



Partnership Modernized e-file (MeF) Handbook for Software Developers for Tax Year 2013

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Introduction

The New York State Department of Taxation and Finance (NYSDTF) is participating in the Fed/State Modernized e-File (MeF) program, under the IRS Modernized e-File architecture. NYSDTF is supporting partnership return e-filing for tax years 2011, 2012, and 2013.

The IRS and NYSDTF require that all tax software pass a series of tests each year. For additional testing information including test scenarios see the New York Partnership Test Package published on our Website.

All participants in the NYS program must comply with the procedures, requirements, and specifications in the following IRS and NYS Publications:

Publication 3112, *IRS e-file Application and Participation*

Publication 4164, *Modernized e-File (MeF) Guide for Software Developers and Transmitters*

Publication 4163, *Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns*

Publication 5078, *Modernized e-File (MeF) Test Package for Electronic Filers of Business Income Tax*

Test Package for Software Developers for NYS Partnership MeF - Tax Year 2013

New for Tax Year 2013

Please review the most current release of the NYSDTF spreadsheet, schema, and change documents for Tax Year 2013.

Six new forms have been added to the list of e-file supported forms for partnership MeF:

- IT-223, *Innovation Hot Spot Deduction*
- IT-607, *Claim for Excelsior Jobs Program Tax Credit*
- IT-611, *Claim for Brownfield Redevelopment Tax Credit*
- IT-611.1, *Claim for Brownfield Redevelopment Tax Credit*
- IT-612, *Claim for Remediated Brownfield Credit for Real Property Taxes*
- IT-637, *Alternate Fuels and Electric Vehicle Recharging Property Credit*

See the *Rules, edits, and rejects* section for the complete list of all error codes. Any changes for the new tax year will be highlighted in red.

Whole dollar amounts are required on partnership forms. For tax years 2012 and subsequent years, taxpayers must enter only whole dollar amounts on partnership tax forms as well as other schedules and credit claim forms.

Form IT-204-IP, *New York Partner's Schedule K-1*, must be completed and filed for each partner who is an individual, estate or trust, or partnership, and Form IT-204-CP, *New York Corporate Partner's Schedule K-1*, is required for each Article 9-A partner. There is no limit as to how many Forms IT-204-IP and IT-204-CP can be attached.

Common errors

The three top reasons e-filed submissions are rejected are:

1. ELF schema validation failure (04074)
2. Declaration and signature authorization is incorrect or missing (05265)
3. Incomplete bank payment data (05507)

Mandate information

For information on the *e-file* mandate, visit our Web site at: www.tax.ny.gov/tp/efile/tp_busn_mandate.htm. For tax preparer e-file mandate information, see: *Who the tax preparer e-file mandate applies to*. Failure to follow the e-file mandate may result in penalties; for more information, see: [E-file mandate penalties](#)

Software Developers' responsibilities

Software Developers must display the following information to self-filers during the preparation of a return or extension:

Most taxpayers must electronically file their 2013 New York State partnership tax returns and extensions. There is no additional charge to you for e-filing this form. For more information, visit the New York State Tax Department Web site at: http://www.tax.ny.gov/bus/efile/elf_busn_mandate.htm

NYSDTF partnership forms supported in e-file for Tax Year 2013

Schedules, attachments, and credit forms cannot be submitted separately and must be filed with Form IT-204.

The following tax forms are supported by NYSDTF Partnership MeF. If a tax filing contains a tax form that is not included in this list, the entire return and all attachments must be filed on paper. In addition, if a tax filing contains a form that is included on this list but is not supported by the taxpayer's tax software, the entire return and all attachments must be filed on paper.

