



Specifications for Reproduction of New York State Corporation Tax Forms

The Tax Department reserves the right to reject any reproduced form that does not meet these specifications.

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1. Highlights of changes for 2021

- As a result of corporate tax reform, ongoing changes are being made to the Tax Law. The department provides information on a webpage at www.tax.ny.gov/bus/ct/corp_tax_reform.htm.
 - There are three new corporation tax forms for tax year 2021 (TY21):
 - CT-48, *Utility COVID-19 Debt Relief Credit*
 - CT-654, *New York City Musical and Theatrical Production Tax Credit*
 - CT-655, *Restaurant Return-to-Work Credit*
 - If you sell your product before getting Tax Department approval for each form, the department requests your software be set so those forms are not printable or e-fileable until you do get approval. Headers and watermarks (such as *draft form, do not file*) do **not** prevent taxpayers from printing and filing paper copies of incorrect *Preview* forms.
 - Discontinued forms:
 - CT-184-R (12/19)
 - CT-184-R-I (12/19)
 - Forms not changing:
 - CT-33-D (8/15)
 - CT-33-D-I (8/16)
 - CT-47.1 (8/17)
 - CT-47.1-I (8/17)
 - CT-50 (2/16)
 - CT-51 (2/16)
 - CT-187 (12/16)
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2. General information

A. E-file mandate

Important reminder: Most businesses and tax return preparers are required to e-file authorized tax documents. To learn more about the e-file mandate, visit the Tax Department's website at www.tax.ny.gov and look under the *Businesses* (www.tax.ny.gov/bus/efile/elf_busn_mandate.htm) or *Tax Professionals* (www.tax.ny.gov/tp/efile/mandate_participants.htm) sections for *E-file mandates*. If tax professionals and business taxpayers do not file and pay electronically when required to do so, they will be subject to penalties from the New York State (NYS) Tax Department.

B. Scope

- Software developers (vendors) may reproduce, upon approval, all NYS corporation tax forms listed in section 4, Table B. The reproduction must be substantially identical to the official NYS version and meet the specifications in this publication. All substitute forms, modified or not, must be submitted for approval.
- The Tax Department will review your substitute form submissions and send you comments or approvals. You must correct any issues noted in the comments and resubmit.
- If taxpayers file returns using substitute forms that were not submitted and approved, we may send the tax returns back to the taxpayers with the reason for rejection. The taxpayers will have to resubmit their returns, which could cause late filing, and result in penalty and interest charges.
- E-file software must allow printing the tax return and all supporting forms to allow the corporation to mail their return if the return cannot be e-filed. The Tax Department reserves the right **not** to approve e-file software **until** paper packages from the software developer are reviewed and **approved** as well.

C. Letter of intent (LOI)

Vendors interested in reproducing New York State corporation tax forms must submit an LOI. The LOI will be published to the [Corporation tax e-file forms and publications](#) webpage.

D. Source code

- Software developers must obtain a vendor code from the National Association of Computerized Tax Processors (NACTP). The four-digit code serves as the source identification in 1D barcodes, form ID lines, and on non-scannable forms. If your company does not have one, visit www.nactp.org/ or email president@nactp.org to obtain a vendor code, at no cost. You may also go directly to: www.nactp.org/index.php/about-nactp/nactpidrequest. (Neither the NACTP nor the Tax Department require NACTP membership.)
 - If you purchase previously approved, scannable forms from another company, and do not alter the forms in any way, you should maintain the other company's source code in the barcode or form identification (ID). Also include your own vendor ID (source code) at the bottom of every page, not in the margin, and submit the form(s) for approval.
 - If previously approved, non-scannable forms are purchased and not modified, two vendor source codes should be present at the bottom of each page, (not in the margin): the ID of the form developer followed by the ID of the software vendor. These forms must be submitted for approval.
 - If you modify purchased forms in any way, you must use only your own vendor ID and submit the forms for approval prior to using them.
 - If you use unchanged NYS PDFs, replace the Department of Taxation & Finance (DTF) source code in the barcode or form ID with your vendor ID, and submit the form(s) for approval. If there is no barcode (non-scannable), include your vendor ID somewhere at the bottom and submit the form(s) for approval.
 - If there are different versions of your software product, the resulting forms must be identical. If the forms are not identical, a second vendor code will be required for each product and the forms must be submitted and approved for each vendor code. Separate submission packages would be required.
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E. Obtaining forms

Official versions are available as printed forms distributed by the Tax Department, and on our public website. For forms, publications, and other information, visit www.tax.ny.gov.

There is also a password-protected **Forms Bulletin Board for Practitioners** on our website where draft and final versions of some forms and publications are posted. Drafts provide vendors a preview of changes being made, and final forms are posted in advance of public release. To request access, send an email to: TSS.CT.Forms.Review@tax.ny.gov

You should check the bulletin board regularly for newly posted forms, revisions to forms, and revisions to this publication as it is your responsibility to ensure that your forms and software are updated with all the changes made by the Tax Department.

F. Updates to forms, this publication and Publication 76.1

Forms with a bold rule under the form number have been officially updated from a previous final version. The underscore is used when the tax year or revision date did not change, only the form content changed. You must have the underlined version approved and use only that revision. The bold underscore will show on page one and the pages that had the changes, as applicable.

There is another section on the website that shows interim corrections to forms when they are **not** going to be officially revised. You should check for these changes on a regular basis throughout the year at: www.tax.ny.gov/forms/corrections_changes.htm. If the department requires a change to your approved form, you will be advised if re-approval is required.

G. Pages to be reproduced

All pages of a form must be submitted by vendors for approval and filed by taxpayers, even though entries are not required on every page. Reproduced pages **must** be numbered the same as the official forms.

Exception: You do not have to reproduce pages consisting solely of laws, regulations, instructions, or the text *This page was intentionally left blank* or *Notes* – even if the NYS official form contains a barcode on that page. Reproduced pages must be numbered and barcoded the same as the official form.

