



**New York State  
Modernized e-File (MeF) Guide  
For Return Preparers  
For Tax Year 2018**

**Personal Income Tax,  
Fiduciary, and  
Partnership**

The information presented is current as of this publication's print date.  
For up to date information, visit our website at [www.tax.ny.gov](http://www.tax.ny.gov)

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

Electronic return originators (EROs) authorized by the Internal Revenue Service (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 NYS.

Note: 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*.

For more information on how to become an authorized IRS e-file provider and for online tools for tax professionals, [visit the IRS website](#).

## Regulations, standards, guidelines, and rules

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

## Tax return preparer penalties

NYS Tax Law, Article 22, § 697(e) and Article 37, § 1825, prescribe penalties for violation of confidentiality of taxpayer information requirements. NYS Tax Law §§ 32 and 685 prescribe penalties for paid preparers who fail to meet their responsibilities. Tax preparers are subject to these penalties if they fail to do the following:

- 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](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](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](#)).
- Furnish the taxpayer with copies of all e-filed forms and schedules.
- If required, register with NYS DTF as a tax preparer. See [Tax preparer registration](#).
- Rejected returns **must** be corrected and electronically resubmitted.
- 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 or 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](#). Also see [Data Theft Information for Tax Professionals](#).

## New for tax year 2018

### Common to all tax types

- The following new forms can be e-filed for tax year 2018
  - Form IT-648, *Life Sciences Research and Development Tax Credit*
  - Form IT-649, *Farm Donation to Food Pantries Credit*
  - Form IT-650, *Empire State Apprenticeship Tax Credit*
- In cases where the federal return could not be e-filed, NYS returns **must** be e-filed and include any necessary federal forms as portable document format (PDF) attachments.

### Personal income tax

- New Form IT-196, *New York Resident, Nonresident, and Part-Year Resident Itemized Deductions*, can be e-filed for tax year 2018
- Taxpayers will be able to self-cancel scheduled electronic payments. See [Cancelling scheduled electronic payments](#).

### Fiduciary income tax

- Taxpayers will be able to self-cancel scheduled electronic payments. See [Cancelling scheduled electronic payments](#).

## Partnership

- There are no new partnership-specific forms for tax year 2018. See the [Common to all tax types](#) section above.

## Filing deadlines

NYSDTF follows the IRS calendar for filing deadlines. For tax year 2018 returns\*:

- Personal income tax and calendar year 2018 fiduciary returns are due April 15, 2019.
- Partnership, limited liability company (LLC), and limited liability partnership (LLP) returns for calendar year 2018 are due March 15, 2019.
- Fiscal year or short year 2018 fiduciary returns are due on the 15<sup>th</sup> day of the fourth month following the close of the tax year.
- Fiscal year or short year 2018 partnership returns are due on the 15<sup>th</sup> 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, and LLPs) and taxpayers.
- Clients of tax preparers cannot opt out of e-file.
- Returns for tax years 2018, 2017, and 2016 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 Form 4868 or federal Form 7004 extensions in place of an NYS extension request using Form IT-370, *Application for Automatic Extension of Time to File for Individuals* or IT-370-PF, *Application for Automatic Extension of Time to File for Partnerships and Fiduciaries*.
- 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, *Estimated Income Tax Payment Voucher for Individuals*, and IT-2106, *Estimated Income Tax Payment Voucher for Fiduciaries*

- Using tax software, the taxpayer may submit up to 12 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, New York City (NYC), and Yonkers allocations does not match the payment amount, the filing will be **rejected**.
- Only calendar year filers may e-file estimated tax payments. Other filers must remit estimated payments using the appropriate form.
- Taxpayers will be able to self-cancel scheduled electronic payments. See [Cancelling scheduled electronic payments](#).

## 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, 2018, through December 31, 2018; or January 1, 2017, through December 31, 2017; or January 1, 2016, through December 31, 2016.
- Fiduciary or partnership returns for liability periods beginning before January 1, 2016 or after December 31, 2018. 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 date of the withdrawal; and
- the type of the account – either personal checking or savings; or business checking or savings.