e-file supported forms for Tax Year 2013	
IT-204	Partnership Return
IT-204.1	New York Corporate Partner's Schedule K
IT-204-CP*	New York Corporate Partner's Schedule K-1
IT-204-IP*	New York Partner's Schedule K-1
IT-204-LL	Partnership, Limited Liability Company, and Limited Liability Partnership Filing Fee Payment Form
IT-212	Investment Credit
IT-223	Innovation Hot Spot Deduction
IT-242	Claim for Conservation Easement Tax Credit
IT-256	Claim for Special Additional Mortgage Recording Tax Credit
IT-370-PF	Application for Automatic Extension of Time to File for Partnerships and Fiduciaries
IT-398	New York State Depreciation Schedule for IRC Section 168(k) Property
IT-399	New York State Depreciation Schedule
IT-601	Claim for EZ Wage Tax Credit
IT-602	Claim for EZ Capital Tax Credit
IT-603	Claim for EZ Investment Tax Credit and EZ Employment Incentive Credit
IT-604	Claim for QEZE Tax Reduction Credit
IT-606	Claim for QEZE Credit for Real Property Taxes
IT-607	Claim for Excelsior Jobs Program Tax Credit
IT-611	Claim for Brownfield Redevelopment Tax Credit
IT-611.1	Claim for Brownfield Redevelopment Tax Credit

e-file supported forms for Tax Year 2013	
IT-612	Claim for Remediated Brownfield Credit for Real Property Taxes
IT-634	Empire State Jobs Retention Program Credit
IT-635	New York Youth Works Tax Credit
IT-636	Beer Production Credit
IT-637	Alternative Fuels and Electric Vehicle Recharging Property Credit
Y-204	Yonkers Nonresident Partner Allocation
DTF-686	Tax Shelter Reportable Transactions
IT-635	New York Youth Works Tax Credit
IT-636	Beer Production Credit
IT-637	Alternative Fuels and Electric Vehicle Recharging Property Credit

* For each Form IT-204-CP and Form IT-204-IP filed, the partner's EIN and the partner's identifying number (PRTNR_EIN_ID) need to be entered. Each partner in a partnership should have a unique identifying number (e.g., a social security or employer identification number) within the partnership.

Exclusions from NYS DTF partnership e-filing program

NYS DTF follows the IRS guidelines for MeF exclusions (refer to IRS Publication 4164).

In addition to the IRS guidelines, NYS DTF returns meeting any of the following criteria may not be e-filed with New York State:

- Returns filed with a liability period begin date prior to January 1, 2011. The tax year is determined by the year of the liability period begin date. New York only supports the three latest tax years for e-file.
- Returns that include New York State tax forms that are not currently supported by e-file. Refer to the chart in this publication (at [e-file supported forms](#)).
- Returns requesting an electronic funds withdrawal payment where the funds for the payment would come from an account outside the U.S.

Handling of attachments

Attaching non-XML documents

All Binary Attachments must be in PDF format. This includes: pages with additional information from forms, letters of explanation, etc. A separate *Binary Attachment XML document* must be created for each PDF file and included in the submission data. The PDF file must be included in the attachment folder of the submission ZIP file.

Each individual PDF file cannot exceed 60 megabytes uncompressed. For the accuracy of a document image, whether an attachment is in a PDF file or an image file format, the resolution should be no more than 200 dpi. Do not password protect, or encrypt, or in any way *document protect* PDF attachments submitted through MeF.

Attachment for additional information (.pdf)

In cases where the user is required to create an attachment to comply with our form instructions, for example, attaching a certificate or a summary sheet, NYS DTF requires that you create the PDF file with the following naming convention (e.g., "*it607certofoftaxcredit.pdf*"):

Form/line/schedule	Condition	PDF file name
IT-601	Submitting a copy of the Certificate of Eligibility	it601certofeligibility
IT-601	Submitting a copy of the Empire Zone Retention Certificate	it601zoneretentioncert
IT-602	Submitting a copy of Form Z10	IT602formz10
IT-603	Submitting a copy of the Certificate of Eligibility	it603certofeligibility
IT-603	Submitting a copy of the Empire Zone Retention Certificate	it603retentioncert
IT-604	Submitting a copy of the (EZ) certificates of eligibility	it604ezcertofeligibility
IT-604	Submitting a copy of the EZ retention certificates	it604ezretentioncert
IT-606	Submitting a copy of the (EZ) certificates of eligibility	it606ezcertofeligibility
IT-606	Submitting a copy of the EZ retention certificates.	it606ezretentioncert
IT-607	Submitting a copy of the partnership(s) certificate of tax credit	it607certofoxcredit
IT-611	Submitting a copy of the Certificate of Completion	it611certofcompletion
IT-611	Submitting a copy of the sale or transfer documentation	it611saleortransferdocumentation
IT-611.1	Submitting a copy of the certificate of completion	it6111certofcompletion
IT-611.1	Submitting a copy of the sale or transfer documentation	it6111saleortransferdocumentation
IT-612	Submitting a copy of the Certificate of Completion	it612certofcompletion
IT-612	Submitting a copy of the sale or transfer documentation	it612saleortransferdocumentation
IT-634	Submitting a copy of the partnership(s) certificate of tax credit	IT634certofoxcredit
IT-635	Submitting a copy of the partnership(s) certificate of tax credit	it635certofoxcredit

