



**Department of
Taxation and Finance**

Publication 90-B

New York State Specifications for Electronic Bulk Payments of Fiduciary Income and Estimated Tax

Tax Year 2018

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Introduction

The New York State (NYS) Department of Taxation and Finance (DTF) offers the following program for fiduciary return payments and estimated tax payments:

Electronic payment voucher through DTF's program for:

- A. Form IT-2105, *Estimated Tax Payment Voucher for Individuals*
- B. Form IT-2106, *Estimated Income Tax Payment Voucher for Fiduciaries*
- C. Form IT-205, *Fiduciary Income Tax Return, with a balance due*
- D. Form IT-2658, *Estimated Tax for Nonresident Individual Partners and Shareholders*

This payment option enables a large bulk filer, such as a financial institution, to make one payment covering many individual or fiduciary accounts.

Program participation

DTF will accept bulk files only from approved submitters.

New applicants

New applicants (fiduciaries, software providers, and transmitters) to the electronic payment voucher program should contact a Bulk Filing representative at **518-599-7169**. The e-file unit will send new applicants a form to obtain the necessary applicant contact, e-file program, and electronic payment program information.

Current participants

Current participants in the electronic payment voucher program should notify the e-file Help Desk at **518-599-7169** when there is a change to the contact and program information initially provided.

Changes for Tax Year 2018

As of Tax Year 2018, New York State will now be accepting bulk filings of form IT-2658, *Estimated Tax for Nonresident Individual Partners and Shareholders*. The files will be uploaded through the existing bulk filing application with a new specific file layout. Submitters will submit their files via the **New York State Online Services application**. Information about creating an Online Services account can be found at www.tax.ny.gov.

Filing estimated tax (Forms IT-2105, IT-2106, and IT-2658) and fiduciary return (Form IT-205) balance due payments

This payment option enables a bulk filer to make one payment covering multiple trust, estate, or individual accounts. This process has a data transmission component (account information, tax period, amount, etc.) and a payment component (Fedwire or paper check remittance). A Fedwire must conform to the format specified in the Appendix. A payment by check **must** be accompanied by the payment voucher, Form IT-2105-V, to ensure that it is applied correctly.

Each file contains account data for the same tax period. A filer can create multiple files for the same tax period (for example, to add more payments). Do not mix different tax periods in the same file. Current file size limit is 13,000 detail records. Files larger than 13,000 must be broken down into multiple files of 13,000 detail records or fewer each. **Note:** Larger files will take longer to validate. Please allow time for validation.

File format and record layouts for Forms IT-2105, IT-2106, IT-205, and IT-2658 are in the Appendix, as well as on the file upload page in the New York State Online Services account.

Note:

Electronic Form IT-2106 estimated tax payments and electronic Form IT-205 balance-due payments use the same record layout and methodology for processing payment voucher data and payments.

The field *Quarter/Due Date* on the record layout indicates whether the payment is for estimated tax or for a Form IT-205 balance due.

When filing Form IT-205 balance due payment data, the *NYC amount* and *Yonkers amount* fields should be blank, and the *NYS amount* should be equal to the *Total Amount* field.

Filing and processing procedures

A. Setting up a new *Bulk filer* or *Submitter* account

1. A Bulk filer or Submitter must notify and receive approval from DTF to participate in this program. At the time of approval, DTF will assign a *Filer ID*. Bulk filers who do not submit their own files must use a DTF-approved submitter.
2. Submitters must use DTF Online Services to submit files. They must create an account if they do not already have one.
3. Bulk filers not submitting their own files must provide their 4-digit Filer ID (FID) to the submitter they use to submit their files.

B. Testing a file

We recommend that each submitter submit a test file. Any errors on the test file will be detected at the time of submission, and will be displayed on the *File Upload Summary* page with a status of *File Error(s)*. Once a valid test is submitted, it will have a status of *Validated*. This ensures that you are using the correct file formats and layouts.

