DEPARTMENT OF FINANCE

USER'S GUIDE

MODERNIZED E-FILE GUIDE
FOR SOFTWARE DEVELOPERS
CITY OF NEW YORK
GENERAL CORPORATION TAX &
UNINCORPORATED BUSINESS TAX FOR PARTNERSHIPS
TAX YEAR 2009

DECEMBER 2009

V2.1

Table of Contents

1.0 INTRODUCTION

The New York City Department of Finance is participating in the Fed/State 1120/1065 Corporation/Partnership Tax e-File program, under the IRS Modernized e-File (MeF) architecture.

The NYC Department of Finance is offering tax return e-filing for corporations and partnerships subject to General Corporate Tax or Unincorporated Business Taxes for Partnerships, (excluding combined filers). The program covers corporations for Tax Years 2008 and 2009; partnerships can take advantage of this program for Tax Year 2009.

Electronic Returns Originators (EROs) authorized by the IRS to e-File federal Corporation tax are also authorized to e-File Corporation tax returns for New York City filers. New York City does not require EROs to provide copies of their IRS acceptance letters to the City.

Corporations electing to electronically file their New York City GCT or UBT Income Tax return must also electronically pay the balance due on the electronic return. New York City will accept ACH debit, ACH credit, or FedWire transactions for payment. However, International ACH Transactions (IATs) will not be accepted. The information necessary to initiate the payment transaction must be included with the return data upon filing. See *Section 5.0 Payment Handling and Acceptance* for more information.

1.1 IMPORTANT

The New York City Department of Finance requests that you provide us with a copy of your software as soon as it is released to the public. We will use the software for evaluation, research, and to troubleshoot production issues. We will not use the software to prepare and/or file returns. If you support e-file via an online application, we are requesting access to that as well.

You may contact Business Tax e-File if you need additional information regarding the request for an evaluation copy of your software.

1.2 WHAT IS NEW FOR TAX YEAR 2009?

- Four of the NYC partnership tax forms, which are a subset of the NYC Unincorporated Business Taxes (UBT), have been added for Tax Year 2009: NYC-204, NYC-204EZ, NYC-5UB, and the NYC-114.7.
- Only one of the General Corporate Tax (GCT) credit forms will be supported electronically for Tax Year 2009: NYC-9.7.
- New York City will not accept International ACH Transactions (IATs). A taxpayer who chooses to pay a balance due with funds drawn on a foreign bank will need to file a paper return.

2.0 ACCEPTANCE AND PARTICIPATION

2.1 APPLICATION FOR TAX PREPARERS AND TRANSMITTERS TO PARTICIPATE IN THE CORPORATION TAX E-FILE PROGRAM

Tax Preparers and Return Transmitters must have a valid electronic filer identification number (EFIN) issued by the IRS. To obtain an EFIN or electronic transmitter identification number (ETIN), you must apply and be accepted as an Authorized IRS e-file provider by the IRS. For more information on the application process, refer to *Publication 3112, IRS e-File Application and Participation*. The quickest way to receive an EFIN or ETIN is to apply online. To apply for more information, go to the link below.

http://www.irs.gov//taxpros/article/0,,id=109646,00.html

Note: A separate General Corporation Tax e-file application is not required for New York City.

Tax professionals and transmitters authorized to e-file federal corporation tax returns and who are using software approved by the IRS and New York City Department of Finance can e-file New York City General Corporate Tax (GCT) and Unincorporated Business Tax (UBT) returns for Administrative Code Section 11-688 filers. A corporation (self-filer) acting as an ERO can prepare and e-file the return itself, without going through a paid preparer.

2.2 SIGNATURE REQUIREMENTS FOR E-FILED RETURNS

There are two signature solutions for electronically filed New York City General Corporate Tax returns:

- Scanned Form Option
- Practitioner PIN Method

The selected signature option must be identified in the Return Header. If the taxpayer uses a PIN to sign the return, all the appropriate PIN information must be present in the Return Header. If the taxpayer uses the Scanned Form Option, the scanned form in PDF format must be attached to the return. Regardless of the option chosen, there is no need to submit a paper copy of the form to the IRS or to New York City.

If the electronic return does not contain the required signatures, it will be rejected.

2.2.1 SCANNED FORM OPTION

This option is required for taxpayers filing their own tax forms.

For Corporations, form NYC-2030-C: New York City e-file Signature Authorization for Tax Year 2009 must be signed by all required parties and scanned to create a PDF document.

For Partnerships, NYC-2030-UBT: New York City e-file Signature Authorization for Tax Year 2009 must be signed by all required parties and scanned to create a PDF document.

