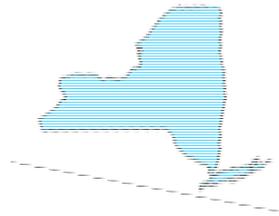# Publication 120

(08/13)

New York State

Federal/State Employment Tax (FSET)

Handbook for Software Developers

The information presented is current as of this publication's print date.

Visit our Web site at www.tax.ny.gov for up-to-date information.

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Introduction

Description of NYS e-file Program

The New York State Department of Taxation and Finance (NYSDTF) and NYS Department of Labor (NYSDOL), in consultation with the Tax Implementation Group for e-Commerce Requirements Standardization (TIGERS), has created the Federal/State Employment Tax (FSET) program to provide tax professionals and individual employers a single point application which allows the electronic transmission of payments and returns of NYS contributions and employment taxes.

As part of its commitment to the FSET program, NYSDTF has developed a Web Service Gateway to support electronic filing of state contribution and employment tax return information, wage reports, and payments as required. New York State requires that all software developed for this program pass a series of tests. Once approved, the software may be sold and used by EROs, Reporting Agents, Intermediate Service Providers and Transmitters.

When businesses e-file their NYS Contribution and Employment Tax returns they may also electronically pay any balance due on the electronic return with an ACH debit. The information necessary to initiate the debit must be included with the return data upon filing.

For further information, refer to the Payment Handling section in this document for instructions regarding the entry of banking information.

Transmission Information

General Guidelines

Transmissions can contain multiple submissions, but may contain only one type of return (NYS-1 or NYS-45). For example, a file may contain only a NYS-45 form (Parts A, B, and C can be filed separately) or only a NYS-1 form. Similarly, Wage Reporting information dealing with "Other Wages" must be kept separate from "Regular Wages".

If Parts A, B, and C of the NYS-45 are filed separately, whichever of the following fields that were completed: Dependent Health Insurance Indicator, Seasonal Employer, and/or (in Part E) Ceased Paying Wages must also be provided (with the same choice selected) on each subsequent part filed (for the same filing period).

Finally, a transmission may contain submissions that are a mixture of both remits and non-remits however there cannot be any stand-alone payments.

Once a transmission is successfully transmitted, each submission and payment will be acknowledged independently. If a submission is acknowledged as rejected, the

acknowledgment will reflect the errors causing the rejection. The submission should be corrected and re-submitted. If a rejected submission includes a payment, the payment is also rejected and should be included in the re-submitted file.

Transmission Protocol

FSET returns must be transmitted to and from the NYS FSET Web Service Gateway server via the Internet using Secure Socket Layer (SSL) technology. File transmissions must use the https post method. This type of transmission provides secure data exchange by strongly encrypting the data stream in both directions according to the SSL protocol. Upon successful completion of the Certification Testing phase, a URL will be provided to post all transmissions.

The Gateway conforms to standard http protocols. For more documentation regarding the http specification in general, refer to the World Wide Consortium web site at the following URL:

http://www.w3c.org.

Transmission Format

The FSETV5.0 Gateway adheres to the following practices:
1.) All transmissions or requests to the Gateway occur in a single request-response https session.

2.) No cookies are placed on the users' computers. No session tracking is required, and as a result, cookies are not needed.

3.) Only one XML file may be transmitted per session. To enforce this rule, the Gateway does not allow MIME, DIME, or MTOM attachments for FSETV5.0 transmissions. If MIME attachment headers occur in the transmission, the gateway will assume the transmission is an FSETV01.05 formatted transmission and backend processing will reject the return.

NYS Contribution and Employment Tax Forms Supported in FSET

E-File FORMS SUPPORTED FSET	
Main forms	
NYS 1	Return of Tax Withheld-Payment Return
NYS 45	Quarterly Combined Withholding, Wage Reporting, And Unemployment Insurance Return (and NYS 45 ATT when applicable)

Filing Requirements, Penalties, and Due Dates

For a detailed explanation of all due dates, penalties, employer rights, requirements, responsibilities refer to the _NYS 50- Employers Guide to Unemployment Insurance, Wage Reporting, and Withholding Tax_ at this link
www.tax.ny.gov/pdf/publications/withholding/nys50.pdf.

Contact Information (Access to additional important information at these sites)

FSET Specific Information:

NYS FSET Email- _NYSTAXFSET@tax.ny.gov_

TIGERS: _www.statemef.com_

General Information for NYS Dept of Tax and Finance/Withholding and Wage Reporting:

Phone - Withholding Tax Information Taxpayer Contact Center: (518) 485-6654

Website-forms and instructions: _www.tax.ny.gov/forms/default.htm_

NYSTDTF Home site: _www.tax.ny.gov_

NYSDTF Frequently asked questions (Taxpayer Answer Center): _www.tax.ny.gov/help/faq.htm_

NYSDTF TDD (Telecommunications Device for the Deaf) Hotline: (518) 485-5082

General Information for Unemployment Insurance:

Phone- Employer Hot Line: 1-888-899-8810

General Website: _www.labor.ny.gov_

NYSDOL-important telephone numbers:
http://www.labor.ny.gov/ui/bpta/Important%20Telephone%20Numbers.shtm

Software Development

FSET Schema Version Number

The current Schema Version Number supported by the NYS FSET program is 5.0.