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.

### Canceling scheduled electronic payments

Taxpayers may cancel a payment online with a scheduled payment date at least two (2) business days in the future by logging into their [Online Services](#) account. Select *View and cancel scheduled payments* from the menu.

**Note:** Payments for e-filed Forms IT-204-LL cannot be cancelled through Online Services accounts

The taxpayer can revoke an electronic payment by *calling* NYSDTF no later than two (2) business days before the date of the payment withdrawal.

**Note:** Unpaid returns will be accepted in e-file and the balance due will be billed at a later date.

### **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.

Mail Form IT-201-V and payment to:

**NYS PERSONAL INCOME TAX  
PROCESSING CENTER  
PO BOX 4124  
BINGHAMTON NY 13902-4124**

Mail Form IT-205-V and payment to:

**NYS FIDUCIARY INCOME TAX  
PROCESSING CENTER  
PO BOX 4145  
BINGHAMTON NY 13902-4145**

**Note:** Payments for an 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 Form IT-370 or 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:

**EXTENSION REQUEST  
PO BOX 4125  
BINGHAMTON NY 13902-4125**

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, and 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 returns (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 canceled?** Yes. See [Canceling scheduled electronic payments](#).

### 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 estimated payments, Form IT-204-LL, or partnership extensions.

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

Personal income tax					Fiduciary		Partnership
IT-203	IT-203-X	IT-201	IT-201-X	IT-370	IT-205	IT-370-PF	IT-204
A6	A6	A6	A6	D9	A6	E4	A6
C7	C7	C7	C7	E3	E4		E3
D9	D9	D9	D9	E4	P2		
K2	K2	K2	K2		N3		
E3	E3	E3	E3				
E4	E4	E4	E4				
E5	E5	E5	E5				
M2	M2	56	56				
56	56		P2				
	N3		N3				
	P2						

**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 **must** 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 *acknowledgment* for the transmitter indicating that the state submission is denied and that the submission will not be provided to the state. In this case, NYSDF 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 acknowledgment

- NYSDF will retrieve the state submission from IRS e-file and send a *receipt* via IRS e-file to the transmitter.
- NYSDF will validate the submission. An *acknowledgment* (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 acknowledgment indicates the return and payment data (if applicable) have been received and have successfully completed the transmission validation process.
- An accepted acknowledgment does not indicate that an ACH debit authorized with the return filing was successfully processed.

### Rejected returns

If a state return is rejected by NYSDF, you **must** correct the errors 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 identification (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 refile it electronically. If the submission is rejected or denied on the IRS level, NYSDF 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.
- original submission was rejected by NYSDF.
- original submission ID number is present on the resubmission.
- resubmission is after the due date.
- resubmission is within seven days of the original submission.

## E-file reject codes

NYS E-file reject codes for TY2018 are available on our website:

For PIT: <https://www.tax.ny.gov/pit/efile/2018pitmefpubs.htm>

For fiduciary: <https://www.tax.ny.gov/pit/efile/fidmefpublications2018.htm>

For partnership: <https://www.tax.ny.gov/pit/efile/partnershippublications2018.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 or schedules that cannot be attached as XML, and so on. 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 e-file.

## 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 12 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 11/1/2017 through 10/31/2018 is considered a tax year 2017 return and **must** be filed using 2017 software.

### Short tax year (fiduciary and partnership)

A short tax year is a tax period of less than 12 months. Short period returns **must** 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 12/1/2017 through 5/31/2018 is a tax year 2017 filing. Short tax years of 1/1/2018 through 6/30/2018 or 12/1/2018 through 10/30/2019 are tax year 2018 filings.

### 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 2/1/2018, enter the start date as 2/1/2018 and the end date as 2/2/2018. NYS DTF 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 2018, set the beginning and ending dates to 01/01/2018 and 12/31/2018, 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 on which the chosen day is either the: . . :
  - last day that occurs in the month in the first bullet above, **or**
  - day that occurs nearest to the last day of the month in the first bullet above.

