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Corporation Tax
Modernized E-File Handbook
For Software Developers

For Tax Year 2024

The information presented is current as of this publication's print date.
For up-to-date information, visit our website at *www.tax.ny.gov*.

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Introduction

This publication, along with the extensible markup language (XML) schema and the state spreadsheet, provides technical information for Modernized e-File (MeF) software developers (SWDs) to develop New York State (NYS) Corporation Tax (CT) e-file software.

The New York State Department of Taxation and Finance (NYSDTF) participates in the Fed/State 1120 Corporation Tax e-file program, under the Internal Revenue Service (IRS) MeF architecture.

Electronic return originators (EROs) authorized by the IRS to e-file federal corporation tax returns are also authorized to e-file corporation tax returns with NYS. NYSDTF does **not** require EROs to apply for the program or provide copies of their IRS acceptance letters to NYS. The IRS and NYSDTF require that all tax software pass a series of tests each year. The software developers **must** submit returns using the NYS test packet posted on our website via the IRS assurance test system (ATS) test site for every return the software supports. The software developer **must** provide a separate software vendor identification (ID) for each software product. NYSDTF will approve the software vendor ID once all forms testing is completed successfully.

E-filed returns are accepted for the current and previous two tax years.

Tax year 2024 corporation tax e-file program calendar

Corporation tax return period	January 1, 2024, through December 31, 2024
Software testing	NYS will conform to the IRS MeF dates
E-file return acceptance period	NYS will conform to the IRS MeF dates

Common corporation tax filing errors

Check out the following tips to prevent mistakes on returns prepared by your software that may result in bills for additional tax, penalty, and interest. For more information, see *Tax tips for avoiding common filing errors for general business corporations*.

New for tax year 2024

NYSDTF continues to accept tax documents for tax years 2022, 2023, and 2024. We will no longer accept TY2021 documents.
There is a deadline for TY2024 NYS corporate e-file testing of March 1, 2025.

New tax rates for tax year 2024

The following table shows tax rates for tax years 2024-2027. Tax year 2023 is shown for comparison:

Corporation tax base	TY23	TY24	TY25	TY26	TY27
Business income base (base of more than $5,000,000)	0.072500	0.072500	0.072500	0.072500	0.065000
Business income base for general business taxpayers	0.065000	0.065000	0.065000	0.065000	0.065000
Business income base/manufacturer designator	0.000000	0.000000	0.000000	0.000000	0.000000

Business income base/ QETC designator	0.048750	0.048750	0.048750	0.048750	0.048750
Capital base for general business taxpayers	0.001875	0.001875	0.001875	0.001875	0.000000
Capital base/manufacturer designator	0.000000	0.000000	0.000000	0.000000	0.000000
Capital base/QETC designator	0.000000	0.000000	0.000000	0.000000	0.000000
Capital base/co-op designator	0.000000	0.000000	0.000000	0.000000	0.000000
Capital base/small business designator	0.000000	0.000000	0.000000	0.000000	0.000000

For tax years beginning on or after January 1, 2024, and before January 1, 2025, the metropolitan transportation business tax (MTA surcharge) rate for Article 9-A taxpayers is 30%.

New forms supported in XML format

Form number	Form title
CT-663	Commercial Security Tax Credit

Discontinued forms

Form number	Form title
CT-656	Grade Number 6 Heating Oil Conversion Credit
CT-50	Combined Filer Statement for Existing Groups
CT-51	Combined Filer Statement for Newly Formed Groups Only

New and discontinued modification codes for Form CT-225/225-A

The following modification code was discontinued for Tax Year 2024:

CT-3, CT-3-S, and CT-3-A filers:

Subtraction code S-219, *Income from COVID-19 pandemic small business recovery grant program*

New e-File reject codes

A new reject code pertaining to LEGAL_NAME field value was added:

07070	Legal name may not be exactly the same as the EIN	LEGAL_NAME must not be the same as EXT_TP_ID.

A new reject code pertaining to Form CT-3 was added:

07341	Fixed dollar minimum tax amount is incorrect.	For CT-3, PL86_272_IND or FED1120H_IND must be checked if Line 1 C FIXED_MIN_AMT is zero or blank.

The following reject code was updated:

07230	You must enter a franchise tax amount greater than zero	You must enter a franchise tax amount greater than zero for CT-5.4 (TAXCLM_AMT) and for CT-3-S (FIXED_MIN_AMT)

Forms CT-300 and CT-400 approval requirements

- Mandatory first installments and estimated payments are paid toward the future year, as well as the present tax year. Annual efile approval for both forms includes current and future tax years. All software developers are required to test annually **and** receive partial approval, for Forms CT-300 and CT-400 by December 31st. Software packages also must be updated with the latest schema for both forms by the December 31st deadline.
- All Forms CT-300 and CT-400 submissions transmitted by software developers, not meeting the December 31st deadline, when filing season begins, may be subject to rejection.
- Forms CT-300 and CT-400 are no longer supported for paper testing and processing.
- All CT extensions (except Form CT-5.1) are also no longer supported for paper testing and processing.
- Extensions and estimated tax payments must be filed electronically using tax preparation software or through the web applications on our website that support balance due and no balance due extension and estimated tax payment requests.

Addition of paper forms testing to the Letter of Intent (LOI)

We have added paper forms testing to Form TR-376-CTMEF, *Letter of Intent (LOI) to Develop MeF Corporation Tax E-file for Tax Year 2024*. You are required to complete all sections pertaining to substitute (paper) forms to obtain authorization to begin testing. 90% of paper forms testing **must** be completed before e-file approval can be granted for production returns. There is a deadline of March 1st to receive test submissions for substitute forms.

Requirement for the reporting of no receipts (Article 9-A)

If you are filing Form CT-3 or CT-3-A and have no receipts to be reported in Part 6, column B, or filing Form CT-3-S and have no receipts to be reported in Part 3, column B, then you must select the checkbox located at the beginning of each respective part indicating **no receipts.** If you mark the box, you must attach a statement explaining why you have no receipts required to be included in the business apportionment factor. Failure to do so may result in the calculation of a 100% business apportionment factor.

Combined filing screenshot requirements (Article 9-A)

The designated agent of a combined group must submit Form CT-3-A, including the aggregate tax computation for the group. All members of the combined group, except the designated agent, **must** also separately file Form CT-3-A/BC, which provides tax computation and identifying information about the corporations included in the combined group. Software developers will be required to send a screen shot of an error message that occurs when an incomplete combined filing is attempted. The error message **must** prevent the submission of any returns included in the combined filing, until the designated agent's Form CT-3-A and member's Forms CT-3-A/BC are submitted simultaneously.

Other important reminders for combined filers

Software developers must add a question within their product: *Do you currently file as a member of a combined group* and if they say *yes* give a message as below:

- The designated agent (Article 9-A), or parent (Article 33), of a new or existing combined group will file one Form CT-5.3 to request a six-month extension of time to file for all corporations included in the combined group. However:
- Each taxpayer member corporation of a new combined group must also file a separate Form CT-5 to extend the time to file for the first period for which the new combined group files a combined return.
- Each taxpayer member corporation being newly added to an existing combined group must also file a separate Form CT-5 to extend the time to file the return for the first period for which they are included in the combined group's return.

Software developers must add instructions within their product to add taxable members, nontaxable members, and the designated agent for line C on Form CT-3-A

10 business-day rule

This rule relates to the application of software updates and applies to **all** software vendors. The requirement, which was implemented by most other states, mandates that 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. This new requirement is intended to reduce the error rate of returns filed without the latest updates, as well as to ensure a more consistent standard throughout the software industry.

Address requirements

Important note:

The address provided in the NYSDTF address fields will be used by NYSDTF for mailing purposes. Therefore, it is **imperative** that the address provided in these fields be **complete** and **accurate**. In addition, the NYSDTF address fields **must** be presented on any NYS tax return displayed to or printed by the filer.

Corporation tax mailing addresses will be updated based on the address submitted with each return submission.

Software developers are required to add new instructional language to the software programs to highlight this change - *Please review your address for accuracy, the address you submit will be utilized for all future Corporation Tax correspondence.*

New guidelines and testing for address entries

Mapping of E-Standards address to NYSDTF address

E-Standards address	NYSDTF address
<AddressLine1Txt>	< MAIL_LN_2_ADR>
<AddressLine2Txt>	< MAIL_LN_1_ADR>
<InCareOfNm>	< MAIL_LN_1_ADR>

The E-Standards (formerly TIGERS) ReturnHeaderState schema allows 35 characters in their address line-1 and line-2. However, the NYSDTF address line-1 and line-2 each have a 30-character limit and the field name usage is opposite E-Standards, and formatted as follows:

- NYSDTF uses MAIL_LN_2_ADR as the primary address line**. Street address** (number and street only) or **PO Box** are to be entered **at the beginning** of MAIL_LN_2_ADR. Additional prefixes including Apt, Unit, Floor or Suite, etc. with corresponding numbers, are to be entered **after** street address**. Do not** enter them before, or in front of Street address. See examples below:

Incorrect	Correct
<MAIL_LN_2_ADR> UNIT 2A 25 INTERNATIONAL BLVD <MAIL_LN_2_ADR> SUITE 5 81 SUBDIVISION DR	<MAIL_LN_2_ADR> 25 INTERNATIONAL BLVD UNIT 2A <MAIL_LN_2_ADR> 81 SUBDIVISION DR SUITE 5

- If street address, additional prefixes and numbers exceed 30-characters total, enter additional prefixes and numbers on MAIL_LN_1_ADR instead of MAIL_LN_2_ADR. Street address is to remain on MAIL_LN_2_ADR:

Incorrect	Correct
<MAIL_LN_1_ADR>BLVD <MAIL_LN_2_ADR>UNIT 2765 6789 INTERNATIONAL <MAIL_LN_1_ADR>DRIVELINE <MAIL_LN_2_ADR>SUITE 157 211212 SUBDIVISION	<MAIL_LN_1_ADR>UNIT 2765 <MAIL_LN_2_ADR>6789 INTERNATIONAL BLVD <MAIL_LN_1_ADR>SUITE 157 <MAIL_LN_2_ADR>211212 SUBDIVISION DRIVELINE

- If *In Care Of Name* exists, enter it in MAIL_LN_1_ADR **after** any additional prefixes and numbers (In care of name should be omitted if there is not enough space):

