



New York City Department of Finance

Business Income Tax Letter of Intent

Tax Year 2020

This application is intended for software developers.  
It contains instructions for submitting returns to the New York City Department of Finance (DOF) via the IRS  
Modernized E-File gateway.

9/1/2020



# 2020 Tax Software Provider New York City Department of Finance

## Letter of Intent

This application form sets forth the New York City Department of Finance-specific questions, requirements, and standards for tax software providers. This application incorporates all the terms, requirements, and standards set forth in the “2020 National Standards and Requirements” (NSR) maintained by the Federation of Tax Administrators. Agreement and adherence to the NSR is required as a prerequisite to approval of this application.

All software providers that anticipate producing New York City tax preparation software must complete this form to participate in our Business Tax E-File (BTeFile) Program. Please submit your completed form to [BTeFile@finance.nyc.gov](mailto:BTeFile@finance.nyc.gov).

Failure to meet any of the standards or requirements set forth in the NSR or in this state-specific agreement may result in the denial of your application or the removal of your organization from the ranks of approved software providers. If your application is denied or the approval is withdrawn, all electronic or paper returns submitted using your products will be rejected. The department’s decision is final and there are no appeal rights. Reinstatement is at the sole discretion of the department.

**Note:** Please complete a registration form for each unique product your company offers. Your product will not be certified until all the component requirements in this registration are met.

Name of Company	Product Name	State Software ID (if applicable)
DBA Name	NACTP Vendor ID	State Tax Account Number (if applicable)
Address	Product Address/URL	Company FEIN
City	State	Zip Code
If you have more than one product name, list your other product names here:		
Regulatory/Compliance Contact	Phone	Email Address
Primary Individual MeF Contact	Phone	Email Address
Secondary Individual MeF Contact	Phone	Email Address
Primary Business MeF Contact	Phone	Email Address
Secondary Business MeF Contact	Phone	Email Address
Primary Leads Reporting Contact	Phone	Email Address

Secondary Leads Reporting Contact	Phone	Email Address
Test EFIN(s)	Test ETIN(s)	
Production EFIN(s)	Production ETIN(s)	

\*If you have additional contacts for Business Tax Types, please list each of them on a separate sheet and attach with your registration submission.

### Authorized access to the State Exchange System

Please provide information for the employees within your organization you are authorizing to have access to the State Exchange System. The tax type box should include all the tax types individuals are authorized to access. Agencies can add a radio button of tax types to the tax type column.

**NOTE:** Even if the individuals are the same as what you've listed on the first page, please also include them here.

Company name	First and last name	Email address
Phone number	Authorized access <input type="checkbox"/> Forms <input type="checkbox"/> E-file	Tax types
Company name	First and last name	Email address
Phone number	Authorized access <input type="checkbox"/> Forms <input type="checkbox"/> E-file	Tax types
Company name	First and last name	Email address
Phone number	Authorized access <input type="checkbox"/> Forms <input type="checkbox"/> E-file	Tax types
Company name	First and last name	Email address
Phone number	Authorized access <input type="checkbox"/> Forms <input type="checkbox"/> E-file	Tax types

Please attach additional sheet with authorized users if necessary. The list you provide must include the information requested in the table above.

**Type of software product**

- DIY/Consumer (Web-Based)
- DIY/Consumer (Desktop)

- Professional/Paid Preparer (Web-Based)
- Professional/Paid Preparer (Desktop)

**Tax types supported**

Please check all that apply

- | Forms                    | E-File                   |                            |
|--------------------------|--------------------------|----------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | Individual Income Tax      |
| <input type="checkbox"/> | <input type="checkbox"/> | Property Tax               |
| <input type="checkbox"/> | <input type="checkbox"/> | Estate/Trust/Fiduciary Tax |
| <input type="checkbox"/> | <input type="checkbox"/> | Partnership Tax            |

- | Forms                    | E-File                   |                                 |
|--------------------------|--------------------------|---------------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | Corporate/Franchise Tax         |
| <input type="checkbox"/> | <input type="checkbox"/> | S-Corporation Return            |
| <input type="checkbox"/> | <input type="checkbox"/> | Insurance Premium Tax           |
| <input type="checkbox"/> | <input type="checkbox"/> | Pass-Through Partnership/S-Corp |