## Information specific to personal income tax

### Forms accepted for New York State e-file for tax year 2018

Newly accepted e-file forms for tax year 2018 are marked with an asterisk\*.

NYS form	Personal income tax e-file supported forms for tax year 2018	XML only
IT-370	Application for Automatic Six-Month Extension of Time to File for Individuals	X
IT-2105	Estimated Tax Payment Voucher for Individuals	X
IT-201	Resident Income Tax Return	X
IT-201-X	Amended Resident Income Tax Return	X
IT-201-ATT	Other Tax Credits and Taxes	X
IT-203	Nonresident and Part-Year Resident Income Tax Return	X
IT-203-X	Amended Nonresident and Part-Year Resident Income Tax Return	X
IT-203-A	Business Allocation Schedule	X
IT-203-ATT	Other Tax Credits and Taxes	X
IT-203-B	Nonresident and Part-Year Resident Income Allocation And College Tuition Itemized Deduction Worksheet	X
IT-203-C	Nonresident or Part-Year Resident Spouse's Certification	X
IT-203-F	Multi-Year Allocation Form	
DTF-621	Claim for QETC Employment Credit	
DTF-622	Claim for QETC Capital Tax Credit	
DTF-624	Claim for Low-Income Housing Credit	
DTF-626	Recapture of Low-Income Housing Credit	
DTF-630	Claim for Green Building Credit	
DTF-686	Tax Shelter Reportable Transactions	
IT-112.1	New York State Resident Credit Against Separate Tax on Lump-Sum Distributions	
IT-112-C	New York State Resident Credit for Taxes Paid to a Province of Canada	
IT-112-R	New York State Resident Credit	X
IT-119	STAR Credit Advance Payment Reconciliation	X
IT-135	Sales and Use Tax Report for Purchases of Items and Services Costing \$25,000 or More	
IT-182	Passive Activity Loss Limitations	X
IT-195	Allocation of Refund	X
IT-196*	New York Resident, Nonresident, and Part-Year Resident Itemized Deductions	X
IT-209	Claim for Noncustodial Parent New York State Earned Income Credit	X
IT-2105.9	Underpayment of Estimated Income Tax by Individuals and Fiduciaries	X

<b>NYS form</b>	<b>Personal income tax e-file supported forms for tax year 2018</b>	<b>XML only</b>
IT-211	Special Depreciation Schedule	
IT-212	Investment Credit	X
IT-212-ATT	Claim for Historic Barn Rehabilitation Credit and Employment Incentive Credit	
IT-213	Claim for Empire State Child Tax Credit	X
IT-214	Claim for Real Property Tax Credit for Homeowners and Renters	X
IT-215	Claim for Earned Income Credit	X
IT-216	Claim for Child and Dependent Care Credit	X
IT-217	Claim for Farmers' School Tax Credit	X
IT-219	Credit for New York City Unincorporated Business Tax	X
IT-221	Disability Income Exclusion	
IT-222	General Corporation Tax Credit	X
IT-223	Innovation Hot Spot Deduction	
IT-225	New York State Modifications	X
IT-230	Separate Tax on Lump-Sum Distributions	
IT-236	Credit for Taxicab and Livery Service Vehicles Accessible to Persons with Disabilities	
IT-237	Claim for Historic Homeownership Rehabilitation Credit	
IT-238	Claim for Rehabilitation of Historic Properties Credit	
IT-239	Claim for Credit for Taxicab and Livery Service Vehicles Accessible to Persons with Disabilities - For purchase or costs incurred before January 1, 2011	
IT-241	Claim for Clean Heating Fuel Credit	X
IT-242	Claim for Conservation Easement Tax Credit	
IT-243	Claim for Biofuel Production Credit	
IT-245	Claim for Volunteer Firefighters' and Ambulance Workers' Credit	X
IT-246	Claim for Empire State Commercial Production Credit	
IT-248	Claim for Empire State Film Production Credit	
IT-249	Claim for Long-Term Care Insurance Credit	X
IT-250	Claim for Credit for Purchase of an Automated External Defibrillator	
IT-251	Credit for Employment of Persons with Disabilities	
IT-252	Investment Tax Credit for the Financial Services Industry	
IT-252-ATT	Employment Incentive Credit for the Financial Services Industry	
IT-253	Claim for Alternative Fuels Credit	
IT-255	Claim for Solar Energy System Equipment Credit	X
IT-256	Claim for Special Additional Mortgage Recording Tax Credit	X
IT-257	Claim of Right Credit	
IT-258	Claim for Nursing Home Assessment Credit	X