Example: If page two of a five-page form is blank or solely instructions, you may submit or file just four pages. Position 6 in the barcode value must still indicate page 1, 3, 4, or 5 as on the official version. Pagination at the top should read *Page 3 of 5*, *Page 4 of 5*, and *Page 5 of 5* even though there are only four pages.

H. Pages, fields, and margins

- Reproductions must be substantially identical to the current, official NYS version including field size and placement, margin width, hard-coded values, data entry symbols, and the NYS map logo™. Submissions for approval must be on white paper with black ink.
 - Hash marks (character separators), anywhere on a form, do not have to be reproduced.
 - If vertical and horizontal lines are placed in the name and address area to separate fields, they must match the official form's design exactly.
 - There cannot be any text or data in the left, right, or bottom margin of the forms, including taxpayer IDs or vendor IDs.
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I. Fixed text

Fixed text must be substantially identical in size, font, and style to that used on the official form. Use Arial, or a similar sans serif font, and use italics and bold where the official forms do.

Examples:	Actual:	1 Gross earnings from operating revenue
	Unacceptable font:	1 Gross earnings from operating revenue
	Unacceptable style:	1 Gross earnings from operating revenue
	Unacceptable style:	<i>1 Gross earnings from operating revenue</i>
	Unacceptable size:	1 Gross earnings from operating revenue

J. Signatures

Taxpayer and preparer signatures must be original signatures written on approved forms after printing.

K. Returns with wrong tax year

Returns filed with the Tax Department for TY21 that are not on TY21 forms will be returned to taxpayers. Returns for earlier tax years filed on TY21 forms will also be returned.

Exception – TY20 forms may be used for TY21 if:

- the tax period is less than 12 months, begins and ends in 2021, **and**
- the TY21 form is not yet available at the time the return is required to be filed.

In this case TY21 would be shown on the TY20 form and any tax law changes that are effective for tax years beginning after 12/31/2020 must be taken into account.

Generate the form with the correct tax year based on the liability period begin date.

L. Taxpayer identification number and check digit

To assist with the processing of corporation tax returns and extension requests, an identification number, known as the *file number*, must be created using the taxpayer's employer identification number (EIN), a FCC, and a check digit. See section 5E.

M. Vendor-produced envelopes

You may produce envelopes provided they meet postal regulations. We request that the dimensions of any reproduced envelopes be 9 1/2" x 4 1/8".

N. Shared forms: corporation and income tax

Fifteen DTF-prefix series forms listed in section 4, Table B are used by corporations, individuals, partnerships, and limited liability companies (LLCs). For data formatting, submission requirements, and approval of these forms, refer to Publication 75, *New York State Reproduction of Income Tax Forms: A Guide for Software Developers for Tax Year 2021*.

O. Unique logos

The branded NYS map logo™ **must** be placed and sized as it is on the official form. It can be downloaded from the *Publications* section of the *Forms Bulletin Board for Practitioners*.

P. Shaded areas

Do not reproduce any shaded areas on substitute corporation tax forms, display them as white space.

Q. Paid tax preparers

When completing the paid preparer section, registered tax preparers must enter their New York Tax Preparer Registration Identification Number (NYTPRIN) if they are required to have one. If they are not required to have a NYTPRIN, they must enter one of the 2-digit exclusion codes listed below that indicates why they are exempt from the registration requirement. Every paid preparer **must** enter a NYTPRIN **or** an exclusion code. Do not allow both. They must also enter their federal preparer tax identification number (PTIN) if they have one; if not, they must enter their Social Security number.

Table A - NYTPRIN exclusion code

Code	Exemption type	Code	Exemption type
01	Attorney	02	Employee of attorney
03	CPA	04	Employee of CPA
05	PA (Public Accountant)	06	Employee of PA
07	Enrolled agent	08	Employee of enrolled agent
09	Volunteer tax preparer	10	Employee of business preparing that business' return

R. Form TR-573-CT

This form **must** be displayed and printed as a cover sheet by software when an individual taxpayer or paid preparer prints a primary return. A primary return is one that requires Form CT-2, *Corporation Tax Return Summary*. See section 5E for forms that require Form CT-2.

Submission requirements:

- A blank Form TR-573-CT, *You must file this New York State corporation tax return electronically*, by itself, must be submitted for approval whenever it is revised. For submission requirements, see section 6, *Non-scannable forms*.
- Form TR-573-CT **must** be submitted with every primary form submission. For the primary form to be approved, the accompanying Form TR-573-CT must have the corresponding taxpayer ID and taxpayer name.

Note: Form CT-2 must be filed with the return. Form TR-573-CT does **not** have to be filed by the taxpayer.

S. Programming requests

- Software should request that users print directly from the program if they are not e-filing, not from exported PDFs, to ensure layout accuracy, machine readability, and faster processing. Software should default so pages print at 100% with no scaling or rotation. When images do not match templates (made from your approved submissions), returns are forced out of the process flow and must be handled manually instead of electronically.
- Software should be programmed so users are urged to check for and install updates before using the product.
- If returns or forms are to be written on, software should instruct users to use dark ink only, never pencil or red ink.
- Software should remind users about the e-file mandate.
- Software should remind users to send in their Form CT-2 with returns that require it.
- Software should remind taxpayers not to combine tax payments with any other type of tax payment. For example, they must not send one check to cover payment for both corporation tax and sales tax. Taxpayers also should not combine Form CT-300, *Mandatory First Installment (MFI) of Estimated Tax for Corporations*, with corporation tax returns or extension requests.

T. For faster approvals

- Make sure 2nd and 3rd (or later) draft changes made by the Tax Department, if any, are included on your first submission.

Note: Not all drafts are posted to the forms bulletin board, so ensure that when the form does appear as the final version on the bulletin board, your submission reflects that version.