Incorrect	Correct
<MAIL_LN_1_ADR>BLVD UNIT 2765 <MAIL_LN_2_ADR>C/O JOHN DOE 25 INTERNATIONAL <MAIL_LN_1_ADR>64 SUBDIVISION DRIVELINE <MAIL_LN_2_ADR>SUITE 157 C/O BOB LOW <MAIL_LN_1_ADR>P.O. BOX 420 <MAIL_LN_2_ADR>C/O TOMMY LOVE	<MAIL_LN_1_ADR>UNIT 2765 C/O JOHN DOE <MAIL_LN_2_ADR>25 INTERNATIONAL BLVD <MAIL_LN_1_ADR>SUITE 157 C/O BOB LOW <MAIL_LN_2_ADR>64 SUBDIVISION DRIVELINE <MAIL_LN_1_ADR>C/O TOMMY LOVE <MAIL_LN_2_ADR>P.O. BOX 420

- If the street address is located within another business, enter that business name in MAIL_LN_1_ADR **after** any additional prefixes and numbers:

Incorrect	Correct
<MAIL_LN_1_ADR> TERMINAL AREA <MAIL_LN_2_ADR> JFK AIRPORT 1 CENTRAL <MAIL_LN_1_ADR> C/O TOMMY LOVE STE 119 <MAIL_LN_2_ADR> MALL OF AMERICA 60 E BROADWAY	<MAIL_LN_1_ADR> JFK AIRPORT <MAIL_LN_2_ADR> 1 CENTRAL TERMINAL AREA <MAIL_LN_1_ADR> MALL OF AMERICA C/O TOMMY LOVE <MAIL_LN_2_ADR> 60 E BROADWAY STE 119

Foreign addresses

A Canadian address must be captured as follows:

MAIL_LN_2_ADR: enter street address

MAIL_LN_1_ADR: to capture any address data overflow from MAIL_LN_2_ADR, followed by *In Care Of Name (if applicable)*
MAIL_CITY_ADR: enter city/town as applicable
MAIL_STATE_ADR: enter province
MAIL_ZIP_5_ADR: enter the first 3 characters of the postal code
MAIL_ZIP_4_ADR: enter characters 4-6 of the postal code
MAIL_CNTRY_CD: enter *CA*

Example 1

690 RUE SHERBROOKE O, MONTREAL, QC HCA 1E9, CANADA
NYSDTF address fields:

<MAIL_LN_1_ADR>
<MAIL_LN_2_ADR>690 RUE SHERBROOKE O
<MAIL_CITY_ADR>MONTREAL
<MAIL_STATE_ADR>QC
<MAIL_ZIP_5_ADR>HCA
<MAIL_ZIP_4_ADR>1E9
<MAIL_CNTRY_CD>CA

A non-Canadian foreign address must be captured as follows:

MAIL_LN_2_ADR: street address followed by foreign postal codes

MAIL_LN_1_ADR: to capture any address data overflow from MAIL_LN_2_ADR, followed by *In Care Of Name (if applicable)*

MAIL_CITY_ADR: enter city/town as applicable
MAIL_STATE_ADR: must be blank, do not transmit
MAIL_ZIP_5_ADR: must be blank, do not transmit
MAIL_ZIP_4_ADR: must be blank, do not transmit
MAIL_CNTRY_CD: enter the appropriate foreign country code

Example 1

64 RUE DE LA VERRERIE, BP 427, 75004 PARIS, FRANCE
NYSDTF address fields:

<MAIL_LN_1_ADR>BP 427
<MAIL_LN_2_ADR>64 RUE DE LA VERRERIE 750004
<MAIL_CITY_ADR>PARIS
<MAIL_CNTRY_CD>FR

See the *Foreign Country Code Listing for Modernized e-File (MeF)* provided by the IRS.

E-file mandate information

Form TR-573-CT, *You must file this New York State corporation tax return electronically.*

This form reminds individual corporations and paid preparers to electronically file. Form TR-573-CT **must** be displayed and printed for online (self-prepared) software and professional software when the taxpayer does not select to e-file the return. If an individual corporation or a paid preparer does **not** meet the requirements to e-file, a software-generated Form CT-2, *Corporation Tax Return Summary,* **must** be included with the paper return to ensure the return is considered processible.

For more information regarding *Who the e-file mandate applies to* visit our website. If returns are not filed and paid electronically when required, the NYSDTF can impose penalties on the preparer.

NYS MeF status page

For the operational status, along with processing alerts, for all NY MeF components (corporation tax, partnership, and personal income tax), see the *MeF status page*.

Software developer requirements

Software errors

The following steps **must** be taken to ensure the mitigation of production errors:

- Immediately notify the NYSDTF of any software errors as they are identified during the filing season.
- Discuss with NYSDTF options to correct errors.
- Make every reasonable effort to test with NYSDTF before moving changes to production.
- Correct software errors identified by the Internal Revenue Service (IRS), NYSDTF, or you, as the SWD, and distribute updates of your software packages to your users.
- The SWD **must** supply NYSDTF with the specific resolution and date when the software fix is released.
- Failure to comply may result in suspension from the program.

Software developers must:

- Allow *linked* and *unlinked* state returns. NYSDTF requires a copy of the federal return. The federal return must be sent in XML format or attached as a portable document format (PDF) document.
- Allow retransmissions of rejected submissions, then allow corrected submissions.
- Provide the software ID within each filing.
- Adhere to the guidelines for automated clearing house (ACH) debit payment settlement dates.
- Immediately correct software errors identified by the IRS or NYSDTF and distribute updates of their software packages to their clients. If the software developer fails to correct any errors or issue timely releases, they may be suspended from the program.
- Immediately notify NYSDTF *(BTBCTELF@tax.ny.gov)* of any errors you discover in the approved software package. We reserve the right to suspend approval until the error(s) are corrected, and we may require retesting of the software.
- Provide instructions to guide taxpayers and tax return preparers in fulfilling the signature requirements. Software developers must ensure that their software can print the signature authorization Forms TR-579-CT, *New York State E-File Signature Authorization for Tax Year 2024, For Certain Corporation Tax Returns and Estimated Tax Payments for Corporations* and TR-579.1-CT, *New York State Authorization for Electronic Funds Withdrawal for Tax Year 2024 Corporation Tax Extensions*.
- Determine whether a payment would be an international ACH transaction (IAT). If the ACH payment will come from an account outside the U.S., which we cannot accept, instruct the user to submit their payment with Form CT-200-V, *Payment Voucher for E-Filed Corporation Tax Returns and Extensions.* The user can still e-file the return and submit payment with a Form CT-200-V.

- Ensure that their software supports electronic payment options and all electronic funds withdrawal (EFW) information, including:
    - the settlement date,
    - routing/account numbers,
    - account type,
    - account holder type,
    - payment amount, and
    - IAT indicator.

  All EFW information must be submitted within the filing.
- To alert **self-filers** of New York State's mandated e-file requirement during the filing process, the software **must** display the following language:

  You must e-file if the tax document is eligible for e-file, and you meet all three of the following conditions:
  - you prepare tax documents yourself, without the assistance of a tax professional;
  - you use approved e-file tax software to prepare your return, or use a computer to prepare, document, or calculate an extension or estimated tax payment; and
  - you have broadband Internet access.

- To alert **tax professionals** of New York State's mandated e-file requirement, the software **must** display the following language:

  If you are a *tax return preparer*, you are subject to the e-file mandate if you:

  - prepared at least one *authorized tax document* for more than 10 different taxpayers during calendar year 2024, and
  - will use *tax software* to prepare one or more authorized tax documents in 2025.

  Note: Once you are subject to the mandate, it continues to apply to you in all following years, even if you did not meet the threshold in any given year.

- If the return cannot be e-filed, ensure their software supports printing the tax return and all supporting forms to allow the corporation to mail their return. For information about printing supportable forms, see Publication 76, *Specifications for Reproduction of New York State Corporation Tax Forms*.
- Ensure that their software supports the attachment of PDF documents. The PDF files must be included in the attachment folder of the submission ZIP file. Each individual PDF file cannot exceed 60 megabytes uncompressed. For the accuracy of a document image, whether an attachment is in a PDF file or an image file format, the resolution should be no more than 200 dpi. Do **not** password protect, encrypt, or in any way document protect PDF attachments submitted through MeF.
- NYSDTF requests that software developers provide us with a copy of new software as soon as it is released to the public. We will use the software for research and to troubleshoot production issues, and not to prepare or file returns. If a software developer supports e-file via an online application, we request access to that as well. For more information, email: *TSS.CT.Forms.Review@tax.ny.gov.*

  Mail a copy of your software to:

  NYS TAX DEPARTMENT
  OPTS FORMS UNIT
  W A HARRIMAN CAMPUS
  ALBANY NY 12227-0865

  If not using U.S. Mail, see Publication 55, *Designated Private Delivery Services*.

Additional software developer responsibilities

Confidentiality

Developers must conform to all IRS security requirements. For more information on the IRS security requirements, see: *E-file security, Privacy and Business Standards Mandate*.

Penalties

New York State Tax Law, §§ 1518 and 1825 prescribe penalties for violation of confidentiality of taxpayer information requirements. For information about violation penalties on tax return preparers, see §§ 1085(s) and 1085(l).

Advertising standards

An authorized IRS *e-file* provider must comply with the advertising and solicitation provisions of 31 Code of Federal Regulations (C.F.R.) Part 10 (Treasury Department Circular No. 230). 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 that relate to advertising and soliciting.

The software developer **must** follow the guidelines in the IRS Revenue Procedure for the NYS program as though references to the *Internal Revenue Service* and *Service* were references to the *New York State Department of Taxation and Finance*, *New York State*, or the *State;* and references to the *Financial Management Service* or *Treasury Seals* were references to the *State of New York Seal*.

See IRS Publication 3112 at: *www.irs.gov/pub/irs-pdf/p3112.pdf*.

Not charge separately for NYS e-file services

NYS enacted legislation in Tax Law § 34 that makes it unlawful for a tax return preparer or software company to charge a separate fee for the electronic filing of authorized NYS returns, extensions, or payments. This also applies to charging a fee to e-file an amended return.

It is also unlawful for software companies to offer a version of its tax software that charges a separate fee for electronically filing authorized NYS returns, extensions, or payments and one version of the same tax software that does not charge.

Any tax return preparer or software company who violates this policy will be liable for a civil penalty of $500 for the first violation and $1,000 for each succeeding violation.

Software vendor ID

Every software developer must give NYS a software vendor ID to use with their corporation tax software. The vendor ID **must** meet the following characteristics:

- a separate vendor ID is needed for each tax software product.
- the ID is self-selected by the software developer.
- it is defined as an alphanumeric field type limited to 10 characters.
- it must be included in each submission in the element named SOFT_VNDR_ID

This vendor ID code can be kept the same from tax year to tax year or a different ID can be used each year. Error code 04883 (software vendor is not approved) will indicate rejected submissions that contain a software vendor ID that was not approved by NYSDTF to e-file submissions for a specific tax year or main form type.

