# Publication 90-B

01/2014

**New York State Department of Taxation and Finance**

**New York State Specifications for Electronic Bulk Payments of Fiduciary Income and**

**Estimated Tax**

**Tax Year 2013**

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Note:

For **software developers** – File Format and Record Layouts are available in separate documents on our website

1. Form IT-2106 Estimated Tax and IT-205 Balance Due Payment Record Layout

# Introduction

The New York State (NYS) Department of Taxation and Finance offers the following program for fiduciary return payments and estimated tax payments:

Electronic payment voucher through NYS’s program for:

* 1. Form IT-205 balance due
  2. Form IT-2106, *Estimated Income Tax Payment Voucher for Fiduciaries*

This payment option enables a large Fiduciary filer, such as a financial institution, to make one payment covering many accounts. Individual Fiduciary filer should use the Electronic Funds Withdrawal (ACH debit**)** option to pay the balance due on an ***e****-filed* IT-205.

Note: e-filers may participate in the program above.

# Changes for Tax Year 2013

No new updates for 2013.

# Program Participation

All preparers, software developers and e-service providers may participate in NYS’s fiduciary Bulk Filer program. NYS will accept Bulk Files only from approved software providers or transmitters.

### New applicants

New applicants (fiduciaries, software providers, and transmitters) to the electronic payment voucher program should contact the ***e****-file* Help desk at 518-457-6387. The ***e****-file* unit will send new applicants a form to obtain the necessary applicant contact, e-file program and electronic payment program information.

### Current participants

Current participants in the electronic payment voucher program should notify the ***e****-file* Help desk at 518-457-6387 when there is a change to the contact and program information initially provided.

# Testing and Certification

**Electronic payment voucher program:** All new software developers and transmitters are required to test with NYS. New filers, filing through approved software providers, are not required to test.

Contact the ***e****-file* Help Desk at 518-457-6387 for information about testing and certification.

## Filing Estimated Tax (IT‐2106) and IT‐205 balance due payments

This payment option enables a Fiduciary filer to make one payment covering multiple trust/estate accounts. This process has a data transmission component (account information, tax period, amount, etc.) and a payment component (fedwire or paper check remittance). A fedwire must conform to the format specified in the appendix. A payment by a check ***must*** be accompanied by a *Check Transmittal Form* (see appendix) to insure that it is applied correctly.

Electronic IT-2106 estimated tax payments and electronic IT-205 balance due payments use the same record layout and methodology for processing payment voucher data and payments. Fiduciary filers should follow their software provider’s instructions. The payment due dates are the same for filing electronically or on paper.

Software developers should refer to IT-2106 Estimated Tax and IT-205 Balance Due Payment Record. The field **Quarter/Due Date** on the record layout indicates whether the payment is for estimated tax or for IT-205 balance due.

When filing IT-205 payment data, the New York City amount and Yonkers amount fields should be blank, and the NYS amount should be equal to the *Total Amount* field.

Each transmission contains trust/estate accounts data for the same tax period. A filer can create multiple transmissions for the same tax period (e.g., to add more payments). However, do not mix different tax periods in the same transmission. There is no limit on the number of accounts for which a program participant can file. Voucher records can be sorted in any order on the voucher file.

### Payment processing center

Payment voucher data is transmitted to NYS’s payment processing center, JPMorgan Chase. Payment (by fedwire or a bank check) is also sent to NYS’s payment processing center.

NYS’s payment processing center is responsible for receiving filings directly from filers and processing the data in accordance with the NYS requirements, including validating and reconciling the data, and providing acknowledgment of successful processing. NYS’s payment processing center will work with program participants to establish data communications, and operationally will be responsible for communicating with a fiduciary filer’s designated contact(s) for resolving problems directly related to the transmission of voucher data and the associated payment.

NYS retains direct responsibility for all processing of the tax data subsequent to payment processing center involvement, including maintaining and reconciling taxpayer accounts, and

protest and exception resolution.