Schemas and Specifications

To obtain the NYSFSET Handbook for Software Developers, a listing of the current error codes, field definitions and rules, download schema, and all current updates go to:
www.tax.ny.gov/bus/efile/fset_info.htm

Acceptable Values

Acceptable values as defined in the NYS FSET Field Definitions and Rules spreadsheet are:

ALPHA
ASCII values   65 <-> 90   ==   A <-> Z
ASCII values   97 <-> 122   ==   a <-> z

NUMERIC
ASCII values   48 <-> 57   ==   0 <-> 9

SPECIAL CHARACTERS
ASCII values   32 <-> 47   == space ! " # $ % & ' ( ) * + , - . /
ASCII values   58 <-> 64   == : ; < = > ? @
ASCII values   91 <-> 96   == [\ ] ^ _ `
ASCII values   123 <-> 126   == { | } ~

Enrollment

All participants will need to have an OLS (Online Services) account to register.   If a vendor is not yet registered, they can create an account by going to *www.tax.ny.gov*   or call the Online Services-Technical help line at 518-485-7884 if they have any questions.

Once registered, the vendor will then initiate a request to create an account to access the FSET Web Services Gateway. This request will be sent via email to *NYSTAXFSET@tax.ny.gov*. The email should contain the following information:

     a. Company Name
     b. Company EIN
     c. ETIN/EFIN
     d. Contact Name For Certification
     e. Contact Name For Post Certification
     f. Phone number
     g. Email address
     h. Software Name
     i. Software Version

DTF will contact the vendor and provide them with further information.

Certification Testing

Certification is the process by which those who develop FSET web/e-file software obtain access credentials to participate in the FSET Web Services Gateway. The certification process is as follows:

   a. The applicant/developer must contact the NYS Department of Taxation and Finance (via the Department's website) to access a series of test cases to be submitted by the applicant to verify the functionality and compatibility of their software with the Department's systems.
   b. Provided that the tests are completed and the correct results received, the applicant will be notified that they have been certified for FSET with NYSDTF/DOL.

Post Certification Testing

Testing is not limited to any particular time of the year. NYS will engage with software providers to test software that has been changed after the software provider has secured initial certification.

Maintenance times:
   • Monday through Saturday - Services may be unavailable from 4 am to 6 am (EST)
   • Sundays - Services may be unavailable from 9 pm to 10 pm (EST)

All Authorized Software Developers Responsibilities

• Allow re-transmission of rejected and subsequently corrected returns.
• Correct any software errors identified during production.
• Provide the software ID and name within each transmission.
• Adhere to the guidelines for ACH debit payment settlement dates. Enter the name of the person completing the return and certify to NYSDTF/DOL that the data is true, correct, and complete.
• The current Schema Version Number supported by the NYS FSET program is 5.0.

Compliance Requirements

Immediately correct software errors identified by NYS and distribute updates of their software packages to their clients. Notify NYS of any software errors identified during the filing season.

Exclusions from NYSFSET e-filing Program

- **Address Change:** Address changes cannot be made through the FSET Web Service Gateway. All software developers should include an edit that will ask the employer or tax preparer to verify their current address. If the address has changed, software vendors should then provide the employer the two following options:

  For NYSDTF call 518-485-6654 or make changes using the website:
  www.tax.ny.gov/help/contact/address.htm

  For NYSDOL, call 1-888-899-8810 or to get change address form using link:
  http://www.labor.ny.gov/formsdocs/ui/IA15.pdf

- **Amended Returns:** The FSET Web Service Gateway does not allow for the submission of Amended returns during its initial release but is being considered for a future enhancement.

- **NYS-45 Part D:** The information supplied in this section (NYS-1 corrections/additions) will not be processed in this program.

Confidentiality Guidelines, Rules, and the Consequences of Violation

Developers must conform to all NYSDTF/DOL privacy requirements. For more information on the privacy requirements go to*:*

NYSDTF   *www.tax.ny.gov/help/tech/privacy_policy.htm*

NYSDOL   *www.labor.ny.gov/privacy.shtm*

Acknowledgement System and Reject Codes

Send Submission

Software vendors and developers will have authorization to access the FSET Web Service Gateway with the purpose to send submissions (as part of a transmission) for a specific set of returns. The requesting system will provide a SendSubmissionsRequest message in the SOAP body containing the count and a list of unique submission IDs and a single zip file attachment containing the submissions.