The scanned PDF document should be included as part of the electronic return. See *Attaching Non-XML Documents/Binary Attachment in XML Format*.

2.2.2 Practitioner PIN Option

This option can only be used if the return is e-filed by an ERO. See IRS Publication 4164 for the business rules associated with the Practitioner PIN.

For corporations, the authorized corporate officer acting as *taxpayer* and the ERO each select separate Personal Identification Numbers (PINs).

For partnerships, the general partner *or* limited liability company member manager and the ERO each select separate Personal Identification Numbers (PINs).

Both PINs are used to sign the return electronically.

- Taxpayer (Corporation or Partnership): A personal identification number (PIN) is any five-digit number (except 00000) chosen by the taxpayer to be used as an electronic signature on an e-filed return. The taxpayer (corporation officer) may use the same PIN that they use to file their federal return or use a different PIN for New York City.
- ERO: The format for the ERO PIN is the same for the IRS and NYC, the ERO electronic filing identification number (EFIN) followed by a five-digit number. The software used to prepare the return will prompt the ERO to enter a five-digit number (cannot be 00000) or will automatically fill it in, depending on the program. The software will take the five-digit number you entered and combine it with your EFIN to form a complete 11-digit ERO PIN. You can use the same ERO PIN for the Federal and NYC returns.

Both the corporation officer or general partner and the ERO must sign either Form NYC-2020-C or NYC-2020-UBT, prepared by an Electronic Return Originator. This form establishes that the taxpayer has reviewed his or her return and authorizes the e-filing of the return. If an electronic funds withdrawal has been requested, it verifies that the taxpayer has authorized the electronic funds withdrawal. Forms NYC-2020-C and NYC-2020-UBT should not be filed with the electronic return but must be retained by the ERO for three years.

2.3 Responsibilities of Developers and EROs

All participants in the NYC program must comply with the procedures, requirements, and specifications in IRS Publication 3112: IRS e-File Application and Participation, IRS Publication 4164: Modernized e-File Guide for Software Developers and Transmitters and set forth in the handbook.

Authorized *Electronic Return Originators* (EROs) must:

- Use IRS and New York City approved tax software.
- Identify the paid preparer, if there is one, in the appropriate field.
- Fulfill the signature requirement as explained above and have the authorized corporate officer sign as appropriate.

Authorized *Software Developers* must:

- Allow “linked” and “unlinked” state returns
- Allow re-transmissions of rejected and then corrected returns
- Correct any software errors identified during production

2.3.1 Confidentiality

Developers must conform to all IRS security requirements. For more information on the IRS security requirements, see the link below.

http://www.irs.gov/efile/article/0,,id=146388,00.html

2.3.2 Penalties

New York City’s Administrative Code Section 11-688 and Section 11-4017 prescribe penalties for violation of confidentiality of taxpayer information requirements.

http://www.nyc.gov/html/dof/html/pdf/08pdf/adcodes.pdf

2.3.3 Advertising Standards

An Authorized IRS e-File Provider must comply with the advertising and solicitation provisions of 31 C.F.R. Part 10 (Treasury Circular No. 230, http://www.irs.gov/pub/irs-pdf/pcir230.pdf). This circular prohibits the use or participation in the use of any form of public communication containing a false, fraudulent, misleading, deceptive, unduly influencing, coercive, or unfair statement of claim. A Provider must adhere to all relevant Federal, State, and local consumer protection laws relating to advertising and soliciting.

The guidelines in the IRS Revenue Procedure must be followed for the New York City program as though references to Internal Revenue Service were references to the New York City Department of Finance, New York City or the City and references to the FMS or Treasury Seals were references to the New York City Seal. This publication can be found via the link below.

http://www.irs.gov/pub/irs-pdf/p3112.pdf

2.4 Compliance Requirements

Software Developers must:

- Immediately correct software errors identified by the IRS or New York City Department of Finance and distribute updates of their software packages to their clients. Failure to correct any errors or issue timely releases may result in suspension from the program.
- Notify New York City of any software errors identified during the filing season.
- Ensure their software supports electronic payment options and any electronic funds withdrawal information – payment effective date and routing/account numbers.