- Be sure to address your package correctly. See sections 2W and 5H.
- Assemble the pages in your package according to the instructions in section 3.
- Submit the correct number of samples.
 - For **most** scannable forms: submit two identical sets consisting of three samples in each set; one blank form and two samples with data in most fields.
 - For non-scannable forms: submit one blank form by email.
- All forms must be highly legible in every aspect, including fixed text, variable data, barcodes, and data entry symbols. Pages must be printed actual size (100%).
- Resubmissions may be sent with first submissions if noted on your cover sheet.
- **Do not** send resubmissions until asked to do so. If you do, they will not be reviewed.
- Make sure that Form CT-2 is submitted with all returns that require it. See section 5E for the list of returns that require Form CT-2. See Publication 76.1, *Specifications for Corporation Tax Return Summary*, for complete instructions.
- For the forms listed in Table C, be sure the FCC is valid for the return type being submitted or filed and is the same on both the main return and the corresponding Form CT-2.
- The Tax Department does **not** email receipts for vendor submissions. Turnaround time is normally around two weeks, possibly more in the busiest month. Allow two weeks before inquiring about the status of your submissions and if mailed, use your tracking number to confirm delivery. (USPS receipts may show received in Troy, NY, instead of Albany, which is not an issue.)
- Submit forms as soon as they become final, rather than wait until the busiest time and when most forms have been finalized by the Tax Department.
- Do **not** mix corporation tax form submissions with other tax type submissions. Do not mix forms with different vendor codes in the same package.

U. After approval

- No change may be made to a form after it has been approved unless you resubmit the form and obtain re-approval. This includes sizing, line spacing, and other minor adjustments because some paper forms are processed using OCR. If the department requires a change to your approved form, you will be advised if re-approval is required.
 - Once approved, you do not have to resubmit forms for approval unless you make a change or the Tax Department officially revises those forms. Certain forms indicate a tax year and change annually. Forms that are not updated yearly will display a revision date in parentheses near the form number.
 - Continue to check the website which shows **interim updates** (changes and corrections) to forms when they are **not** going to be officially revised. You should check for these changes, on a regular basis throughout the year, at: www.tax.ny.gov/forms/corrections_changes.htm.
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- Notify the Tax Department of any **programming errors** as soon they are discovered. Indicate:
 - the exact nature of the error;
 - the date the error was discovered;
 - the number of incorrect forms prepared;
 - the corrective action taken;
 - the schedule for when corrected code will be distributed to tax preparers; and
 - the person to contact for further information.

- **Request for copy of vendor software**
 - The Tax Department requests that software developers provide 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. The department will not share your software outside the department or use the software to prepare or file returns. If you support e-file via an online application, the department is requesting access to that as well. Send software to the OPTS Forms Unit at the address listed in section 2W, below.

V. Summary of forms to submit by PDF

You may email the following forms for approval. Attach each form as a single PDF file so that the blank and the data samples, if required, are all in one file. Email to TSS.CT.Forms.Review@tax.ny.gov and when required, cc: JPMorgan Chase at form_approval_submissions@jpmchase.com.

- Non-scannable forms (forms without a barcode or form ID)
- Scannable forms (forms with a barcode or form ID)
- Forms processed at JPMorgan Chase
- Certain resubmissions or missing pages, on a case-by-case basis
- Blank Forms CT-2 and TR-573-CT

W. Need help? Contact us

The Tax Department realizes your company has extremely tight schedules in which to modify your corporation tax software and forms and get distribution to your clients. For questions, access to our *Forms Bulletin Board for Practitioners*, or to request a variance from these specifications, send an email to: TSS.CT.Forms.Review@tax.ny.gov.

Send hard copy sample submissions as follows:

By U.S. Mail

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

or

By private delivery service (FedEx, UPS, etc.)

NYS Tax Department
OPTS Forms Unit
90 Cohoes Ave
Green Island NY 12183

Send electronic sample submissions to: TSS.CT.Forms.Review@tax.ny.gov

3. Packages

Hard copy submissions

Most scannable forms require two identical test decks to be sent to the Tax Department in Albany, NY. Each test deck should have one blank sample and two different data samples for each form. Send submissions to the address shown in section 2W.

- **Envelope limit:** six forms or 100 pages per package.
- Do not mix vendor codes or tax types (for example, income with sales) in the same approval package.
- Paper clips are **not** necessary and should be kept to a minimum.
- One colored separator sheet works well to delineate the two identical test decks.
- **On top** of the first deck, include one cover page that specifies:
 - **all** the forms in the submission envelope with indication of resubmissions, if any
 - your company name and product name
 - your NACTP code (do not mix vendor codes in the same submission)
 - contact person's name, phone number, and email address
 - specific product or form information, if any. (For example: *No sample data is provided on page two because we do not support that section of Form CT-xx.*)
- Under the cover sheet/list of forms:

Test deck 1:

Form A blank pages
 Form A 1st data sample pages
 Form A 2nd data sample pages

Form B blank pages
 Form B 1st data sample
 Form B 2nd data sample

Form C blank pages
 1st CT-2 & TR-573-CT for Form C
 Form C 1st data sample
 2nd CT-2 & TR-573-CT for Form C
 Form C 2nd data sample

Form D blank pages
 Form D 1st data sample
 Form D 2nd data sample

← One colored separator sheet

Identical test deck 2

Collated as above (without cover sheet/list of forms)

Electronic submissions (preferred)

- Send a maximum of four forms per email. Limit emails to two per day.
There will be a total of 40 forms allowed per week (Sunday to Saturday).
- Do not mix vendor codes or tax types (for example, income with sales) in the same approval package.
- Send separate attachments for each form. Each attachment should include one blank sample, two sets of variable data samples, and, if required, one full field sample.
- Name the attachments as follows: 4-digit vendor code + form name + submission number. Example: ##### CT-5.6 1st
- Attach one cover page separately that specifies:
 - **All** the forms in the submission package with indication of resubmissions, if any.
 - Your company name and product name.
 - Your NACTP code (do not mix vendor codes in the same submission).
 - A contact person's name, phone number, and email address.
 - Specific product or form information, if any (for example: *No sample data is provided on page two because we do not support that section of Form CT-xx.*).

- Form attachments:

Attachment 1:

Form A blank pages
Form A 1st data sample pages
Form A 2nd data sample page

Attachment 2:

Form B blank pages
1st CT-2 & TR-573-CT for Form B
Form B 1st data sample
2nd CT-2 & TR-573-CT for Form B
Form B 2nd data sample

Notes:

The Tax Department does **not** require a blank Form CT-2 or Form TR-573-CT to accompany blank primary returns.