NYS 1 Example XML Instance

```xml
<ReturnState stateSchemaVersion="FSETV5.0">
  <SubmissionId>10261320132149003055</SubmissionId>
 <ReturnHeaderState>
  <Jurisdiction>NYS</Jurisdiction>
  <Timestamp>2013-08-05T11:15:19-05:00</Timestamp>
  <TaxPeriodBeginDate>2013-07-31</TaxPeriodBeginDate>
  <TaxPeriodEndDate>2013-07-31</TaxPeriodEndDate>
  <PaidPreparerInformation>
   <DateSigned>2013-07-31</DateSigned>
   <PTIN>P12458886</PTIN>
   <PreparerFirmIDNumber>115247859</PreparerFirmIDNumber>
   <PreparerBusinessName>
    <BusinessNameLine1>Acme Taxes</BusinessNameLine1>
   </PreparerBusinessName>
   <PreparerPersonName>Joe Acme</PreparerPersonName>
   <PreparerUSAddress>
    <AddressLine1>Main Street</AddressLine1>
    <City>Albany</City>
    <State>NY</State>
    <ZIPCode>12204</ZIPCode>
   </PreparerUSAddress>
   <Phone>5555551212</Phone>
   <EmailAddress>acmetax@tax.com</EmailAddress>
  </PaidPreparerInformation>
  <SoftwareId>12345678</SoftwareId>
  <SoftwareVersion>122.0</SoftwareVersion>
  <InternetProtocol>
   <IPAddress>2.122.33.11</IPAddress>
   <IPTimestamp>2013-08-05T11:15:19-05:00</IPTimestamp>
  </InternetProtocol>
  <Filer>
   <TIN>
    <TypeTIN>FEIN</TypeTIN>
    <TINTypeValue>000000000</TINTypeValue>
   </TIN>
   <StateEIN>115340574</StateEIN>
   <Name>
    <BusinessNameLine1>ACME Cafe</BusinessNameLine1>
   </Name>
   <USAddress>
    <AddressLine1>No Place Street</AddressLine1>
    <City>Anywhere</City>
    <State>NY</State>
    <ZIPCode>12345</ZIPCode>
   </USAddress>
  </Filer>
  <DueDate>2013-07-31</DueDate>
  <Form>NYS-1</Form>
  <FilingAction>
   <Action>Original</Action>
```

```xml
    </FilingAction>
  </ReturnHeaderState>
  <ReturnDataState>
   <StateGeneralInformation>
    <ReturnSigner>
     <Name>Dina Moe</Name>
     <Title>CFO</Title>
     <Phone>5555551212</Phone>
     <EmailAddress>groundcontrol@makeupemail.com</EmailAddress>
     <Signature>9852471362</Signature>
     <DateSigned>2013-07-31</DateSigned>
    </ReturnSigner>
   </StateGeneralInformation>
   <StateWH>
    <TotalIncomeTaxWithheld>400.00</TotalIncomeTaxWithheld>
    <WHAmountRemitted>0.00</WHAmountRemitted>
    <WHAmountDue>400.00</WHAmountDue>
    <LocalTaxWithheld>
     <LocalJurisdiction>NYS</LocalJurisdiction>
     <LocalTaxAmount>328.17</LocalTaxAmount>
    </LocalTaxWithheld>
    <LocalTaxWithheld>
     <LocalJurisdiction>NYC</LocalJurisdiction>
     <LocalTaxAmount>58.29</LocalTaxAmount>
    </LocalTaxWithheld>
    <LocalTaxWithheld>
     <LocalJurisdiction>YNK</LocalJurisdiction>
     <LocalTaxAmount>13.54</LocalTaxAmount>
    </LocalTaxWithheld>
    <Credit>
     <CreditType>CREDIT</CreditType>
     <CreditAmount>0.00</CreditAmount>
    </Credit>
   </StateWH>
  </ReturnDataState>
  <FinancialTransaction />
</ReturnState>
```

Sample of NYS 1

New York State Department of Taxation and Finance

NYS-1 FSET Return of Tax Withheld

Withholding identification number
11-5340574

Employer's legal name: ACME Cafe

A Last payroll date - Enter date of last payroll covered by this return (MMDDYY) — 07/31/13

B If you permanently ceased paying wages, enter date of final payrol(MMDDYY)

C Mark an **X** in the box for additional payment ☐

1	New York State tax withheld	328.17
2	New York City tax withheld	58.29
3	Yonkers tax withheld	13.54
4	Total withheld (add lines 1,2, & 3)	400.00
5	Credit claimed	0.00
6	Total tax due (line 4 minus line 5) $	400.00

Sign your return: I certify that the information on this return and any attachments is to the best of my knowledge and belief true, correct, and complete.

