NEW YORK STATE | Department of
Taxation and Finance

Publication 63
(8/24)

Specifications for Reproduction of New York State Sales and Use Tax, Employer, and Miscellaneous Tax Forms

The New York State Department of Taxation and Finance (Tax Department) reserves the right to reject any reproduced form that does not meet these specifications.

Contents

Highlights for 2024

• Discontinued forms

ST-100.1	NYS-45-X
ST-810.1	NYS-45-ATT

All forms for Sales and Use Tax, Employer, and Miscellaneous Tax must be submitted electronically. See specific tax type sections for additional information.

General information

E-file mandate

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

Scope

- Software developers may reproduce, upon approval, any current New York State (NYS) sales and use tax, withholding tax (employment), or MCTMT form listed on the Tax Department's website at *www.tax.ny.gov.* Certain miscellaneous tax forms may also be reproduced. Reproduced forms are also called *substitute forms.*
- You must submit all substitute forms for approval on white paper with black ink to the New York State Tax Department (NYSDTF); and when required, to JPMorgan Chase (they process certain forms for the Tax Department). See the section for each tax type below for where to send submissions.
- All submissions must include: a cover letter or email that lists the forms being submitted for review; the vendor name; vendor source code; and a contact person's name, phone number, and email address.
- Do **not** include multiple tax types within one submission package.
- The reproduction must be **substantially identical** to the current, official NYSDTF version, including field size and placement, margins, fixed text fonts, hard coded values, data entry symbols, and the NYS map logo.

Exceptions

Hash marks (character separators) — anywhere on a form, do not have to be reproduced. However, you **must not** reproduce:

– check boxes on employment forms **or**

– shaded areas on sales tax, employment, or MCTMT forms (those areas should be white space).

- The Tax Department will review your substitute form submissions and send you comments or approvals. You must correct any issues noted in the comments and resubmit the forms. If you sell your product before getting NYSDTF approval for each form, we request your software be set so those forms are not printable or e-fileable until you do get approval. We are finding that headers and watermarks (using for example, *draft form* and *do not file*) are not preventing taxpayers from printing and filing paper copies of incorrect draft forms.
- If taxpayers file returns using substitute forms that were not submitted and approved, we may send the tax returns back to the taxpayers with the reason for rejection. The taxpayers will have to resubmit their returns, which could result in late filing, and penalty and interest charges.

Letter of intent (LOI)

The Tax Department may send, by email (annually or periodically), an LOI to software vendors who reproduce sales tax, employment, MCTMT, or miscellaneous tax forms. You will be asked for updated contact information and a non-binding list of forms you intend to reproduce.

Obtaining forms and form updates

- The Tax Department's website *(www.tax.ny.gov)* has a limited access area called the *Forms Bulletin Board for Practitioners (Bulletin Board)* which provides forms and publications for software companies. For MCTMT and withholding tax forms, both drafts and finals are provided. Drafts provide vendors a preview of changes being made, and final forms are posted in advance of public release. For miscellaneous forms, and certain sales, fuel, and petroleum tax forms, only final versions are posted.

- You should check our website regularly for newly posted forms, revisions to forms, and revisions to this publication as it is your responsibility to ensure that your forms and software are updated with all the changes made by the Tax Department.
- To obtain access to the Bulletin Board, send an email request to the appropriate email address listed in the *Need help? Contact us* section below. Forms not listed on the Bulletin Board can be found on our website.
- Forms with a <u>bold rule</u> under the form number have been officially updated from a recently released final version that required a change. The tax year or revision date did not change, only the form content changed. You must have the version with the underscore approved and use only that version. The bold underscore will show on page one and any page that has changes.
- There is another section on our website that shows interim updates (changes and corrections) to forms that are not going to be officially revised. You should check for these changes, on a regular basis throughout the year, at: *www.tax.ny.gov/forms/corrections_changes.htm*. If the department requires a change to your approved form, you will be advised if re-approval is required.

Source code

- Software developers must obtain a vendor code (ID) from the National Association of Computerized Tax Processors (NACTP). The four-digit code serves as the source identification in 1D barcodes, form ID lines, and on non-scannable forms. To obtain a vendor code, at no cost, visit *www.nactp.org/*, email *president@nactp.org*, or go directly to *www.nactp.org/index.php/about-nactp/nactpidrequest*. Neither the NACTP nor the Tax Department require NACTP membership.
- Employer forms use a two-digit, NYSDTF-issued print source code in lieu of the NACTP code [see *Employer forms (withholding, wage, and unemployment insurance [UI] reporting)*].
- If you purchase previously approved, **scannable** forms from another company, and do **not** modify the forms in any way, you should maintain the other company's source code in the barcode or form ID. Also include your own vendor source code at the bottom of every page (not in the margin), and submit the forms for approval.
- If you purchase previously approved, **non-scannable** forms that are **not** modified in any way**,** two vendor source codes should be included at the bottom of each page (not in the margin). The source code of the form developer should be in the first barcode or form ID, followed by that of the software vendor. These forms must be submitted for approval.
- If you modify purchased forms in any way, you must use only your own vendor source code and submit the forms for approval prior to using them.
- If you use unchanged NYS PDFs, replace the NYSDTF source code in the barcode or form ID with your vendor source code, and submit the forms for approval. If there is no barcode (non-scannable), include your vendor source code somewhere at the bottom, **not** in the margin, and submit forms for approval.
- If there are different versions of your software product, the resulting forms **must** be identical. If the forms are not identical, a second vendor source code will be required for each product and the forms must be submitted and approved for each vendor source code. Separate submission packages would be required.