IRS MeF Fed/State Program

Acknowledgement system

All transmitted returns NYSDTF receives will generate a submission receipt and an acceptance/rejection acknowledgement to the IRS for every NYS return received. The submission receipt indicates that NYSDTF received the transmission,and an acknowledgement indicates whether the return was accepted or rejected.

- An accepted acknowledgement record indicates the return was received and will be processed by NYSDTF.
- A rejected acknowledgement indicates the return will not be processed by NYSDTF and the return should be resubmitted within the perfection period.

Perfection period for NYS rejected submission

If a timely filed New York State submission is rejected by NYSDTF due to an error, there is a 7-day transmission perfection period to allow the filer to correct and resubmit the document. The document **must** be resubmitted within 7 calendar days from the date the document was rejected. Also, the corrected resubmission **must** contain the original submission ID of the rejected return or extension in the field named ORIG_SBMSN_ID.

Note: If the state submission is rejected or denied by the IRS, NYSDTF will **not** receive the original submission and the perfection period will not systematically initiate.

IRS action on a state submission

MeF will accept IRS (federal) submissions and state submissions. The software developer must enclose each return in a separate submission, but multiple submissions may be contained in a single message.

Linked and unlinked state return

NYSDTF will support *linked* and *unlinked* state returns.

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 an accepted federal return under that submission ID, then MeF will validate certain elements on the state submission. If there is **not** an accepted federal return, the IRS will deny the state submission and a deny acknowledgement will be sent. In this case, NYSDTF will **not** know that the transmitter has sent a state submission to MeF**.**

If the state return is *unlinked* to a previously accepted federal return (also referred to as *State Stand-alone Return),* then MeF will validate certain elements of the submission.

If IRS accepts the state return, it will provide the state submission to NYSDTF.

State receipt and acknowledgment

NYSDTF will:

- retrieve the state submission from the IRS,
- send a submission receipt back to the IRS immediately,
- validate the XML data,
- apply validation rules to the return, and
- send an acknowledgment (indicating accept or reject) to the IRS within three business days.

The transmitter may retrieve the transmission receipt and/or acknowledgment from the IRS. An accepted acknowledgement:

- indicates the return and payment (if applicable) was received and has successfully completed the validation process.

- does **not** indicate the return or extension completed processing through all business rules, and
- does **not** ensure that NYSDTF will pay a refund as requested.

A rejected acknowledgment:

- indicates the return or extension failed to complete the validation process, and
- contains error codes indicating the cause of the rejection.

A list of the pre-entry validation error codes is provided in this publication. An accepted acknowledgement does not indicate the funds associated with an authorized payment have been received.

Payment handling and acceptance

Paying a balance due

Electronic ACH debit is **required** to be supported by all software products and must be set as the **default** payment option.

NYSDTF allows three options to pay electronically filed corporation tax documents:

- ACH debit included with the filing data when the document is electronically filed.
- ACH credit initiated by the taxpayer through their own bank or financial institution.
- By check or money order using Form CT-200-V

International ACH Transactions (IAT)

NYSDTF does not support International ACH Transactions (IAT). Software developers must determine if payments are IATs. If a software user is making an ACH payment, the software developer must ask the user: *Will the funds for this payment come from an account outside the United States?* If the user indicates *Yes,* they should be instructed to e-file the tax document and submit their payment using Form CT-200-V. The IAT indicator must be included in the submission if the user has indicated the payment is an IAT and ACH payment data is present. The field name for the indicator is *IAT_IND* and it should be set to *1* or *2* depending on the source for these funds in these instances.

ACH debit

The information necessary to initiate the ACH debit **must** be included with the filing data when the document is filed. Filers can indicate a payment date up to and including the due date of the return or extension. Filers using Form CT-300 can indicate a payment date up to and including the due date of MFI. Filers using Form CT-400 can indicate a payment date up to and including the installment due date of the estimated payment. Partially paid or unpaid liabilities on an e-filed document will be billed when the return is processed. A balance due on an e-filed extension will **not** be billed and **must** be paid in full when the extension is filed to avoid interest and penalties from being assessed and to ensure the extension is valid. The taxpayer must specify an electronic funds withdrawal date. The date specified by the taxpayer is the earliest date the electronic funds withdrawal will be debited from the specified account.

Preparers and EROs must stress to filers the importance of supplying correct information as they cannot change the routing transit number and bank account number once a document is transmitted and accepted. Returns can be submitted with full payment, partial payment, or no payment. Any balance due will be billed when the return is fully processed. An unpaid extension will be considered invalid and will result in assessed interest and penalty when the return is filed.

The following information **must** be present for e-filed documents containing ACH debit payments:

- BANK_ACCT_NMBR (Bank account number)
- ABA_NMBR (Bank routing transit number)
- ACCT_TYPE_CD (Account type: 1 = checking, 2 = savings)
- ELC_AUTH_EFCTV_DT (Requested withdrawal date)
- TOT_PYMNT_AMT (Total payment amount)
- ACCT_HLDR_TYPE_IND (1 = business, 2 = personal)
- IAT_IND (1 = International ACH Transaction (IAT), 2 = No IAT)

If the payment amount of an ACH debit is greater than zero, these required fields **must** be present in the submission, otherwise it will be rejected for error code 05507 (Incomplete Bank Payment Data).

If the ACH debit payment request is included in a state and MTA combination filing that contains Forms CT-3-M, CT-33-M, CT-183-M, or CT-184-M, the element *BAL_DUE_AMT* **must** be included in both the state and MTA submission, and it **must** be greater than zero in one or both. If the ACH debit payment request is included in a state and MTA combination filing for Form CT-186-E, the elements *BAL_DUE_NYS_AMT* and *BAL_DUE_MTA_AMT* **must** be included in both the state and MTA submission, and it **must** be greater than zero in one or both. Otherwise, it will be rejected for error code 05507 (Incomplete Bank Payment Data).

When an electronic payment is returned by a bank for nonpayment, a charge of $50 may be assessed. However, if the electronic payment is returned because of an error by the bank or NYSDTF, then the $50 fee will **not** be charged. If the electronic payment is returned, a separate $50 fee will be issued for each payment that is dishonored.

ACH debit block information

Before a taxpayer completes a transaction, they should contact their bank to find out if there is a debit block (or filter) on their account. This could prevent the bank from processing their payment. If there is a debit block, they will need to provide the bank with the authorization information listed below for NYS corporation tax payments. The company ID and name for corporation tax are listed below.

Tax payment type	Company ID and name
Corporation tax (efile)	G146013200 NYS DTF CT

If the authorization information is **not** provided, the bank could reject the payment. In this case, the taxpayer may receive a bill from the Tax Department for the amount due, including penalty and interest. For more information on ACH debit block, see *ACH debit block information*.

Revocation of authorization of an ACH debit payment

If a filer determines that the payment information submitted is incorrect, they may revoke the authorization for payment only by contacting the NYSDTF no later than two business days prior to the payment date. To cancel a payment made electronically, the taxpayer **must** call NYSDTF at least **two** business days prior to the scheduled payment date at 518-457-6387. If we have reached the payment date or it is less than two days prior to the payment date, the taxpayer **must** contact their bank to cancel the payment. A scheduled payment can also be canceled using our Online Services on the NYSDTF website.

ACH debit settlement date guidelines must be strictly enforced

For ACH debit payments, software developers are required to have certain guidelines set in their software for their customers. These guidelines are for not allowing a payment settlement date:

- earlier than the submission date,
- later than the due date, if the filing is **on or before** the due date, or

- later than the submission date, if the filing is **after** the due date.

The payment settlement date would be entered as *ELC_AUTH_EFCTV_DT*.

Software developers who are found to be in violation of the above-noted guidelines for ACH debit payment settlement dates may have their approvals to e-file NYS corporation tax returns, extensions, and payments revoked until proof of compliance is verified.

ACH credit

Taxpayers may pay for their e-filed corporation tax documents by ACH credit. The taxpayer must initiate the ACH credit through their bank or financial institution, which then sends the payment to NYSDTF. For the payment to be considered timely, it is the responsibility of the taxpayer to ensure that the payment is processed and received by NYSDTF no later than the due date.

When filing using approved software, taxpayers:

- complete the form,
- report the balance due, and
- indicate a payment amount (*PYMNT_AMT*) of zero.

Do **not** send the *TOT_PYMT_ENCSD_AMT* and *TOT_PYMNT_AMT* fields.

To obtain the Tax Department bank account number for corporation tax ACH credit payments and for more information on ACH credit processing, go to: *www.tax.ny.gov/bus/efile/corporation_tax_ach_credit_format.htm*.

Payment voucher for e-filed corporation tax returns

E-filers may use Form CT-200-V to mail in a check or money order to make payments for their e-filed returns and extensions. Do **not** use Form CT-200-V for estimated payments or MFI payments. The software should limit the printing of the voucher to returns and extensions that are e-filed by the customer.

Should a user choose to mail in a check or money order to make their payment, Form CT-200-V must be created at the time the software user **completes** entering their tax document information. The software must populate all fields, except the amount of the payment. The software should include instructions to print out Form CT-200-V and mail it in along with their payment. Form CT-200-V should be sent to the NYSDTF with the enclosed payment and nothing else attached. There is no need to write any additional information on the form, attach a copy of the return data, or attach a letter of explanation. If the payment is postmarked on or before the due date, the effective date of the payment will be the postmark date. If it is postmarked after the due date, the effective date of the payment will be the date it is received.

Common questions about an electronic funds withdrawal (direct debit)

How is an electronic funds withdrawal initiated?

The tax preparer or corporate officer will authorize an electronic funds withdrawal through the tax preparation software being used. The filer must provide:

- the American Bankers Association (ABA) bank routing number,
- account number,
- type of account,
- business or personal account,
- authorized payment amount,
- IAT indicator, and
- requested withdrawal date.

What information is needed to make an electronic funds withdrawal (EFW) payment and how is the information used once the return is e-filed?

Both the bank account and the routing transit numbers of the financial institution the withdrawal is being made from are required to make the payment. This information cannot be changed once the tax document was transmitted and accepted. Other requirements are as follows:

- the date the payment is to be debited,
- the payment amount,
- the type of account,
- whether it is personal or business account, and
- the IAT indicator information.

If a tax document is e-filed before the due date, a payment date up to and including the due date of the tax document may be specified. If a tax document is e-filed on or after the due date, the EFW date **must** equal the file date.

If a tax document is e-filed before the due date, the specified payment amount will be debited from the account on the date specified. If the specified date is later, it will be debited on the due date of the tax document. If the tax document is e-filed after the due date authorizing an EFW, the EFW will be processed on the date the e-filed tax document is accepted.