Federal forms required in federal XML format

Federal forms may be required to complete the NYS return. The XML for these forms should be included in the transmission ZIP file (See IRS Publication 4164). In the alternative, NYSDTF will accept a complete copy of the federal return. Whether you provide only the required forms or the complete copy of the federal return, the federal XML must be submitted in a separate folder in the same message container as specified by the IRS and the TIGERS standard. Do not include the federal return as a PDF attachment.

Short tax year

Short-year returns can be filed on prior year forms using the prior year schema.

1. Identify the YYYY portion of the beginning liability period.
2. Check to see if the schema for that year is in production yet.
 - a. If the schema is in production, validate the return against that year.
 - b. If the schema is not in production, validate the return against the year-1.

Calendar year

If the return is for the calendar year 2013, the beginning and ending dates must be 01/01/13 and 12/31/13 respectively. The liability period reported on your filing must not be greater than 12 months; however, you can elect to use a 52/53-week tax year if you keep your books and report your income and expenses on that basis. To make the election, attach a statement with the following information to your tax return for the 52/53-week tax year and ensure you set the beginning and ending dates to 01/01/2013 and 12/31/2013 respectively.

1. The month in which the new 52-53-week tax year ends.
2. The day of the week on which the tax year always ends.
3. The date the tax year ends. It can be either of the following dates on which the chosen day:
 - last occurs in the month in 1 above, or
 - occurs nearest to the last day of the month in 1 above.

How to enter foreign addresses for the partnership address

Address – With the exception of Canadian addresses, foreign ZIP codes should be entered at the end of the address field.

City – Enter city/town as applicable.

State – For Canadian addresses enter province; for all other foreign addresses, state must be blank.

Country code – Enter the appropriate foreign country code.

ZIP code and ZIP code extension – For Canadian addresses, enter the first 3 characters of the ZIP (postal) code in the ZIP code field and enter characters 4-6 of the postal code in the ZIP code extension field. For all other foreign addresses, ZIP code and ZIP code extension must be blank.

Payment handling and acceptance

Paying a balance due

The balance due on an electronically filed Form IT-204-LL must be paid electronically with an ACH debit. The information necessary to initiate the ACH debit must be included with the submission 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 Form IT-204-LL returns.

Preparers and EROs must stress to taxpayers 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. They should also stress that their clients 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.

Pay by electronic funds withdrawal (direct debit)

The following information must be provided with the electronic return data when Form IT-204-LL is e-filed:

- the ownership type of account (business or individual) to be debited
- the bank account number
- and the bank routing number
- the requested withdrawal date, and
- the payment amount to be debited.

Returns can be resubmitted with full payment, partial payment or no payment. If there is a balance due, the taxpayer will receive a bill which may include penalty and interest.

When bank account information (account number and routing number) is being entered for the first time, NYSDTF requires that the information be entered **twice** within the tax software. This improves accuracy by requiring the taxpayer to double check their account information. This also reduces the number of direct deposit refunds (DDRs) and electronic funds withdrawal (EFWs) being returned by the taxpayer's bank.

Software must not allow an ACH electronic fund withdrawal to be requested where the funds would be coming from an account outside the U.S. This is due to banking rules from NACHA (National Automated Clearing House Association) regarding the processing of international transactions.