Pages to be reproduced

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

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

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

Appearance

- All forms must be highly legible in every aspect, including fixed text, variable data, barcodes, and data entry symbols. Pages must be printed actual size (100%).
- Margin widths must match those of the official forms (usually ½"). There cannot be any text or data in the left, right, or bottom margin of the forms, including taxpayer IDs and vendor IDs.

- Fixed text must be substantially identical in size, font, and style to that used on the official form. Use Arial, or a similar sans serif font, and use italics and bold where the official forms do.
- The branded NYS map logo must be placed and sized as it is on the official form. It can be downloaded from the Publications section of the Forms Bulletin Board for Practitioners.

Variable taxpayer data

- If sample data is required, it must be sufficient to indicate how your product formats most fields.
- Generally, two different data samples will be required. The second sample should fill fields not populated on the first sample. For example:
  – checkboxes should be marked differently
  – one sample should show an amount due, the other an amount owed
  – one sample should show a preparer's NYTPRIN, the other an exclusion code (never both)

  The preferred **data** font is Courier, non-bold at 10 CPI. Other fonts will not cause non-approval; however, excessively small fonts will be rejected.

  Data samples must be arithmetically correct and produced from the software in the same way a taxpayer would generate the form.

Signatures

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

Paid tax preparers

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

Table A - NYTPRIN exclusion code

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

Programming requests

- Your software should request that users print directly from the program, not from exported PDFs.
- Your software should default so pages print at 100% with no scaling or rotation.
- Your software should be programmed so users are urged to check for and install updates before using the product.
- If returns or forms are to be printed, your software should instruct users to use un-textured, white paper and black ink. If returns or forms are to be written on, software should instruct users to use dark ink only, never pencil or red ink.
- Your software should remind users about the e-file mandate.
- Your software should remind taxpayers not to combine tax payments with any other type of tax payment. For example, they must **not** send one check or money order to cover payment for both MCTMT and withholding tax. A return and payment must be remitted separately for each tax type.

Turnaround time

Approvals or non-approvals are normally emailed by the Tax Department to vendors within 10 business days from the date the submission is received. The Tax Department does not email receipts for vendor submissions. JPMC will send you an email receipt of submission, but not approvals or comments. Approvals and non-approvals will come by email from the Tax Department only.

After approval

- No change may be made to a form after it has been approved unless you resubmit the form and obtain re-approval from the Tax Department. This includes sizing, line spacing, and other minor adjustments since some paper forms are captured with optical character recognition (OCR). If the department requires a change to your approved form, you will be advised if re-approval is required.

- Once approved, you do not have to resubmit forms for approval unless you make a change or the Tax Department officially revises those forms. Certain forms indicate a tax year and change annually. Forms that are revised as needed will display a revision date in parentheses near the form number.

- Continue to check our website which shows **interim updates** (changes and corrections) to forms when they are **not** going to be officially revised. You should check for these changes, on a regular basis throughout the year at: *www.tax.ny.gov/forms/corrections_changes.htm*.

- Notify the Tax Department of any **programming errors** as soon as it is discovered. Email your NACTP vendor ID or source code, the specifics of the problem, and the expected date and method of correction to the appropriate Forms Review mailbox listed below. Prompt reporting of software errors allows us to identify returns that may have errors which could delay processing.

Waivers from Publication 63 specifications

Exceptions to these specifications require written approval on a case by case basis. Requests should be sent to the relevant email address below.

Need help? Contact us

For questions, access to our *Forms Bulletin Board for Practitioners*; or to request a variance from these specifications, send an email to the appropriate review team:

For sales tax forms:	*TSS.ST.Forms.Review@tax.ny.gov*
For employment forms:	*TSS.WH.Forms.Review@tax.ny.gov*
For MCTMT forms:	*TSS.MCTMT.Forms.Review@tax.ny.gov*
For miscellaneous tax forms:	*TSS.MISC.Forms.Review@tax.ny.gov*

Sales and use tax forms

Submission requirements (in addition to the *General information)*

- Every **annual** sales and use tax form you support must be approved annually. Submit your substitute annual forms for approval during the 4th quarter (December through February).

- Every **quarterly or part-quarterly** sales and use tax form (series forms ST-100, ST-809, & ST-810) you support must be submitted and approved during one quarter (1st or 2nd) of the sales tax year that is assigned to you by the Tax Department. Throughout the year, you are also required to update all supported sales tax forms, whether or not it is your quarter, to submit for approval. This includes changes to dates, period codes, barcodes, and minor cosmetic changes.

  Once your quarterly and part-quarterly forms have been approved, you will not be required to submit them for subsequent quarters, unless the Tax Department notifies you. Possible reasons this may be required include:
  - A statewide-rate change
  - New data entry fields
  - We have identified filing errors associated with your software
  - A new form is created

- Other sales and use tax forms that are not revised on a regular schedule are indicated by a date in parentheses near the form number. Once approved, you do not have to resubmit those forms for approval until you or the Tax Department make a change to them.