<b>NYS form</b>	<b>Personal income tax e-file supported forms for tax year 2018</b>	<b>XML only</b>
IT-261	Claim for Empire State Film Post-Production Credit	
IT-272	Claim for College Tuition Credit for New York State Residents	X
IT-280	Nonobligated Spouse Allocation	X
IT-360.1	Change of City Resident Status	X
IT-398	New York State Depreciation Schedule for IRC Section 168(k) Property	X
IT-399	New York State Depreciation Schedule	X
IT-501	Temporary Deferral Nonrefundable Payout Credit	
IT-6-SNY	Metropolitan Commuter Transportation Mobility Tax (MCTMT) for START-UP NY	
IT-601	Claim for EZ Wage Tax Credit Including the ZEA Wage Tax Credit	X
IT-602	Claim for EZ Capital Tax Credit	
IT-603	Claim for EZ Investment Tax Credit and EZ Employment Incentive Credit	X
IT-604	Claim for QEZE Tax Reduction Credit	X
IT-605	Claim for EZ Investment Tax Credit and EZ Employment Incentive Credit for the Financial Services Industry	
IT-606	Claim for QEZE Credit for Real Property Taxes	X
IT-607	Claim for Excelsior Jobs Program Tax Credit	
IT-611	Claim for Brownfield Redevelopment Tax Credit (Prior to June 23, 2008)	
IT-611.1	Claim for Brownfield Redevelopment Tax Credit (On or After June 23, 2008 and Prior to July 1, 2015)	
IT-611.2	Claim for Brownfield Redevelopment Tax Credit (On or After July 1, 2015)	
IT-612	Claim for Remediated Brownfield Credit for Real Property Taxes	
IT-613	Claim for Environmental Remediation Insurance Credit	
IT-631	Claim for Security Officer Training Tax Credit	
IT-633	Economic Transformation and Facility Redevelopment Program 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	X
IT-640	START-UP NY Telecommunications Services Excise Tax Credit	
IT-641	Manufacturer's Real Property Tax Credit	X
IT-642	Empire State Musical and Theatrical Production Credit	
IT-643	Hire a Veteran Credit	

NYS form	Personal income tax e-file supported forms for tax year 2018	XML only
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	X
IT-648*	Life Sciences Research and Development Tax Credit	
IT-649*	Farm Donation to Food Pantries Credit	X
IT-650*	Empire State Apprenticeship Tax Credit	
NYC-208	Claim for New York City Enhanced Real Property Tax Credit	X
NYC-210	Claim for New York City School Tax Credit	X
Y-203	Yonkers Nonresident Earnings Tax Return	X

### 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 or IT-201-X, they may claim the credit on their return. However, they do **not** include Form NYC-210 with Form IT-201 or 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 Form IT-201 or IT-201-X.

### Taxpayer's driver license or state identification information is required

Beginning in 2016 if you use software to prepare a client's personal income tax return, New York State **requires** you to include your client's driver license or non-driver ID information on their return. This applies to both the primary taxpayer and the spouse (if applicable). The information must be entered each tax year as New York State does **not** allow the retention of driver license information by tax preparation software.

The following information needs to be provided from the prime and/or spouse taxpayer's driver license or non-driver ID:

- the driver license or non-driver ID number;
- the issuing state;
- the issue date;
- the expiration date; and
- for tax years 2017 and 2018—New York State-issued licenses and non-driver IDs only—the first three characters of the document number.

This requirement applies to driver licenses or state-issued IDs from **any** state.