**Forms and schedules supported (check all that apply)**

Nonresident Employee of the City of New York

- NYC 1127

**Individual Income**

- |                                   |                                    |                                     |                                       |
|-----------------------------------|------------------------------------|-------------------------------------|---------------------------------------|
| <input type="checkbox"/> NYC 202S | <input type="checkbox"/> NYC 399   | <input type="checkbox"/> NYC 114.6  | <input type="checkbox"/> NYC 114.12   |
| <input type="checkbox"/> NYC 202  | <input type="checkbox"/> NYC 399Z  | <input type="checkbox"/> NYC 114.8  | <input type="checkbox"/> NYC NOLDUBTI |
| <input type="checkbox"/> NYC 221  | <input type="checkbox"/> NYC 114.5 | <input type="checkbox"/> NYC 114.10 | <input type="checkbox"/> NYC EXT      |

**Estate Trust Income**

- |                                     |                                       |                                    |                                     |
|-------------------------------------|---------------------------------------|------------------------------------|-------------------------------------|
| <input type="checkbox"/> NYC 202EIN | <input type="checkbox"/> NYC 399Z     | <input type="checkbox"/> NYC 114.6 | <input type="checkbox"/> NYC 114.10 |
| <input type="checkbox"/> NYC 221    | <input type="checkbox"/> NYC 114.5    | <input type="checkbox"/> NYC 114.8 | <input type="checkbox"/> NYC 114.12 |
| <input type="checkbox"/> NYC 399    | <input type="checkbox"/> NYC NOLDUBTI | <input type="checkbox"/>           | <input type="checkbox"/> NYC EXT    |

**Partnership Income**

- |                                    |                                    |                                     |                                       |
|------------------------------------|------------------------------------|-------------------------------------|---------------------------------------|
| <input type="checkbox"/> NYC 204EZ | <input type="checkbox"/> NYC 399   | <input type="checkbox"/> NYC 114.6  | <input type="checkbox"/> NYC 114.12   |
| <input type="checkbox"/> NYC 204   | <input type="checkbox"/> NYC 399Z  | <input type="checkbox"/> NYC 114.8  | <input type="checkbox"/> NYC NOLDUBTP |
| <input type="checkbox"/> NYC 221   | <input type="checkbox"/> NYC 114.5 | <input type="checkbox"/> NYC 114.10 | <input type="checkbox"/> NYC EXT      |

**Business Income**

- |                                   |                                     |                                      |                                    |
|-----------------------------------|-------------------------------------|--------------------------------------|------------------------------------|
| <input type="checkbox"/> NYC 4SEZ | <input type="checkbox"/> NYC2.1     | <input type="checkbox"/> NYC222      | <input type="checkbox"/> NYC9.7C   |
| <input type="checkbox"/> NYC 4S   | <input type="checkbox"/> NYC2.2     | <input type="checkbox"/> NYC399      | <input type="checkbox"/> NYC9.8    |
| <input type="checkbox"/> NYC 3L   | <input type="checkbox"/> NYC2.3     | <input type="checkbox"/> NYC399Z     | <input type="checkbox"/> NYC9.10   |
| <input type="checkbox"/> NYC 3A   | <input type="checkbox"/> NYC2.4     | <input type="checkbox"/> NYCATTSCORP | <input type="checkbox"/> NYC9.12   |
| <input type="checkbox"/> NYC2S    | <input type="checkbox"/> NYC2.5     | <input type="checkbox"/> NYCNOLDGCT  | <input type="checkbox"/> NYC EXT   |
| <input type="checkbox"/> NYC2     | <input type="checkbox"/> NYC2.5A    | <input type="checkbox"/> NYC9.5      | <input type="checkbox"/> NYC EXT.1 |
| <input type="checkbox"/> NYC2A    | <input type="checkbox"/> NYC2.5AB/C | <input type="checkbox"/> NYC9.6      |                                    |
| <input type="checkbox"/> NYC245   | <input type="checkbox"/> NYC2ABC    | <input type="checkbox"/> NYC9.7      |                                    |

## Rebranded software products

Complete this section only if your product is rebranded.