- Access our website regularly throughout the year to ensure that your forms and software are updated with all the changes made by the Tax Department (see *Obtaining forms and form updates)*. Filing an inaccurate or late sales tax return could result in penalties and interest for the taxpayer.

- All primary forms and correlating schedules are required to be submitted together. For example, when submitting Form ST-100 with a period designator of *125*, you must also submit all schedules for that form (all with the same *125* period designator).

- One blank PDF submission of each form is sufficient.

Where to send substitute sales tax forms for approval

Form submissions must be sent by email to the Tax Department only. Hard copy submissions are no longer accepted.

Email PDF submissions to: *TSS.ST.Forms.Review@tax.ny.gov*

14-digit 1D barcode specifications

The barcode is industry standard interleaved 2 of 5 with 14 digits. The numeric translation font is 8 point Arial.

Position (digits)

1-3	Form number code assigned by Tax Department.
4	Always a zero (but could be a page number for pages over 99).
5-6	Page number, with leading zero for pages below 10 (for example, 01 for page 1).
7-8	Two-digit month of the liability period ending date; Exceptions: Forms ST-330, ST-130, ST-131, ST-140, and ST-141 use *00.*
9-10	Last two digits of the liability period ending date year; Exceptions: Forms ST-330, ST-130, ST-131, ST-140, and ST-141 use the last two digits of the revision year.
11-14	Source code (NACTP-assigned vendor code for each company, or NYSDTF version).

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

Barcode width – approximately 1 7/8" wide.

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

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

  Example:

  0500001021400997

Barcode placement

The barcode must be applied to the form in the area where it appears on the official NYSDTF version of the form. Allow at least 1/4" clearance from any other element on all sides (not including the numeric translation).

Period designator

The period designator is a three or four-character code (not in the 1D barcode), depending on the form's filing frequency. It must be included on all forms where we have them. All forms must also include the reporting period, which is spelled out.

Note: A sales tax year runs from March 1 through February 28/29.

Quarterly and annual forms (ST-100 & ST-101 series) use a three-character designator. The first character is the quarter or annual indicator (see Table B). The second and third characters are the tax year indicator, the last two digits of the ending sales tax year.

Example 1: *On Form ST-100, period designator 125 = quarter ending May 2024 (first quarter in the sales tax year ending in 2025)*

Table B

1 = First quarter	March through May
2 = Second quarter	June through August
3 = Third quarter	September through November
4 = Fourth quarter	December through February
A = Annual *(A25)*	March 1, 2024, through February 28, 2025

Quarterly for part-quarterly (monthly) forms (ST-810 series) use a four-character designator. The first and second characters are the beginning month indicator (see Table C). The third and fourth characters are the tax year indicator, the last two digits of the ending sales tax year.

Example 2: *On Form ST-810, period designator 0625 = quarter beginning June 2024 (second quarter beginning month in sales tax year ending in 2025)*

Table C

0325 = First quarter	March through May
0625 = Second quarter	June through August
0925 = Third quarter	September through November
1225 = Fourth quarter	December through February

Part-quarterly (monthly) forms (ST-809 series) use a four-character designator. The first and second characters are the month indicator (see Table D). The third and fourth characters are the tax year indicator, the last two digits of the ending sales tax year.

Example 3: *On Form ST-809, period designator 0225 = April 2024 (second month in sales tax year 2024 - 2025)*

Table D

01 = March	07 = September
02 = April	08 = October
03 = May	09 = November
04 = June	10 = December
05 = July	11 = January
06 = August	12 = February

Mailing addresses for sales tax forms

For those **taxpayers** who do not e-file or Web File, the following addresses must be used to file their forms:

For all ST-100 returns:	NYS SALES TAX PROCESSING PO BOX 15168 ALBANY NY 12212-5168
For all ST-101 returns:	NYS SALES TAX PROCESSING PO BOX 15169 ALBANY NY 12212-5169
For all ST-809 & ST-810 returns:	NYS SALES TAX PROCESSING PO BOX 15172 ALBANY NY 12212-5172
For Form ST-330:	NYS SALES TAX PROCESSING PO BOX 15174 ALBANY NY 12212-5174
For all FT-945/1045 returns:	NYS SALES TAX PROCESSING PO BOX 15176 ALBANY NY 12212-5176

Note: If **taxpayers** are not using U.S. Mail, they must refer to Publication 55, *Designated Private Delivery Services,* for alternate addresses. For other forms not listed above, see each form's instructions.