Note: If a payment date falls on a weekend or bank holiday, the payment will be withdrawn the next business day.

The EFW information provided will be used **only** for the one tax payment authorized.

Will a partial payment be accepted?

Yes, partial payment will be accepted for returns. However, the corporation will be billed for the remaining amount owed, including interest and penalties. In addition, the payment amount cannot be greater than balance due amount on the return. Extensions **must** be paid in full or they will be considered invalid. Extensions are a request for late filing, not late payment.

If the EFW option with delayed payment is chosen, what assurance is given the money will not be withdrawn sooner?

We are a member of, and we participate with the National Automated Clearinghouse Association. As participants, we are not allowed to withdraw money earlier than the date you have specified.

If a return is e-filed before the due date, the specified payment amount will be debited from the account on the date specified or the due date of the return. The specified date cannot be later than the due date. If the return is e-filed after the due date authorizing an EFW, the specified date cannot be later than the date of the submission.

Note: If a payment date falls on a weekend or bank holiday, the payment will be withdrawn the next business day.

Can an EFW be made after the due date?

An authorized electronic funds withdrawal will be accepted with a return or extension. If the return or extension is e-filed after the due date, the balance of the authorized electronic funds withdrawal will be processed at the time the return or extension is processed. The date **must** be no later than the date submitted.

What will the tax preparer or corporate officer receive from NYS as confirmation of the EFW payment?

The confirmation is the copy of the e-filed return that includes the electronic funds withdrawal authorization and their bank statement that includes a *NYS Tax Payment* line item.

What if later I want to change my designated payment date or cancel my payment?

Once the e-filed return is accepted, the designated payment date cannot be changed. However, the filer may revoke the authorization for payment **only** by contacting NYSDTF no later than **two** business days prior to the payment date. To cancel a payment made electronically, the taxpayer **must** call NYSDTF at least two business days prior to the scheduled payment date at 518-457-6387. If we have reached the payment date or it is less than two days prior to the payment date, the taxpayer **must** contact their bank to cancel the payment. A scheduled payment can also be canceled using our Online Services.

Software acceptance, testing, and approval

For tax year 2024, software developers interested in testing with NYSDTF for corporation tax MeF and paper forms will need to submit Form TR-376-CTMEF. NYSDTF may require certain test scenarios based on the information provided. Software developers testing for e-file must also submit their paper forms for testing and approval. All software must be tested using the NYSDTF test package and include:

- version number of schema
- State specific XML schema
- State spreadsheet of required data elements
- PDF copies of NYS corporation tax test returns
- PDF copies of TY2024 corporation tax forms with element names

The test packages can be found at *www.tax.ny.gov/bus/efile/swd_corporation.htm.*

Developers must validate the New York State return data (XML) against the New York State schema, and include edits and verifications based on the business rules provided for each element. The NYSDTF state 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.

New York State schema may contain elements that are used by our internal systems, but not populated by developers. For all external user elements, refer to the NYSDTF state spreadsheet.

Software developers will need to contact the NYS corporation tax e-file unit when they transmit their test submissions to the IRS. This should be done by email and include the submission IDs for each test submission sent. The information should be emailed to: *BTBCTELF@tax.ny.gov*

Software developers will be given confirmation by email from NYSDTF when the software is successfully tested and approved. Only approved software may be released and distributed by the developer. Software developers should verify that the software vendor ID provided to NYSDTF is the actual vendor ID they will include in their software. Submissions received from a software developer with any variation from the software vendor ID (*SOFT_VNDR_ID*) provided to NYSDTF will result in the rejection of the submissions for error code #04883, *Software vendor is not approved.*

Important note: NYSDTF reserves the right not to approve electronic software packages until paper packages from the software developer have been reviewed and approved as well.

Note: Acknowledgments (ACK) for testing are not automated; contact us if you require testing for acknowledgements

E-file corporation tax forms supported for tax year 2024

XML supported forms requirement

New York State requires all software developers to support the following forms for electronic filing in XML format:

CT-3.1	CT-3.2	CT-3.3	CT-3.4	CT-60	CT-227
CT-222	CT-225	CT-225-A	CT-300	CT-400	

Required Forms CT-300 and CT-400 software product messages

Software products for consumers and tax professionals must display the following message when submitting a mandatory first installment:

Important: You **must** use Form CT-300 to submit your mandatory first installment (MFI). You cannot use Form CT-400 for the purpose of submitting your MFI. MFI is due on or before the 15th day of the 3rd month following the close of each tax year.

Software products for consumers and tax professionals must display the following message when submitting an estimated tax payment:

Important: Use Form CT-400 to submit an estimated tax payment. You cannot use Form CT-400 to submit your mandatory first installment (MFI). For MFI, use Form CT-300.

- **NYSDTF requires that if date default functionality exists in the software, SWDs must make the automated clearing house (ACH) payment date default to the *current* date**. The software must also include the ability for the taxpayer to change the ACH payment to a future date, up to the filing due date. Setting the ACH payment **default** date to the filing date is not allowed. Setting the payment default date past the filing due date is **not** allowed. Software must not default to the current date for estimated payments.
- As part of testing, you **must** send screenshots of your software's ACH *withdrawal date* showing the electronic funds withdrawal (EFW) date as the *current date* and a *future date*, but not past the filing due date. If screenshots cannot readily show the default as the *current date*, you must provide a confirmation statement.
- Software developers will be required to submit screenshots of the language used to notify users when a necessary update or upgrade is available, including when and where the language appears.
- **Note:** NYSDTF reserves the right to require software developers to retest at any time.

If a credit form or attachment is supported by NYS E-file in XML format, then it is **required** to be submitted in XML format **only**. If the credit form or attachment is sent as a PDF attachment, the e-filed return will be accepted, however the credit form will **not** be processed. This will cause hardship for your clients who use your software as it may cause a delay in their filing and processing of their refunds. If your software does not support the credit form in XML format, the tax return will need to be paper filed.

Accepted in XML

Form number	Form title
CT-3	General Business Corporation Franchise Tax Return
CT-3.1	Investment and Other Exempt Income and Investment Capital
CT-3.2	Subtraction Modification for Qualified Banks
CT-3.3	Prior Net Operating Loss Conversion (PNOLC) Subtraction
CT-3.4	Net Operating Loss Deduction (NOLD)
CT-3-A	General Business Corporation Combined Franchise Tax Return

CT-3-A/BC	Member's Detail Report Filed by a Corporation Included in a Combined Franchise Tax Return
CT-3-M	General Business Corporation MTA Surcharge Return (must be filed with Form CT-3 or CT-3-A)
CT-3-S	New York S Corporation Franchise Tax Return
CT-5	Request for Six-Month Extension to File (for franchise/business taxes, MTA surcharge, or both)
CT-5.1	Request for Additional Extension of Time to File (for franchise/business taxes, MTA surcharge, or both)
CT-5.3	Request for Six-Month Extension to File (for combined franchise tax return, or combined MTA surcharge return, or both)
CT-5.4	Request for Six-Month Extension to File New York S Corporation Franchise Tax Return
CT-5.6	Request for Three Month Extension to File Form CT-186 (for utility corporation franchise tax return, MTA surcharge return, or both)
CT-5.9	Request for Three-Month Extension to File (for certain Article 9 tax returns, MTA surcharge, or both)
CT-5.9-E	Request for Three-Month Extension to File Form CT-186-E (for telecommunications tax return and utility services tax return)
CT-13	Unrelated Business Income Tax Return
CT-33	Life Insurance Corporation Franchise Tax Return
CT-33-NL	Non-Life Insurance Corporation Franchise Tax Return
CT-33-M	Insurance Corporation MTA Surcharge Return
CT-33-R	Claim for Retaliatory Tax Credits
CT-33.1	Claim for CAPCO Credit
CT-33.2	Life Insurance Company Guaranty Corporation Credit
CT-33-A	Life Insurance Corporation Combined Franchise Tax Return
CT-33-A/B	Subsidiary Detail Spreadsheet - Attachment to Form CT-33-A
CT-33-C	Captive Insurance Company Franchise Tax Return
CT-33-A/ATT	Schedules A, B, C, D, and E - Attachment to Form CT-33-A
CT-34-SH	New York S Corporation Shareholders' Information Schedule
CT-37	Servicing Mortgages Credit
CT-43	Claim for Special Additional Mortgage Recording Tax Credit
CT-44	Claim for Investment Tax Credit for the Financial Services Industry
CT-46	Claim for Investment Tax Credit (Includes Employment Incentive Credit)
CT-47	Claim for Farmers' School Tax Credit
CT-48	Utility COVID-19 Debt Relief Credit
CT-60	Affiliated Entity Information Schedule
CT-183	Transportation and Transmission Corporation Franchise Tax Return on Capital Stock
CT-183-M	Transportation and Transmission Corporation MTA Surcharge Return
CT-184	Transportation and Transmission Corporation Franchise Tax Return on Gross
CT-184-M	Transportation and Transmission Corporation MTA Surcharge Return
CT-186-E	Telecommunications Tax Return and Utility Services Tax Return
CT-222	Underpayment of Estimated Tax by a Corporation
CT-223	Innovation Hot Spot Deduction
CT-224	Public Utility, Power Producer, and Pipeline Adjustments
CT-225	New York State Modifications (attachment to Form CT-3, CT-3-S, or CT-33)
CT-225-A	New York State Modifications (for filers of combined franchise tax returns)
CT-227	New York State Voluntary Contributions
CT-238	Claim for Rehabilitation of Historic Properties Credit
CT-241	Claim for Clean Heating Fuel Credit
CT-246	Claim for Empire State Commercial Production Credit