Taxpayer's signature

Signer's name: Dina Moe

Title: CFO

Date: 07/31/2013

Telephone number: (555)555-1212

Email address: groundcontrol@makeupemail.com

NYS 45 Example XML Instance

```
<ReturnState stateSchemaVersion="FSETV5.0">
 <SubmissionId>10261320132179003061</SubmissionId>
 <ReturnHeaderState>
  <Jurisdiction>NYS</Jurisdiction>
  <Timestamp>2013-08-05T12:28:31-05:00</Timestamp>
  <TaxPeriodBeginDate>2013-04-01</TaxPeriodBeginDate>
  <TaxPeriodEndDate>2013-06-30</TaxPeriodEndDate>
  <SoftwareId>12345678</SoftwareId>
  <SoftwareVersion>1279.06</SoftwareVersion>
  <InternetProtocol>
   <IPAddress>154.78.202.37</IPAddress>
   <IPTimestamp>2013-08-05T12:28:31-05:00</IPTimestamp>
  </InternetProtocol>
  <Filer>
   <TIN>
    <TypeTIN>FEIN</TypeTIN>
    <TINTypeValue>000000000</TINTypeValue>
   </TIN>
   <StateEIN>115340560</StateEIN>
   <StateEINExtension>1550041</StateEINExtension>
```

```xml
    <Name>
     <BusinessNameLine1>A-Z Rentals</BusinessNameLine1>
    </Name>
    <USAddress>
     <AddressLine1>NoWhere</AddressLine1>
     <City>No Place</City>
     <State>NY</State>
     <ZIPCode>10003</ZIPCode>
    </USAddress>
   </Filer>
   <Form>NYS-45</Form>
   <FilingAction>
    <Action>Original</Action>
   </FilingAction>
  </ReturnHeaderState>
  <ReturnDataState>
   <StateGeneralInformation>
    <EmployerHealthInsuranceCode>Y</EmployerHealthInsuranceCode>
    <ReturnSigner>
     <Name>Tom Brown</Name>
     <Title>payroll assistant</Title>
     <EmailAddress />
     <Signature>1234567890</Signature>
     <DateSigned>2013-07-22</DateSigned>
    </ReturnSigner>
   </StateGeneralInformation>
   <StateCombined>
    <WHPaymentsOrDeposits>0.00</WHPaymentsOrDeposits>
    <WHTotalPayments>0.00</WHTotalPayments>
    <WHAmountRemitted>0.00</WHAmountRemitted>
    <WHTotalTax>100.00</WHTotalTax>
    <WHAmountDue>100.00</WHAmountDue>
    <PaymentsOverPaymentPrevious>0.00</PaymentsOverPaymentPrevious>
    <WHOverpayment>
     <AmountOfOverpayment>0.00</AmountOfOverpayment>
    </WHOverpayment>
    <LocalTaxWithheld>
     <LocalJurisdiction>NYS</LocalJurisdiction>
     <LocalTaxAmount>100.00</LocalTaxAmount>
    </LocalTaxWithheld>
    <LocalTaxWithheld>
     <LocalJurisdiction>NYC</LocalJurisdiction>
     <LocalTaxAmount>0.00</LocalTaxAmount>
    </LocalTaxWithheld>
    <LocalTaxWithheld>
     <LocalJurisdiction>YNK</LocalJurisdiction>
```

```xml
        <LocalTaxAmount>0.00</LocalTaxAmount>
      </LocalTaxWithheld>
      <Credit>
        <CreditAmount>0.00</CreditAmount>
      </Credit>
      <UITotalWages>27900.00</UITotalWages>
      <ExcessWages>19400.00</ExcessWages>
      <UITaxableWages>8500.00</UITaxableWages>
      <ContributionRate>.04725</ContributionRate>
      <ContributionDue>401.63</ContributionDue>
      <SurchargeDue>6.38</SurchargeDue>
      <UIAmountPaid>0.00</UIAmountPaid>
      <UICreditPreviousPeriod>0.00</UICreditPreviousPeriod>
      <UIInterest>0.00</UIInterest>
      <UITotalDue>408.01</UITotalDue>
      <PayRoll>
        <Employee>
          <Employee>
            <FirstName>David</FirstName>
            <MiddleInitial>Z</MiddleInitial>
            <LastName>Cleaver</LastName>
            <SSN>029596750</SSN>
          </Employee>
          <TotalWages>27900.00</TotalWages>
          <TaxableWages>0.00</TaxableWages>
          <TaxWithheld>0.00</TaxWithheld>
          <WagePlan>0</WagePlan>
        </Employee>
      </PayRoll>
      <Month1Employees>1</Month1Employees>
      <Month2Employees>1</Month2Employees>
      <Month3Employees>1</Month3Employees>
    </StateCombined>
  </ReturnDataState>
  <FinancialTransaction />
</ReturnState>
```

Sample of NYS 45

NYS-45 FSET

Quarterly Combined Withholding, Wage Reporting, And Unemployment Insurance Return

(01/19) V6

Reference these numbers in all correspondence:

UI Employer registration number: **15-50041**

Withholding identification number: **11-5340560**

Employer legal name:
A-Z Rentals

Mark an **X** in only *one* box to indicate the quarter (a separate return must be completed for each quarter) and enter the tax year.