Table of sales tax forms

Sales tax returns and schedules

Form number	FFF code	Form title
FT-945/1045	445	Prepaid Sales Tax on Motor Fuel/Diesel Motor Fuel Return
ST-100	500	New York State and Local Quarterly Sales and Use Tax Return
ST-100-ATT	522	Quarterly Schedule CW
ST-100.2	502	Quarterly Schedule A
ST-100.3	503	Quarterly Schedule B
ST-100.5	505	Quarterly Schedule N
ST-100.5-ATT	555	Quarterly Schedule N-ATT
ST-100.7	507	Quarterly Schedule H
ST-100.8	508	Quarterly Schedule T
ST-100.10	510	Quarterly Schedule FR
ST-100.13	513	Quarterly Schedule E
ST-101	100	New York State and Local Annual Sales and Use Tax Return
ST-101-ATT	122	Annual Schedule CW
ST-101.1	101	Annual Schedule W
ST-101.2	102	Annual Schedule A
ST-101.3	103	Annual Schedule B
ST-101.5	105	Annual Schedule N
ST-101.5-ATT	155	Annual Schedule N-ATT
ST-101.7	107	Annual Schedule H
ST-101.8	108	Annual Schedule T
ST-101.10	110	Annual Schedule FR
ST-809	900	New York State and Local Sales and Use Tax Return for Part-Quarterly (Monthly) Filers
ST-810	800	New York State and Local Quarterly Sales and Use Tax Return for Part-Quarterly (Monthly) Filers
ST-810-ATT	822	Quarterly Schedule CW for Part-Quarterly (Monthly) Filers
ST-810.2	802	Quarterly Schedule A for Part-Quarterly (Monthly) Filers
ST-810.3	803	Quarterly Schedule B for Part-Quarterly (Monthly) Filers
ST-810.5	805	Quarterly Schedule N for Part-Quarterly (Monthly) Filers
ST-810.5-ATT	855	Quarterly Schedule N-ATT for Part-Quarterly (Monthly) Filers
ST-810.7	807	Quarterly Schedule H for Part-Quarterly (Monthly) Filers
ST-810.8	808	Quarterly Schedule T for Part-Quarterly (Monthly) Filers
ST-810.10	810	Quarterly Schedule FR for Part-Quarterly (Monthly) Filers
ST-810.13	813	Quarterly Schedule E for Part-Quarterly (Monthly) Filers

Other sales tax forms

Form number	FFF code	Form title
AU-11		Application for Credit or Refund of Sales or Use Tax
AU-196.10		Notification of Sale, Transfer, or Assignment in Bulk
DTF-17		Application to Register for a Sales Tax Certificate of Authority
DTF-17-ATT		Schedule of Business Locations for a Consolidated Filer
DTF-801		Certificate of Indian Exemption for Certain Property or Services Delivered on a Reservation
ST-112		Annual Application for a Materialman to Remit Sales Tax Under the Pay-When-Paid Option
ST-119.2		Application for an Exempt Organization Certificate
ST-119.4		Application for an Exempt Organization Certificate - Information Authorization
ST-119.5		Exemption Certificate for Hotel or Motel Occupancy by Veterans Organizations
ST-120		Resale Certificate
ST-120.1		Contractor Exempt Purchase Certificate
ST-121		Exempt Use Certificate
ST-121.1		Exemption Certificate for Tractors, Trailers, Semitrailers, or Omnibuses
ST-121.2		Exemption Certificate for Purchases of Promotional Materials
ST-121.3		Exemption Certificate for Computer System Hardware
ST-121.4		Textbook Exemption Certificate
ST-121.5		Exempt Use Certificate for Operators of Internet Data Centers (Web Hosting)
ST-121.9		Exempt Purchase Certificate for Certain Property and Services Used in Dramatic and Musical Arts Performances
ST-124		Certificate of Capital Improvement
ST-125		Farmer's and Commercial Horse Boarding Operator's Exemption Certificate
ST-126		Exemption Certificate for the Purchase of a Racehorse
ST-129		Exemption Certificate, Tax on occupancy of hotel or motel rooms
ST-130	430	Business Purchaser's Report of Sales and Use Tax
ST-131	431	Seller's Report of Sales Tax Due on a Casual Sale
ST-133		Certificate of Prepayment of Sales Tax on Cigarettes
ST-140	440	Individual Purchaser's Annual Report of Sales and Use Tax
ST-141	441	Individual Purchaser's Periodic Report of Sales and Use Tax
ST-220-CA		Contractor Certification to Covered Agency
ST-220-TD		Contractor Certification
ST-330	330	Sales Tax Record of Advance Payment
ST-340		Annual Report of Sales and Use Tax Exemptions Claimed by Agent/Project Operator of Industrial Development Agency/Authority (IDA)
ST-860		Exemption Certificate for Purchases Relating to Guide, Hearing and Service Dogs
ST-930		Certification of Tax Status of Information or Entertainment Services Provided Via Telephony or Telegraphy or Telephone or Telegraph Services

Employer forms (withholding, wage, and unemployment insurance [UI] reporting)

Submission requirements (in addition to the *General information*)

- Submissions of employment Forms NYS-1 and NYS-45 require four samples of each form: **1** blank sample, **2** variable data samples, and **1** full field sample completely filling alpha fields with *X*s and numeric fields with 9s.

- The two variable data samples must be different. The second sample should fill fields not populated on the first data sample. For example, one sample would show a preparer's NYTPRIN, the other an exclusion code. One sample would show an overpayment, the other an amount due. Check marks should differ on each sample.

- Once your employer forms are approved, they do not have to be resubmitted unless they have been revised by you or the Tax Department.

- All reproduced employer forms must bear a department assigned, **two-digit print source code** embedded in the 1D barcode or form ID number – whichever is applicable to the specific form. Vendors who do not have a two-digit print source code must email a request to: *TSS.WH.Forms.Review@tax.ny.gov* to obtain a number.

  Note: Vendors who have not submitted forms for review in the past two years should contact the withholding team to verify that their print source code is still active.