## Filing and processing procedures

1. **Setting up and testing a new bulk filer account -** To set up a new bulk filer, DTF notifies processing center JPMC that there is a new filer who wishes to test connectivity.
   1. A representative from JPMC will contact the filer and direct them to provide the following information for testing purposes:
      * Filer ID and name
      * Date voucher data and payment will be sent
      * Number of voucher records and total amount
      * Payment method (fedwire or check) and amount
   2. JPMC will provide transmission protocol to the filers.
   3. If the file doesn’t pass the edits and validations, JPMC will contact the filer to resolve the problem. The filer may need to correct errors in the file and re-transmit.
   4. If the file passes the edits and validations, JPMC will acknowledge the receipt by e- mail to the filer.
2. **Filing and making payments** - Once testing is complete, filers must use the following procedures to send voucher data files and payments to JPMC:
   1. Filer transmits voucher data to JPMC via the internet using transmission protocol provided by JPMC.
   2. If there is any transmission problem, filers should contact the *e-file* help desk (see Appendix Contact Information).
   3. Filer initiates wire transfer to JPMC or mails single check with C*heck transmittal form* to JPMC.
   4. Filer should ensure that voucher date and matching payment are both received at JPMC on the same day.
   5. JPMC will contact DTF if the matching payment for a voucher data file is not received (or payment received without matching data file) within three business days. DTF will contact the filer to send the amount due.

### Confirming and validating files

* 1. JPMC validates the file received
  2. If the file fails the edits and validations, JPMC will contact DTF to resolve the issue.

The filer may need to correct errors in the file and re-transmit.

* 1. If the file passes the edits and validations, JPMC will acknowledge receipt of the file by e-mail to the filer.

### Reconciling voucher data and payment

* 1. JPMC reconciles the voucher data and the payment received.
  2. If the payment reconciles with the data file, JPMC will send the filer a reconciliation e-mail stating the number of voucher records and total payment received.
  3. If the payment doesn’t reconcile with the voucher data file, either JPMC or DTF will contact the filer.
     + If the payment is correct but the data is incorrect, JPMC will delete the data file and the filer must transmit a corrected file as soon as possible.
     + If the payment (fedwire) is incorrect and it is greater than the total amount specified in the data file, DTF will require that the filer send a corrected data file to match the fedwire amount.
     + If the payment (fedwire) is incorrect and it is less than the total amount specified in the data file, the filer must send an additional fedwire for the difference.
     + If the payment (check) is incorrect and it is greater than the total amount specified in the data file, JPMC will return the check to the filer and have the filer send a new check for the correct amount with a *Check transmittal form*.
     + Additional payments (if initial payment is short) and replacement payments must be received within two business days of notification or they will be considered late.

# Appendix

# Contact Information

Department of Taxation and Finance

Return inquiries : *e-file* Help Desk: 518-457-6387

**Mail checks** for electronic IT-2106 estimated tax/IT-205 balance due payments with *Check transmittal from* to:

JPMORGAN CHASE

BULK FILER – MAG PROCESSING 33 LEWIS RD

BINGHAMTON, NY 13905-1040

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Field description** | **Line** | **Field** | **Field input** | **Footnote** |
| Primary Information Area | | | | |
| Priority code | 1 | 1 | 02 | Used by the  Federal Reserve.  Input is mandatory and  is always ***02***. |
| Receiving bank  identifier | 2 | 2 | 071000013 | Specifies the  RDFI or Receiving  Bank's Transit Routing. Input is mandatory and is always ***071000013****.* |
| Fedwire  type/subtype | 2 | 3 | 1000 | Used by the  Federal Reserve to describe certain  characteristics of the transaction. Input is mandatory and  is always ***1000***. |
| Sending bank  identifier | 3 | 4 | Numeric | Specifies  sending bank's transit routing  number.  Input is mandatory. |
| Fedwire class code | 3 | 5 | Numeric | For optional use  by sending bank. |
| Sending bank  Reference | 3 | 6 | Numeric | A reference  number assigned by the sending bank. |
| Fedwire dollar  amount | 3 | 7 | Numeric | Specifies the  dollar amount of the Fedwire. This is the payment that will be remitted to New York State. |
| Sending bank name | 4 | 8 | Alpha-numeric | Abbreviation of  sending bank. Input is  mandatory. |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Order party | 4 | 9 | Alpha-numeric | Specifies the  legal name of the company  remitting  payment. This field is mandatory and  should be structured as follows: ORG = your company’s legal name; For  example, O RG = ABC  Corporation. |
| **Third-party information** | | | | |
| Receiving bank | 5 | 10 | JPMorganChase | Abbreviation of  the receiving bank's name. Input is  mandatory and is always  ***JPMorganChas e***. |
| Product code | 5 | 11 | CTR | Describes the  transaction type. Input is mandatory and is always ***CTR***  (customer transfer). |
| Third party/beneficiary | 5 | 12 | BNF=NYS DTF | Specifies the  receiving party. Input is mandatory and is always ***BNF***  ***= NYS DTF***  (New York  State Department of Taxation and Finance). |
| Beneficiary account  number | 5 | 13 | 658562574 | Specifies  account number of the Department of  Taxation and |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  |  |  | Finance. Input is  mandatory and is always  ***658562574****.* |
| Originator to  beneficiary information | 6 & 7 | 14 | Numeric | See the  *Originator to beneficiary format* (field 14)  table below. |