For most corporation forms, the Tax Department does **not** require a full field sample but reserves the right to request one at its discretion.

Exceptions:

See submission procedures in this publication specific to forms processed at JPMorgan Chase, non-scannable forms, and shared corporation/income tax forms (DTF-prefixed forms).

4. Table B - Corporation tax forms for tax year 2021

Form number	Form ID	Form number	Form ID	Form number	Form ID
CT-2	541	CT-184-M	404	CT-634	634
CT-3	567	CT-186	407	CT-635	635
CT-3.1	556	CT-186-E	410	CT-636	544
CT-3.2	557	CT-186-M	412	CT-637	545
CT-3.3	558	CT-186-P	413	CT-638	549
CT-3.4	569	CT-186-P/M	414	CT-640	551
CT-3-A	568	CT-187	NS	CT-641	552
CT-3-A/BC	570	CT-200-V	538	CT-642	553
CT-3-M	439	CT-222	415	CT-643	562
CT-3-S	440	CT-222.1	532	CT-644	563
CT-5	455	CT-223	546	CT-645	564
CT-5.1	517	CT-224	561	CT-646	565
CT-5.3	456	CT-225	548	CT-647	575
CT-5.4	457	CT-225-A	554	CT-647-ATT	576
CT-5.6	573	CT-225-A/B	555	CT-648	577
CT-5.9	458	CT-227	580	CT-649	578
CT-5.9-E	459	CT-236	543	CT-650	579
CT-6	NS	CT-238	531	CT-651	581
CT-6.1	NS	CT-239	529	CT-652	582
CT-13	400	CT-241	525	CT-654	583
CT-33	426	CT-242	526	CT-655	584
CT-33.1	498	CT-246	530	CT-2658	512
CT-33.2	571	CT-247	NS	CT-2658-ATT	513
CT-33-A	430	CT-248	516	CT-2658-E	NS
CT-33-A/ATT	499	CT-249	497	*DTF-75	NS
CT-33-A/B	500	CT-250	418	*DTF-95	NS
CT-33-C	431	CT-261	539	*DTF-96	NS
CT-33-D	475	CT-300	572	*DTF-505	506
CT-33-M	432	CT-399	482	*DTF-620	NS
CT-33-NL	514	CT-501	535	*DTF-621	466
CT-33-R	501	CT-600	NS	*DTF-622	467
CT-34-SH	433	CT-601	460	*DTF-624	469
CT-37	559	CT-602	462	*DTF-625	485
CT-40	447	CT-603	463	*DTF-625-ATT	486
CT-41	449	CT-604	464	*DTF-626	626
CT-43	450	CT-604-CP	483	*DTF-630	470
CT-44	451	CT-605	465	*DTF-664	664
CT-46	452	CT-606	518	*DTF-686	686
CT-47	453	CT-607	540	*DTF-686-ATT	687
CT-47.1	NS	CT-611	519	TR-193.1	NS
CT-48	585	CT-611.1	533	TR-573-CT	NS
CT-51	NS	CT-611.2	566	TR-579-CT	NS
CT-60	478	CT-612	520	TR-579.1-CT	NS
CT-183	401	CT-613	521		
CT-183-M	402	CT-631	528		
CT-184	403	CT-633	542		

*For approval of these 15 forms, refer to Publication 75. **Bold** indicates a new form or new form ID number for TY20. **Shaded cells** indicate forms processed by JPMorgan Chase. NS = Non-Scannable.

5. Scannable forms

Most corporation tax forms require 1-D barcodes to assist in processing. The form ID is the first three digits of the barcode number. In Table B (previous page), any form with a form ID number is considered scannable and must meet the specifications in this section. The specifications for non-scannable forms that have no form ID number (*NS* in Table B) are in section 6.

Exceptions:

- For Form CT-200-V, *Payment Voucher for E-Filed Corporation Tax Returns and Extensions*, and forms processed at JPMorgan Chase, see additional and substitute specifications in the respective sections that follow. For the requirements for the 15 forms with an asterisk in Table B, refer to Publication 75.

A. Variable taxpayer data

- If sample data is required, it must be **sufficient**, between your two variable data samples, to indicate how your software formats most fields, especially new fields and data-captured (bulleted) fields. You may submit three data samples if that helps illustrate how most fields will be formatted. While there should be ample data between the samples, it is unlikely, on any one form, that taxpayers would have data on every line. Do **not** supply data on every line of one sample.

Examples (where form appropriate):

- *Paid preparer sections should be different: one data sample should have a NYTPRIN, another should have an exclusion code (program so there cannot be both at the same time).*
- *One sample should show a refund due, and another an amount owed.*
- *One sample could show data on lines 2, 5, 8, and 10, while a second sample could have entries on lines 1, 3, 5, 6, and 9 (Only lines 4 and 7 are not filled between the two samples.)*
- *If a form has a new field(s) be sure to include sample data in those fields.*

If your software does not support a certain section, state that in your cover sheet.

- Sample data must be software generated, without manual overrides, and be valid logically and arithmetically as if it were an actual return. Data should be entered as a taxpayer would so the department knows how your software will format fields. The paper review process does **not** examine your software's accuracy in calculating tax liability.







Examples:

- *If line 7 says subtract line 6 (\$50) from line 5 (\$2,000), the sample data should not read \$42,000 on line 7.*
 - *Forms CT-604 & CT-606 are 7 and 8 pages respectively. Taxpayers must fill out the first half **or** the second half, depending on the date first certified. Code software not to allow filling out the wrong half or both halves. Submit one data sample for each half.*
- The preferred data font is Courier, non-bold 12 or 10 CPI. Other fonts will not cause disapproval; however, fonts less than 8 points will **not** be approved.
 - Data must be within boxes, properly justified, and not touching the lines; the separation must be visible to the unaided eye. If any data extends beyond the variable data field, including commas, the form will not be approved.
-

B. Data entry symbols, line numbers, and entry formats

1. Data entry symbols

All data entry symbols (rectangular and circular bullets) on reproductions must be substantially identical to original forms. The shape and placement of each symbol must match the Tax Department original. See examples below.