- If you provide your clients with the **non-scannable Form IT-2104 series** (employee withholding allowance certificates) or Form TR-579-WT (e-file signature authorization), you must include your two-digit print source code somewhere at the bottom of each page of the forms, not in the margin, and submit the forms for approval. A blank sample submitted as a PDF file is sufficient. Do **not** send these forms to JPMorgan Chase.

Where to send substitute employment forms for approval

Scannable form submissions must be sent by email to both the Tax Department and JPMorgan Chase (JPMC). Hard copy submissions are no longer accepted. Each form should be submitted as **one single PDF file.**

Forms NYS-1 and NYS-45 Send two identical packages: one to the Tax Department and one to JPMC

Email to: *TSS.WH.Forms.Review@tax.ny.gov*
        and
        Cc: *Form_Approval_Submissions@jpmchase.com*

The following *non-scannable* form submissions must be sent to the Tax Department only.

Form TR-579-WT and **Form IT-2104** series	Email PDFs to: *TSS.WH.Forms.Review@tax.ny.gov*

Page specifications

- The official size of Form NYS-45 is 8 ½" x 11".
- The official size of Form NYS-1, *Return of Tax Withheld,* is 8 ½" x 11". **Taxpayer returns as well as vendor submissions, if printed, should be cut to size.**

Field formats, boxes, and blank fields for scannable forms

- Do not allow any punctuation, including dashes, in any ID, registration number, or date fields in the data-captured section of employment forms (before the signature area). Print the digits sequentially with no spaces or other characters. **Exceptions:** Allow a dash in a nine-digit ZIP code and in the EIN of Form NYS-45, Change of business information.
- **Unlike the official NYSDTF forms, do not reproduce check boxes.** Leave the area blank and put an **X** (not within a box) when that is the correct data. Software should print the **X** consistently in the same place where the box appears on the official NYSDTF version of the form; otherwise the area should remain an empty space.
- **Boxes** for dollars and cents are preferred, but not required.
- Cent fields, hard-coded zeros, and decimal points
  - If they are present on the official NYSDTF version, hard-coded zeros must be present on all substitute forms, including blank submission samples. Hard-coded decimal points are required on substitute forms where there are hard-coded zeros.
  - Otherwise, enter cents and a decimal point whenever a dollar value is present, even when rounding to whole dollars.
- **Commas and dollar signs** should **not** be used in monetary fields.
- **Blank fields -** leave variable data fields blank when there are no entries, unless specifically instructed otherwise. Specific instructions may be detailed in the form instructions or included on the form.

Additional specifications for Form NYS-45

- On Form **NYS-45**, the unemployment insurance (UI) rate percentage (line 4) appears as one digit to the left of the decimal and three digits to the right of the decimal, which is then multiplied by the value from line 3 and entered as a dollar amount on line 4. The re-employment service fund multiplication factor (line 5) appears as five digits to the right of the decimal, which is multiplied by the value from line 3 and entered as a dollar amount on line 5.

> **Important note:** The instructions in Part C that read: *If more than five employees or if reporting other wages, do not make entries in this section; complete page 3 as needed;* pertain to submission samples as well as taxpayer returns.

- Starting with the first quarter of 2019, employers must report gross wages or distribution and tax withheld quarterly on Form NYS-45, in columns f, h, i, and j, if payments are made quarterly.

  The amounts employers report are only applicable to amounts paid and withheld for the quarter they are reporting. The fourth quarter will no longer be a cumulative total for the year. The amounts employers report in the fourth quarter are only applicable to the amounts they paid and withheld in the fourth quarter. This change includes withholding on pension and annuity payments made throughout the year.

- To amend a previously Web or paper-filed Form NYS-45, complete an amended Form NYS-45; check the *Amended return* box, indicate the quarter and tax year of the period, and complete in its entirely.

8-digit 1D barcodes and 8-digit form ID numbers

All versions of New York State employment contribution and tax returns have a form number code to identify the form with scanning equipment. The form number code is represented in a 1D barcode on the quarterly forms, and in a form ID number on Form NYS-1. Barcodes or form ID numbers must be applied to all sample pages in the area where they appear on the official NYSDTF version of the form.

Barcode description and construction (for Form NYS-45)

The 1D barcode is industry standard interleaved 2 of 5. The barcode consists of eight digits.

Position (digits)

1	Form type (4 = NYS-45).
2-3	Last two digits of the year the form was last revised.
4	NYSDTF version of a form for a particular year from a specific print source. Each time a form is revised during the same year, the version digit is increased by one.
5-6	Print source. The Tax Department assigns every vendor their own unique print source code for employment forms. To request a source code, send an email to: *TSS.WH.Forms.Review@tax.ny.gov*.
7	1 or 2 indicating page 1 or page 2 of the form.
8	Check digit calculated from the first seven digits (see *Check digit calculations)*.

Construction - the barcode may be constructed either graphically as a string of ASCII box characters or scanned onto the form as a bit map (digital image).

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

Spaces and bars should be constructed at a 2:1 ratio.

Barcode elements are a: 1-point bar, 1-point space, 2-point bar, and 2-point space.

The barcode must be applied to the form in the area where it appears on the official NYSDTF version of the form. The numeric translation of the barcode must be printed beneath the barcode.