CT-248	Claim for Empire State Film Production Credit
CT-249	Claim for Long-Term Care Insurance Credit
CT-261	Claim for Empire State Film Post-Production Credit
CT-300	Mandatory First Installment (MFI) of Estimated Tax for Corporations
CT-400	Estimated Tax for Corporations
CT-501	Temporary Deferral Nonrefundable Payout Credit
CT-601	Claim for EZ Wage Tax Credit - Including the ZEA Wage Tax Credit
CT-602	Claim for EZ Capital Tax Credit
CT-603	Claim for EZ Investment Tax Credit and EZ Employment Incentive Credit
CT-604	Claim for QEZE Tax Reduction Credit
CT-604-CP	Claim for QEZE Credit for Real Property Taxes & QEZE Tax Reduction Credit for Corporate Partners
CT-605	Claim for EZ Investment Tax Credit & EZ Employment Incentive Credit for the Financial Services Industry
CT-606	Claim for QEZE Credit for Real Property Taxes
CT-607	Claim for Excelsior Jobs Program Tax Credit
CT-611	Claim for Brownfield Redevelopment Tax Credit (For Qualified Sites Accepted into the Brownfield Cleanup Program Prior to June 23, 2008)
CT-611.1	Claim for Brownfield Redevelopment Tax Credit (For Qualified Sites Accepted into the Brownfield Cleanup Program on or After June 23, 2008 and Prior to July 1, 2015)
CT-611.2	Claim for Brownfield Redevelopment Tax Credit (For Qualified Sites Accepted into the Brownfield Cleanup Program on or After July 1, 2015)
CT-612	Claim for Remediated Brownfield Credit for Real Property Taxes
CT-613	Claim for Environmental Remediation Insurance Credit
CT-633	Economic Transformation and Facility Redevelopment Program Tax Credit
CT-634	Empire State Jobs Retention Program Credit
CT-635	New York Youth Jobs Program Tax Credit
CT-636	Alcoholic Beverage Production Credit
CT-637	Alternative Fuels and Electric Vehicle Recharging Property Credit
CT-638	START-UP NY Tax Elimination Credit
CT-640	START-UP NY Telecommunication Services Excise Tax Credit
CT-641	Manufacturer’s Real Property Tax Credit
CT-642	Empire State Musical and Theatrical Production Credit
CT-643	Hire a Veteran Credit
CT-644	Workers with Disabilities Tax Credit
CT-645	Recapture of START-UP NY Tax Benefits
CT-646	Employee Training Incentive Program Tax Credit
CT-647	Farm Workforce Retention Credit
CT-648	Life Sciences Research and Development Tax Credit
CT-649	Farm Donations to Food Pantries Credit
CT-650	Empire State Apprenticeship Tax Credit
CT-651	Recovery Tax Credit
CT-652	Employer-Provided Child Care Credit
CT-654	New York City Musical and Theatrical Production Tax Credit
CT-655	Restaurant Return-to-Work credit
CT-657	COVID-19 Capital Costs Credit
CT-658	Additional Restaurant Return-to-Work Credit
CT-660	Empire State Digital Gaming Media Production Credit
CT-661	Farm Employer Overtime Credit
CT-662	Child Care Creation and Expansion Credit
CT-663	Commercial Security Tax Credit
DTF-621	Claim for QETC Employment Credit
DTF-686	Tax Shelter Reportable Transactions

Accepted as PDF attachments

Form number	Form title
CT-40	Claim for Alternative Fuels Credit
CT-41	Claim for Credit for Employment of Persons with Disabilities
CT-225-A/B	Group Member's detail Spreadsheet, New York State Modifications (for filers of combined franchise tax returns)
CT-236	Credit for Taxicabs and Livery Service Vehicles Accessible to Persons With Disabilities (For costs incurred on or after January 1, 2011)
CT-239	Claim for Credit for Taxicabs and Livery Service Vehicles Accessible to Persons With Disabilities (For purchases or costs incurred before January 1, 2011)
CT-242	Claim for Conservation Easement Tax Credit
CT-250	Claim for Purchase of an Automated External Defibrillator
CT-324	Schedule of Optional Depreciation on Qualified New York Property
CT-399	Depreciation Adjustment Schedule
CT-600	Ordering of Corporation Tax Credits
CT-631	Claim for Security Officer Training Tax Credit
CT-647-ATT	Eligible Farm Employee Information for the Farm Workforce Retention Credit
CT-661-ATT	Eligible Farm Employee Information for the Farm Employer Overtime Credit
DTF-622	Claim for QETC Capital Tax Credit
DTF-624	Claim for Low-Income Housing Credit
DTF-625	Low-Income Housing Credit Allocation and Certification
DTF-630	Claim for Green Building Credit
DTF-686-ATT	New York Reportable Transaction Disclosure Statement and Request for a Determination
*N/A	*This would include any documentation that is not listed above, such as Net Income Statement.

Forms accepted as PDF attachments must be submitted with Forms CT-3, CT-3-A, CT-3-S, CT-33, CT-33-A, CT-33-NL, CT-183, CT-184, and CT-186-E (as applicable to NYS tax law). NYSDTF allows only one instance of Form CT-222 in XML format with Form CT-186-E. If it is necessary to file an underpayment of estimated tax for both NYS and MTA taxes, include one instance in XML format and the other as a PDF attachment (see *Attaching non-XML documents* [*PDF attachments*]).

Attaching non-XML documents (PDF attachments)

All non-XML documents must be in PDF format. This includes:

- tax forms,
- pages with additional information from forms,
- letters of explanation, and
- certificates, and so on.

The PDF file **must** be included in the attachment folder of the submission ZIP file. Each individual PDF cannot exceed 60 megabytes uncompressed. For the accuracy of a document image, the resolution should be no more than 200 dpi. Do **not** password protect, encrypt, or in any way *document protect* PDF attachments submitted through MeF. For binary attachment submissions and guidelines, refer to IRS Publication 4164.

NYSDTF allows two types of PDF attachments as follows:

1) tax forms (see page 20 for a list of tax forms that can be sent as PDF files)
2) supporting documentation

To create an attachment to comply with our tax instructions (for example, attaching a certificate, a summary sheet, or explanations) a separate *Binary Attachment XML document* **must** be created for each PDF being submitted.

To create the binary attachment XML document, the filer needs to name the PDF file and give a brief description of the contents of the file. The filer's software will create one binary attachment XML document for each PDF file included in the filing. There is a one-to-one relationship between the PDF file and the binary attachment XML document that describes it. The filer provides the name of the PDF file including the extension and provides a brief description.

Additional information for PDF attachments

NYSDTF requires the PDF file with the following naming convention using CamelCase (for example, Ct635CertOfTaxCredit.pdf). The table below consists of examples and is **not** a complete list of attachments.

Form attachment	Condition	PDF attachment name
CT-40	To submit CT-40 Claim for Alternative Fuels Credit	Ct40.pdf
CT-399	To submit CT-399 Depreciation Adjustment Schedule	Ct399.pdf
DTF-622	To submit DTF-622 Claim for QETC Capital Tax Credit	Dtf622.pdf
CT-635	To submit a copy of your certificate of tax credit for Form CT-635	Ct635CertOfTaxCredit.pdf
CT-638	To submit a copy of your certificate of tax credit for Form CT-638	Ct638CertOfTaxCredit.pdf

Note: Approved e-file tax preparation software **must** provide the necessary instructions for creating, scanning, or exporting documents in PDF format and submitting these documents as attachments that are required by NYSDTF.

Schema

The version number includes:

- the tax year,
- the version initial (case sensitive), and
- version number for which the schema and business rule document applies.

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.

To obtain the most current New York State schema version for tax year 2024 (TY2024), go to: *www.tax.ny.gov/bus/efile/swd_corporation.htm*

The schema library was categorized into four separate folders as follows:

1) Common – contains the E-standards (formerly TIGERs) common schemas.
2) NYSCommon – contains the master .xsd.
3) StateBusiness – contains the remaining E-standards business schemas.
4) NYSBusiness – contains, ProcessBO, FilingKeysBO, TICorpBO, CompositionBO, CTRtnHeaderBO, and the NYSForms subfolder, which contains the forms specific to NewYork State.

Note: The forms specific to New York State have been renamed, with either prefixes *Form*, *Sched*, or *Wrksht*, followed by the form number.

State manifest

CORP is the expected value for <SubmissionCategoryCd>.
We recommend that software developers enter the following values for <StateSubmissionTyp>:

CT5	CT51	CT53	CT54	CT56	CT59	CT59E
CT13	CT3	CT3A	CT3ABC	CT3S	CT33	CT33NL
CT33C	CT33A	CT-183	CT-184	CT-186-E	CT300	CT400

Although <StateSubmissionTyp> is not used for processing, it will help us identify the type of return received if we cannot open the return XML.

Forms CT-225 and CT-225-A

If an amount is claimed, verify that the correct modification number is entered in the <modInfo> repeating schedule. Also verify that the modification number applies to your form. For Form CT-225, use the quick reference guide provided on the last pages of Form CT-225-I, *Instructions for Form CT-225*.
For Form CT-225-A, if a modification number only applies to either Form CT-3-A or CT-33-A, it will be noted as such for each applicable modification number in Form CT-225-A-I, *Instructions for Form CT-225-A.* Incorrect and blank modification numbers can result in rejection of the submission**.**
For information on how to avoid common Article 9-A corporation tax filing errors, visit *www.tax.ny.gov/bus/ct/common-filing-errors.htm*.

Forms CT-300 and CT-400

NYS allows the use of both *CORPEP* and *CORP* as the *SubmissionCategoryCd* in the manifest. If the submission category in the state submission manifest has a value of *CORPEP* then *TaxYr* in the State Submission Manifest must be the same as the processing year. If the submission category in the state submission manifest has a value of *CORP,* then *TaxYr* in the state submission manifest **must** be valid for the current or prior year returns that are being accepted by MeF.

Required fields

Omission of required fields would result in schema validation errors. You **must** enter an amount in any required field listed on the state spreadsheet provided on our website. If you do **not** have an amount, enter ***0*** in the appropriate field.

Checkbox fields

The checkbox fields, defined as switch indicator fields, have expected values of *1* for checked and *2* for unchecked. When the field is required in the schema and the box is not checked, send the field tag with *2*. If the tag is not required and the field is not checked, do **not** send the field tag.

Duplicate submission

To submit an amended return and pay additional money owed and to avoid the return rejecting for duplicate submission, the payment amount cannot be the exact amount that was originally submitted. If no additional money is owed on the amended return, a payment should **not** be submitted. Claim the original payment amount as a prepayment on the amended return.

Corporate tax reform

The changes are generally effective for tax years beginning on or after January 1, 2015. For more information, visit *Corporate tax reform*.

Key Online services

Several resources on our website may directly benefit your New York State tax professional customers—but we need your help. Your products serve most tax professionals, and your participation is essential to guiding them to the best possible information on our site.

Together, we can better equip tax professionals to:

- properly and accurately complete their clients' returns, and
- communicate directly with the Tax Department after filing.

Review the resources below and let us know how you can include them in your software. Your input is vitally important to us; as software developers, you are representatives for the voices of New York State's tax professionals.

Corporation tax resource center
Clients can find all the resources they need to maintain their business information, comply with filing requirements, and manage their corporation status with New York State. For more information, visit *Corporation tax resource center*.

View the payment and filing history for a business online
Before filing their tax return, every client should review their tax account balance in their Online Services account. Verifying their account balance will avoid discrepancies and prevent delays in processing their return.

Each client can also view a comprehensive summary of their previously filed returns, including corporation, sales, fuel, and withholding tax returns. For more information, visit *Online Services*.