Jan 1 - Mar 31	Apr 1 - Jun 30	July 1 - Sep 30	Oct 1 - Dec 31	Tax year
☐ 1	[X] 2	☐ 3	☐ 4	13 YY

Do you offer dependent health insurance benefits to any employee? .... Yes ☑ No ☐

If seasonal employer, mark an **X** in the box ...... ☐

Number of employees
Enter the number of full-time and part-time covered employees who worked during or received pay for the week that includes the **12th** day of each month.

a. First month	b. Second month	c. Third month
1	1	1

Part A - Unemployment insurance (UI) information

1.	Total remuneration paid this quarter	27,900.00
2.	Remuneration paid this quarter to each employee in excess of the UI wage base since January 1	19,400.00
3.	Wages subject to contribution (subtract line 2 from line 1)	8,500.00
4.	UI contributions due Tax rate **4.725** %	401.63
5.	Re-employment service fund (multiply line 3 x .00075)	6.38
6a.	Interest on contributions	0.00
6b.	UI previously underpaid with interest	0.00
7.	Total of lines 4, 5, 6a and 6b	408.01
8.	Enter UI previously overpaid	0.00
9.	Total UI amounts due (if line 7 is greater than line 8, enter difference)	408.01
10.	Total UI overpaid (if line 8 is greater than line 7, enter difference)	0.00

Part B - Withholding tax (WT) information

12.	New York State tax withheld	100.00
13.	New York City tax withheld	0.00
14.	Yonkers tax withheld	0.00
15.	Total tax withheld (add lines 12, 13, and 14)	100.00
16.	WT credit from **previous quarter's** return (see instr.)	0.00
17.	Form NYS-1 payments made for quarter	0.00
18.	Total payments (add lines 16 and 17)	0.00
19.	Total WT amount due (if line 15 is greater than line 18, enter difference)	100.00
20.	Total WT overpaid (if line 18 is greater than line 15, enter difference here and mark an **X** in 20a or an 20b)*	
20a.	Apply to outstanding liabilities and/or refund ... ☐ **or**	
20b.	Credit to next quarter withholding tax ☐	
21.	Total payment due (add lines **9** and **19**)	508.01

* An overpayment of either tax cannot be used to offset the amount due on the other tax.

Part C

Employee Wage and Withholding

Quarterly employee/payee wage reporting information

a Social security number	b Last name, first name, middle initial	c UI total remuneration/gross wages paid this quarter	d Gross wages or distribution (see instructions)	e Total tax withheld
XXX-XX-6750	Cleaver, David Z	27,900.00	0.00	0.00
Totals (see instructions)		27,900.00	0.00	0.00

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Acknowledgement and Reject Codes

NYS FSET Web Service Gateway will return an acknowledgment message (ACK1) for each transmission that is received. The Gateway performs schema validation of the SOAP message envelope immediately upon receipt of a transmission. If any errors are encountered at the SOAP message envelope level, the Gateway rejects the entire transmission and returns an error. If there are no errors at the SOAP message level, the Gateway then validates each submission, and provides an acknowledgement message for each individual submission (ACK2).   If a submission is rejected then an error message and reject code will be provided within the ACK2.
(See Table in Appendix for more details.)

Acknowledgement One-(ACK1) Transmission Receipt

When the NYS FSET Web Service Gateway receives a transmission successfully, it returns a SOAP-like formatted (ACK1) in the HTTPS session response stream. The acknowledgement serves as an official receipt for the file and provides a receipt time stamp. Several pieces of information are echoed back to the transmitter for tracking purposes. The ACK1 can be used to certify the transmission time after the submissions have been accepted by internal processing. The transmitter should never assume that a transmission has been successfully received by the gateway until an ACK1 has been returned. Receipt of ACK1 is proof of a successful transmission. The ACK1 does not validate any of the information contained in the file or the submissions themselves, nor does it provide any assurances that they have been accepted.

ACK1 Examples SOAP Message

Send Submission
```
<soapenv:Envelope xmlns:soapenv="http://schemas.xmlsoap.org/soap/envelope/">
      <soapenv:Header>
             <StateHeader xmlns="http://www.statemef.com/StateGatewayService">
                    <MessageID>13322201306000008072</MessageID>
                    <RelatesTo>13322201306000008072</RelatesTo>
                    <Action>SendSubmission</Action>
                    <Timestamp/>2013-03-01T12:48:37.640-05:00</Timestamp>
                    <TestIndicator>P</TestIndicator>
             </StateHeader>
      </soapenv:Header>
      <soapenv:Body>
             <SendSubmissionsResponse xmlns="http://www.statemef.com/StateGatewayService">
                    <SubmissionReceiptList>
                           <Count>1</Count>
                           <SubmissionReceipt>
                                  <SubmissionId>10262020130609008278</SubmissionId>
                                  <Timestamp>2013-03-01T12:48:37.640-05:00</Timestamp>
                           </SubmissionReceipt>
                    </SubmissionReceiptList>
```

```
            </SendSubmissionsResponse>
        </soapenv:Body>
</soapenv:Envelope>
```