# Fedwire specifications

**Originator to beneficiary format (**field 14**)**

This table shows the format for the *Originator to beneficiary information* (field 14). This field is made up of several sub-fields and is where specific tax filing information is reported.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Sub position description** | **Position** | | **Field size** | | **Field input** | | **Comments** |
| Segment identifier | 1 - 4 | | 4 | | OBI= | | Indicates the  beginning of your company's tax identifying information.  Input is mandatory and is always ***OBI=****.* |
| Separator | | 5 | | 1 | | \* | |
| Tax type code | 6 - 7 | | 2 | | ET | | Identifies the tax  payment type. Input is always ***ET***. |
| Separator | | 8 | | 1 | | \* | |
| Account name | 9 - 25 | | 17 | | “NYS  ESTIMATED TAX” | | Identifies the tax  account name. Input is always  ***NYS ESTIMATED TAX***. |
| Separator | | 26 | | 1 | | \* | |
| Filer ID | 27 - 30 | | 4 | | Numeric | | 4-digit number  assigned by NYS Tax Department. |
| Separator | | 31 | | 1 | | \* | |
| Tax period/payment  type | 32 - 33 | | 2 | | Alpha-numeric | | No longer required |
| Separator | | 34 | | 1 | | \* | |
| Number of voucher  data records | 35 - 40 | | 6 | | Numeric | | Specifies the  number of voucher records included in  the file which corresponds to this payment.  Right justified |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  |  | |  | |  | | with unused spaces  filled with zeroes. |
| Separator | | 41 | | 1 | | \* | |
| Total payment amount | 42 - 53 | | 12 | | Numeric | | Specifies the  amount of the payment. Right justified, dollars and no  cents, unused spaces.  Filled with zeroes. Must = sum of *Total amount filed*  from all voucher records on the voucher data file. |

***Check transmittal form***

|  |  |
| --- | --- |
| **New York State Department of Taxation and Finance Estimated Tax Payments (IT-2106) and IT-205 Balance Due Payments** | |
| **Section A --- To be completed by fiduciary filer** | |
| 1. Firm's name: | |
| 2. Firm’s Address: | |
| 3. NYS assigned Filer ID: (4 digits) | |
| 4. Voucher filing information:  (The information in items 4a through 4e below must correspond to the voucher filing associated with this payment) | |
| Tax period (e.g. 2011 IT-205 balance due; 2012 IT-2106 Quarter 1): | |
| b. Date voucher file transmitted: | |
| c. Number of voucher records: | |
| d. Total payment amount (check amount): $ .00 | |
| Enclose with this form a check made payable to ***NYS***  ***Income Tax***.  Indicate on the check your 4-digit Filer ID, *IT-2106,* or IT- 205 balance due, and tax year  Send to:  JPMorganChase  Bulk Filer – Mag Processing 33 Lewis Road  Binghamton NY 13905-1040 | SECTION B  FOR DTF USE ONLY  ---------------------------------  Date received: |