Acceptable	Unacceptable
	
	
	

2. Checkboxes

Full checkboxes must be reproduced on all forms. The use of bolded underscores for checkboxes is not acceptable. Data capture symbols must **not** reside within the checkboxes.

For lines that have more than one checkbox, you must submit a data sample for each checkbox (for example, *Yes* and *No* checkboxes, or *1st* and *2nd* year checkboxes). Submit one sample with all *Yes* boxes marked with an **X** and another sample with all *No* boxes marked **X**.

Do not allow both *Yes* and *No* boxes to be marked at the same time. For example, for the question *Are you subject to the metropolitan transportation business tax?*; those **Xs** should toggle. Program Form CT-47 so it cannot be populated if a *No* checkbox is marked and submit two data samples with only *Yes* boxes marked.

3. Data entry boxes

Do **not** use underlines in place of rectangular boxes for text or numeric entry fields. Forms that have boxed fields separated by hard-coded decimals must be reproduced as they appear on the DTF version (for example, the percentage of ownership and monetary fields on Form CT-2658).

4. Blank fields

Variable data fields **must** be left blank when there is no taxpayer entry, unless the instructions require an entry or the field is calculated. Do **not** use hard-coded decimals in blank fields. If a field is blank, no taxpayer entry is needed; do not put *None*, *N/A*, *0*, or *0.00* in the field.

5. Hard-coded amounts and hard-coded zeros

Amounts or zeros that are hard-coded on the original NYS form must be reproduced and show on your blank samples. Also see monetary field requirements in section 5C below.

6. Percentages

Percentage fields **must** include a decimal point and not have more than four digits after the decimal (unless otherwise specified). Hard-coded % signs are **not** required.

7. Dates

Unless specified on the form or in the instructions, the required date format for corporation tax forms is *mm-dd-yy*. Blank spaces, slashes, and hard-coded dashes are **not** acceptable.

8. Telephone numbers

Telephone numbers are required in case the Tax Department has questions during processing. Formatting is at your discretion.

9. Non-monetary amount fields

Program non-monetary amounts (for example, number of hours worked, number of employees, number of acres,) without commas.

10. EIN

No hyphen is preferred.

11. Negative amounts and quantities

The minus sign (-) is mandatory. Parentheses and brackets are **not** acceptable. Data samples should include some negative figures where possible.

Caution: line instructions on several forms require amounts to be greater than or equal to **0**.

Program software to prevent negative monetary amounts in these fields. You can also find line requirements in the *State Spreadsheet* at www.tax.ny.gov/bus/efile/swd_corporation.htm.

12. Decimal fields on the state spreadsheet **must** have a decimal point or a vertical cent line, as appropriate, in the corresponding paper fields.

C. Monetary fields

1. All cases

- Dollar values must be right justified, and cents left justified.
- Commas must be used as thousand separators for all monetary fields. All data samples must contain sufficient evidence of commas as thousandths separators, on every page.
- Unless specified on the form or in the instructions, data may be entered as dollars only, or as dollars and cents.
- Do **not** use both a decimal point and a vertical cent line in any field.
- Hard-coded decimal points are necessary where official forms have them. If decimals are hard-coded, then no extra decimal is allowed.
- Also see *Blank fields* in section 5B.4 and *Negative amounts and quantities* in section 5B.11.

2. Rounding to whole dollars

- When rounding, vertical cent lines do not need to be reproduced.
- If there is no vertical cent line, software **must** print a decimal point after the dollar amount – even for lines that require only dollar entries. Do not include *00* – just end the dollar amount with a decimal.
- If there is a vertical cent line, do **not** allow zeros in the cents fields. Leave the cents field blank and do **not** include a decimal point.
- See special requirements for Form CT-200-V, in section 5F, and requirements in section 5G for forms processed at JPMorgan Chase.

3. Dollars and cents

- If a software program displays cents, then it must reproduce the vertical cent line, and a decimal point is not permitted.

4. Special cases

- On Form CT-227, *New York State Voluntary Contributions*, entries must be whole dollars terminated by a decimal point.
 - Form CT-250, *Credit for Purchase of an Automated External Defibrillator*, column C; Form CT-5.3, *Request for Six-Month Extension to File (for combined franchise tax return, or combined MTA surcharge return, or both)*, page 2, column D; and all of Form CT-222, *Underpayment of Estimated Tax by a Corporation*, require whole dollars terminated by a decimal point.
-

- On Forms CT-225, *New York State Modifications*, CT-225-A, *New York State Modifications (for filers of combined franchise tax returns)*, and CT-225-A/B, *Group Member's Detail Spreadsheet New York State Modifications (for filers of combined franchise tax returns)*, monetary fields must appear as they are on the official NYS forms with both cent lines and hard-coded zeros. Decimal points are **not** permitted.
- For fields where taxpayers might enter \$1 billion or more, make sure the amount will fit without touching or overflowing the box. If it does overflow, use 9 cpi Courier for those fields.
- Form CT-3-S, *New York S Corporation Franchise Tax Return*, page 2, lines 11-22 should be in whole dollars terminated with a decimal point.
- On Form CT-3, *General Business Corporation Franchise Tax Return*, page 7, line 56, Form CT-3-S, *New York S Corporation Franchise Tax Return*, page 1, line C, and page 5, line 56; and Form CT-3-A, *General Business Corporation Combined Franchise Tax Return*, page 12, line 56, the business apportionment factor (BAF) should be shown as a decimal, not a percentage. When computing BAF, round to six decimal places. For example: $5,000/7,500 = 0.666666 = 0.666667$. If all your receipts are New York State receipts, enter the decimal as 1.000000.

D. Barcodes

Most corporation tax forms have a 12-digit 1D barcode to identify the form using our scanning equipment.