- Ensure their software supports the printing of the tax return and all supporting forms for the corporation's record so the corporation can, if the return cannot be e-filed, mail the return to the NYC Department of Finance. See *Information Bulletin No. 9, Guidelines and Specifications for the Reproduction of New York City Tax Forms by a Third Party* on the Department of Finance website.

  http://www.nyc.gov/html/dof/html/pdf/06pdf/infobull_9.pdf

3.0 Schemas and Specifications

The IRS has structured tax return data into a series of schemas. A schema is an XML document that specifies the data elements, structure, and rules for each form, schedule, document, and/or attachment (Note: There are business rules in addition to rules defined by schema. See Business Rules and Rejection Rules for more information about business rules.) Unless otherwise noted, XML schemas must be used as defined by the IRS at http://www.irs.gov. Most of the **required** elements are in the return header schema and should not be overwritten by the users.

The header schema contains the identifying information for the entity filing the return, the name of the officer signing the return, preparer information, and the preparing firm's information. TIGERS standard schemas specifically for business income tax are contained in the sub-folder StateBusiness. StateBusiness contains two schemas – BusinessReturnHeaderState and BusinessReturnOtherHeaderState – that are controlled by TIGERS and may not be altered in any way by the states. Please refer to the New York City e-file website to download our schemas.

3.1 Supported Tax Forms

E-File General Corporation Tax (GCT) and Unincorporated Business Tax (UBT) forms supported for Tax Year 2009 (XML format)

Form Number	Form Description
NYC-3L	General Corporation Tax Return – Long Form
NYC-399	Schedule of New York City Depreciation Adjustments
NYC-399Z	Depreciation Adjustments for Certain Post 9/10/01 Property
NYC-400	Declaration of Estimated Tax by General Corporations
NYC-4S	General Corporation Tax Form
NYC-4SEZ	General Corporation Tax Form
NYC-EXT	Application for Automatic 6-Month Extension of Time to File Business Income Tax Return
NYC-EXT.1	Application for Additional Extension
NYC-9.7	UBT Paid Credit For General Corporation Taxpayers
NYC-204	Unincorporated Business Tax Return for Partnerships
NYC-204EZ	Unincorporated Business Tax Return for Partnerships
NYC-5UB	Partnership Declaration of Estimated Unincorporated Business Tax
NYC-114.7	UBT Paid Credit For Unincorporated Business Taxpayers

3.2 Forms That Can Only Be Submitted As Attachments

E-File General Corporation tax forms accepted as ".pdf" attachments.

Form Number	Form Description
NYC-222	Underpayment of Estimated Tax by Corporation
NYC-2030-C	Declaration for e-Filing of Corporation Tax Return
NYC-9.5	Claim for REAP Credit Applied to General Corporation Tax and Banking Corporation Tax
NYC-9.6	Claim for Credit Applied to General Corporation Tax
NYC-9.8	Claim for Lower Manhattan Relocation Employment Assistance Program (LMREAP) Credit Applied to General Corporation Tax and Banking Corporation Tax
NYC-9.9	Claim for Made in NYC Film Production Credit
NYC-113	Unincorporated Business Tax Claim for Credit or Refund
NYC-114.5	REAP Credit Applied to Unincorporated Business Tax
NYC-114.6	Claim for Credit Applied to Unincorporated Business Tax
NYC-114.8	Lower Manhattan Relocation Employment Assistance Program (LMREAP) Credit Applied to Unincorporated Business Tax
NYC-114.9	Claim for Made in NYC Film Production Credit
NYC-2030-UBT	Declaration for e-Filing of Unincorporated Business Tax Return

3.3 Forms That Can Be Submitted As XML Or PDF Attachments

E-File General Corporation tax forms accepted as ".pdf" attachments.

Form Number	Form Description
NYC-9.7	UBT Paid Credit For General Corporation Taxpayers
NYC-114.7	UBT Paid Credit For Unincorporated Business Taxpayers

Riders of full-form Fed 1120 or Fed 1065 forms will also be accepted as .pdf attachments.

If the taxpayer wishes to file any other NYC tax form for TY2009, they must use NYC e-File at the following link or submit a paper return.

http://www.nyc.gov/html/dof/html/pub/pub_bus_tax_2009_gct.shtml

3.4 Schema Version Numbering

The version number includes the tax year and the version initial and version number for which the schema and business rule document applies. The version initial is case sensitive. The version number of MeF business rules that are invoked for the MeF XML schemas will always have the same version number as the schema version, thereby, providing a mechanism that aligns the various versions of schemas with their applicable business rules.

