed perfection period is initiated only when:

- the original submission was timely
- the original submission was rejected
- the original submission ID# is present on the resubmission
- the resubmission is after the due date

**Note:** If the state submission is rejected or denied by the IRS, NYSDTF will not receive the original submission and the perfection period will not systematically initiate.

### Electronic postmark received date

NYSDTF uses the field *electronicPstmrkDate* to evaluate a perfection period. Although the field is not a required field, it must be populated to take full advantage of the perfection period.

### Processing delays

NYSDTF will make every effort to process an e-filed return once it is received and acknowledged. However, if the e-filed return contains an error(s) identified after the return is acknowledged; the return may require manual review or manual rejection.

### E-file acknowledgement and reject codes

The partnership e-file acknowledgement codes (error code listing) are available at:

[http://www.tax.ny.gov/pit/efile/fid\\_mef\\_publications\\_2014.htm](http://www.tax.ny.gov/pit/efile/fid_mef_publications_2014.htm)

### State spreadsheet

The State spreadsheet is available on the NYSDTF Web site at:

[http://www.tax.ny.gov/bus/efile/swd\\_partnership.htm](http://www.tax.ny.gov/bus/efile/swd_partnership.htm). It provides information about the schema and business rules.

### State manifest

<StateSubmissionType> value: IT204, IT204LL, IT370PF  
<SubmissionCategory> value: PART

### XML declaration is case sensitive

<?xml version="1.0" encoding="UTF-8"?>

### Internal fields

The schema includes some internal fields (specified in the State Spreadsheet) reserved for NYSDTF uses. Software developers should not use those fields.

### Cross tax type forms

Some tax forms are used for several tax types. Starting for tax year 2014 the schema will include all the fields for these forms. Software developers should use only the fields applicable to the tax type (Partnership, in this case).

### Checkbox fields

*Checkbox* type fields, defined as switch indicator fields, have expected values of a “1” for checked and “2” for unchecked. When the field is required in the schema and the box is not checked, send the field with “2”. If the field is not required and the field is not checked, do not send the field.

## Schema version

NYS DTF schema package (e.g., *NYSPart2014V3.0.zip*) includes the tax type, tax year and the version number. However, NYS DTF does not use the StateSchemaVersion attribute within the schema. NYS DTF supports only one production schema version for each tax type/tax year. All submissions we received are validated against the production schema based on the tax type/tax year. To verify you have the latest schema and check for any updates, go to: [www.tax.ny.gov/bus/efile/swd\\_partnership.htm](http://www.tax.ny.gov/bus/efile/swd_partnership.htm). NYS DTF will email software developers if there are any updates to the schema.

## Software Vendor ID

- A separate software vendor ID must be provided for each tax software product.
- A software vendor ID will be approved at the primary form level (IT-204, IT-204-LL, IT-370PF).
- The ID is self-selected by the developer.
- Defined as a string allowing alpha characters and digits.
- Limited to 10 characters.
- Transmitted in element <SOFT\_VNDR\_ID>.
- Required element.
- Each unique software vendor ID will test separately for approval.
- Alpha characters may relate to the name of the software company.

**If the partnership files the return using consumer software (self-filer), the following fields must be included in the submission:**

TP\_SGN\_IND ("1")  
PREP\_SGN\_IND ("2")  
DCL\_FLR\_IND ("1")  
DCL\_PP\_IND ("2")  
GPRTNR\_FIRST\_NAME  
GPRTNR\_LAST\_NAME

**If the ERO/paid preparer signs the return using a professional product, the following fields must be included in the submission:**