Barcode description

The barcode is industry standard Interleaved 2 of 5. The barcode should be placed 0.5" from the bottom edge and 0.5" from the left edge of the paper. The barcode consists of twelve digits in the following positions:

- 1-3 — form number code assigned by DTF
- 4 — always a zero, used as a placeholder to expand barcode to 12 digits
- 5-6 — page number (for example; 01 for page 1)
- 7-8 — last two digits of the tax year
- 9-12 — source code (NACTP-assigned vendor code for your company)

Sample barcode:



Numeric translation - The numeric translation of the 1D barcode must appear in the same area that it appears on the official version of the form. We recommend Arial 8 pt or a similar sans serif font.

2. Barcode specifications

Construction - The barcode may be constructed either graphically as a string of ASCII box characters or inserted as a bit map.

Barcode height - must be between .25" and .375" (the official form 1D barcodes are .25" tall).

Barcode elements - There are two bar sizes in the barcode: the narrow element and the wide element.

- The minimum narrow element width is 0.010 inches. The maximum narrow element width is 0.066 inches.
- The minimum wide element width is 0.022 inches. The maximum wide element width is 0.200 inches.
- All wide elements within a barcode must be equal size. All narrow elements must be equal size.
- The minimum wide-element to narrow-element ratio is 2:1 if the narrow element width is greater than 0.020 inches.
- The minimum wide-element to narrow-element ratio is 2.2:1 if the narrow element width is less than or equal to 0.020 inches.
- The elements of the barcode are: 1-point bar, 1-point space, 2-point bar, 2-point space.

Barcode evaluation - Submitted barcodes must meet ANSI grade A or B when scanned using charged-coupled device (CCD) technology.

E. Filer classification code (FCC), check digit, and Form CT-2

In the file number box that appears on the forms listed in Table C below, enter the FCC for the taxpayer's New York State franchise tax return followed by the check digit (see the following section).

Use table C to determine the proper FCC. Be sure the three-character file number is valid for the return type being submitted or filed, and is the same on both the main return and the Form CT-2 summary.

Note: The FCC may include numerals 0 and 1 but not letters O and I.

Table C

Return type	Tax sub type	FCC
CT-183	05	DD
CT-183-M	06	DD
CT-184	07	EE
CT-184-M	08	EE
CT-186	10	GG
CT-186-M	11	GG
CT-186-P	12	HH
CT-186-P/M	13	HH
CT-186-E	16	XX
CT-3	23	AA
CT-3-S	23	AA
CT-3-M	24	AA
CT-3-A	25	0A
CT-3-A/BC	25	Ranges: 0B-0Z, or 9A-9Z, or A0-Z0, or A9-Z9
CT-13	26	MM
CT-33	31	LL
CT-33-M	32	LL
CT-33-NL	33	LL
CT-33-A	34	00
CT-33-D	35	LL
CT-33-C	36	LL

Except for Form CT-33-D, the returns listed in Table C require **Form CT-2** (filed with the return). When any of these returns are printed, except for Form CT-33-D, **Form TR-573-CT** must print for informational purposes (not for filing).

Computation of the corporation tax check digit

The check digit must appear as the third character of the file number. It is used to verify the nine-character EIN and the two-character FCC, to avoid posting tax documents to the wrong account. Compute the check digit using the EIN, CT, or TF number (nine characters) and the two-character FCC.

Convert alpha characters to numeric values using the chart below and substitute those numbers for the FCC letters. Multiply each of the 11-character positions by an assigned weight of 1 through 11. Total the products of each multiplication and divide by nine. Subtract the remainder from nine. The difference is the check digit.

Enter the FCC followed by the check digit as the three-character file number on the return.

Example 1: For an EIN of 160431764 and FCC of AA, the computation is as follows:

1	6	0	4	3	1	7	6	4	10	10	<i>Account</i>
<u>x1</u>	<u>x2</u>	<u>x3</u>	<u>x4</u>	<u>x5</u>	<u>x6</u>	<u>x7</u>	<u>x8</u>	<u>x9</u>	<u>x10</u>	<u>x11</u>	= <i>number</i>
1	+12	+0	+16	+15	+6	+49	+48	+36	+100	+110	<i>weight</i>
											393

$\begin{array}{r} 43 \\ 9 \overline{) 393} \\ \underline{36} \\ 33 \\ \underline{27} \\ 6 \text{ remainder} \end{array}$	$\begin{array}{r} 9 \\ -6 \text{ remainder} \\ \hline 3 = \text{check digit} \end{array}$
--	---

Example 2: For an ID number with an alpha prefix of TF0479614 and FCC of AA, the computation is as follows:

29	15	0	4	7	9	6	1	4	10	10	<i>Account</i>
<u>x1</u>	<u>x2</u>	<u>x3</u>	<u>x4</u>	<u>x5</u>	<u>x6</u>	<u>x7</u>	<u>x8</u>	<u>x9</u>	<u>x10</u>	<u>x11</u>	= <i>number</i>
29	+30	+0	+16	+35	+54	+42	+8	+36	+100	+110	<i>weight</i>
											460

$\begin{array}{r} 51 \\ 9 \overline{) 460} \\ \underline{45} \\ 10 \\ \underline{9} \\ 1 \text{ remainder} \end{array}$	$\begin{array}{r} 9 \\ -1 \text{ remainder} \\ \hline 8 = \text{check digit} \end{array}$
---	---

Alpha character/numeric value chart			
0 = 0	A = 10	K = 20	U = 30
1 = 1	B = 11	L = 21	V = 31
2 = 2	C = 12	M = 22	W = 32
3 = 3	D = 13	N = 23	X = 33
4 = 4	E = 14	O = 24	Y = 34
5 = 5	F = 15	P = 25	Z = 35
6 = 6	G = 16	Q = 26	& = 36
7 = 7	H = 17	R = 27	A space or any other character = 37
8 = 8	I = 18	S = 28	
9 = 9	J = 19	T = 29	

Remind clients to file Form CT-2 with all paper returns that require it. For approval of primary returns, you **must** submit a software-generated Form CT-2 and Form TR-573-CT, both correctly populated, with each sample return. For complete Form CT-2 instructions, see Publication 76.1.

