



New York City Department of Finance

Business Tax Letter of Intent

Tax Year 2024

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.

9/30/2024

2024 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 “2024 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.

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 If your application is denied or the approval is withdrawn, all electronic or paper returns submitted using your products will be rejected.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 Forms 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.

Software Product Type

DIY/Consumer (Web-Based)

DIY/Consumer (Desktop)

Professional/Paid Preparer (Web-Based)

Professional/Paid Preparer (Desktop)

Primary Forms	Associated Forms		
<u>Nonresident Employee of NYC</u> NYC-1127	IT-201 or IT-203		
<u>Uninc. Business Tax - Individual</u> NYC-202 NYC-202-S NYC-5UBTI <u>Uninc.Business Tax - Estate and Trust</u> NYC-202EIN	NYC-221 NYC-399 NYC-399Z	NYC-114.5 NYC-114.6 NYC-114.8	NYC-114.10 NYC-114.12 NYC-NOLDUBTI
<u>Uninc. Business Tax - Partnership</u> NYC-204 NYC-204EZ NYC-5UB	NYC-221 NYC-399 NYC-399Z NYC 114.5	NYC-114.6 NYC-114.7 NYC-114.8 NYC-114.10	NYC-114.12 NYC-WPE NYC-NOLDUBTP
<u>General Corporation Tax</u> NYC-3L NYC-3A NYC-4S NYC-4S-EZ	NYC-222 NYC-399 NYC-399Z NYC-ATTSCORP NYC-NOLD-GCT	NYC-9.5 NYC-9.6 NYC-9.7 NYC-9.8	NYC-9.10 NYC-9.12 NYC-3A/ATT NYC-3A/BC
<u>Corporate Tax</u> NYC-2 NYC-300 NYC-245	NYC-2A NYC-2S	NYC-2.1 NYC-2.2 NYC-2.3 NYC-2.4 NYC-2.5	NYC-2.5A NYC-2.5AB/C NYC-2A/BC NYC-222 NYC-9.5
NYC-9.6 NYC-9.7C NYC-9.8 NYC-9.10 NYC-9.12			
<u>Extensions</u> NYC EXT NYC EXT.1			

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
Note: 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)

Primary Forms	Associated Forms		
<u>Nonresident Employee of NYC</u> NYC-1127			
<u>Uninc. Business Tax - Individual</u> NYC-202 NYC-5UBTI NYC-202-S Uninc. Business Tax - Estate and Trust NYC-202EIN	NYC-221 NYC-399 NYC-399Z	NYC-114.5 NYC-114.6 NYC-114.8	NYC-114.10 NYC-114.12 NYC-NOLDUBTI
<u>Uninc. Business Tax - Partnership</u> NYC-204 NYC-204EZ NYC-5UB	NYC-221 NYC-399 NYC-399Z NYC-114.5	NYC-114.6 NYC-114.7 NYC-114.8 NYC-114.10	NYC-114.12 NYC-NOLD-UBTP
<u>General Corporation Tax</u> NYC-3L NYC-3A NYC-245 NYC-4S NYC-400 NYC-4S-EZ	NYC-222 NYC-399 NYC-399Z NYC-ATTSCORP NYC-NOLD-GCT	NYC-9.5 NYC-9.6 NYC-9.7 NYC-9.8	NYC-9.10 NYC-9.12 NYC-3A/ATT NYC-3A/BC
<u>Corporate Tax</u> NYC-2 NYC-2A NYC-300 NYC-2S NYC-245	NYC-2.1 NYC-2.2 NYC-2.3 NYC-2.4 NYC-2.5	NYC-2.5A NYC-2A/BC NYC-2.5AB/C NYC-2.22 NYC-9.5	NYC-9.6 NYC-9.7C NYC-9.8 NYC-9.10 NYC-9.12 NYC-222
<u>Extensions</u> NYC-EXT NYC-EXT.1			

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

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

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. If limitations exist, please specify below:

- a. _____
- b. _____
- c. _____
- d. _____
- e. _____
- f. _____
- g. _____
- h. _____
- i. _____
- j. _____

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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