Below is the sample Schema Version Numbering:

<ReturnState stateSchemaVersion="NYCBusiness2009v1.0"
xsi:schemaLocation="http://www.irs.gov/efile BusinessReturnNYC3L.xsd"
xmlns="http://www.irs.gov/efile" xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance">

3.5 Linked And Unlinked Returns

New York City will support "linked" and "unlinked" state returns. A State submission can be linked to the IRS submission by including the Submission ID of the federal return in the State manifest. If the State submission is linked to an IRS submission (also referred to as a Fed/State return), the IRS will check to see if there is an accepted IRS submission under that Submission ID. If there is not an accepted federal return, the IRS will deny the State submission and a deny acknowledgement will be sent.

NOTE: It is best if you are going to link a State submission to an IRS submission, to send in the IRS submission first and, after it has been accepted, send in the State submission.

The Department of Finance will make every effort to process an e-filed return once it is acknowledged. However, if the e-file return contains an error(s), identified after the return is acknowledged, the return may require manual review.

3.6 Types Of Submissions And Receipts

MeF will accept two kinds of submissions: (1) IRS (federal) submissions and (2) State submissions. (For this program, references to State include New York City.)

Each return must be enclosed in a separate submission but multiple submissions may be contained in a single message.

If there is an accepted federal return under that Submission ID, then MeF will validate certain elements on the State submission and provide the submission to the participating state. If the State return is ***not*** linked to a previously accepted federal return (also referred to as a State Stand-Alone Return), then MeF will validate certain elements of the submission. If the IRS does not deny the State return, it will provide the State submission to the participating state regardless of the Federal return.

Both Federal and State returns must be in XML format. The Federal returns must conform to the IRS valid schema versions. New York City returns must conform to the New York City

GCT/UBT Schema. A copy of the Federal return, consolidated and pro forma must be included in the New York City submission.

NOTE: New York City does not accept or request a copy of the filer's New York State business tax return.

3.6.1 State Submission Denied By MeF

If the State submission (linked or unlinked) is "denied" by MeF, MeF will send a receipt to the transmitter indicating the State submission is denied and will not be available for the state. In this case, the state will not know that the transmitter has sent a State submission to MeF.

3.6.2 State Submission Acknowledged By State

If the State submission is not denied by MeF, MeF will provide the State submission for the state to retrieve, but MeF will not create a receipt for the transmitter. NYC will retrieve the State submission from MeF and send a "receipt" back to MeF stating that we received the transmission. NYC will then validate the XML data and apply the business rules to the return. A receipt indicating accept (ACK) or reject (NAK) will be sent back to the IRS for the transmitter of the submission.

3.6.3 Re-submission of State Rejected Return

If a submission is rejected (NAK) by NYC, the submission error can be corrected and the return re-submitted via MeF. However, if a submission has been accepted (ACK), any corrections to the return must be filed with an amended paper return. Subsequent returns (not amended) from the same taxpayer for the same tax period will be treated as duplicates.

3.7 Zip File And XML File Naming Conventions

3.7.1 Zip File Naming Convention

.ZIP file names should be the concatenation of the following three data values:

- Vendor eFIN : 6 digits
- Julian date of when the file was submitted to the IRS : 7 digits
- Sequence number that must be unique for each package to the IRS on the same day : 7 digits

Note that Julian Date refers to the four digit year followed by the day of the year count of the calendar date. It does not refer to the Universal Time fractions.

Example. If a vendor with eFIN 208358 processed three returns, sequentially numbered 0000001, 0000002, 0000003, on March 1, 2010 and another three returns sequentially numbered 0000001 through 0000003 on March 5, 2010, these six returns would have the following zip file names, respectively:

20835820100600000001
20835820100600000002
20835820100600000003
20835820100640000001
20835820100640000002
20835820100640000003

3.7.2 XML File Naming Conventions

.XML files should be tagged with the exactly the same name as the .ZIP file as detailed in the previous section. The ZIP file should contain separate directories for IRS and NYC data and Federal and City returns must be stored in the appropriate directories. Both .XML files must be tagged with the .ZIP file name.

Example. For the ZIP file 20835820100600000001, it should contain at least two subdirectories: IRS and XML where the IRS folder contains a subdirectory named XML. The folder structure can be depicted as follows:

20835820100600000001

IRS

XML

20835820100600000001.XML ← Federal return

XML

20835820100600000001 ← NYC return

Example of the Folder Structure

The file paths for these two XML returns are:

NYC XML Return: \20835820100600000001\XML\20835820100600000001.xml

IRS XML Return: \20835820100600000001\IRS\XML\20835820100600000001.xml

3.8 Attaching Non-XML Documents

A separate "Binary Attachment XML document" must be created for each PDF and included in the submission data. The PDF must be included in the attachment folder of the submission zip. Please refer to *IRS Publication 4164 for Binary Attachment Submissions and Guidelines*. http://www.irs.gov/pub/irs-pdf/p4164.pdf

Attaching non-XML documents (PDF files) is different than attaching XML documents.