Important: Form CT-2 **must** be programmed to pull data from the fields on the actual return, not typed manually. For primary form approval, corresponding Form CT-2 submissions must be software-generated. Make sure the main return data samples have data in the fields that will populate on Form CT-2. All Form CT-2 fields are data captured on the main return. Between your two data samples, every Form CT-2 field that can be populated should be populated (For the fields that are pulled from each form listed in Table C above, see Publication 76.1).

Form CT-2 data samples should alternate checkmarks (for example, *Yes* on one sample, *No* on the other). One sample should have a refund due; the other an amount owed. One sample should have a NYTPRIN; the other an exclusion code, and so on. All possible Form CT-2 fields should be populated between the two data samples.

The data on Form CT-2 is captured via OCR; exact placement of fields is important. The payment enclosed box **must** be at least 1 ¼" from the top edge of the form; if you use a 6 x 10 grid, place it so the bottom of the box is on or below row 9 and the top of the box is on or below row 8.

A blank Form CT-2 must be submitted (by email) and approved on its own before sending data-populated Forms CT-2 with primary return submissions.

F. Form CT-200-V – additional requirements

- The *Primary return type* should be entered without slashes or dashes (for example, CT3).
- Dates should be formatted *mm-dd-yyyy*
- **If software does not support cents**, *.00* should be hard-coded in all three monetary fields and they should not reproduce the vertical cent lines on the amount due fields. These hard-coded *.00s* should **not** be bold and should be the same font as the variable data (for example, 1,434.00).
- The mailing address must be on the form. You are not required to reproduce all the instructions, but you must print the address on the form itself.
- The payment enclosed box must be in the **exact position where** it appears on the official version so it can be processed using OCR. If using the 6 x 10 grid, this box must be in rows 24, 25, and 26 and the amount **must** be on grid line 25.
- The text *Enter payment enclosed* must be in the **exact position where** it appears on the official version. This text is a focal point for the scanner. If using the 6 x 10 grid, it should be in row 26. and begin in grid position 48.
- Variable data in the payment enclosed field must have **ample white space around it**. See the sample below for how we would like the data to be displayed.

Make your check or money order payable in U.S. funds to: New York State Corporation Tax . Do not staple or clip your check or money order. Detach all check stubs.	Enter payment enclosed 1,434.00
---	--------------------------------------

G. Form CT-300 – additional requirements

- a. **EIN and return type** – No hyphen or punctuation is preferred in these fields.
- b. **File number** – Enter the same FCC and check digit that will be on the company’s corresponding state return (three alphanumeric characters). See section 5E and specific instructions in Form CT-300-I, *Instructions for Form CT-300*.
- c. **Return type and tax sub type** – You must enter a form number in the *Return type* box and a tax sub type in the *Tax sub type* box. See the chart on Form CT-300-I for sub type codes.

d. Monetary formats

If you round monetary amounts to whole dollars the first three formats are acceptable. Do **not** include *00* to the right.

3,419		Preferred
3,419		OK
3,419.		OK
3,419.		No
3,419	00	No
3,419.	00	No

If you return cents, keep the vertical cent line as it is on the official form and do not include a decimal point.

3,419	25	OK
3,419.	25	No
3,419.	25	No

- e. **Date format** – when not specified on the form, should be *mm-dd-yy*. Blank spaces, slashes, and hard-coded dashes are **not** acceptable.
- f. **State and MTA amounts** – If a taxpayer has **both** state and MTA amounts the form should have the state tax form number that the taxpayer will file in the *Return type* box.

H. Forms processed at JPMorgan Chase

1. Do not include JPMorgan Chase forms in packages with other corporation tax forms.

Submissions may be emailed as PDF attachments:

To: TSS.CT.Forms.Review@tax.ny.gov

cc: form_approval_submissions@jpmchase.com

Attach all samples of each form as one, single file/document.

Or send printed copies in identical packages: one to the Tax Department and one to JPMC:

By U.S. Mail

NYS TAX DEPARTMENT

OPTS FORMS UNIT

W A HARRIMAN CAMPUS

ALBANY NY 12227-0865

or

By private delivery service (FedEx, UPS, etc.)

NYS Tax Department

OPTS Forms Unit

90 Cohoes Ave

Green Island NY 12183

and

**JPMORGAN CHASE
ATTN: FORMS REVIEW UNIT
33 LEWIS ROAD
BINGHAMTON NY 13905**

2. Samples required - Each form must have four samples in two identical packages. For each form, include:

- one blank sample.
- two data samples using unique test data for each sample (typical taxpayer entries showing decimal points, commas, and negative amounts), and
- one full-field sample with alpha fields maxed out with all **Xs** and numeric fields maxed out with all **9s**.

3. JPMC requires all data fields and boxes align with the official version.

4. Commas are required as thousandths separators in monetary fields.

5. JPMC will send you an email receipt of submission, but not approvals or comments. Approvals and non-approvals will come by email from the Tax Department only.

6. Forms CT-2658, *Report of Estimated Tax for Corporate Partners*, and CT-2658-ATT, *Attachment to Report of Estimated Tax for Corporate Partners*

a. **Form ID line** – A form ID line is required, in lieu of a barcode, on Forms CT-2658 and CT-2658-ATT and must be in the exact location specified below.

b. Form ID digit positions

1-3 - form ID code (512 for Form CT-2658, 513 for Form CT-2658-ATT)

4-5 - page number (use the same number as the New York State form)

6-7 - last two digits of the tax year (use the same year as the New York State form)

8-11 - NACTP code of the company that made the form (The Tax Department uses its own source codes for New York State-produced forms.)

c. Form ID location and clearance

The form ID line for all pages **must** begin **exactly** 8/16" (0.5") from the left edge and **exactly** 8/16" (0.5") from the bottom edge of the paper. Exact placement is required. A minimum 3/8" (0.375") margin of white space **is required** around the form ID line in all directions. There **must** not be any other text or lines in the margins.

d. Form ID font

The form ID line must be **OCR-A, 10 cpi**, regular weight, not bold. An example of a form ID number for a Form CT-2658, page 1, tax year 2018, for a company with a vendor code of 9876 would be:
51201189876

e. Address data, on Forms CT-2658 and CT-2658-ATT, must align under field headings.

f. Boxed fields that are separated by hard-coded decimals **must** be reproduced as they appear on the NYS version (such as, the percentage of ownership and monetary fields).