Example:

41129913

8-digit form ID description and construction (for Form NYS-1)

The form ID number for Form NYS-1 is eight digits printed in OCR-A font at 10 characters per inch (non-bold).

Position (digits)

1	Form type (1 = NYS-1).
2-3	Last two digits of the year.
4	A sequence number indicating the NYSDTF version of a form for a particular year. Each time a form is revised during the same year, the version digit is increased by one.
5-6	Print source. Every vendor is assigned their own unique print source code. To request a source code, send an email to: *TSS.WH.Forms.Review@tax.ny.gov.*
7	1 indicating page 1 of the form. (There is no form ID on the back page.)
8	A check digit calculated from the first seven digits (see the *Check digit calculations* below).

The form ID number must be between 1/4" and 1/2" from the bottom of the form and the last digit must be 1/2" from the right edge of the form.

Check digit calculations

1D barcode and form ID check digit (in the eighth position, based on the first seven digits)

1) Add the digits in the odd positions.

2) Multiply this sum by 3.

3) Add the digits in the even positions.

4) Add step 3 sum to the product in step 2.

5) The modulo-10 check digit is the smallest number that when added to the sum in step 4 produces a multiple of 10.

Example 1: *5062971* = sample barcode number before check digit

   1) Sum of odd positions: *1 + 9 + 6 + 5 = 21*

   2) Multiply: *21 x 3 = 63*

   3) Sum of even positions: *7 + 2 + 0 = 9*

   4) Add: *63 + 9 = 72*

   *5) 72 + **8** = 80 (check digit = 8)*

Complete barcode **with check digit = *50629718***

Example 2: *1081351* = sample form ID number before check digit (Form NYS-1)

   1) Sum of odd positions: *1 + 3 + 8 + 1 = 13*

   2) Multiply: *13 x 3 = 39*

   3) Sum of even positions: *5 + 1+ 0 = 6*

   4) Add: *39 + 6 = 45*

   *5) 45 + **5** = 50 (check digit = 5)*

Complete form ID number **with check digit = *10813515***

UI employer registration number check digit (Form NYS-45)

- Your software must calculate a check digit for the employer registration number. The check digit is used to verify the seven-digit UI employer registration number to avoid posting information to the wrong account.

- Calculate the check digit by adding the digits in the odd number positions and multiplying the sum by two. The product is then added to the sum of the digits in the even number positions.

- The digit in the units (rightmost) position of the final sum is the UI employer registration number check digit.

- The check digit must follow a seven-character number **and 2 spaces**. Do not print slashes or dashes between the number and the check digit.

   Example:

UI employer registration number *4351689* Sum of odd positions	
4+5+6+9 = 24	
Multiply by two	*48*
Sum of even positions	*3+1+8 = 12*
UI employer registration number check digit	*48 + 12 = **60***
UI employer registration number **with check digit**	***4351689 0***

Withholding identification number check digit (Forms NYS-1 and NYS-45)

- The withholding identification (ID) number is the same as the company EIN. Your software **must** calculate a check digit for the withholding ID number. The check digit is used to verify the nine-character, alphanumeric, withholding ID number and two-digit branch code/suffix, and to avoid posting information to the wrong account. The check digit calculation method described below is 100% effective

in preventing transcription and transposition errors and at least 97% effective in preventing random errors.

- Calculate the check digit using the nine-character ID number (including NY and TF numbers) and two-character branch code/suffix. Equate alpha characters to numeric values (see the *Alpha character/numeric value chart* on the next page). If there is no branch code, **a nine-character ID should include a zero in character positions 10 and 11** for check digit calculation purposes. If the branch code is a single digit, add a preceding zero; for example, 01 or 07 instead of 1 or 7.
- Multiply each of the 11-character positions by an assigned weight of 1 through 11. Add the 11 products and divide the result by nine. Subtract the division remainder from 9; the difference is the check digit. Blank spaces equate to zero (0).

Example 1: *ID number **without** branch code/suffix*   255768432

2	5	5	7	6	8	4	3	2	0	0
×1	×2	×3	×4	×5	×6	×7	×8	×9	×10	×11

2 + 10 + 15 + 28 + 30 + 48 + 28 + 24 + 18 + 0 + 0 = 203

Account number weight = 203. 203 ÷ 9 = 22 with remainder of 5. 9 - 5 = 4. **Check digit = 4**

Example 2: *ID number **with** branch code/suffix* 16043176414

1	6	0	4	3	1	7	6	4	1	4
×1	×2	×3	×4	×5	×6	×7	×8	×9	×10	×11

1 + 12 + 0 + 16 + 15 + 6 + 49 + 48 + 36 + 10 + 44 = 237

Account number weight = 237. 237 ÷ 9 = 26 with remainder of 3. 9 - 3 = 6. **Check digit = 6**

Example 3: *ID number **with alpha** prefix TF0479614*

29	15	0	4	7	9	6	1	4	0	0
×1	×2	×3	×4	×5	×6	×7	×8	×9	×11	×11

29 + 30 + 0 + 16 + 35 + 54 + 42 + 8 + 36 + 0 + 0 = 250

Account number weight = 250. 250 ÷ 9 = 27 with remainder of 7. 9 - 7 = 2. **Check digit = 2**