To attach a PDF file, the following steps must be performed:

- Create the PDF file.

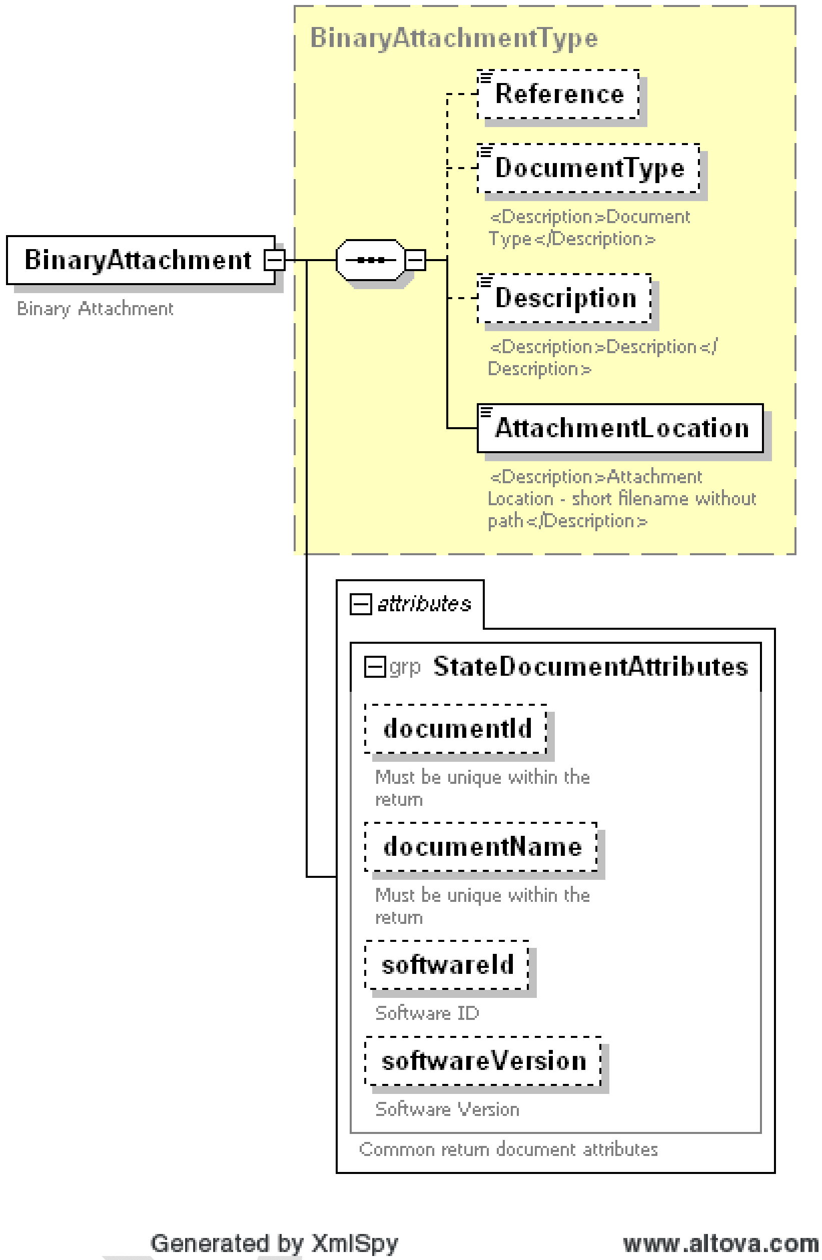
- Create a Binary Attachment XML document in the submission data that describes the PDF file (see sample below).
- Create references, if any, from the element(s) to which the PDF file is attached to the Binary Attachment XML document.
- If the PDF file is to be attached to an element for a line, form, or schedule, create a reference from the element to the Binary Attachment XML document.

  Please note: The reference is created from the element to the Binary Attachment XML document, not to the PDF file. If no reference is created to the Binary Attachment XML document, then the PDF file is considered to be attached to the submission. References to PDF files are needed only when the IRS specifies the conditions under which the reference must be created and the reference locations within return data where the reference must exist.
- Include the number of binary attachments in the submission in the binaryAttachmentCount attribute, which is used to indicate the number of binary attachments in the return of element ReturnHeader.
- Include the PDF file in the submission ZIP file that constitutes the submission.