C. Filing and making payments

1. Once testing is complete, submitters must use the following procedures to send voucher data files and payments:
2. The Submitter submits voucher data to NYS via the *Estimated Tax Bulk Upload* application in their New York State Online Services account.
3. If there is any submission problem, Submitters should contact the e-file Help Desk (see the *Contact Information Appendix*).
4. The file will be validated at the time of submission. (Note: Larger files will take longer to validate. Please allow time for validation.)
5. The Bulk filer initiates a Fedwire to the appropriate NYS account, making sure to include the confirmation number, or mails a single check with the payment voucher, Form IT-2105-V, to the correct address. (Payment method will be selected during the file submission process.)
6. The Bulk filer should ensure that NYS receives the payment on the same day the file is submitted.

D. Reconciling the voucher data and payment

1. DTF reconciles the voucher data and the payment received.
2. If the payment reconciles with the data file, the payment data will be posted
3. If the payment doesn't reconcile with the voucher data file, NYS will contact the Bulk filer and/or the Submitter.
 - If the payment is correct but the data is incorrect, NYS will mark the file *Pending Resubmit* in the Online Services account, and a corrected data file must be submitted as soon as possible.
 - If the payment (Fedwire) is incorrect and it is greater than the total amount specified in the data file, DTF will mark the file *Pending Resubmit* in the Online Services account, and a corrected data file must be submitted as soon as possible to match the Fedwire amount.
 - If the payment (check) is incorrect and it is greater than the total amount specified in the data file, DTF will return the check and a new check for the correct amount must be submitted as soon as possible.

- If the payment is incorrect and it is less than the total amount specified in the data file, an additional payment for the difference must be made as soon as possible.

Additional payments (if initial payment is short), replacement payments, and resubmitted files must be received within two business days of notification or they will be considered late.

Appendix

Contact information

Department of Taxation and Finance

Return inquiries: Bulk Filing representative: **518-599-7169**

Payments

Mail checks payable in U.S. funds for bulk filings of Forms IT-2105, IT-2106, IT-205, and IT-2658 and send with Form IT-2105-V, *Payment Voucher*, to:

**NYS TAX DEPARTMENT
RPC-ET BULK UPLOAD
PO BOX 15177
ALBANY NY 12212-5177**

If you use any private delivery service, whether it is a designated service or not, send Form IT-2105-V to NYS TAX DEPARTMENT, RPC-ET BULK UPLOAD, 90 COHOES AVE, GREEN ISLAND NY 12183.

Layouts

IT-2105 Layout

Header record					
Data item	Length	Start	End	Type	Comments
Record Type	2	1	2	AN	Must be 'HD' for Header Record
Filer ID	4	3	6	N	Four-digit number assigned by the NYS Tax Department
Tax Year	4	7	10	N	Format: ccy
Quarter (Due Date)	1	11	11	AN	Must be 1, 2, 3, or 4 Where: 1 = April 2 = June 3 = September 4 = January Cannot be blank
State Code	2	12	13	AN	To indicate to which state the file is intended to be transmitted. Must be 'NY'
Filer Type	1	14	14	AN	Must be 'I' for Individual
Transmitter Name	15	15	29	AN	For example: Quick Tax
Transmitter Phone	10	30	39	N	Filer contact phone number For example: 2123334444
Transmission Date	8	40	47	N	Format: ccymmdd
Filler	9	48	56	AN	Blanks
Bulk Filer Name	138	57	194	AN	Must be present Acceptable characters are: upper or lower case A-Z, 0-9, # % & - / * , " @
Filler	133	195	327	AN	Blanks

Detail record					
Data item	Length	Start	End	Type	Comments
Record Type	2	1	2	AN	Must be 'DL' for Detail Record
Filer ID	4	3	6	N	Must = filer Id in the header record
Tax Year	4	7	10	N	Must = Tax Year in the header record
Quarter (Due Date)	1	11	11	AN	Must = Quarter (Due Date) in the header record
SSN	9	12	20	AN	SSN of Taxpayer If SSN is not available, enter 000000000. Invalid SSN/ID numbers include: 999999999, 888888888, 989999999, 988888888, 980000000, 000000001, 111111111, 222222222, 333333333, 444444444, 555555555, 666666666, 777777777, 123456789, TF0000000, NY0000000, TF9999999, NY9999999