GetAckByMsgID
```
<soapenv:Envelope xmlns:soapenv="http://schemas.xmlsoap.org/soap/envelope/">
        <soapenv:Header>
                <StateHeader xmlns="http://www.statemef.com/StateGatewayService">
                        <MessageID>13322201306000008075</MessageID>
                        <RelatesTo>13322201306000008075</RelatesTo>
                        <Action>GetAcksByMsgID</Action>
                        <Timestamp/>
                        <TestIndicator>P</TestIndicator>
                </StateHeader>
        </soapenv:Header>
        <soapenv:Body>
        <GetAcksByMsgIDResponsexmlns="http://www.statemef.com/StateGatewayService">
                        <MoreAvailable>false</MoreAvailable>
                        <AckListAttachmentMTOM>UEsDBBQ........AA=</AckListAttachmentMTOM>
                </GetAcksByMsgIDResponse>
        </soapenv:Body>
</soapenv:Envelope>
```

Acknowledgement Two-ACK2

Submission acknowledgements will be ready for retrieval as soon as they are generated. These acknowledgments contain the Return Filing Status and any applicable errors for the return if needed.
The Acknowledgment can be requested in the following ways:
- Submission ID
- Transmission ID
- EFIN/ETIN

ACK2 Example (NYS-1) SOAP Message

```
<?xml version="1.0" encoding="UTF-8" standalone="yes"?>
<AckTransmission xmlns="http://www.irs.gov/efile">
   <TransmissionHeader recordCount="1">
     <Jurisdiction></Jurisdiction>
     <TransmissionId>14283201305900001363</TransmissionId>
     <Timestamp>2013-02-28</Timestamp>
     <Transmitter>
       <ETIN>14283</ETIN>
     </Transmitter>
     <ProcessType>P</ProcessType>
     <AgentIdentifier></AgentIdentifier>
```

```
      <ReportingAgentSignature></ReportingAgentSignature>
      <AckAddress></AckAddress>
   </TransmissionHeader>
   <Acknowledgement validatingSchemaVersion="FSETV5.0" submissionVersion="">
      <SubmissionId>10261320130236000583</SubmissionId>
      <EFIN>102613</EFIN>
      <Jurisdiction></Jurisdiction>
      <SubmissionType>StateWH</SubmissionType>
      <SubmissionCategory>FSET</SubmissionCategory>
      <AcceptanceStatus>A</AcceptanceStatus>
      <ContainedAlerts>false</ContainedAlerts>
      <StatusDate>2013-01-23</StatusDate>
      <CompletedValidation>true</CompletedValidation>
   </Acknowledgement>
</AckTransmission>
```

ACK2 Example (NYS-45) SOAP Message

```
<?xml version="1.0" encoding="UTF-8" standalone="yes"?>
<AckTransmission xmlns="http://www.irs.gov/efile">
   <TransmissionHeader recordCount="1">
      <Jurisdiction></Jurisdiction>
      <TransmissionId>17767201305900001362</TransmissionId>
      <Timestamp>2013-02-28</Timestamp>
      <Transmitter>
         <ETIN>17767</ETIN>
      </Transmitter>
      <ProcessType>P</ProcessType>
      <AgentIdentifier></AgentIdentifier>
      <ReportingAgentSignature></ReportingAgentSignature>
      <AckAddress></AckAddress>
   </TransmissionHeader>
   <Acknowledgement validatingSchemaVersion="FSETV5.0" submissionVersion="">
      <SubmissionId>10261420130249001057</SubmissionId>
      <EFIN>102614</EFIN>
      <Jurisdiction></Jurisdiction>
      <SubmissionType>StateWH</SubmissionType>
      <SubmissionCategory>FSET</SubmissionCategory>
      <AcceptanceStatus>A</AcceptanceStatus>
      <ContainedAlerts>false</ContainedAlerts>
      <StatusDate>2013-02-27</StatusDate>
      <TaxPeriodEndDate>2013-01-31T00:00:00.000-05:00</TaxPeriodEndDate>
      <CompletedValidation>true</CompletedValidation>
   </Acknowledgement>
</AckTransmission>
```