6. Non-scannable forms

A. Company identification code

Program your NACTP code to print on the bottom of each page of each non-scannable, substitute tax form. Do **not** print in the margin.

If non-scannable forms are purchased and not modified, two vendor source codes should be present at the bottom of each page (not in the margin). The codes are the ID of the form developer followed by the ID of the software vendor. These forms must be submitted for approval. If you modify purchased forms in any way, you **must** use only your own vendor ID and submit the forms for approval prior to using them.

B. Samples required

One blank sample is sufficient. Non-scannable form submissions may be emailed as PDF attachments to: TSS.CT.Forms.Review@tax.ny.gov or sent as printed copies with scannable form packages – limit of six forms per envelope. For certain non-scannable DTF-prefix forms, see Publication 75 for reproduction and submission requirements.

Table D – Non-scannable corporation tax forms

CT-6	CT-51	CT-2658-E	TR-579-CT
CT-6.1	CT-187	CT-600	TR-579.1-CT
CT-47.1	CT-247	TR-193.1	TR-573-CT

For certain DTF-prefix forms, **see Publication 75**.

7. Common reasons for non-approval

Below are recurring issues that can be minimized by:

- preventative programming;
- starting with last year's approved product;
- starting with DTF PDF files;
- using the *State Spreadsheet* found at www.tax.ny.gov/bus/efile/swd_corporation.htm;
- reviewing PUB-76 (*Ctrl+F* to search); and
- using multiple reviewers before submitting.

These recurring issues are as follows:

- commas missing in monetary fields
 - dates have slashes instead of dashes
 - second and third draft (and subsequent drafts beyond that) changes are missing
 - vertical cent line and decimal point at the same time
 - Form CT-200-V does **not** meet distinctive requirements in section 5F
 - shaded areas reproduced when they should be white space
 - percentage fields missing the decimal point
 - missing hard-coded zeros
 - corporation name, header, or preparer sections are the same on both data samples
 - insufficient sample data
 - wrong arithmetic
 - wrong values or insufficient data on Form CT-2
 - wrong bullet types
 - NYS apportionment factor greater than 1.0000
 - missing Forms TR-573-CT for primary return submissions
 - full field samples, for JPMC forms, are **not** maxed out or are not filled with Xs and 9s
 - blank samples are **not** blank
 - new fields have no sample data
 - sending primary returns for approval before Publication 76.1 is final
 - NACTP code on non-scannable forms is missing or in the ½" margin
 - negative numbers are present where they should be prohibited
 - JPMC is not a cc: on Forms CT-2658 and CT-2658-ATT PDF submissions
 - preparer section has both a NYTPRIN and an exclusion code, or both are missing when preparer EIN is present
-

2021 Corporation tax substitute form approval checklist

Verify against Tax Department final form. See Publications 76 and 76.1.

Vendor _____ NACTP # _____ Package # _____ Reviewer initials _____

Form # _____ Submission (1st, 2nd ...) _____ Review date ____/____/____

	_____ No. of blank samples	_____ No. of variable data samples	_____ No. full field samples	CT-2? _____
<input type="checkbox"/> N/A	<input type="checkbox"/> No	<input type="checkbox"/> Yes	Tax year (or revision date) correct on all pages? Comment _____	
<input type="checkbox"/> N/A	<input type="checkbox"/> No	<input type="checkbox"/> Yes	Barcode / form ID ½" from left & bottom edge? All pages: accurate numeric translation. OCR-A 10 pt for form IDs? If non-scannable, NACTP code is somewhere at bottom & not in margin, on every page? Comment _____	
<input type="checkbox"/> N/A	<input type="checkbox"/> No	<input type="checkbox"/> Yes	Margins on all pages are the same as the official form; no text in three (3) margins? Comment _____	
<input type="checkbox"/> N/A	<input type="checkbox"/> No	<input type="checkbox"/> Yes	Bullets: shape & placement are correct on all lines? Comment _____	
<input type="checkbox"/> N/A	<input type="checkbox"/> No	<input type="checkbox"/> Yes	Line by line review - Correct on all pages: fixed text, hard-coded values, page numbers, line numbers, data entry boxes, check boxes, map logo, overall layout and fonts, all 2018 changes. No shading? (Hard-coded % signs not required.) Comment _____	
<input type="checkbox"/> N/A	<input type="checkbox"/> No	<input type="checkbox"/> Yes	Data samples: 10 or 12 pt Courier for data. Fields are blank if no taxpayer entry. Data does not touch boxes? Some negative values are included, if applicable? Sufficient data? Data is arithmetically correct and software generated like a taxpayer would provide, not typed with manual overrides? Comment _____	
<input type="checkbox"/> N/A	<input type="checkbox"/> No	<input type="checkbox"/> Yes	Date fields, if data filled, are MM-DD-YY unless instructed otherwise? (no slashes or spaces) Comment _____	
<input type="checkbox"/> N/A	<input type="checkbox"/> No	<input type="checkbox"/> Yes	Dollar data has commas, and either decimals or cent lines – but not both. Dollars are right justified & cents are left-justified? Comment _____	
<input type="checkbox"/> N/A	<input type="checkbox"/> No	<input type="checkbox"/> Yes	Alphanumeric data is left-justified or lined up under correct field heading? Comment _____	
<input type="checkbox"/> N/A	<input type="checkbox"/> No	<input type="checkbox"/> Yes	File no. : is the correct two-digit code and matches the one on Form CT-2? Comment _____	
<input type="checkbox"/> N/A	<input type="checkbox"/> No	<input type="checkbox"/> Yes	CT-2 and TR-573-CT are attached & properly populated, if required? (see Pub 76.1) Data is software generated and pulled from the actual field on the return; CT-2 data is not typed with manual overrides? All potential CT-2 fields show data between the two samples? Comment: _____	