TP\_SGN\_IND ("2")  
PREP\_SGN\_IND ("1")  
DCL\_FLR\_IND ("2")  
DCL\_PP\_IND ("1")  
PREP\_SSN\_NMBR  
PAID\_PREPARER\_ID  
PREP\_SGN\_IND  
PP\_EMAIL\_ADR  
TX\_PREP\_RGST\_ID or EXCL\_CD  
PP\_NAME  
PREP\_LN\_1\_ADR  
PREP\_CTY\_ADR  
FIRM\_NAME  
PP\_NAME  
PREP\_SELF\_EMP\_IND ("1" = box checked, "2" = box not checked)  
PREP\_SIGN\_DT  
PREP\_ST\_ADR  
PREP\_ZIP\_4\_ADR  
PREP\_ZIP\_5\_ADR  
PREP\_EIN\_IND ("1" = EIN present, "2" = EIN not present)  
PP\_PH\_NMBR

## ACH debit settlement date guidelines

Software developers are required to have the following guidelines set in their software for customers entering a payment settlement date (ELC\_AUTH\_EFCTV\_DT) for ACH debit payments:

- Not allow a payment settlement date earlier than the submission date
- Not allow a payment settlement date later than the due date, if the filing is on or before the due date
- Not allow a payment settlement date later than the submission date, if the filing is after the due date

**Note:** Forms IT-204, IT-370-PF and IT-204-LL must include the following fields or they will be rejected.

Field name	Field value	
	IT-204-LL with ACH payment	IT-204, IT-370-PF or IT-204-LL without ACH payment
ACH_IND	1	2
RFND_OWE_IND	2	0
IAT_IND	2	2

## Software testing and approval

Software must be tested using the New York State test package posted on our Web site. Returns submitted under software vendor IDs that have not been approved will be rejected. A separate software vendor ID must be provided for each package. NYSDTF reserves the right to not approve your electronic software packages until your paper packages have been reviewed and approved as well. The partnership e-file test package and all other testing documents and schemas are available on our Web site at:

[http://www.tax.ny.gov/pit/efile/swd\\_partnership.htm](http://www.tax.ny.gov/pit/efile/swd_partnership.htm)

### Letter of Intent

Prior to submitting test transmissions, developers must complete and submit the *Letter of Intent* to develop MeF partnership e-file software; a copy is available on our Web site. The completed letter should be emailed to: [Partnership.MeF@tax.ny.gov](mailto:Partnership.MeF@tax.ny.gov) Additionally, NYSDTF may require certain test scenarios based on the information provided.

For Partnership MeF, software vendors will be required to test and receive approval of their new software each year. Software testing for previously approved tax years is not required; approval is maintained for as long as the tax year is eligible for e-file.

### What you will need for testing

- *New York State Partnership MeF Test Package for Software Developers for Tax Year 2014*
- Publication 97-T, *New York State Modernized E-File (MeF) Handbook for Software Developers and e-file Providers of Partnership Returns*
- NYSDTF specific current year XML schema (must use the latest version).

### Submitting test returns

Developers must perform schema validation before submission to avoid unnecessary rejections.

Software developers will need to contact NYS partnership e-file when they transmit their test submissions to the IRS. A list of the submission IDs being transmitted should be included and the information should be e-mailed to [Partnership.MeF@tax.ny.gov](mailto:Partnership.MeF@tax.ny.gov)

Software developers will be sent a confirmation email from the NYSDTF e-file section when software has been successfully tested and approved. Only approved software may be released and distributed by the developer.

**Note:** Acknowledgements (ACK) for testing are not automated; if you require testing for acknowledgements, contact us to make arrangements.

The Modernized e-File Assurance Testing System (ATS) configuration is not identical to the MeF production system. A tester should not expect the same response time when testing in the ATS environment versus the production environment. Do not use ATS for performance or load testing. However, testing a single extremely large return in one transmission is acceptable. Contact us prior to submitting such tests.

Approved software will be posted on the NYSDTF Web site if requested. The software will be posted based on number of forms supported from highest to lowest.

### **Suspension of software**

Failure to adhere to NYS or IRS procedures may result in suspension from the partnership e-file program. If suspended, the program participant may not e-file returns for the remainder of the current processing year, or during the subsequent processing year. After this period, the suspended program participant must re-apply to NYS in order to participate. A partnership filer suspended from the IRS program will not be able to e-file returns with NYS.