ACK2 Example (NYS-1) Rejected SOAP Message

```xml
<?xml version="1.0" encoding="UTF-8" standalone="yes"?>
<AckTransmission xmlns="http://www.irs.gov/efile">
   <TransmissionHeader recordCount="1">
      <Jurisdiction></Jurisdiction>
      <TransmissionId>14283201305900001368</TransmissionId>
      <Timestamp>2013-02-28</Timestamp>
      <Transmitter>
         <ETIN>14283</ETIN>
      </Transmitter>
      <ProcessType>P</ProcessType>
      <AgentIdentifier></AgentIdentifier>
      <ReportingAgentSignature></ReportingAgentSignature>
      <AckAddress></AckAddress>
   </TransmissionHeader>
   <Acknowledgement validatingSchemaVersion="FSETV5.0" submissionVersion="">
      <SubmissionId>10261320130239001071</SubmissionId>
      <EFIN></EFIN>
      <Jurisdiction></Jurisdiction>
      <SubmissionCategory>FSET</SubmissionCategory>
      <AcceptanceStatus>R</AcceptanceStatus>
      <ContainedAlerts>false</ContainedAlerts>
      <StatusDate>2013-02-28</StatusDate>
      <CompletedValidation>false</CompletedValidation>
      <ErrorList errorCount="2">
         <Error errorId="1">
            <XPath>/ReturnState/ReturnHeaderState/Filer/StateEIN</XPath>
            <ErrorMessage>EIN (Withholding Identification number) Must be a minimum of 9 digits and a
maximum of 11 digits. Numeric only.</ErrorMessage>
            <RuleNumber>4.26</RuleNumber>
            <DataValue>115340574ggg</DataValue>
         </Error>
         <Error errorId="2">
            <XPath>/ReturnState/ReturnHeaderState/DueDate</XPath>
            <ErrorMessage>NYS-1 Due Date cannot be an earlier than the Liability Period End Date and
cannot be more than 5 days past the Liability Period End Date.</ErrorMessage>
            <RuleNumber>3.19</RuleNumber>
            <DataValue>2013-01-16</DataValue>
         </Error>
      </ErrorList>
   </Acknowledgement>
</AckTransmission>
```

Perfection Period for Rejected Submissions

NYS will allow a perfection period for rejected submissions. This applies only to the NYS-45 Quarterly Return. If a timely transmitted electronic return is received by NYSDTF/DOL and subsequently rejected, then a seven calendar day perfection period is granted to correct that return for electronic re-transmission. When a previously rejected electronic return is accepted by NYS within the seven day perfection period, it will be deemed to have been received on the date of the first rejection.

NOTE: To take advantage of the perfection period, the software must supply the original submission ID with the resubmitted return.   If this is more than your first attempt then the original submission ID is still needed to keep perfection period applicable. Any resubmitted return that does not have the original submission ID will not be considered timely and will be subject to any penalties deemed applicable.

Postmark/Receipt Date

The timestamp data supplied under the "ReturnState/ReturnHeaderState/InternetProtocol/IPTimestamp" field from the original submission is the Postmark Date. This Postmark Date will be used to determine the Perfection Period and the timeliness of previously rejected submissions.

Note: In order to ensure the accuracy of the timeliness calculation, the IPTimestamp will need to be provided in Eastern Standard Time format as YYYY-MM-DDTHH:MM:SS-05:00.

Disaster Relief

As a result of a natural disaster or other emergency, the Governor may grant the extension of filing or payment deadlines for impacted employers. Software should support the ability to request disaster relief under the "ReturnState/ReturnHeader/DisasterRelief" field. For information regarding disaster relief, employers should be directed to **www.tax.ny.gov**.

Processing Delays

NYSDTF will make every effort to process an e-filed return once it is received and/or acknowledged. There are two Pending status messages that will be given in the event a transmission status that is requested is delayed. They are the following:
- "This request cannot be acknowledged at this time-the transmission is still in process".
- "System currently unavailable- try again later"

Payment Handling and Acceptance

Paying a Balance Due

Employers electing to electronically file their NYS-45 and NYS-1 may also electronically pay the balance due with an ACH debit. The information necessary to initiate the ACH debit must be included with the submission data when the return is filed. Partially paid or unpaid liabilities on an e-filed return will be billed when the return is processed. There is no paper voucher option for e-filed returns.

The Software must stress to employers the importance of supplying correct information because the routing transit number and bank account number may not be changed once a return has been transmitted and accepted. It should also stress that users follow up to ensure the debit is processed at their financial institution. We do not reject or notify the filer if the ACH payment is returned dishonored or if the bank could not debit the account. If no follow up is done, the filers may receive a bill at a later date, which will include applicable penalties and interest.

IAT Indicator (incorporated in software)

New York State does not support International ACH Transactions (IAT). Software developers are required to determine if payments are IATs.

If the software user is making an ACH payment, the software developer must incorporate a question to ask the user "Will the funds for this payment come from an account outside the United States?

If the user indicates that the payment is an IAT, the user should be notified that electronic filing will not be allowed unless accompanying payments are drawn from a U.S. bank.

ACH Debit Block (incorporated in software)

Debit block services protect your bank accounts from unauthorized electronic charges. The block (or filter) provides stringent control over electronic transactions posted to bank accounts. Your bank will only process authorized transactions.