Alpha character / numeric value chart

A = 10	H = 17	O = 24	V = 31
B = 11	I = 18	P = 25	W = 32
C = 12	J = 19	Q = 26	X = 33
D = 13	K = 20	R = 27	Y = 34
E = 14	L = 21	S = 28	Z = 35
F = 15	M = 22	T = 29	Blank space
G = 16	N = 23	U = 30	

Mailing addresses for employer forms

For those **employers** who do not e-file or Web File, the following addresses must be used to submit their forms:

Form	Mailing address	Private delivery service address*
NYS-1	NYS TAX DEPARTMENT PROCESSING UNIT PO BOX 4111 BINGHAMTON NY 13902-4111	JPMorgan Chase NYS Tax Processing – NYS 133 Lewis Road Binghamton NY 13905-1040
NYS-45	NYS EMPLOYMENT CONTRIBUTIONS & TAXES PO BOX 4119 BINGHAMTON NY 13902-4119	JPMorgan Chase NYS Tax Processing – NYS 4533 Lewis Road Binghamton NY 13905-1040

* If **employers** are not sending forms by U.S. Mail, they should see Publication 55, *Designated Private Delivery Services*.

Employer form for metropolitan commuter transportation mobility tax (MCTMT)

This section pertains to Form MTA-305, *Employer's Quarterly Metropolitan Commuter Transportation Mobility Tax Return,* which is used by employers. For individual taxpayers, MCTMT is reported on various income tax forms; see Publication 75, *New York State Reproduction of Income Tax Forms: A Guide for Software Developers for Tax Year 2024.*

Submission requirements (in addition to the *General information*)

- Submissions of Form MTA-305 require four samples: **1** blank sample, **2** variable data samples, and **1** full field sample filling alpha fields with *X*s and numeric fields with *9*s.
- The two variable data samples must be different. The second sample should fill fields not populated on the first data sample. For example, one sample could show a paid preparer's NYTPRIN, the other an exclusion code. One sample would show an overpayment, the other an amount due. One would show a Yonkers amount, the other a New York City amount. Checkmarks should differ on each sample. One data sample could show a third-party designee, and the other not.
- The form ID number must be applied to all sample pages in the area where it appears on the official NYSDTF version of the form.
- Once your Form MTA-305 is approved, you do not have to resubmit it unless it has been revised by you or the Tax Department.

Where to send substitute Form MTA-305 for approval

Form submissions must be sent by email to both the Tax Department and JPMorgan Chase (JPMC). Hard copy submissions are no longer accepted. Each form should be submitted as **one** four-page PDF file.

> **Email** to: *TSS.MCTMT.Forms.Review@tax.ny.gov*
> **and**
> **Cc:** *Form_Approval_Submissions@jpmchase.com*

Field formats boxes and blank fields

- No punctuation is allowed, including dashes, in the EIN or date field in the data-captured section of Form MTA-305 (above the signature area). The digits must be printed sequentially with no spaces or other characters.
- Periods must be placed after each line number in the variable data area as they are on the official form.
- Check boxes must be reproduced or, preferably, replaced with a horizontal line along the bottom of the data area.
- Rectangular boxes, including amount fields, must be reproduced or, preferably, replaced with a horizontal line along the bottom of the data area.
- Separate fields for dollars and cents must be reproduced.
- Hard-coded decimal points are required between the dollar and cents fields.
- Cents entries are required whenever a dollar value is present, even when rounding to whole dollars.
- **Commas must be used** as thousand separators for dollar amounts.
- Blank fields - variable data fields must be left blank when there is no taxpayer entry unless specifically instructed otherwise. Specific instructions may be detailed in the form instructions or included on the form.

10-digit form ID number
The Form MTA-305 form ID number is 10 digits.

Position (digits)

1-3	Form number code (012)
4	Page number (1)
5-6	Last two digits of the revision year
7-10	Source code, which is your NACTP-assigned four-digit company code

The form ID must:

- be printed in OCR-A font at 10 characters per inch (non-bold)
- begin 8/16" (0.5") from the left edge of the paper and 8/16" (0.5") from the bottom edge of the paper
- have minimum 3/8" clearance above and to the right (of the form ID)

Mailing address for MCTMT employer return (Form MTA-305)
For those **taxpayers** who do not e-file or Web File, the following addresses must be used to submit their forms:

MCTMT PROCESSING CENTER
PO BOX 4139
BINGHAMTON NY 13902-4139

If not using U.S. Mail, **taxpayers** should send Form MTA-305 to:

JPMorgan Chase
MCTMT Processing
33 Lewis Road
Binghamton NY 13905-1040

When not sending forms by U.S. Mail, **taxpayers** should see Publication 55, *Designated Private Delivery Services*.

Miscellaneous tax forms
Certain miscellaneous tax forms may be reproduced by software vendors. Examples include forms for:

- fuel tax
- petroleum business tax
- estate tax
- international fuel tax association (IFTA)
- highway use tax (HUT)
- real estate transfer tax

Specific miscellaneous tax forms that may also be reproduced are:

- Form POA-1, *Power of Attorney*
- Form WCS-2-PRE, *Prepaid Wireless Communications Surcharge Return*
- Form TR-2000, *E-Z Rep*

Once approved, you do not need to resubmit miscellaneous tax forms unless you or the Tax Department make a change.