The authorization date for the payment is the earliest date that the electronic funds withdrawal will be debited from the specified account. The filer can specify a payment date up to and including the due date of the return, **without** regard to extensions. If the payment date falls on a weekend or bank holiday, the payment will be withdrawn the next business day. If the filer e-files a return before the due date, the money will be withdrawn

from the account on the date specified. A return received prior to the due date that has no requested withdrawal date will be rejected because it does not conform to NACHA rules. For a return e-filed after the due date, the withdrawal will be processed on the date the e-file return is accepted. This payment option is available through the end of the e-file season. Please note that partially paid or unpaid returns will be accepted in e-file and the balance due along with any penalty and or interest amounts will be billed at a later date after the return is fully processed.

A charge of a \$50 fee may be issued when a check, money order, or 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.

When submitting a modified return where an original return has already been processed and had a payment that was already processed, be sure to remove any ACH data that was previously submitted or adjust it if an additional payment should be debited. If the ACH data is exactly the same on the subsequent filing and the *Amended* box is not marked, the filing will reject. If an amended return is submitted with the same ACH information as the original return, the debit request will be processed as a new request.

Requirements for Transmitters participating in the partnership e-file program

A Tax Preparer must be an authorized IRS e-file provider. An authorized IRS e-file provider may be an Electronic Return Originator (ERO), Intermediate Service Provider, Transmitter, Software Developer, or Reporting Agent. You must apply and be accepted by the IRS as an authorized IRS e-file provider. A separate partnership e-file application is not required for New York State.

For more information on the application process, refer to Publication 3112, *IRS e-file Application and Participation*, at [IRS e-file Application and Participation](#).

Tax Year 2013 e-file calendar

NYS Partnership MeF Software Testing Period November 4, 2013 through IRS shutdown
NYS Partnership MeF return acceptance period January 6, 2014 through IRS shutdown

Note: NYSDTF uses the same e-file end date as the IRS.

NYS MeF Status Page

NYSDTF maintains a MeF status page on the DTF Web site. The Web page provides the operational status along with processing alerts for all NY MeF components (corporation, partnership, personal income, and fiduciary).

The MeF status page can be found at: http://www.tax.ny.gov/bus/efile/mef_status_page.htm

Schema version number

The schema version number includes the tax year, the version initial and numeric for which the schema and business rule document applies. The version initial is case sensitive. The version number of MeF business rules that are invoked for the MeF XML schemas will always have the same version number as the schema version, thereby providing a mechanism that aligns the various versions of schemas with their applicable business rules.

Schemas and specifications

IRS has structured tax return data into a series of schemas. A schema is an XML document that specifies the data elements, structure, and rules for each form, schedule, document, and/or attachment. Note: There are business rules in addition to rules defined by schema (see *Error categories/ business rules* for more information about business rules). Unless otherwise noted, XML schemas must be used as defined by the IRS.

Most of the required elements are in the return header schema. The header schema contains the identifying information for the entity filing the return, the name of the officer signing the return, preparer information, and the preparing firm's information.

For a complete list, refer to the New York State e-file Web site for partnership software developers and download our schemas and edits file at: [Partnership/LLC e-file information for software developers](#).

Software acceptance, testing, and approval

Prior to testing, developers must complete a "Letter of Intent" so we may gather the necessary information required for testing. Please send a request to participate to partnershipmef@nystax.gov and when we receive your request to participate we will return a blank "Letter of Intent to be filled out. A copy of the form is located on our Website.

New York State software testing will begin November 2013 for Tax Year 2013

All software must be tested using the New York State test package posted on our Web site. Returns submitted under software vendor ID's that have not been approved for NYSDTF partnership processing will be rejected. A separate software vendor ID must be provided for each product. A software vendor ID will be approved at the primary form level.

The partnership e-file test package and all other testing documents and schemas are available on our Web site at [Partnership/LLC e-file information for software developers](#).

Developers must validate the New York State return data (XML) against the New York State Schema. The New York State spreadsheet will include definitions and information for each field including: type, format, length, allowable values, allowable occurrences, and business/validation rules.

Software Developers will be given a confirmation by email from the NYSDTF e-file section, when the software has been successfully tested and approved. Only approved, software may be released and distributed by the developer.