Change a business address or phone number online
Every client with a Business Online Services account can update their business address and phone number online using the department's *Business change of address* online service. For more information, visit *Change my address.*

File a power of attorney online
If your client needs you or another individual to obligate, bind, or appear on their behalf for tax matters, they may need to file a power of attorney. The fastest way to file Form POA-1, *Power of Attorney*, is online through an Online Services account. For information and instructions, visit *Power of attorney and other authorizations* and *Form POA-1, Power of Attorney*.

Common corporation tax filing errors
For tips on how to prevent mistakes on corporation tax returns. Common errors may result in bills for additional tax, penalty, and interest, see *Tax tips for avoiding common filing errors for general business corporations*.

Tax filing calendar
View the Tax Department's calendars to find due dates for corporation franchise tax, personal income tax, sales tax, withholding tax, and the metropolitan commuter transportation mobility tax (MCTMT). For information, visit *tax filing dates*.

Signature requirements for corporation tax e-file documents

NYSDTF has signature requirements for self-filers and EROs/preparers. Software developers **must** support both the self-filer and the ERO/preparer signature requirements. This will require the software to display certification language for different filing scenarios along with a checkbox for the filer to check which indicates they have read and agree to the contents of the text. The software must not prepopulate the checkbox; it must be checked by the filer since it acts as the electronic signature for the return.

This is a requirement for the following filing scenarios:

- a return filed by an ERO/preparer.
- an extension, with a payment, filed by an ERO/preparer.
- an MFI payment of estimated tax with Form CT-300, filed by an ERO/preparer.
- an estimated tax payment with Form CT-400, filed by an ERO/preparer.
- a return self-filed by a corporation
- an extension, with a payment, that is being self-filed by a corporation.
- an estimated tax payment with Form CT-400 that is being self-filed by a corporation.
- an MFI payment of estimated tax with Form CT-300 that is being self-filed by a corporation.

For the most recent version of TY2024 Forms TR-579-CT & TR-579.1-CT, see *Corporation tax e-file forms and publications*.

Signature requirements for returns e-filed by ERO/preparers

Electronic signatures may be used by taxpayers on Forms TR-579 and TR-579.1. If taxpayers use an electronic signature, the software and the ERO must be able to verify the taxpayer's identity. For acceptable electronic signature technologies and additional requirements, see *TSB-M-20(1)C, (2)I*.

Taxpayers using a tax return preparer or other ERO to electronically file their return are required to sign and date Form TR-579-CT, to authorize electronic filing. This authorization occurs after reviewing their return and ensuring the return information on the TR-579 matches the information on the return. The taxpayer must return the completed Form TR-579 to the ERO and may do so by electronic means (for example, by fax or email).

It is not required that the software provide a hard copy of the certification to the filer, only that it be displayed to the filer for each e-filed return and estimated tax payment. The taxpayer **and** the ERO/preparer must **both** sign Form TR-579-CT.

Form TR-579-CT establishes that the taxpayer has reviewed their return and authorizes the e-filing of the return. If an electronic funds withdrawal (for payment of the amount owed on Form CT-3, CT-3-A, CT-3-M, CT-3-S, CT-13, CT-33, CT-33-A, CT-33-C, CT-33-M, CT-33-NL, CT-183, CT-183-M, CT-184, CT-184-M, CT-186-E, CT-300, or CT-400) was requested, Form TR-579-CT verifies that the taxpayer authorized the electronic funds withdrawal. The signed form must be retained for three years from the return due date, or the NYS received date, whichever is later. EROs do not send Forms TR-579 to the Tax Department unless the Tax Department requests, they do so.

The ERO/preparer must also sign the return electronically by checking a box that indicates that they have read and agreed to the certification language.

ERO/preparer signature requirement for e-filed returns

This option includes display of certification language and creation of a signature Form TR-579-CT (see next page). This form must be prepared by the ERO/preparer; and be signed by both the taxpayer and the ERO/preparer for every e-filed corporation tax return. In addition, the certification language **must** include the checkbox the ERO/preparer must check certifying that the language was read and agreed to by the ERO/preparer. The certification language that **must** be displayed to the ERO is as follows:

ERO/preparer certification and signature

I certify that I have a valid New York State E-File Signature Authorization for Tax Year 2024 (Form TR-579-CT), authorizing me to sign and file this return on behalf of the corporation. I further certify that all information provided on the return is true, correct, and complete to the best of my knowledge and belief, and that I have provided a copy of this return to the corporation. If financial institution account information was provided on the return, I certify that the corporation has agreed to payment of the amount indicated as due by electronic funds withdrawal, that the corporation has authorized the New York State Tax Department and its designated financial agents to initiate an electronic funds withdrawal from the indicated account, and that the designated financial institution is authorized to debit the entry to the corporation's account. As New York does not support International ACH Transactions (IAT), I attest the source for these funds is from within the United States. I understand and agree that I may revoke this authorization for payment only by contacting the Tax Department no later than two (2) business days prior to the payment date.

By checking the box shown below, I understand and agree that I am electronically signing and filing this return.

☐ I have read the certification above and agree.

Department of Taxation and Finance

New York State E-File Authorization for Tax Year 2024

For Certain Corporation Tax Returns and Estimated Tax Payments for Corporations

TR-579-CT
(9/24)

Electronic return originator (ERO)/paid preparer: **Do not** mail this form to the Tax Department. Keep it for your records.

Legal name of corporation

Return type *(mark an **X** for all that apply):* CT-3 ___ CT-3-A ___ CT-3-M ___ CT-3-S ___ CT-13 ___ CT-33 ___

CT-33-A ___ CT-33-C ___ CT-33-M ___ CT-33-NL ___ CT-183 ___ CT-183-M ___ CT-184 ___ CT-184-M ___

CT-186-E ___ CT-300 ___ CT-400 ___

Purpose

Form TR-579-CT must be completed to authorize an ERO to e-file a corporation tax return and to transmit bank account information for the electronic funds withdrawal.

General instructions

Part A must be completed by an officer of the corporation who is authorized to sign the corporation's return before the ERO transmits the electronically filed Form CT-3, *General Business Corporation Franchise Tax Return;* CT-3-A, *General Business Corporation Combined Franchise Tax Return;* CT-3-M, *General Business Corporation MTA Surcharge Return;* CT-3-S, *New York S Corporation Franchise Tax Return;* CT-13, *Unrelated Business Income Tax Return;* CT-33, *Life Insurance Corporation Franchise Tax Return;* CT-33-A, *Life Insurance Corporation Combined Franchise Tax Return;* CT-33-C, *Captive Insurance Company Franchise Tax Return;* CT-33-M, *Insurance Corporation MTA Surcharge Return;* CT-33-NL, *Non-Life Insurance Corporation Franchise Tax Return;* CT-183, *Transportation and Transmission Corporation Franchise Tax Return on Capital Stock;* CT-183-M, *Transportation and Transmission Corporation MTA Surcharge Return;* CT-184, *Transportation and Transmission Corporation Franchise Tax Return on Gross Earnings;* CT-184-M, *Transportation and Transmission Corporation MTA Surcharge Return;* CT-186-E, *Telecommunications Tax Return and Utility Services Tax Return;* CT-300, *Mandatory First Installment (MFI) of Estimated Tax for Corporations;* or CT-400, *Estimated Tax for Corporations*.

EROs/paid preparers must complete Part B prior to transmitting electronically filed corporation tax returns. Both the paid preparer and the ERO are required to sign Part B. However, if an individual performs as both the paid preparer and the ERO, he or she is only required to sign as the paid preparer. It is not necessary to include the ERO signature in this case. Note that an electronic signature can be used as described in TSB-M-20(1)C, (2)I, *E-File Authorizations (TR-579 forms) for Taxpayers Using a Paid Preparer for Electronically Filed Tax Returns.* Go to our website at *www.tax.ny.gov* to find this document.

Do not mail this form to the Tax Department. EROs/paid preparers must keep this form for three years and present it to the Tax Department upon request.

Do **not** use this form for electronically filed Form CT-5, *Request for Six-Month Extension to File (for franchise/business taxes, MTA surcharge, or both);* CT-5.3, *Request for Six-Month Extension to File (for combined franchise tax return, or combined MTA surcharge return, or both);* CT-5.4, *Request for Six-Month Extension to File New York S Corporation Franchise Tax Return;* CT-5.6, *Request for Three-Month Extension to File Form CT-186 (for utility corporation franchise tax return, MTA surcharge return, or both);* CT-5.9, *Request for Three-Month Extension to File (for certain Article 9 tax returns, MTA surcharge, or both);* or CT-5.9-E, *Request for Three-Month Extension to File Form CT-186-E (for telecommunications tax return and utility services tax return)*. Instead use Form TR-579.1-CT, *New York State Authorization for Electronic Funds Withdrawal For Tax Year 2024 Corporation Tax Extensions*.

Financial institution information (required if electronic payment is authorized)

1	Amount of authorized debit	**1**
2	Financial institution routing number	**2**
3	Financial institution account number	**3**

Part A – Declaration of authorized corporate officer for Form CT-3, CT-3-A, CT-3-M, CT-3-S, CT-13, CT-33, CT-33-A, CT-33-C, CT-33-M, CT-33-NL, CT-183, CT-183-M, CT-184, CT-184-M, CT-186-E, CT-300, or CT-400

Under penalty of perjury, I declare that I have examined the information on this 2024 New York State electronic corporate tax return, including any accompanying schedules, attachments, and statements, and certify that this electronic return is true, correct, and complete. If this filing includes Form DTF-686, *Tax Shelter Reportable Transactions*, as an authorized officer of the corporation, I hereby consent to the waiver of the secrecy provisions of Tax Law sections 202, 211.8, and 1518 as such provisions relate to the disclosure requirements of Tax Law section 25. The ERO has my consent to send this 2024 New York State electronic corporate return to New York State through the Internal Revenue Service (IRS). I understand that by executing this Form TR-579-CT, I am authorizing the ERO to sign and file this return on behalf of the corporation and agree that the ERO's submission of the corporation's return to the IRS, together with this authorization, will serve as the electronic signature for the return and any authorized payment transaction. If I am paying New York State corporation taxes due by electronic funds withdrawal, I authorize the New York State Tax Department and its designated financial agents to initiate an electronic funds withdrawal from the financial institution account indicated on this 2024 electronic return, and I authorize the financial institution to withdraw the amount from the account. As New York does not support International ACH Transactions (IAT), I attest the source for these funds is within the United States. I understand and agree that I may revoke this authorization for payment only by contacting the Tax Department no later than two business days prior to the payment date.