### **Important**

NYSDTF requests that software developers provide the department with a copy of new software as soon as it is released to the public. The department will use the software for research and to troubleshoot production issues. The department will not use the software to prepare and/or file returns. If the software developer supports e-file via an online application, the department requests access to that as well.

Copies should be sent to the following address; if additional information is needed regarding the department's use of software, please email Suzanne Ayer at [TSS.PIT.Forms.Review@tax.ny.gov](mailto:TSS.PIT.Forms.Review@tax.ny.gov)

NYS TAX DEPARTMENT  
ATTN: SUZANNE AYER  
OPTS FORMS REVIEW UNIT  
W A HARRIMAN CAMPUS  
ALBANY NY 12227-0865

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### **Tax Year 2014 partnership e-file calendar**

NYS Partnership MeF Software Testing Period: November 4, 2014 through IRS shutdown

NYS Partnership MeF return acceptance period: same as the IRS.

For Partnership MeF testing, see Test package, *New York State Partnership MeF Test Package for Software Developers for Tax Year 2014*.

### **NYS MeF status page**

NYSDTF maintains a MeF status page on the DTF Web site. The Web page provides the operational status along with processing alerts for all NY MeF components (corporation, partnership, personal income, and Fiduciary). The MeF status page can be found at: [http://www.tax.ny.gov/bus/efile/mef\\_status\\_page.htm](http://www.tax.ny.gov/bus/efile/mef_status_page.htm)

## Contact information

NYS DTF e-file Help Desk phone: (518) 457-6387  
IRS E-file Help Desk: 1 866 255-0654  
NYS DTF Personal Income Tax Information Center (518) 457-5181  
NYS DTF forms and instructions: (518) 457-5431  
Fax NYS DTF e-file: (518) 435-8660  
NYS DTF forms and instructions: [www.tax.ny.gov/forms/default.htm](http://www.tax.ny.gov/forms/default.htm)

## Mailing address

NYS TAX DEPARTMENT  
PARTNERSHIP MODERNIZED E-FILE  
PERSONAL INCOME TAX BUREAU  
W A HARRIMAN CAMPUS  
ALBANY NY 12227

## Web sites and publications

	<a href="http://www.tax.ny.gov">http://www.tax.ny.gov</a>
NYS DTF e-file Web site	<a href="http://www.tax.ny.gov/tp/efile/elf_taxpros.htm">http://www.tax.ny.gov/tp/efile/elf_taxpros.htm</a>
NYS DTF forms and instructions	<a href="http://www.tax.ny.gov/forms">http://www.tax.ny.gov/forms</a>
Partnership e-file information for software developers	<a href="http://www.tax.ny.gov/pit/efile/swd_partnership.htm">http://www.tax.ny.gov/pit/efile/swd_partnership.htm</a>
NYS DTF Partnership e-filing Software Developer Testing Package	<a href="http://www.tax.ny.gov/pit/efile/partnership_publications_2014.htm">http://www.tax.ny.gov/pit/efile/partnership_publications_2014.htm</a>
Frequently asked questions (Taxpayer Answer Center)	<a href="http://www.tax.ny.gov/help/faq.htm">http://www.tax.ny.gov/help/faq.htm</a>
Taxpayer and preparer e-mail notification	<a href="http://www.tax.ny.gov/e-services/otc/emailsignup.htm">http://www.tax.ny.gov/e-services/otc/emailsignup.htm</a>
Internal Revenue Service (IRS)	<a href="http://www.irs.gov/">http://www.irs.gov/</a>

## Revisions

Date	Description	Page number
11/3/2014	<b>Self-filer declaration and signature</b> I declare, under penalty of perjury, that I have examined the information on this 2013-2014 New York State	9
12/11/2014	<b>Forms accepted for New York State e-file for tax year 2014</b> Added form IT-638 START-UP NY Tax Elimination Credit	4