Software vendor ID characteristics include the following:

- a separate vendor ID must be provided for each tax software product
- the ID is self-selected by the developer
- defined as a string allowing alpha characters and digits
- limited to 10 characters
- stored in an element called <SOFT_VNDR_ID>
- a required element
- each unique vendor ID will test separately for approval
- alpha characters may relate to the name of the software company

Compliance requirements

Software Developers must:

- Immediately correct software errors identified by the IRS/NYSDTF and distribute updates of their software packages to their clients. Failure to correct any errors or issue timely releases may result in suspension from the program.
- Notify NYSDTF of any software errors identified during the filing season.

- Software Developers must ensure that their software enables the printing of Form TR-579-PT, *New York State E-File Signature Authorization for tax Year 2013 for Forms IT-204 and IT-204-LL*.
- Ensure that their software supports electronic payment options and any electronic funds withdrawal information (payment effective date, routing and account numbers, as well as account type).
- Perform required testing for printed forms to ensure their software complies with New York grid specifications. Supports the printing of the tax return and all supporting forms so that if the return cannot be e-filed it can be filed on paper. For additional information on printed forms testing please contact us at *TSS.PIT.Forms.Review@tax.ny.gov*
- NYSDTF requests that you provide a copy of your software as soon as it is released to the public. We will use the software for evaluation, research, and to troubleshoot production issues. We will not use the software to prepare and/or file returns. If you support e-file via an online application, we are requesting access to that as well. You may contact Suzanne Ayer if you need additional information.
- Mail a copy of your software to:
 NYS TAX DEPARTMENT
 ATTN: SUZANNE AYER
 OPTS FORMS REVIEW UNIT
 W A HARRIMAN CAMPUS
 ALBANY NY 12227

e-mail: *TSS.PIT.Forms.Review@tax.ny.gov*

NYSDTF reserves the right to not approve your electronic software packages until your paper packages have been reviewed and approved as well.

IRS MeF Fed/State program

MeF will accept two kinds of submissions: 1) IRS (federal) submissions, and 2) NYSDTF submissions. Each return must be enclosed in a separate submission, but multiple submissions may be contained in a single message.

NYSDTF will support *linked* and *unlinked* state returns. A state submission can be *linked* to the IRS submission by including the Submission ID of the federal return in the state manifest. If the state submission is *linked* to an IRS submission (also referred to as a *Fed/state return*), the IRS will check to see if there is an accepted IRS submission under that Submission ID. If there is not an accepted federal return, the IRS will deny the state submission and a denial acknowledgement will be sent from the IRS. If there is an accepted federal return under that Submission ID, then IRS MeF will validate certain elements on the state submission and provide the submission to the participating state.

If the NYS return is *unlinked* to a previously accepted federal return (also referred to as a *State Stand-Alone Return*), then IRS MeF will validate certain elements of the submission, and, if IRS does not deny the state return, it will provide the state submission to the participating state regardless of the federal return.

Both federal and state returns must be in XML format. The federal returns must conform to the IRS valid schema versions. New York State returns must conform to the PT MeF New York State schema.

Acknowledgement system

IRS MeF receipt

IRS MeF will create a *receipt* for transmitters for every state submission received. This receipt only indicates that the submission was received, and does not indicate that it has passed validation or that the state return has been provided to the participating state.

State submission denied by IRS MeF

If the state submission (linked or unlinked) is *denied* by IRS MeF, then IRS MeF will create an acknowledgement for the transmitter indicating that the state submission was denied and will not be available for the state. In this case, the state will not know that the transmitter sent a state submission to IRS MeF and that it was not accepted.

State receipt and acknowledgment

If the state submission is not *denied* by IRS MeF then IRS MeF will return a receipt to the software provider (not an acknowledgement) and provide the state submission for the state to retrieve. The IRS MeF does not create an acknowledgement for state submissions.