Signature of authorized officer of the corporation	Print your name and title	Date

Part B – Declaration of ERO and paid preparer

Under penalty of perjury, I declare that the information contained in this 2024 New York State electronic corporate tax return is the information furnished to me by the corporation. If the corporation furnished me a completed paper 2024 New York State corporate tax return signed by a paid preparer, I declare that the information contained in the corporation's 2024 New York State electronic corporate tax return is identical to that contained in the paper return. If I am the paid preparer, under penalty of perjury I declare that I have examined this 2024 New York State electronic corporate tax return, and, to the best of my knowledge and belief, the return is true, correct, and complete. I have based this declaration on all information available to me.

ERO's signature	Print name	Date
Paid preparer's signature	Print name	Date

Signature requirements for extensions e-filed with a payment by ERO/Preparers

This option includes display of certification language and creation of a signature Form TR-579.1-CT, (see next page). The certification language must include the checkbox for the ERO to check certifying that the language was read and agreed to by the ERO. The taxpayer must return the completed Form TR-579.1 to the ERO and may do so by electronic means (for example, by fax or email). The signed form must be retained for three years from the return due date, or the NYS received date, whichever is later. EROs do not send the Form TR-579.1 to the Tax Department unless the Tax Department requests, they do so.

The ERO/preparer must sign the extension electronically by checking the box that indicates that they have read and agreed to the certification language. The certification language that **must** be displayed to the ERO is as follows:

ERO/preparer certification and signature

By checking the box below, I certify that I have a valid Form TR-579.1-CT, *New York State Authorization for Electronic Funds Withdrawal for Tax Year 2024 Corporation Tax Extensions* (Form CT-5, CT-5.3, CT-5.4, CT-5.6, CT-5.9, or CT-5.9-E), authorizing me to submit this extension on behalf of the taxpayer(s). I certify that the taxpayer(s) has agreed to payment of the amount indicated as due by electronic funds withdrawal, that the taxpayer(s) has authorized the New York State Tax Department and its designated financial agents to initiate an electronic funds withdrawal from the indicated account, and that the designated financial institution is authorized to debit the entry to the taxpayer's account. As New York does not support International ACH Transactions (IAT), I attest the source for these funds is from within the United States. I understand and agree that I may revoke this authorization for payment only by contacting the Tax Department no later than two (2) business days prior to the payment date.

☐ I have read the certification above and agree.

Department of Taxation and Finance

New York State Authorization for Electronic Funds Withdrawal For Tax Year 2024 Corporation Tax Extensions

TR-579.1-CT
(9/24)

Electronic return originator (ERO): **Do not** mail this form to the Tax Department. Keep it for your records.

Legal name of corporation

Purpose

This form is for use by EROs only. An ERO must complete this form when **both** of the following conditions are met:

1 the ERO is e-filing one of the following forms:
- Form CT-5, *Request for Six-Month Extension to File (for franchise/business taxes, MTA surcharge, or both);*
- Form CT-5.3, *Request for Six-Month Extension to File (for combined franchise tax return, or combined MTA surcharge return, or both);*
- Form CT-5.4, *Request for Six-Month Extension to File New York S Corporation Franchise Tax Return;*
- Form CT-5.6, *Request for Three-Month Extension to File Form CT-186 (for utility corporation franchise tax return, MTA surcharge return, or both);*
- Form CT-5.9, *Request for Three-Month Extension to File (for certain Article 9 tax returns, MTA surcharge, or both); or*
- Form CT-5.9-E, *Request for Three-Month Extension to File Form CT-186-E (for telecommunications tax return and utility services tax return);* ***and***

2 the balance due on the e-filed corporation tax extension is being paid by electronic funds withdrawal through an approved e-file software package.

Instructions

Complete this form only when you transmit an electronically filed corporation tax extension **and** payment is being made by electronic funds withdrawal.

Note that an electronic signature can be used as described in TSB-M-20(1)C, (2)I, *E-File Authorizations (TR-579 forms) for Taxpayers Using a Paid Preparer for Electronically Filed Tax Returns.* Go to our website at *www.tax.ny.gov* to find this document.

Important: You do not need to complete this form for corporation tax extension requests if no payment is required.

This form does **not** satisfy the signature requirement for e-filed Form CT-3, CT-3-A, CT-3-M, CT-3-S, CT-13, CT-33, CT-33-A, CT-33-C, CT-33-M, CT-33-NL, CT-183, CT-183-M, CT-184, CT-184-M, CT-186-E, CT-300, or CT-400**.**

Do not mail this form to the Tax Department. EROs must keep this form for three years and present it to the Tax Department upon request.

Taxpayer authorization for electronic funds withdrawal for corporation tax extensions

I authorize my ERO to transmit the information necessary for the New York State Tax Department to initiate an electronic funds withdrawal for the amount specified on this form from the financial institution account indicated below. I authorize the New York State Tax Department and its designated financial agents to initiate an electronic funds withdrawal from the financial institution account indicated on this 2024 electronic extension request, and I authorize the financial institution to withdraw the amount from the account. As New York does not support International ACH Transactions (IAT), I attest the source for these funds is within the United States. I understand and agree that I may revoke this authorization for payment only by contacting the Tax Department no later than two business days prior to the payment date.

Financial institution information (required if electronic payment is authorized)

1	Amount due with extension	**1**	
2	Financial institution routing number	**2**	
3	Financial institution account number	**3**	

Signature of authorized officer of the corporation	Date
Print your name	Title of officer

Self-filer signature requirement for returns

This option includes the certification language that must be displayed to the self-filer for tax year 2024 for Form CT-3, CT-3-A, CT-3-M, CT-3-S, CT-13, CT-33, CT-33-M, CT-33-NL, CT-33-A, CT-33-C, CT-183, CT-183-M, CT-184, CT-184-M, CT-186E, CT-300, or CT-400. The certification language **must** include a checkbox (as shown below) which the self-filer **must** check to allow the return to be electronically transmitted to NYS. By checking the box, it certifies that the language was read and agreed to by the self-filer.

The certification language that must be displayed to the self-filer is as follows:

Self-filer declaration and signature

I declare, under penalty of perjury, that I have examined the information on this New York State electronic corporation tax return (hereafter, *return*), including any accompanying schedules, attachments, and statements, and certify that this electronic return is true, correct, and complete.

If an amount owed on this return is being paid by electronic funds withdrawal, I authorize the New York State Tax Department and its designated financial agents to initiate an electronic funds withdrawal from the indicated account, and I authorize the financial institution to debit the entry to the account. As New York does not support International ACH Transactions (IAT), I attest the source for these funds is from within the United States.

By entering my name and checking the box shown below, I declare that I am an authorized officer of this corporation, that I am authorized to sign and file this electronic return on behalf of the corporation and am in fact signing and filing this return.

_____

Enter name

☐ I have read the certification above and agree.

Self-filer signature requirement for extensions

This option includes certification language that must be displayed to the self-filer for Tax Year 2024 for extensions (Forms CT-5, CT-5.3, CT-5.4, CT-5.6, CT-5.9, and CT-5.9-E) that include an electronic payment. The certification language must include a checkbox (as shown below) which the self-filer must check to allow the extension to be electronically transmitted to NYSDTF and the payment debited from the specified account. By checking the box, it certifies that the language was read and agreed to by self-filer.

The certification language that must be displayed to the self-filer is as follows:

Self-filer certification and signature

If an amount owed on this extension is being paid by electronic funds withdrawal, I authorize the New York State Tax Department and its designated financial agents to initiate an electronic funds withdrawal from the indicated account, and I authorize the financial institution to debit the entry to the account. As New York does not support International ACH Transactions (IAT), I attest the source for these funds is from within the United States.

By entering my name and checking the box shown below, I declare that I am an authorized officer of this corporation, and that I am authorized to submit this extension and any associated financial transaction.

_____

Enter name

☐ I have read the certification above and agree.

Edits and acknowledgement reject codes

Refer to the NYSDTF e-file webpages for corporation tax software developers and download our schema file to ensure your software contains all the changes for TY2024. For the latest schema file, see *Corporation tax e-file information for software developers*.

The table below provides a listing of the error codes for rejected corporation tax documents filed for TY2024:

Code	Message	Explanation
R1000	Schema Validation Detail Error	Invalid Field
R1001	Schema Validation Detail Error	Required Field Missing
R1002	Schema Validation Detail Error	Invalid Data Value
01153	Valid Liability Period End Date Required	Tax Period ending date missing or invalid (LIAB_PRD_DT)
02373	Valid Liability Period Start Date Required	Tax Period begin date missing or invalid (LIAB_PRD_BEG_DT)
02707	Tax Year Begin Date is After Tax Year End Date	Tax year begin date (LIAB_PRD_BEG_DT) is later than the tax year end date (LIAB_PRD_END_DT)
02708	Postmark Date Must be <= Received Date	Postmark date is later than the received date
02971	Duplicate Records Exists	A form was duplicated or not properly identified. For example, if more than one CT-222 State record or more than one CT-222 MTA record exist within the XML, reject with error code '2971'
04012	Filing Composition Error	The combination of the forms in the filing is invalid OR When multiple filed business objects are received where only one occurrence is allowed
04015	Form Not Valid For Tax Year	Only 2022, 2023, and 2024 tax year forms are valid, or a main form is required but was not included in the submission
04017	Field Is Not In Range	Negative value in a positive field
04018	Switch Indicator Error	Invalid value in an indicator field
04074	CT ELF Schema Validation Failure	Invalid schema
04075	Invalid Bank Routing Number	Bank routing number is invalid (ABA_NMBR)
04079	Main Form Check Service Failure	Submission does not contain a main form
04676	ACH Debit > Payment Enclosed	ACH debit amount (TOT_PYMNT_AMT) > payment enclosed amount (PYMNT_AMT)
04883	Software vendor is not approved	Vendor not approved for corporation tax e-file
04998	New York Receipts cannot be negative	New York Receipts (NYS_RCPTS_AMT) cannot be negative
05107	State/Province is required if Country Code is US or Canada	If MAIL_CNTRY_CD is US or CA, MAIL_STATE_ADR cannot be blank and should be valid
05108	Duplicate Submission	Submission is a duplicate of a submission already processed
05110	IAT Transaction	New York does not support International ACH
05111	Bank Account Number Cannot Equal Bank Routing Number	Bank account number (BANK_ACCT_NMBR) and the routing number (ABA_NMBR) cannot be the same
05135	Submission contains invalid XML	Invalid XML, missing header, missing TI/Filing keys, or Liability Period dates are missing or incomplete
05265	Declaration and signature authorization is incorrect or missing	Element PREP_SSN_NMBR is not present and DCL_PP_IND = 2 (no) and DCL_FLR_IND = 2 (no) OR PREP_SSN_NMBR is present and DCL_PP_IND = 2 (no)