Note: The ERO or taxpayer can create the PDF file with any tool available. To create the Binary Attachment XML document, the ERO needs to know the name of the PDF file and a brief description of (the contents of) the file. The ERO creates one Binary Attachment XML document for each PDF file included in the submission. There is one-to-one relationship between the PDF file and the Binary Attachment XML document that describes it.

The ERO or taxpayer provides the name of the PDF file, including the extension, in the AttachmentLocation element and provides a brief description in the Description element of the Binary Attachment XML document. The schema for the Binary Attachment document is defined in the file named BinaryAttachment.xsd.

Below is a sample binary attachment XML.


BinaryAttachmentType
BinaryAttachment
Binary Attachment
Reference
DocumentType
<Description>Document Type</Description>
Description
<Description>Description</Description>
AttachmentLocation
<Description>Attachment Location - short filename without path</Description>
attributes
grp StateDocumentAttributes
documentId
Must be unique within the return
documentName
Must be unique within the return
softwareId
Software ID
softwareVersion
Software Version
Common return document attributes
Generated by XmlSpy
www.altova.com

3.8.1 Naming PDF Attachments

For PDF attachments, the tax preparation software must provide the taxpayer the ability to enter a meaningful name. The following table provides a few examples. Names are limited to 30 characters.

Condition	Binary Attachment Title
If a pro forma 1120 is being filed with NYC, attach a copy of the Federal 1120.	FED-1120 Full
If taxpayer is including an explanation or other rider, attach. Note: There are two options for naming these attachments: 1) Include one PDF for each rider or other attachment, following the PDF Naming Conventions guideline document; or 2) Attach one PDF containing *all* attachments for the primary form; see example, right	NYC-3L-Attachments
Required to attach Declaration for e-Filing of Corporation Tax Return	NYC-2030-C

3.9 Software Acceptance, Testing, And Approval

The following information must be provided to the New York City Department of Finance prior to submitting test transmissions.

- Software vendor company name
- Company address
- Primary contact person (name, telephone number, email address)
- Secondary contact person (name, telephone number, email address)
- EFINs/ETINs (test and production) assigned by the Internal Revenue Service
- Tax Year 2009 New York City forms supported for Corporate e-File
- Software ID
- Are you in production with New York State?

Contact Business Tax e-File for more information.

All software must be tested using the New York City test package. Download the New York City Software Vendor Test Package.

Software Developers will be given confirmation by telephone and email from the New York City e-File Coordinator when software has been successfully tested and approved. Only approved software may be released and distributed by the developer.

The test package includes:

- Version number of schema
- New York City specific XML schema
- New York City spreadsheet of required data elements
- PDF copies of NYC test returns
- Spreadsheets of any special test conditions

Developers must validate the New York City return data (XML) against the New York City schema and include edits and verifications based on the business rules provided for each element. The City spreadsheet will include information on field type, field format, length, if it can be negative, if it is recurring, and the business rule or other edits and verifications for each field.

4.0 Errors And Edits

4.1 Error Categories • Business Rules

Rejected transmissions are due to non-adherence to the Business Rules. These rules are specific in defining the location of the error.

Error	Explanation
Multiple Document	More than the required number of primary documents is included in the tax return.
Missing Document	A tax return document is required but was not included in the tax return. (Primary or required attachment.)
Data Mismatch	The data in two fields should be the same but is not. For example, a value that should be carried from a schedule elsewhere on the return does not match its source.
Duplicate Condition	The tax return or the transmission file was previously received and accepted (ACK) by NYC.
Math Error	The result of a computation is incorrect.
Incorrect Data	Data violates a business rule even though it is syntactically correct. That is, the data values for elements must conform to the format specified and the data type and can only contain values allowed for them in the schema.
Missing Data	Data is not provided for a required field.
Database Validation Error	Data provided does not match the IRS database or the data provided should be presented in the IRS database but is not. For example, the Electronic Filing Identification Number (EFIN) in the Return Header must be listed in the MeF database and in accepted status.
XML Error	The data violates Schema specification. The return and transmission documents must conform to the version of the XML schema they specify.
System Error	A return encounters a problem with the IRS system that prevents the return from being processed electronically.

4.2 Edits And Verifications

Please refer to the New York City Department of Finance website for Corporation Tax/Software Developers to download our Schemas, Business Rules, and Error Codes.