Note: In order for the software to be considered rebranded, changes cannot be made to the software requirements and output(s). As the Software company selling and/or licenses your product to a third-party, it is your responsibility to make sure the rebranded product reflects the current software requirements and output(s). Enter the appropriate class code for the rebranded product in class code box below.

- **Class Code 1:** Software products sold/licensed to a third-party user and the third-party user has the ability to add their own logos and/or splash screens. They cannot modify calculations in the program.
- **Class Code 2:** Software products sold/licensed to a third-party user and the third-party has the ability to alter/change calculations in the program.

Rebranded Product Name	Class Code	ETIN (if applicable)	Contact Person	Phone	Email Address
Rebranded Product Name	Class Code	ETIN (if applicable)	Contact Person	Phone	Email Address
Rebranded Product Name	Class Code	ETIN (if applicable)	Contact Person	Phone	Email Address
Rebranded Product Name	Class Code	ETIN (if applicable)	Contact Person	Phone	Email Address
Rebranded Product Name	Class Code	ETIN (if applicable)	Contact Person	Phone	Email Address

Please attach additional sheets with rebranded software product information if necessary.

For Rebranded Products, the New York City Department of Finance has the following requirements for e-file ATS approval

- Rebranded Products are not required to complete e-file ATS/paper form approval

## Substitute forms registration

Complete this section only if your product will provide substitute forms.

Agency Substitute Form Vendor Number		
Primary Individual Forms Contact	Phone	Email Address
Secondary Individual Forms Contact	Phone	Email Address
Primary Business Forms Contact	Phone	Email Address
Secondary Business Forms Contact	Phone	Email Address
<b>Note:</b> If you have separate contacts for each business tax type, please list them by tax type on a separate sheet and attach it to this submission.		

## Forms and schedules supported (check all that apply)

NYC200V

Nonresident Employee of the City of New York

NYC 1127

Individual Income

NYC 202S

NYC 399

NYC 114.6

NYC 114.12

NYC 202

NYC 399Z

NYC 114.8

NYC NOLDUBTI

NYC 221

NYC 114.5

NYC 114.10

NYC EXT

Estate Trust Income

NYC 202EIN

NYC 399Z

NYC 114.6

NYC 114.10

NYC 221

NYC 114.5

NYC 114.8

NYC 114.12

NYC 399

NYC NOLDUBTI

NYC EXT

Partnership Income

NYC 204EZ

NYC 399

NYC 114.6

NYC 114.12

NYC 204

NYC 399Z

NYC 114.8

NYC NOLDUBTP

NYC 221

NYC 114.5

NYC 114.10

NYC EXT

Business Income

NYC 4SEZ

NYC2.4

NYC9.6

NYC 4S

NYC2.5

NYC9.7

NYC 3L

NYC2.5A

NYC9.7C

NYC 3A

NYC2.5AB/C

NYC9.8

NYC2S

NYC2ABC

NYC9.10

NYC2

NYC222

NYC9.12

NYC2A

NYC399

NYC EXT

NYC245

NYC399Z

NYC EXT.1

NYC2.1

NYCATTSCORP

NYC2.2

NYCNOLDGCT

NYC2.3

NYC9.5

# Questions, Requirements, Standards and Recommendations

## Documents and materials

New York City Department of Finance e-file form documentation will be provided at the following locations:

- FTA State Exchange System (SES) for schemas
- SES and NYC Department website for copies of forms and instructions

## Security Incident Reporting

As outlined in the NYC Department of Finance (DOF) Security Incident Response Policy, all known or suspected security incidents impacting Department of Finance data must be reported in a timely fashion.

### 1.1 Primary Notification

All computer security incidents involving security breaches or cyber-attacks need to be immediately reported to the DOF Finance Information Technology Cyber Security Unit via email.