NYSDTF will retrieve the state submission from IRS MeF, and send a *receipt* back to the transmitter via IRS MeF. NYSDTF will then validate that the return can be processed. An acknowledgment acceptance or rejection will be sent back to the software provider via IRS MeF within 72 hours. An Accepted acknowledgement record transmitted in XML schema format indicates the return and payment (if applicable) was received and has successfully completed the transmission validation process. The IRS will accept filings with an 'EXT_TP_ID' (new State ID-choice of Temporary ID) containing alpha characters and will allow the acknowledgements to be returned by NYSDTF with an ID containing alpha characters in the EIN field within the acknowledgement. **Note:** Acceptance does not indicate that an ACH debit authorized in the submission was approved and processed.

Resubmission of state rejected return

If a state return is rejected by NYSDTF, correct the error and resubmit the return to IRS MeF. The corrected, resubmitted return **must** contain the '*original*' submission ID of the rejected return. There will be a field in the header BO in the schema labeled *ORIG_SBMSN_ID*.

Perfection period for rejected submissions

When a transmitted electronic return is received by NYSDTF and subsequently rejected, there is a seven calendar day perfection period to correct that return for electronic retransmission

The e-filed perfection period is initiated:

- If the original submission was timely
- If the original submission was rejected,
- If the original submission ID# is present on the resubmission, and the new submission is after the due date

When a previously rejected electronic return containing the original submission ID number is accepted by NYSDTF within the seven day perfection period, the submission and any e-payment included in the return data will be deemed to have been received on the date of the first rejection that occurred within that seven day period. If a submission is submitted after the seven day period, the received date for the submission and any e-payment authorized in with the return filing will be the new submission date.

Note: If the submission is rejected by the IRS, NYSDTF will not receive the original submission and the perfection period will not initiate. The perfection period is not an extension of time to file.

Postmark received date

NYS DTF uses the IRS field *electronicPstmrkDate* to evaluate a perfection period. Even though the field is not a required, it needs to be populated to take full advantage of the perfection period.

Processing delays

NYS DTF will make every effort to process an e-filed return once it is receipted and/or acknowledged. However, if the e-filed return contains an error identified after the return is receipted or acknowledged the return may require manual review or manual rejection.

Signature requirements

For returns e-filed by paid preparer through tax preparation professional software package

The taxpayer(s) and the ERO / Preparer must sign **Form TR-579-PT, *New York State E-File Signature Authorization for Tax Year 2013 for Forms IT-204 and IT-204-LL***. Form TR-579-PT establishes that the taxpayer has reviewed his or her return and authorizes the e-filing of the return. If an electronic funds withdrawal (for payment of the amount owed on the return) has been requested, it verifies that the taxpayer has authorized the electronic funds withdrawal.

The ERO / Preparer must retain Form TR-579-PT for 3 years (do not mail it to NYSDTF). The ERO / Preparer must also sign the return electronically by checking a box that indicates that they have read and agreed to NYSDTF declaration certification language. See return declaration below.

Certification of ERO or tax preparer to be included on approved NYS partnership return (NYS Forms IT-204 and IT-204-LL) e-file products for tax professionals

NYS e-file software intended for tax professionals must present the following applicable declaration on the screen(s) for the tax preparer to complete.

ERO/ Preparer Certification and Signature

I certify that I have a valid New York State E-File Signature Authorization for Tax Year 2013 (Form TR-579-PT), authorizing me to sign and file this return on behalf of the partnership, LLP, or LLC (hereafter, collectively, "partnership").

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 partnership. If financial institution account information has been provided on the return, I certify that the partnership has agreed to payment of the amount indicated as due by electronic funds withdrawal, that the partnership has authorized the New York State Tax Department and its designated financial agents to initiate an electronic funds withdrawal from the indicated account, and that the designated financial institution is authorized to debit the entry to the partnership's account. 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 checking the box shown below, I understand and agree that I am electronically signing and filing this return.

I have read the certification above and agree

Returns e-filed by taxpayers themselves (self-filers) using commercial software

Taxpayers are required to sign the return electronically by checking a box that indicates that they have read and agreed to our declaration certification language. See return declaration below. Form TR-579-PT and ERO / Preparer declaration check box are not required.

Declaration certification language for e-file returns

NYS e-file software intended for tax professionals must present the following applicable declaration on the screen(s) for the tax preparer to complete.

