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**