05267	Invalid Identification Number	Taxpayer identification (EXT_TP_ID) is not valid
05379	State Adr should not be Populated when Cntry Cd Not = 'US' or 'CA'	If the MAIL_CNTRY_CD is not US or CA MAIL_STATE_ADR should be blank
05442	Payment Amount Exceeds ACH Limit or Other NYS Limitation	ACH payment (TOT_PYMNT_AMT) amount cannot exceed 99,999,999.99
05494	Bank Routing Number Cannot Equal ACH Debit Amount	ACH debit amount (TOT_PYMNT_AMT) cannot equal the bank routing number (ABA_NMBR)
05495	Bank Account Number Cannot Equal ACH Debit Amount	ACH debit amount (TOT_PYMNT_AMT) cannot equal the bank account number (BANK_ACCT_NMBR)
05507	Incomplete Bank Payment Data	If the ACH debit amount (TOT_PYMNT_AMT) is > 0, all of the additional required payment elements must be present; or, if the ACH debit amount (TOT_PYMNT_AMT) is = 0, all of the additional required payment elements must not be present. Required payment elements are: • BANK_ACCT_NMBR (Bank account number) • ABA_NMBR (Bank routing number) • ACCT_TYPE_CD (Account type: 1= checking, 2= savings) • ELC_AUTH_EFCTV_DT (Requested settlement date) • TOT_PYMNT_AMT (Total payment amount) • ACCT_HLDR_TYPE_IND (1= business, 2= personal) • IAT_IND* (1= International ACH, 2= Domestic ACH) * New York does not support International ACH debits
05507	Incomplete Bank Payment Data	For submissions containing a CT-3-M, CT-33-M, CT- 183-M and CT-184-M, TOT_PYMNT_AMT > 0 AND BAL_DUE_AMT (state form) <= 0 AND BAL_DUE_AMT (MTA form) <= 0 For submissions containing CT-186-E, TOT_PYMNT_AMT > 0 and BAL_DUE_NYS_AMT <=0 AND BAL_DUE_MTA_AMT <=0
05782	ZIP code required. US format 12345 or 12345-1234, Canadian format A1B-2C3	MAIL_ZIP_5_ADR is not valid
05890	Invalid ACH request	Payment not allowed for CT-5.1
06149	TaxSubTypeCode is invalid for these Liability period dates	Filing not allowed for CT-240 and CT-245 for LP Begin dates > 12-01-2014
06276	Invalid ACH request	Payment not allowed for CT-3-A/BC
06541	CT-225 must be attached when Additions to FTI claimed	CT-3/CT-3-A, Part 3, Computation of Tax on Business Income base, TOT_ADD_FTI_AMT is populated and no <CT225>,<CT225A> and CT225/CT-225AMODBO present
06542	CT-225 must be attached when Subtractions to FTI claimed	CT-3/CT-3-A Part 3, Computation of Tax on Business Income Base, TOT_SUBT_AMT is populated and no CT-225, CT-225A and CT225/CT225A MODBO present
06543	CT-3.2 must be attached when Bank mods claimed	CT-3/CT-3-A Part 3, Computation of Tax on Business Income base, BANK_MOD_AMT is populated and no <CT3.2>BO present

06544	CT-3.1 must be present when exemptincome/excessexpenses/ addbackadj claimed	CT-3/CT-3-A Part 3, Computation of Tax on Business Income base, EXMPT_INC_AMT or XS_EXP_AMT or ADBK_NET_AMT is populated and no <CT3.1>BO present
06545	CT-3.3 must be attached when PNOLC Subtraction claimed	CT-3/CT-3-A Part 3, Computation of Tax on Business Income base, NOL_SUBT_AMT is populated and no <CT3.3>BO present
06546	CT-3.4 must be attached when NOL deduction claimed	CT-3 /CT-3-A Part 3, Computation of Tax on Business Income base, NOL_DED_AMT is populated and no <CT3.4) BO present
06547	Either NYTPRIN or NYTPRIN exclusion code must be completed	Returns prepared by paid preparer must complete NYTPRIN (TX_PREP_RGST_ID) or NYTPRIN exclusion code (EXCL_CD)
06579	Total payment amount must equal sum of payment amounts	Returns-PYMNT_AMT (state) + PYMNT_AMT (mta) must equal TOT_PYMNT_AMT (header) CT400- STATE_AMT (Line 1) + MTA_AMT (Line 2) must equal TOT_PYMT_AMT (header) and TOT_PYMT_AMT > 0 Extensions and CT-300_PYMT_AMT must equal TOT_PYMT_AMT (header)
06644	Form Approval Process Delayed for E-file	Form Approval Process Delayed for E-file
06676	Form must be present when required attachments checkbox is checked	CT-3/CT-3-A Part 1, Section C, Line 3 CT3_1_IND, CT3_2_IND, CT3_3_IND, CT3_4_IND, CT60_IND, CT225_IND/CT225_A_IND, and CT227_IND = 1 and corresponding BO is not present, and CT-3S Line Q CT227_IND =1 and corresponding BO is not present
06749	Payment date cannot exceed one year from today's date	Payment date (ELC_AUTH_EFCTV_DT) cannot exceed one year from today's date
06835	Designated agent or parent EIN must be present if combined grp check box checked	For CT-5, if CMB_NEW_FRST_IND or CMB_EXST_FRST_IND is present then CMB_PARENT_ID cannot be blank
06836	Fields not allowed if parent EIN present or combined grp check box checked	For CT-5, if CMB_PARENT_ID or CMB_NEW_FRST_IND or CMB_EXST_FRST_IND is present, Line A and Lines 1-16 should be blank.
06845	Member name and EIN missing for CT-3-A	For submissions containing CT-3-A: MBR_NAME and MBR_EIN_ID, other than designated agent, must be present for <CT3ARECONFEDTXINC> <reconFedInfo>
06909	Filing must be calendar year period	Liability period for CT-183, CT-183M, CT-184, CT-184M and CT-186E must be calendar year filing
06917	Number of group members reported must equal number of members listed	CT-3A, Line C, SUB_NMBR (number of members included in the combined return) must be present, > zero, and equal the number of members listed on CT3ARECONFEDTXINC section on page 5
06921	Form must be present when credit amount is claimed	CT-34SH part 2, credit amount claimed, and corresponding BO is not present.
06946	Must check applicable new, existing or departed member checkboxes	For CT-3A page 5, MBR_NEW_IND, MBR_EXIST_IND or MBR_DEPART_IND is not marked yes

07041	Form must be attached when an amount is claimed on the main form	All returns- Credit amount claimed, and corresponding BO is not present. CT-3/CT-3A/CT-3S, TOT_GFT_AMT is populated and no <CT227> BO present
07070	Legal name may not be exactly the same as the EIN	LEGAL_NAME must not be the same as EXT_TP_ID.
07117	CT-34SH must be attached with CT-3S submissions	<CT34SHA> and <CT34SHB> BO's must be present with all <CT3S> submissions
07118	An invalid modification number was entered on the form	Forms CT-225/CT-225A- Addition and subtraction modification numbers (MDF_NMBR) are invalid on Schedule A part 1 Lines1a-1p, Schedule A part 2 Lines 3a-3P, Schedule B part 1 lines 6a-6P and Schedule B Part 2 lines 8a-8p
07119	Incomplete authorized person information	If one of the following fields is present, then all must be populated: AUTHOFCR_FRST_NAME, AUTHOFCR_LAST_NAME, AUTHOFCR_TTLE_DESC, TP_EMAIL_ADR, AUTH_PH_NMBR and AUTH_OFCR_SGN_DT.
07120	No receipts box must be checked if total everywhere receipts is 0 or blank	Forms CT-3, CT-3-A, and CT-3-S: RCPTS_ALL_AMT cannot be 0 or blank when NO_RCPTS_IND is not checked
07230	You must enter a franchise tax amount greater than zero	You must enter a franchise tax amount greater than zero for CT-5.4 (TAXCLM_AMT) and for CT-3-S (FIXED_MIN_AMT)
07231	Invalid member checkbox value	For CT-3A, page 5 <CT3ARECONFEDTXINC> <reconFedInfo> section, MBR_NEW_IND, MBR_EXIST_IND, MBR_DEPART_IND checkbox fields are present but invalid combinations used.
07341	Fixed dollar minimum tax amount is incorrect.	For CT-3, PL86_272_IND or FED1120H_IND must be checked if Line 1 C FIXED_MIN_AMT is zero or blank.
08331	City name must be at least three characters	MAIL_CITY_ADR must be at least three characters

Websites and publications

New York State websites

NYS e-file website	*www.tax.ny.gov/bus/efile/elf_business.htm*
NYS forms and instructions	*www.tax.ny.gov/forms/default.htm*
NYS corporation tax e-filing – software developer testing package	*www.tax.ny.gov/bus/efile/swd_corporation.htm*
NYS taxpayer answer center	*www.tax.ny.gov/help/faq.htm*
NYS corporation tax publications	*www.tax.ny.gov/pubs_and_bulls/publications/corporation_pubs.htm*
NYS tax guide for new businesses	*www.tax.ny.gov/pdf/publications/multi/pub20.pdf*
NAICS codes for NYS	*www.tax.ny.gov/pdf/publications/general/pub910.pdf*
NYS email subscription service	*www.tax.ny.gov/help/subscribe.htm*
Corporation tax resource center	*www.tax.ny.gov/bus/ct/ct-resource-center.htm*

Other websites

Internal Revenue Service	*www.irs.gov*
IRS forms and publications	*www.irs.gov/forms-instructions*
Federation of Tax Administrators (FTA)	*www.taxadmin.org*
NACTP – National Association of Computerized Tax Processors	*www.nactp.org*

Contact information

Telephone numbers

NYS e-Filing Help Desk	518-457-6387
Corporation Tax Information Center	518-485-6027
Miscellaneous Tax Info Center	518-457-5735
IRS e-Filing Help Desk	1-866-255-0654
IRS Business Tax Inquiries	1-800-829-4933

Text Telephone (TTY) or TDD users:
Dial 7-1-1 for the New York Relay Service. If you do not own a TTY, check with independent living centers or community action programs to find out where machines are available for public use.

Persons with disabilities
In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, call 518-457-5342.

NYSDTF forms and publications

NYS Tax Department website:	*www.tax.ny.gov*
To order NYS forms and publications:	518-457-5431

NYS e-file contact information

Email address	*BTBCTELF@tax.ny.gov*

Mailing address

NYS TAX DEPARTMENT
EFILE – CORP TAX
W A HARRIMAN CAMPUS
ALBANY NY 12227-2812

If not using U.S. Mail, see Publication 55, *Designated Private Delivery Services*