- **Check with your bank** before setting up a debit payment. If you have a debit block on your bank account, you must provide the information below to your bank so it can process your payment(s).
- If you don't provide this information, your bank could reject the payment. In this case, you may receive a bill from the Tax Department and/or the Department of Labor for the amount due, including penalty and interest.

You must provide the authorization information below for each type of payment you make:

Payment type	Provide this company ID and name to your bank
Withholding tax (NYS-45 and NYS-1)	1658538475 WITHHOLDING TAX-NYS DTF
Unemployment Insurance Contributions (NYS-45)	1658559984 Unemplymt Insrc – NYS DTF

ACH Debit Settlement Date Guidelines

Software Developers are required to have the following guidelines presented in their software:

• Not allow a payment settlement date earlier than the submission date, and/or
• Not allow a payment settlement date later than the due date, if the filing is on or before the due date.

Requirements for Tax Professionals

Signature Requirements for Tax Professionals

This option includes display of certification language and creation of a paper signature form TR-579-WT, *New York State E-File Signature Authorization for Forms NYS-1 and NYS-45* (See Appendix). This form must be printed and prepared by the Paid Preparer; and be signed by both the employer and the Paid Preparer. It will apply to every e-filed NYS-1 and NYS-45 return for the year for which it is filed. In addition, the certification language must include a checkbox which the Paid Preparer must check, certifying that the language has been read and agreed to by the Preparer. The software must not pre-populate the checkbox; it must be checked by the filer since it acts as part of the electronic signature for the return. By checking the box, the preparer is certifying the language has been read and agreed to.

Declaration for Tax Professionals

<u>Paid Preparer/ERO Certification and Signature</u>

I certify that I have a valid New York State E-File Signature Authorization for Calendar Year 2012 (Form TR-579-WT), authorizing me to sign and file contribution and employment tax returns on behalf of the company. 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 company.

If financial institution account information has been provided on the return, I certify that the company has agreed to payment of the amount(s) indicated as due by electronic funds withdrawal(s), that the company has authorized the New York State Tax Department and its designated financial agents to initiate an electronic funds withdrawal(s) from the indicated account(s), and that the designated financial institution(s) is authorized to debit the entry to the company's account(s). I understand and agree that the employer may revoke this authorization for payment only by contacting the Tax Department no later than five (5) business days prior to the payment date.

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

   I have read the certification above and agree

The law allows NYSDTF to charge a $50 fee when an electronic payment is returned by a bank for nonpayment. However, if an electronic payment is returned as a result of an error by the bank or NYSDTF, then NYSDTF will not charge the $50 fee. If your payment is returned, we will send a separate bill for $50 for each payment that is dishonored.

Requirements for Self-Filers

Signature Requirements for Self-Filers Using Commercial Software

This option includes the certification language that must be displayed to the self-filer for Forms NYS-1 and NYS-45 for Year 2012. 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. The software must not pre-populate the checkbox; it must be checked by the filer since it is part of the electronic signature for the return. By checking the box, the self-filer is certifying the language has been read and agreed to.

Declaration for Self-Filer Using Commercial Software

I declare, under penalty of perjury, that I have examined the information on this New York State electronic contribution and employment 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/or New York State Department of Labor and its designated financial agents to initiate an electronic funds withdrawal(s) from the indicated account(s), and I authorize the financial institution to debit the entry to the account(s). I understand and agree that I may revoke this authorization for payment only by contacting the Tax Department no later than five (5) business days prior to the payment date.

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

_____
Enter Name

☐ I have read the certification above and agree

The law allows NYSDTF to charge a $50 fee when an electronic payment is returned by a bank for nonpayment. However, if an electronic payment is returned as a result of an error by the bank or NYSDTF, then NYSDTF will not charge the $50 fee. If your payment is returned, we will send a separate bill for $50 for each payment that is dishonored.

Appendix

Foreign Country Codes

ISO Country Code: https://www.iso.org/iso-3166-country-codes.html

Acknowledgement and Reject Codes

For the complete list of error codes go to: *http://www.tax.ny.gov/bus/efile/fset_info.htm*

Business Rules and Edits

Go to: *http://www.tax.ny.gov/bus/efile/fset_info.htm*

Form TR-579-WT, New York State E-File Signature Authorization for Forms NYS-1 and NYS-45

Go to: *http://www.tax.ny.gov/bus/efile/fset_info.htm*

Revision History

Date	Version	Description
4/5/2013	3/13	Initial Release
8/8/2013	8/13	Updated XML and images for samples of NYS-1 and NYS-45
5/13/2015	8/13	Due to the withholding tax e-file mandate, we removed language on page 8 regarding mailing paper returns to the NYS Tax Department.
2/1/2019	8/13	Due to legislative changes regarding Part C, columns D and E, removed mention of annual filing. Updated screenshots of NYS45 return.