If your client(s) do not have a driver license or non-driver ID (or are deceased), you can indicate that within the software to fulfill this requirement.

## IDs and documents

### What we accept

We accept information from your client's most **recent** driver license or non-driver ID. The ID can be active **or** expired. If your client's ID is expiring we will not reject the return.

### How to locate ID and document numbers

The document numbers for New York State driver licenses and non-driver IDs consist of either 8 or 10 alphanumeric characters (we only require the first three characters).

To view the standard placement of document numbers on New York State-issued licenses and IDs see [Sample New York State DMV Photo Documents](#) on the NYS Department of Motor Vehicles website.

### Why we want this information

We will use the driver license and non-driver ID information as verification to protect taxpayers from fraud and identity theft.

### Extensions

If you do not have your client's information at the time of filing, you may check the *Did not provide ID* box on the extension. **However**, when you subsequently e-file the return, you **must** include driver license or non-driver ID information.

## Compliance

New York States **requires** you to obtain this information from your clients.

### If your client won't disclose their ID information

If your client refuses to provide their information, you may check the box to indicate your client does not have an ID. If your client refuses to provide their information, you must keep documentation to prove you used due diligence to obtain the information and your client refused.

### If you don't include your client's ID information

We use their ID information as a way to validate their identity; if we can't validate your client, their refund may be delayed.

### If your client has an out-of-state ID

As long as your client is providing a valid out-of-state ID they should not experience a processing delay.

## Driver license or state identification reject codes beginning with tax year 2017:

- R1117 - Missing or incomplete spouse driver license or state ID info on married filed jointly (MFJ) return
- R1118 - Missing primary NYS document number
- R1119 - Missing spouse NYS document number
- R1120 - Primary NYS driver license or state ID number formatted incorrectly
- R1121 - Spouse NYS Driver license or state ID number formatted incorrectly
- R1122 - Prime must provide driver license state ID information
- R1123 - Spouse must provide driver license or 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, 2018, enter the new home address in the mailing address and the 2018 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 taxpayers and the ERO/preparer must sign Form TR-579-IT, *New York State E-File Authorization Signature for Tax Year 2018 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 three 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 2018 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 Form IT-370 e-filed through your tax preparation professional software package

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 2018 Form IT-370 and Tax Year 2019 Form IT-2105*, for no balance due extensions.

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, to establish that he or 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 three 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 2018 Form IT-370 and Tax Year 2019 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 Form IT-2105 e-filed through tax preparation professional software package

The taxpayer must send the payment through an electronic funds withdrawal. The primary taxpayer **must** sign Form TR-579.1-IT, 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 Form TR-579.1-IT, *New York State Taxpayer Authorization for Electronic Funds Withdrawal for Tax Year 2019 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

### **Form 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 or ACH withdrawal)
- 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 Form IT-201 or 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 (federal Forms W-2, 1099-G, and 1099-R, and so on.).
- Amount of New York State withholding reported on return was **not** equal to the amount reported on the wage and tax statements
- Failure to enter *NY* on federal Form W-2, box 15
- Amount of New York City and/or Yonkers withholding reported on return was not equal to amount reported on wage and tax statements
- Failure to use a correct code for New York City or Yonkers for federal Form W-2, box 20 (see below)
- Claiming a credit when the credit form is not present

## Specific codes for *locality name* for New York City and Yonkers tax withheld

(Federal Forms W-2, box 20, and 1099-R, box 14)

Code	Description
NYC	Name of locality is New York City (see acceptable variations below)
YONKERS	Name of locality is Yonkers (see acceptable variations below)

### For New York City

<i>NEW YORK CITY</i>	<i>NY</i>	<i>NYC</i>
<i>N Y</i>	<i>NWY</i>	<i>NW Y</i>
<i>NEWY</i>	<i>BRONX</i>	<i>BROOKLYN</i>
<i>CITYNY</i>	<i>STATEN</i>	<i>QUEENS</i>
<i>CITY NY</i>	<i>CITYN Y</i>	<i>CITYOFNY</i>
<i>CITYOF NY</i>	<i>CITY OFNY</i>	<i>CITYOFN Y</i>
<i>CTY OF NY</i>	<i>MANHATTAN</i>	