Declaration of self-filer to be included on approved NYS e-file products for partnership return or filing fee payment form (filers of NYS Forms IT-204 and IT-204-LL)

NYS e-file software intended for partnership online (self) filer must present the following applicable declaration on the screen(s) for the taxpayer(s) to complete.

Self-filer declaration and signature

I declare, under penalty of perjury, that I have examined the information on this 2013 New York State electronic partnership return or filing fee payment form (hereafter, "return"), including any accompanying schedules, attachments, and statements, and certify that this electronic return is true, correct, and complete.

If an amount owed on this return is being paid by electronic funds withdrawal, I authorize the New York State Tax Department and its designated financial agents to initiate an electronic funds withdrawal from the indicated account, and I authorize the financial institution to debit the entry to the account. 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 member or general partner in this partnership, LLP or LLC (hereafter, collectively, "partnership"), that I am authorized to sign and file this electronic return on behalf of the partnership, and am in fact signing and filing this return.

Enter name

I have read the certification above and agree

Contact information

Telephone numbers, fax numbers, and mailing addresses:

NYSDTF e-file Help Desk:	(518) 457-6387
IRS e-file Help Desk:	1 866 255-0654
Personal Income Tax Information Center:	(518) 457-5181
NYSDTF <i>forms and instructions</i> :	(518) 457-5431
Fax NYSDTF e-file:	(518) 435-8660

Mailing address:

NYS TAX DEPARTMENT
PARTNERSHIP – MODERNIZED E-FILE
PERSONAL INCOME TAX BUREAU
W A HARRIMAN CAMPUS
ALBANY NY 12227

Need help?



Visit our Web site at www.tax.ny.gov

- get information and manage your taxes online
- check for new online services and features



Text Telephone (TTY) Hotline (for persons with hearing and speech disabilities using a TTY): If you have access to a TTY, contact us at (518) 485-5082. If you do not own a TTY, check with independent living centers or community action programs to find out where machines are available for public use.



Telephone assistance

Automated income tax refund status: (518) 457-5149


Personal Income Tax Information Center: (518) 457-5181

To order forms and publications: (518) 457-5431



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

Web sites and publications

 <p>New York State e-file www.tax.ny.gov</p>	<p><i>The New York State Department of Taxation and Finance</i></p>
<p>NYSDTF e-file Web site</p>	<p><i>E-file information for tax professionals</i></p>
<p>NYSDTF forms and instructions</p>	<p><i>Forms and instructions</i></p>
<p>NYSDTF Partnership e-filing Software Developer Testing Package</p>	<p><i>Partnership/LLC e-file information for software developers</i></p>
<p>Frequently asked questions (Taxpayer Answer Center)</p>	<p><i>Frequently asked questions (Taxpayer Answer Center)</i></p>
<p>Publication 16 (LLC and LLP information)</p>	<p><i>www.tax.ny.gov/pdf/publications/multi/pub16.pdf</i></p>
<p>Publication 20, <i>NYS Tax Guide for New Businesses</i></p>	<p><i>http://www.tax.ny.gov/pdf/publications/multi/pub20.pdf</i></p>
<p>Publication 910, <i>NAICS codes</i></p>	<p><i>www.tax.ny.gov/pdf/publications/general/pub910.pdf</i></p>
<p>Internal Revenue Service (IRS)</p>	<p><i>IRS</i></p>

New York State partnership income tax e-file reject codes for Tax Year 2013

Can be found at: http://www.tax.ny.gov/pit/efile/partnership_forms.htm

Foreign country codes as defined by the IRS

Visit IRS Web site (at [Foreign Country Code Listing for Modernized e-File](#)).

NYSDTF will use the foreign country codes as defined by IRS.

NAICS codes

A principal business activity and the associated code are designed to classify an enterprise by the type of activity in which it is engaged to facilitate the administration of the Internal Revenue Code. These principal business activity codes are based on the North American Industry Classification System (NAICS).

A list of all NAICS codes can be found in New York State Publication 910, *NAICS Codes for Principal Business Activity for New York State Tax Purposes*, available on our Web site.