4.3 NYC Non-Schema Edits and Business Rules

4.3.1 Transmission Business Rules

Rule/Validation	Error Category
Federal return required	Missing document
Both pro forma and consolidated federal returns required	Missing document
One primary form must be included in the filing: • NYC-3L • NYC-4S • NYC-4SEZ • NYC-EXT • NYC-EXT.1 • NYC-400 • NYC-204 • NYC-204EZ • NYC-5UB	Missing document
Forms that can be filed as either XML data or PDF attachments: • NYC-9.7 • NYC-114.7	None
The following forms can only be filed with the main NYC-3L: • NYC-399 • NYC-399Z • NYC-9.7	Missing document
The following forms can only be filed with the main NYC-204: • NYC-399 • NYC-399Z • NYC-114.7	Missing document

RULE/VALIDATION	ERROR CATEGORY
Form can only be accepted as PDF attachment: • NYC-222 • NYC-2030-C • NYC-2030-UBT • NYC-9.5 • NYC-9.6 • NYC-9.8 • NYC-9.9 • NYC-113 • NYC-114.5 • NYC-114.6 • NYC-114.8 • NYC-114.9	Invalid document type

4.3.2 PAYMENT BUSINESS RULES (ACH DEBIT / CREDIT / FEDWIRE)

RULE/VALIDATION	ERROR CATEGORY
Payment amount can not be greater than the balance due amount on return	Incorrect data

4.3.3 SIGNATURE BUSINESS RULES

RULE/VALIDATION	ERROR CATEGORY
Signature is required (either PIN or PDF option)	Missing document

5.0 PAYMENT HANDLING AND ACCEPTANCE

5.1 PAYING A BALANCE DUE

Corporations or partnerships electing to electronically file their New York City General Corporate Tax return or their Unincorporated Business Tax return must also electronically pay the balance due. NYC will accept ACH debit, ACH credit, and Fedwire payments. However, International ACH Transactions (IATs) will *not* be accepted.

The information necessary to initiate the transaction must be included with the return data when the return is filed. Partially paid or unpaid liabilities on an e-filed return will be billed when the return is processed. A balance due on an e-filed extension will not be billed but should be paid in full when the extension is filed. There is no paper voucher option for e-filed returns or extensions.

Important note: Because the routing transit number and bank account number may not be changed once a return or extension has been transmitted and accepted, preparers and EROs must stress to taxpayers the importance of supplying the correct information.

The electronic funds payment information provided by the taxpayer to the Department of Finance will be used only for the specific tax payment as authorized by the taxpayer.

5.2 PAY BY ELECTRONIC FUNDS WITHDRAWAL (ACH DEBIT)

If a tax return has a balance due and the taxpayer chooses to pay this amount using electronic funds withdrawal, the following rules apply:

- If the return is e-filed before the due date, a requested settlement date up to and including the due date may be specified.
- If a return is e-filed on or after the due date, the requested settlement date must equal the filed date. The withdrawal will be processed on the date we receive your return.
- An e-filed return with a requested payment settlement date beyond the due date will be accepted; however, the return will be considered to be filed based on the requested payment settlement date, not the date received.
- The bank account number and the routing transit number of the financial institution from which the withdrawal is being made must be included. (The routing number is the nine-digit number at the bottom of a check, an e-filed return with an invalid routing number will be rejected.)
- Payment is not from a foreign bank, i.e., not an IAT transaction.

5.3 Pay By Electronic Funds Transfer (ACH Credit or Fedwire)

For electronic funds transfers, the payment date is the date that the ACH credit or Fedwire is sent to the Department of Finance's bank.

Note that while ACH debits are taken when the return is filed, ACH credits and Fedwire transfers must take place first, before the return is filed. This is because the routing number and NYC Department of Finance bank account number must be included on the return. ACH credits may not be from a foreign bank, i.e., not an IAT transaction.

5.4 Account Numbers

Payment Method	Account Number
ACH Debit	9355930443 (Department of Finance bank account)
ACH Credit	021000322
Fedwire	026009593

5.5 Other Payment Issues

The payment amount should not be greater than the balance due amount on the return.

5.5.1 Partial Payments

The New York City Department of Finance strongly recommends full payment at the time the return is e-filed. However, partial payment will be accepted. The corporation will be billed for the remainder amount owed with associated interest and penalties when the return if fully processed.

As a reminder, the extensions (e.g. NYC-EXT, NYC-EXT.1) are requests extending the due date to file returns. The taxpayer can be charged late filing and late payment penalties if the extension is not filed on time and properly estimated.

5.5.2 Post-Dated Payments

Money will not be withdrawn from any account before the date specified. If a weekend or bank holiday is designated, the payment will not be withdrawn until the next business day.

5.5.3 Confirmation of Payment

The copy of the e-filed return that includes the electronic funds authorization and the bank statement that includes a New York City tax payment line item are the filer's confirmation that payment has been made.