Detail record					
Data item	Length	Start	End	Type	Comments
Filler	19	21	39	AN	Blanks
Taxpayer First Name	16	40	55	AN	Must be present Acceptable characters are: upper and lower case A-Z, / ' and spaces
Taxpayer Middle Initial	1	56	56	AN	Acceptable characters are: upper and lower case A-Z
Taxpayer Last Name	138	57	194	AN	Must be present Acceptable characters are: upper and lower case A-Z, / ' and spaces
Taxpayer Suffix	3	195	197	AN	Acceptable characters are: upper-case A-Z
Taxpayer Address Line 1	30	198	227	AN	Must be present Acceptable characters are: upper and lower case A-Z, 0-9, # % & /-
Taxpayer Address Line 2	30	228	257	AN	May be present Acceptable characters are: upper and lower case A-Z, 0-9, # % & /-
Taxpayer City	18	258	275	AN	Must be present Acceptable characters are: upper and lower case A-Z, - /
Taxpayer State	2	276	277	AN	Must be present for domestic address
Taxpayer Country	2	278	279	AN	Must be 'US' or blank for domestic address Must be present for foreign address
Taxpayer ZIP	5	280	284	AN	Must be present for domestic address. Acceptable characters are: upper and lower case A-Z, 0-9
Taxpayer ZIP +4	4	285	288	AN	May be present for domestic address. Acceptable characters are: upper and lower case A-Z, 0-9
MCTMT Amount	7	289	295	N	Dollars only (no cents), right justified with leading zeroes For example: 00000175
NYS Amount	8	296	303	N	Dollars only (no cents), right justified with leading zeroes For example: 00000175
NYC Amount	8	304	311	N	Dollars only (no cents), right justified with leading zeroes For example: 00000175
Yonkers Amount	8	312	319	N	Dollars only (no cents), right justified with leading zeroes For example: 00000175
Total Amount filed	8	320	327	N	Must = the sum of the MCTMT amount + the NYS amount + the NYC amount + the Yonkers amount. Must be greater than 0 (MCTMT amount, NYS amount, NYC amount and Yonkers amount cannot be all zeroes....) Dollars only (no cents), right justified with leading zeroes. For example: 00000450

Trailer record					
Data item	Length	Start	End	Type	Comments
Record Type	2	1	2	AN	Must be 'TL' for Trailer Record
Filer ID	4	3	6	AN	Must = filer ID in the header record
Number of Records	6	7	12	N	Total number of detail records in the data file. Right justified with leading zeroes.
Total Payment Amount	8	13	20	N	Sum of the Total Amount for each detail record on the file. Right justified with leading zeroes.
Filler	307	21	327	AN	Blanks

IT-2106 / IT-205 Layout

Header record					
Data item	Length	Start	End	Type	Comments
Record Type	2	1	2	AN	Must be 'HD' for Header Detail Record
Filer ID	4	3	6	N	Four-digit number assigned by the NYS Tax Department
Tax Year	4	7	10	N	Format: ccy
Quarter (Due Date)	1	11	11	AN	Must be 1, 2, 3, 4, or R Where: 1 = April 2 = June 3 = September 4 = January R = IT-205 Return Balance Due Cannot be blank
State Code	2	12	13	AN	To indicate to which state the file is intended to be transmitted. Must be 'NY'
Filer Type	1	14	14	AN	Must be 'F' for Fiduciary (for Estates and Trusts)
Transmitter Name	15	15	29	AN	For example: Quick Tax
Transmitter Phone	10	30	39	N	Filer contact phone number For example: 2123334444
Transmission Date	8	40	47	N	Format: ccyymmdd
Filler	9	48	56	AN	Blanks - Reserved for future use
Bulk Filer Name	138	57	194	AN	Must be present Acceptable characters are: upper or lower case A-Z, 0-9, # % & - / * , " @
Filler	3	195	197	AN	Blanks
Fiduciary Address Line 1	30	198	227	AN	Must be present Acceptable characters are: upper or lower case A-Z, 0-9, # % & /-
Fiduciary Address Line 2	30	228	257	AN	May be present Acceptable characters are: upper or lower case A-Z, 0-9, # % & /-
Fiduciary City	18	258	275	AN	Must be present Acceptable characters are: upper or lower case A-Z, - /
Fiduciary State	2	276	277	AN	Must be present for domestic address
Fiduciary Country	2	278	279	AN	Must be 'US' or blank for domestic address Must be present for foreign address
Fiduciary ZIP	5	280	284	AN	Must be present for domestic address Acceptable characters are: upper and lower case A-Z, 0-9
Fiduciary ZIP+4	4	285	288	AN	May be present for domestic address Acceptable characters are: upper and lower case A-Z, 0-9
Filler	39	289	327	N	Blanks