### For Yonkers

<i>YONKERS</i>	<i>YK</i>	<i>YON</i>
<i>YNK</i>	<i>CITYOFYK</i>	<i>CTYOFYKR</i>
<i>CITYOF YK</i>	<i>CITY OFYK</i>	<i>CTY OF YK</i>

## 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 federal Form W-2s and correct the input error. If the user does not find any input errors, they should call the [NYS DTF 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](#).

## Entries on federal 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 federal Form W-2. Amounts for these entries must be rounded to the nearest dollar. Public employee retirement contributions, usually shown on a paper federal Form W-2 box 14, as *414(h)*, *Pub Ret*, *NYS Ret Cont*, etc. (for example, *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 federal Form W-2 in box 14 as *IRC 125, IR 125, 125M*, etc. (for example, *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.

Form	414(h)	IRC 125
IT-201	Line 21	Line 23
IT-203	Line 21	Line 22
IT-201-X	Line 21	Line 23
IT-203-X	Line 21	Line 22

## 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 2018 are marked with an asterisk\*.

NYS form	Fiduciary e-file supported forms for tax year 2018
IT-370-PF	Application for Automatic Extension of Time to File for Partnerships and Fiduciaries (with instructions)
IT-205	Fiduciary Income Tax Return
IT-205-A	Fiduciary Allocation
IT-205-C	New York State Resident Trust Nontaxable Certification
IT-205-J	New York State Accumulation Distribution for Exempt Resident Trusts
IT-205-T	Allocation of Estimated Tax Payments to Beneficiaries
IT-112-R	New York State Resident Credit
IT-135	Sales and Use Tax Report for Purchases of Items and Services Costing \$25,000 or More
IT-182	Passive Activity Loss Limitations
IT-2105.9	Underpayment of Estimated Tax by Individuals and Fiduciaries
IT-2106	Estimated Income Tax Payment Voucher for Fiduciaries
IT-212	Investment Credit
IT-217	Claim for Farmers' School Tax Credit
IT-219	Credit for New York City Unincorporated Business Tax
IT-222	General Corporation Tax Credit
IT-223	Innovation Hot Spot Deduction
IT-225	New York State Modifications
IT-230	Separate Tax on Lump-Sum Distributions
IT-241	Claim for Clean Heating Fuel Credit
IT-242	Claim for Conservation Easement Tax Credit
IT-249	Claim for Long-Term Care Insurance Credit

<b>NYS form</b>	<b>Fiduciary e-file supported forms for tax year 2018</b>
IT-256	Claim for Special Additional Mortgage Recording Tax Credit
IT-398	New York State Depreciation Schedule for IRC Section 168(k) Property
IT-399	New York State Depreciation Schedule
IT-601	Claim for EZ Wage Tax Credit Including the ZEA Wage Tax Credit
IT-603	Claim for EZ Investment Tax Credit and EZ Employment Incentive Tax 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 (Prior to June 23, 2008)
IT-611.1	Claim for Brownfield Redevelopment Tax Credit (After June 23, 2008 and Prior to July 1,2015)
IT-611.2	Claim for Brownfield Redevelopment Tax Credit (After July 1, 2015)
IT-612	Claim for Remediated Brownfield Credit for Real Property Taxes
IT-631	Claim for Security Officer Training Tax Credit
IT-635	New York Youth Jobs Program Tax 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 (new)
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
IT-648*	Life Sciences Research and Development Tax Credit
IT-649*	Farm Donation to Food Pantries Credit
IT-650*	Empire State Apprenticeship Tax Credit
DTF-622	Claim for QETC Capital Tax Credit
DTF-686	Tax Shelter Reportable Transactions

### **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 and the ERO **must** sign Form TR-579.2-IT, *New York State E-File Signature Authorization for Tax Year 2018 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 three 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 Form TR-579.2-IT, *New York State E-File Signature Authorization for Tax Year 2018* 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 two (2) 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 Forms IT-370-PF and IT-2106 by an ERO on behalf of a fiduciary**

For a no-balance-due 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 2018 for Form IT-370-PF and Tax Year 2019 Form IT-2106*, for these transactions.