Most regularly revised (for example, monthly or quarterly) final fuel and petroleum tax forms can be found on the Forms Bulletin Board for Practitioners (under the *FINAL FORMS* tab) in advance of their posting to the public website.

Other forms can be found on our public website at: *www.tax.ny.gov/forms/more_tax_types.htm*

Form updates between official revisions are posted at: *www.tax.ny.gov/forms/corrections_changes.htm*

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

⚠️ Some NYS tax forms may **not** be reproduced by software companies including forms used by our Civil Enforcement Division such as Forms DTF-4, DTF-4.1, and DTF-5.

If you have questions, or are unsure whether a specific form may be reproduced, inquire to the email address below.

Submission requirements (in addition to the *General information*)

- Miscellaneous tax form submissions require **one blank sample only.**

- Barcodes or form ID numbers, if any, must be applied to all pages in the area where they appear on the official version of the form; use your NACTP code as the last four digits. For non-scannable forms, your NACTP code must appear somewhere at the bottom of each page of the form, but not in the margin (generally ½"). See *Source code* if you purchase other developer's forms.

- The reproduction must be **substantially identical** to the current official version including field size and placement, margins, fixed text fonts, hard-coded values, data entry symbols (bullets), and the NYS map logo.

Specific form details

Form POA-1, *Power of Attorney*

- **Taxpayers** should send their Forms POA-1 to the *POA Central* address, not with any tax return. To see where taxpayers should fax or mail power of attorney forms, visit *www.tax.ny.gov/poa/*.

- Date fields should not contain slashes.

- Barcode digit positions are assigned as follows:

1 - 3	Form ID = 029
4	Zero (but could be used for a page number over 99)
5- 6	Page number with leading zero for pages below 10 (for example, 01 for page 1)
7 - 8	Two-digit month of the revision date on the form
9 - 10	Last two digits of the year of the revision date on the form
11 - 14	Source code (NACTP code or NYSDTF version)

- Once your Form POA-1 is approved, it is valid for all your products. Once filed, a taxpayer's Form POA-1 is valid for all tax types, except Estate Tax, which requires Form ET-14, *Estate Tax Power of Attorney*.

Form WCS-2-PRE, *Prepaid Wireless Communications Surcharge Return*

- WCS-2-PRE is filed quarterly; filers are subject to the e-file mandate.

- The header, revision date and 1D barcode on Form WCS-2-PRE will change quarterly. You must update your form each quarter. You are only required to submit Form WCS-2-PRE for approval when you first reproduce it, and once a year thereafter, during the first quarter of the tax year (March 1 through May 31).

- Barcode digit positions are assigned as follows:

1 - 3	Form ID = 429
4	Zero (but could be used for a page number over 99)
5 - 6	Page number with leading zero for pages below 10 (for example, 01 for page 1)
7 - 8	Two-digit month of the liability period ending date
9 - 10	Last two digits of the liability period ending date year
11 - 14	Source code (NACTP code or NYSDTF version)

Forms PT-100, *Petroleum Business Tax Return;* **PT-101**, *Tax on Motor Fuel;* **PT-102**, *Tax on Diesel Motor Fuel;* **PT-103**, *Tax on Residual Petroleum Product Businesses;* **PT-104**, *Tax on Kero-Jet Fuel;* **PT-105**, *Credit/Reimbursement for Registered Electric Corporations;* **PT-106**, *Retailers of Non-Highway Diesel Motor Fuel Only*

- Barcode digit positions are assigned as follows:

1 - 3	Form ID = (**PT-101** = 701, **PT-102** = 702, **PT-103** = 703, **PT-104** = 704, **PT-105** = 705, **PT-106** = 706)
4 - 6	Page # = 001 or 002, and so on.
7 - 10	Rev date (0019)
11 - 14	Source code (NACTP code or NYSDTF version)

Forms PT-200, *Quarterly Petroleum Business Tax Return;* **PT-201,** *Retailers of Non-Highway Diesel Motor Fuel Only (Quarterly Filer);* **PT-202,** *Tax on Kero-Jet Fuel (Quarterly Filer);* **PT-350,** *Petroleum Business Tax Return for Fuel Consumption – Commercial Vessels*

• Barcode digit positions are assigned as follows:

1 - 3	Form ID = (**PT-200** = 720, **PT-201** = 721, **PT-202** = 722, **PT-350** = 350)
4 -6	Page # = 001 or 002, and so on.
7 - 8	Two-digit month of the revision date on the form
9 - 10	Last two digits of the liability period ending date year (19)
11 -14	Source code (NACTP code or NYSDTF version)

Where to send substitute miscellaneous tax forms for approval

Send miscellaneous form submissions by email to the Tax Department only. Hard copy submissions are no longer accepted. You must submit each form as one PDF file.

Email to**:** *TSS.Misc.Forms.Review@tax.ny.gov*

Estate tax:

Forms ET-14, ET-30, ET-85, ET-117, ET-130, ET-133, ET-415, and ET-706, email one variable sample to *1D.Vendor.Inquiries@tax.ny.gov* for approval. Follow test code 1 submission requirements in Publication 75, section 3. Name your attachment: *PKG 9999_form ET-999_var.pdf* where *9999* is your NACTP code, *999* is the form number, and *var* indicates a variable.