Detail record					
Data item	Length	Start	End	Type	Comments
Record Type	2	1	2	AN	Must be 'DL' for Detail Record
Filer ID	4	3	6	N	Must = filer Id in the header record
Tax Year	4	7	10	N	Must = Tax Year in the header record
Quarter (Due Date)	1	11	11	AN	Must = Quarter (Due Date) in the header record
EIN	9	12	20	AN	EIN of the Trust If EIN is not available, enter 000000000 Invalid EIN/ID numbers include: 999999999, 888888888, 989999999, 988888888, 980000000, 000000001, 111111111, 222222222, 333333333, 444444444, 555555555, 666666666, 777777777, 123456789, TF0000000, NY0000000, TF9999999, NY9999999
Fiscal Year Begins	8	21	28	N	Must = zeroes for calendar year filers (for example: 00000000) Format: ccymmdd
Fiscal Year Ends	8	29	36	N	Must = zeroes for calendar year filers (for example: 00000000)
Filler	20	37	56	AN	Blanks
Estate Name	138	57	194	AN	Cannot be blank Acceptable characters are: upper or lower case A-Z, 0-9, # % & /-
Filler	101	195	295	AN	Blanks
NYS Amount	8	296	303	N	Dollars only (no cents), right justified with leading zeroes For example: 00000175
NYC Amount	8	304	311	N	Must = zeroes if IT-205 balance due payment Dollars only (no cents), right justified with leading zeroes For example: 00000125
Yonkers Amount	8	312	319	N	Must = zeroes if IT-205 balance due payment Dollars only (no cents), right justified with leading zeroes For example: 00000150
Total Amount filed	8	320	327	N	Must = the sum of the NYS amount + the NYC amount + the Yonkers amount. Must be > 0 (NYS amount, NYC amount and Yonkers amount cannot be all zeroes....) Dollars only (no cents), right justified with leading zeroes For example: 00000450

Trailer record					
Data item	Length	Start	End	Type	Comments
Record Type	2	1	2	AN	Must be 'TL' for Trailer Record
Filer ID	4	3	6	AN	Must = filer Id in the header record
Number of Records	6	7	12	N	Total number of detail records in the data file Right justified with leading zeroes

Trailer record					
Data item	Length	Start	End	Type	Comments
Total Payment Amount	8	13	20	N	Sum of the Total Amount for each detail record on the file Dollars only (no cents), right justified with leading zeroes
Filler	307	21	327	AN	Blanks

