



# New York State Department of Taxation and Finance

Corporation Tax MeF Acceptance Testing System for Tax Year 2024

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## Testing guidelines and additional information

All software developers participating in the NYS e-file Program must test. The tests verify that the e-file software creates a complete return, carries appropriate values from one line/form to another, and formats and transmits NYS returns according to the XML specifications. Software developers must test all the NYS e-file forms that they support.

To ensure adequate time for testing before the filing season, software developers should submit their initial NYS test files as soon as possible. There is a deadline of March 1st for the completion of testing with NYS. We do not require software developers to pass federal testing before testing with NYS. Software developers may conduct federal and state testing concurrently if the IRS allows it.

If you do not support one of the primary forms do not submit that test. If you do not support one of more of the forms associated with a test, submit the test without the unsupported form(s). If this is done, an email must be sent to BTBCTELF@tax.ny.gov indicating the forms not included. Contact NYS if you desire to send additional test returns not covered in this test package. NYS will provide you with a Microsoft Excel spreadsheet to enter your test submission information and email to us each time you transmit test scenarios for review.

## Assurance Testing System (ATS) Changes for Tax Year 2024

The department replaced tax form-based test cases with scenario-based test cases. The test conditions are outlined in written PDF format and provide the necessary information to compose and calculate the test returns. The actual forms will not be provided.

- Scenario-based test cases include schedules, line numbers, and descriptions.
- For blank or zero field values and fields requiring software calculations, we will either:
  - not include them in the test case, or
  - describe them as *software calculated*.
- Your software **must** populate any data resulting from software calculations, as well as data totaled or transferred from another form in the return.
- If a test results in a balance due, an ACH debit payment is required.
- Each software developer will be assigned (by email) a unique 2-digit code to replace the xx digits of various EINs used throughout each scenario.

## Forms CT-300 and CT-400 approval requirements

- Mandatory first installments and estimated payments are paid toward the future year, as well as the present tax year. Annual efile approval for both forms include current and future tax years. All software developers are required to test annually **and** receive partial approval, for Forms CT-300 and CT-400 by December 31st. Software packages also must be updated with the latest schema for both forms by the December 31<sup>st</sup> deadline.
- All Forms CT-300 and CT-400 submissions transmitted by software developers, not meeting the December 31<sup>st</sup> deadline, when filing season begins, may be subject to rejection.

## Payment Information

The following payment information should be used for all tests with payments:

Bank Account Number: 123456789

ABA Number: 221373383

Account Type: Checking

Account Holder: Business

Payment Date: Proper due date of the test form or installment \*

\*Exception for Test 10D, element ELC\_AUTH\_EFCTV\_DT - If December future due date is greater than one year from today's date, then use a payment date within one year to prevent rejection.

### **Third-party designee information**

Designee's name: Bill Smith

Designee's phone number: 518-555-2525

Designee's email address: billsmith@taxesdoneright.com

PIN: 23456

### **Authorized person information**

Printed name of authorized person: John Doe

Official title: President

Email address of authorized person: johndoe@nycorp.com

Telephone:518-555-2626

Date: (Enter due date)

### **Preparer information**

Firm's name: Taxes Done Right

Firm's EIN: 123456789

Preparer's PTIN/SSN: P87654321/987645321

Address: 315 Return Pkwy, Albany NY, 12227

Email address: billsmith@taxesdoneright.com

Preparer's NYTPRIN: 65432178

Date: (Enter due date)

### **Transmitting test files**

Software developers must transmit NYS test files through the IRS Mef system. You will get an acknowledgment from the IRS. If your test file is accepted by the IRS, NYS will retrieve your test files. If your test file is rejected by the IRS, you must correct the error and re-transmit. You may transmit an incomplete set of test cases during testing. However, a final complete set of acceptable test returns must be submitted to be accepted into the NYS e-file Program.

When your test has been transmitted to the IRS, you must send an email to: [BTBCTELF@tax.ny.gov](mailto:BTBCTELF@tax.ny.gov).

This email MUST include the test submission ID numbers for ALL test cases submitted, and any deviation from the test data. If your test is significantly different than the DTF test example, it would help to include a PDF of your test document in the e-mail, showing the main and supporting forms with data that you sent in your submission.

We will retrieve test submissions by submission ID number from the IRS, so it is imperative that you include ALL test submission ID numbers in your e-mail to NYS. If we do not receive the submission ID number from you, we cannot retrieve the test submission and will not be able to review it.

### **Communicating test results**

NYS will conduct testing on NYS forms and inform each software developer of its testing results by email. NYS will inform software developers of the receipt of a test file, and the test results will be emailed to the software developers as soon as possible. NYS will make every effort to provide test results to software developers within 48 hours, Monday through Friday.

### **Test acknowledgment**

NYS will not send acknowledgments (ACK files) for test file received. NYS will send one ACK to new software developers/transmitters to test the acknowledgment system. NYS will inform the new software developers/transmitters when the ACK file will be sent.

### **New York State Signature Requirement**

NYS requires tax preparation software to display text to users for each tax document prepared. Software developers must submit "screen shots" taken from their software and certify that no return can be submitted unless the user checks the checkbox that is displayed. The box cannot have a default check within the box when it is displayed to the user.

### **Approval of e-file software**

To be accepted into the NYS e-file program, software developers are required to successfully complete the NYS testing, in addition to completing the IRS testing. In addition, 90% of paper forms testing **must be** completed before e-file approval can be granted for production returns. Once software developers successfully complete testing, NYS will inform them by email that their e-file software has been approved for NYS e-file. A list of approved e-file software packages will be posted on NYS Tax Department's website, with a link to the software's website (if provided by the software developers).