Note: Once the e-filed corporate return is accepted, the designated payment date cannot be changed and the payment cannot be cancelled.

6.0 ADDITIONAL RESOURCES

6.1 CONTACTS AND TELEPHONE NUMBERS

Visit the Department of Finance website, www.nyc.gov/finance, for additional information.

6.1.1 NEW YORK CITY RESOURCES

NEW YORK CITY RESOURCES	CONTACT INFORMATION
Email contact	Business Tax e-File
Corporation Tax Information	www.nyc.gov/finance
Inquiries for the hearing and speech impaired	Business Tax e-File

6.1.2 IRS RESOURCES

IRS RESOURCES	CONTACT INFORMATION
IRS e-Filing Help Desk	1-866-855-0654
IRS Business Tax Inquiries	1-800-829-4933
IRS Website	www.irs.gov
IRS Forms and Publications	http://www.irs.gov/formspubs/index.html?portlet=3
IRS Frequently Asked Questions for Modernized E-File	http://www.irs.gov/businesses/article/0,,id=177619,00.html

6.1.3 OTHER RESOURCES

OTHER RESOURCES	CONTACT INFORMATION
Federation of Tax Administrators (FTA)	http://www.taxadmin.org
Fed/State Requirements	http://www.statemef.com

6.2 NEW YORK CITY PUBLICATIONS

NYC Corporation Tax Publications link:

Information Bulletin No. 9: Guidelines and Specifications for the Reproduction of New York City Tax Forms by a Third Party

http://www.nyc.gov/html/dof/html/pdf/06pdf/infobull_9.pdf

6.3 INTERNAL REVENUE SERVICE PUBLICATIONS

IRS Publication Link: http://www.irs.gov/formspubs/index.html

- *Publication 3112*, IRS e-File Application and Participation. Contains information about the roles of software developers, transmitters and electronic return originators. IRS has standardized the information for all e-file programs.
- *Publication 4162,* Modernized e-File Test Package for Forms 1120/1120S. Contains the instructions and test case scenarios for software developers and transmitters to use for Assurance Testing System (ATS) of 1120/1120S. This publication also contains the instructions and test scenarios for Form 7004, Application for Automatic Extension of Time to File Corporation Income Tax Return.
- *Publication 4163,* Modernized e-File Information for Authorized IRS e-File Provider of Forms 1120/1120S. Contains specific information applicable to 1120, 1120S, and 7004 e-file programs only.
- *Publication 4164,* Modernized e-File Guide for Software Developers and Transmitters. Contains the communication procedures, transmission formats, business rules, and validation procedures to be used by software developers and transmitters to develop software for filing 1120/1120S returns and 7004 extensions.
- *Publication 4205,* Modernized e-File Test Package for Exempt Organization Filings. Contains the instructions and test case scenarios for software developers and transmitters to use for Assurance Testing System (ATS) of Forms 990, 990-EZ, 990-PF, 1120-POL, and 8868.
- *Publication 4206,* Modernized e-File Information for Authorized IRS e-File Providers for Exempt Organization Filings. Contains specific information applicable to Forms 990, 990-EZ, 990-PF, 1120-POL, and 8868 e-file programs only.
- *IRS e-File for Large Taxpayers Filing Their Own Corporation Income Tax Return* contains guidance for corporations that prepare their own income tax return. This document is intended to assist corporations with their transition from preparing a paper return to electronic filing.

7.0 FILING DEADLINES

New York City TY2009 General Corporation and Unincorporated Tax e-filing calendar:

Corporation tax return period	January 1, 2009 through December 31, 2009
Software testing period for TY09	January 11, 2010 – November 15, 2010
E-File return acceptance period	March 1, 2010 – February 15, 2012

Note: NYC uses the same e-file calendar (start and end dates) as the IRS.

8.0 Exclusions From NYC Business Tax e-File

8.1 General Corporation Tax

NYC follows the IRS guidelines for MeF exclusions (refer to *IRS Publication 4164*).

In addition to the IRS guidelines, NYC returns meeting any of the following criteria many not be e-filed with New York City:

- Pending EIN (see IRS guidelines).
- GCT returns filed for a tax liability period beginning prior to January 1, 2007.
- Combined filers: Tax filers required to submit NYC-3A may not file electronically.
- Tax filers wanting to pay balance due amounts via ACH with funds from a foreign bank.

8.2 Unincorporated Business Tax

All of the above exclusions apply to Unincorporated Business Tax Filers. In addition:

- UBT partnership returns filed for a tax liability period beginning prior to January 1, 2009 are excluded.