IT-2658 Layout

Header Record					
Data item	Length	Start	End	Type	Comments
RecordType	2	1	2	AN	Must be 'HD' for Header Detail Record
Filer ID	4	3	6	N	Four-digit number assigned by the NYS Tax Department
Tax Year	4	7	10	N	Format: cyy
Quarter(Due Date)	1	11	11	AN	Must be 1, 2, 3 or 4, Where: 1 = April 2 = June 3 = September 4 = January
StateCode	2	12	13	AN	To indicate to which state the file is intended to be submitted. Must be 'NY'
Filer Type	1	14	14	AN	'P' for Partnership 'S' for S-Corp
Submitter Name	15	15	29	AN	For example: Quick Tax
Submitter Phone	10	30	39	N	Filer contact phone number Forexample:
Submission Date	8	40	47	N	Format: ccyyymmdd
Partnership/S-Corp ID	9	48	56	AN	9 digit EIN with no dashes or spaces
Partnership S-Corp Name	138	57	194	AN	Must be present Acceptable characters are: upper or lower case A-Z, 0-9, # % & - / *, " @
Filler	3	195	197	AN	Blanks
Partnership/S-Corp Address Line 1	30	198	227	AN	Must be present Acceptable characters are: upper or lower case A-Z, 0-9, # % & /-
Partnership/S-Corp Address Line 2	30	228	257	AN	May be present Acceptable characters are: upper or lower case A-Z, 0-9, # % & /-
Partnership/S-Corp City	18	258	275	AN	Must be present Acceptable characters are: upper or lower case A-Z, - /
Partnership/S-Corp State	2	276	277	AN	Must be present for domestic address
Partnership/S-Corp Country	2	278	279	AN	Must be 'US' or blank for domestic address Must be present for foreignaddress
Partnership/S-Corp ZIP	5	280	284	AN	Must be present for domestic address Acceptable characters are: upper and lower case A-Z, 0-9

Partnership/ S-Corp ZIP+4	4	285	288	AN	May be present for domestic address Acceptable characters are: upper and lower case A-Z, 0-9
Total NYS Sourced Income	8	289	296	N	Dollars only (no cents), right justified with leading zeroes For example: 00000175 *This is a required field.
Total net earnings from self- employment allocated to the MCTD	8	297	304	N	Dollars only (no cents), right justified with leading zeroes For example: 00000175
Filer	23	305	327	AN	

Detail Record					
Data Item	Length	Start	End	Type	Comments
Record Type	2	1	2	AN	Must be 'DL' for Detail Record
Filer ID	4	3	6	N	Must = Filer ID in the header record
Tax Year	4	7	10	N	Must = Tax Year in the header record
Quarter (Due Date)	1	11	11	AN	Must = Quarter (Due Date) in the header record
SSN	9	12	20	AN	SSN of Taxpayer If SSN is not available, enter 000000000. Invalid SSN/ID numbers include: 999999999, 888888888, 989999999, 988888888, 980000000, 000000001, 111111111, 222222222, 333333333, 444444444, 555555555, 666666666, 777777777, 123456789, TF0000000, NY0000000, TF9999999 NY9999999
Filler	19	21	39	AN	Blanks
Taxpayer First Name	16	40	55	AN	Must be present Acceptable characters are: upper and lower case A-Z, / ' and spaces
Taxpayer Middle Initial	1	56	56	AN	Acceptable characters are: upper and lower case A-Z
Taxpayer Last Name	138	57	194	AN	Must be present Acceptable characters are: upper and lower case A-Z, / ' and spaces
Taxpayer Suffix	3	195	197	AN	Acceptable characters are: upper-case A-Z
Taxpayer Address Line 1	30	198	227	AN	Must be present Acceptable characters are: upper and lower case A-Z, 0- 9, # % & /-
Taxpayer Address Line 2	30	228	257	AN	May be present Acceptable characters are: upper and lower case A-Z, 0- 9, # % & /-

Taxpayer City	18	258	275	AN	Must be present Acceptable characters are: upper and lower case A-Z, - /
Taxpayer State	2	276	277	AN	Must be present for domestic address
Taxpayer Country	2	278	279	AN	Must be 'US' or blank for domestic address Must be present for foreign address
Taxpayer ZIP	5	280	284	AN	Must be present for domestic address. Acceptable characters are: upper and lower case A-Z, 0-9
Taxpayer ZIP +4	4	285	288	AN	May be present for domestic address. Acceptable characters are: upper and lower case A-Z, 0-9
NYS Ownership %	7	289	295	N	Round the percentage out to four decimal places. Right justified with leading zeros. For example: 7.23% = 0072300 Must be less than 100%
MTA Ownership %	7	296	302	N	Round the percentage out to four decimal places. Right justified with leading zeros. For example: 7.23% = 0072300 Must be less than 100%
NYS Amount	8	303	310	N	Dollars only (no cents), right justified with leading zeroes For example: 00000175
MTA Amount	8	311	318	N	Dollars only (no cents), right justified with leading zeroes For example: 00000175
Filler	1	319	319	AN	Blanks
Total Amount	8	320	327	N	Must = the sum of the MCTMT amount + the NYS amount.