For a balance-due Form IT-370-PF or Form IT-2106 e-filed through your software (not through the NYSDTF website), the fiduciary **must** pay the balance due with an electronic funds withdrawal. The fiduciary must sign Form TR-579.3-IT 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 Form TR-579.3-IT for three 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 Form TR-579.3-IT, *New York State Taxpayer Authorization Electronic Funds Withdrawal for Tax Year 2018 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 two (2) 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 Form TR-579.3-IT *New York State Taxpayer Authorization Electronic Funds Withdrawal for Tax Year 2019 Form IT-2106*, 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 two (2) 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 2018 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 2018 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 two (2) 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 two (2) business days prior to the payment date.

Fiduciary

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 two (2) 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 2018

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 2018 are marked with an asterisk\*.

NYS form	Partnership E-file supported forms for tax year 2018
IT-204	Partnership Return
IT-204.1	New York Corporate Partner's Schedule K
IT-204-CP	New York Corporate Partner's Schedule K-1
IT-204-IP	New York Partner's Schedule K-1
IT-204-LL	Partnership, Limited Liability Company, and Limited Liability Partnership Filing Fee Payment Form
IT-212	Investment Credit
IT-223	Innovation Hot Spot Deduction
IT-225	New York State Modifications
IT-236	Credit for Taxicab and Livery Service Vehicles Accessible to Persons with Disabilities – For costs incurred on or after January 1, 2011
IT-238	Claim for Rehabilitation of Historic Properties Credit
IT-241	Claim for Clean Heating Fuel Credit
IT-242	Claim for Conservation Easement Tax Credit
IT-248	Claim for Empire State Film Production Credit
IT-249	Claim for Long-Term Care Insurance Credit
IT-250	Claim for Credit for Purchase of an Automated External Defibrillator
IT-256	Claim for Special Additional Mortgage Recording Tax Credit
IT-370-PF	Application for Automatic Extension of Time to File for Partnerships and Fiduciaries
IT-398	New York State Depreciation Schedule for IRC Section 168(k) Property
IT-399	New York State Depreciation Schedule

<b>NYS form</b>	<b>Partnership E-file supported forms for tax year 2018</b>
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-611.2	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
IT-648*	Life Sciences Research and Development Tax Credit
IT-649*	Farm Donation to Food Pantries Credit
IT-650*	Empire State Apprenticeship Tax 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

### **General partner name required**

The general partner signing the return **must** provide his or 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 2018 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 Form TR-579-PT, *New York State E-File Signature Authorization for Tax Year 2018* (), 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 two (2) 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

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### **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**

NYS DTF accepts foreign partners (on Forms IT-204-CP and IT-204-IP) without an EIN or /SSN. NYS DTF 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 *foreignor applied for* in the SSN or EIN fields in these situations for federal Form 1065. **For NYS returns leave these partner’s SSN or /EIN blank, otherwise they will be rejected.**

- 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**

NYS DTF e-file Help Desk: 518-457-6387  
IRS e-file Help Desk: 866- 255-0654  
Fax: NYS DTF e-file: 518- 435-8660

## Websites and publications

[NYS DTF home page](#)

[NYS DTF e-file website E-file information for tax professionals](#)

[NYS DTF forms and instructions](#)

[Frequently asked questions \(Taxpayer Answer Center\) Taxpayer Answer Center](#)

[Internal Revenue Service \(IRS\)](#)

## Revisions

Date	Description	Page number
12/19/2018	Updated <i>Short tax year (fiduciary and partnership)</i> information, removed <i>Correct year software is not available</i> section	12
12/20/2018	Updated cancelling scheduled electronic payments language from five (5) business days to two (2) business days	Several pages

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To order forms and publications: 518-457-5431

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