**Email: DOFSOC@finance.nyc.gov**

### 1.2 Regulatory Compliance Notifications

#### 1.2.1 Federal Tax Information (FTI) Data

The Internal Revenue Service (IRS) requires agencies receiving FTI data to notify them if there are any Incidents of Unauthorized Inspection or Disclosure of Federal Tax Information. Any unauthorized access, inspection, use, or disposal of FTI and/or breach in the confidentiality of FTI is called an “incident” and must be reported to the DOF Disclosure Officer and DOF Privacy Officer via email.

**Email: DOFDisclosureOfficer@finance.nyc.gov**

**Email: DOFPrivacyOfficer@finance.nyc.gov**

#### 1.2.2 Social Security Administration (SSA) Data

The Social Security Administration (SSA) requires agencies receiving SSA data to notify them if there are any Incidents of Unauthorized Inspection or Disclosure of SSA data. Any unauthorized access, inspection, use or disposal of SSA and/or breach in the confidentiality of SSA, is called an “incident” and must be reported to the DOF Disclosure Officer and DOF Privacy Officer via email.

**Email: DOFDisclosureOfficer@finance.nyc.gov**

**Email: DOFPrivacyOfficer@finance.nyc.gov**

## Customer Communications

### Disclosure and use of information language expectations

The following consent language must be added to electronic filing software to notify the user.

#### **For Do-It-Yourself software:**

*By using a computer system and software to prepare and transmit return(s) electronically, I consent to the disclosure of all information pertaining to my use of the system and software to the New York City Department of Finance as applicable by law, and to the transmission of my tax return(s).*

#### **For Tax Professional software:**

*By using a computer system and software to prepare and transmit my client's return electronically, I consent to*



*the disclosure of all information pertaining to my use of the system and software to create my client's return and to the electronic transmission of my client's tax return to the New York City Department of Finance as applicable by law.*

**For Business software:**

*By using a computer system and software to prepare and transmit this business return electronically, I consent to the disclosure of all information pertaining to the user of the system and software to create this business return and to the electronic transmission of this business tax return to the New York City Department of Finance.*

## **Vendor Requirements**

Software companies submitting this application agree to:

1. Comply with all publications and requirements of the City and State of New York and require compliance by its employees.
2. Thoroughly test using New York City provided test cases both distributed and on-line versions of company software.
3. NOT release draft tax forms to the public (includes release of draft forms on a company Web site).
4. Fully cooperate with New York City, after notification, to promptly correct software program errors after completing e-file and forms testing and to substantiate to New York City that the errors were corrected, software was updated and customers were notified.
5. Accept New York City's decision as to whether a developer may continue to use the software program during the filing season.
6. Notify New York City of any critical software problems identified by the developer after releasing products to customers.
7. Notify customers or clients of e-file mandates, if applicable.
8. Communicate with New York City all software limitations – and receive approval of those limitations – before testing.

## Acknowledgments and signature

- I acknowledge all e-file ATS tests submitted during the approval process are created in, and originate from, the actual software.
- I acknowledge all electronic returns received by New York City Department of Finance generated from this software will be electronically filed from the initially approved product version, or a subsequent product update.
- I acknowledge all paper returns received by New York City Department of Finance generated from this software will be printed from the approved product version, or a subsequent product update.
- I acknowledge New York City Department of Finance will be notified of any incorrect and/or missing calculation or e-file data element for any paper or electronic returns submitted to New York City Department of Finance
- I acknowledge users/customers of desktop products who attempt to e-file 10 or more business days after a production release will be required to download and apply the product update.
- I agree to follow all DOF security incident reporting requirements.

I agree to provide true, accurate, current, and complete information. By signing this agreement, my company agrees to all of the requirements listed in this document. The New York City Department of Finance reserves the right to deny, suspend or terminate my company's ability to submit returns.

AUTHORIZED REPRESENTATIVE PRINTED NAME	AUTHORIZED REPRESENTATIVE EMAIL ADDRESS	
AUTHORIZED REPRESENTATIVE SIGNATURE	AUTHORIZED REPRESENTATIVE PHONE NUMBER	DATE

### Complete this signature line if this is an amended Letter of Intent

AUTHORIZED REPRESENTATIVE SIGNATURE	AUTHORIZED REPRESENTATIVE PHONE NUMBER	AMENDED DATE
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