Trailer Record					
Data Item	Length	Start	End	Type	Comments
Record Type	2	1	2	AN	Must be 'TL' for Trailer Record
Filer ID	4	3	6	AN	Must = filer Id in the header record
Number of Records	6	7	12	N	Total number of detail records in the data file Right justified with leading zeroes
Total Payment Amount	8	13	20	N	Sum of the Total Amount for each detail record on the file Right justified with leading zeroes
Filler	307	21	327	AN	Blanks

Fedwire specifications

Field description	Line	Field	Field input	Footnote
Primary Information Area				
Priority code	1	1	02	Used by the Federal Reserve. Input is mandatory and is always 02 .
Receiving bank identifier	2	2	021000021	Specifies the RDFI or Receiving bank's Transit Routing. Input is mandatory and is always 021000021 .
Fedwire type/subtype	2	3	1000	Used by the Federal Reserve to describe certain characteristics of the transaction. Input is mandatory and is always 1000 .
Sending bank identifier	3	4	Numeric	Specifies sending bank's transit routing number. Input is mandatory.
Fedwire class code	3	5	Numeric	For optional use by sending bank.
Sending bank Reference	3	6	Numeric	A reference number assigned by the sending bank.
Fedwire dollar amount	3	7	Numeric	Specifies the dollar amount of the Fedwire. This is the payment that will be remitted to New York State.
Sending bank name	4	8	Alpha-numeric	Abbreviation of sending bank. Input is mandatory.
Order party	4	9	Alpha-numeric	Specifies the legal name of the company remitting payment. This field is mandatory and should be structured as follows: ORG = your company's legal name. For example, ORG = ABC Corporation.

Field Description	Line	Field	Field input	Footnote
Third-party Information				
Receiving bank	5	10	JPMorgan Chase	Abbreviation of the receiving bank's name. Input is mandatory and is always JPMorgan Chase .
Product code	5	11	CTR	Describes the transaction type. Input is mandatory and is always CTR (customer transfer).
Third party/beneficiary	5	12	BNF=NYS DTF	Specifies the receiving party. Input is mandatory and is always BNF = NYS DTF (New York State Department of Taxation and Finance).
Beneficiary account number	5	13	712878938	Specifies account number of the Department of Taxation and Finance. Input is mandatory and is always 712878938 .

Originator to beneficiary information	6 & 7	14	Numeric	See the <i>Originator to beneficiary format</i> (field 14) table below.
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Originator to Beneficiary format (field 14)

This table shows the format for the Originator to Beneficiary information (field 14). This field is made up of several sub-fields and is where specific tax filing information is reported.

Sub position description	Position	Field size	Field input	Comments
Segment identifier	1 - 4	4	OBI=	Indicates the beginning of your company's tax identifying information. Input is mandatory and is always OBI=
Separator		5	1	*
Tax type code	6 - 7	2	ET	Identifies the tax payment type. Input is always ET
Separator		8	1	*
Account name	9 - 25	17	"NYS ESTIMATED TAX"	Identifies the tax account name. Input is always NYS ESTIMATED TAX
Separator		26	1	*
Filer ID	27 - 30	4	Numeric	4-digit number assigned by NYS Tax Department.
Separator		31	1	*
Tax period / payment type	32 - 33	2	Alpha-numeric	No longer required
Separator		34	1	*
Number of voucher data records	35 - 40	6	Numeric	Specifies the number of voucher records included in the file that correspond to this payment. Right justified with unused spaces filled with zeroes.
Separator		41	1	*
Total Payment Amount	42 - 53	12	Numeric	Specifies the amount of the payment. Right justified, dollars and no cents, unused spaces filled with zeroes. Must = sum of Total amount filed from all voucher records on the voucher data file.