



NYC's Business Tax e-File Program

Frequently Asked Questions (FAQs)

New for Tax Year 2011

- Unincorporated Business Tax returns for Individuals (forms NYC-202 and NYC-202S) may be electronically filed if your software supports this.
- Elimination of the requirement to attach a signature authorization form to the electronically filed return.
- Refunds may be electronically deposited to your designated checking or savings account upon request.

1. Who must e-file?

Tax preparers who prepare more than 100 returns for New York City taxpayers must use NYC's Business Tax e-File Program to electronically file General Corporation Tax (GCT) and Unincorporated Business Tax-Partnership (UBT) returns electronically for all of their NYC clients.

2. Are there any new tax forms can be e-filed for Tax Year 2011?

Yes. Unincorporated Business Tax returns for Individuals (UBTI) are now part of the NYC Business Tax e-File program, with one exception: estates, trusts, and certain LLCs who use their Federal EIN as their tax identification number cannot take advantage of this program this year; only taxpayers who use their SSN as their tax identification number can file electronically.

See [Supported Business Tax e-File Forms](#) for a complete list of forms.

3. Which returns can be e-filed for previous years?

For Tax Years [2009](#) and [2010](#), see Supported General Corporation Tax (GCT) and Unincorporated Business Tax (UBT) Forms.

Note: Tax year 2008 (or earlier) returns may not be e-filed.

4. Can I e-file a request for an extension?

Yes, if it is supported by the software you use. Please note that extensions must be properly estimated and timely filed or they will be considered invalid. Extensions are a request for an extension of time to file, not an extension of time to pay.

5. How do I make an online payment of estimated tax if my software does not support those forms?

The taxpayer may make estimated tax payments at www.nyc.gov/nycefile. There is a short registration process if you are a first time user. First time users must have previously filed at least one tax document for the tax type being e-filed.

6. How are GCT or UBT tax payments made on an electronic return?

Payments can be made using an ACH Debit, ACH Credit or FedWire payment. The information necessary to initiate the ACH debit must be included with the return data upon filing. Alternatively, the [NYC-200V](#) voucher can be used for payment by those taxpayers who file their returns electronically but do not wish to pay electronically.

7. How do I become authorized to file corporation or partnership returns electronically?

If you are a tax preparer, you must:

- Use software that has been approved for e-file by the Department of Finance; see [Approved Software Developers](#); and
- Be authorized to e-file corporation or partnership tax returns by the IRS.

If you are a corporation or partnership e-filing your own return, you must:

- Use software that has been approved for e-file by the Department of Finance; and
- Be authorized to e-file corporation or partnership tax returns by the IRS; or
- Use a tax preparer who is an IRS authorized e-file provider.

8. Can all General Corporation Tax (GCT) returns be e-Filed using the Business Tax e-File program?

Generally yes, except you cannot e-file the following categories of returns:

- Returns filed for a tax liability period beginning prior to January 1, 2009
- Combined filer returns (NYC-3A and associated NYC-3L returns)
- Federal/State audit change (NYC-3360)
- Activities Report of Corporations (NYC-245)

9. Can all Unincorporated Business Tax returns be e-Filed?

Generally yes, except you cannot e-file the following categories of returns:

- Unincorporated Business Tax Partnership returns (UBTP) filed for a tax period beginning prior to January 1, 2009
- Unincorporated Business Tax returns for Individuals (UBTI) for a tax period beginning prior to January 1, 2011
- UBTI filers who use their Federal EIN as their taxpayer identification number (i.e., estates and trusts)
- Federal/State audit change (NYC-115)

10. Can an unincorporated homeowner association file a UBTP return electronically?

A condominium association that has validly elected to be treated as a partnership for New York City purposes, but files a corporate return (1120H) for federal purposes, generally should file its UBT return on paper. However, if the software permits it, the association may file its NYC-204 electronically and attach a PDF of its federal corporate return.

11. How will I know when my ACH Debit has been remitted?

Check your bank statement to see if it includes a NYC Tax Payment line item for the authorized amount.

12. Is there a signature requirement for e-filed returns?

Yes. However, we have replaced last year's signature authorization forms with three new forms, one for each tax type. We have also eliminated the requirement to include a signature form with the electronic filing. In lieu of a signature, the taxpayer enters a self-selected PIN, and keeps this form with their records.

These forms are:

- [NYC-579GCT](#)
- [NYC579UBTP](#)
- [NYC579UBTI](#)

13. Does a corporation or partnership need special software to e-file?

The corporation or partnership needs to use tax preparation software approved by the NYC Department of Finance. [See Approved Software Developers.](#)

14. Can I file my return early and post-date an electronic funds payment to the due date?

Yes. However, the return will be treated as filed on the requested payment date, not the date the return was received.

15. Can an electronic funds payment be made after the due date?

If a return is e-filed after the due date, the balance due may be paid by ACH Debit, ACH Credit or Fed Wire. However, the payment will be processed at the time the Department of Finance accepts the return and the corporation or partnership will be billed for any interest and penalty due.

16. Can a corporation or partnership amend an e-filed tax return via e-file?

Yes, an e-filed tax return can be amended electronically.

17. Will a partial payment be accepted for corporation or partnership tax e-file?

Yes. Partial payment will be accepted, but the corporation or partnership will be billed for the remaining amount owed plus interest and penalties. Extensions must be accompanied by a properly estimated tax or they will be considered invalid. Extensions are a request for an extension of time to file, not an extension of time to pay.

18. How can a corporation or partnership submit omitted documents after the return has been e-filed?

Once a return has been e-filed it is considered the return of record, and documents that were not attached when the return was e-filed cannot be considered part of the return. There is no process to associate forgotten or missed documents with an electronic return. Rather, an amended return must be filed.

19. If I'm filing an electronic return do I need to file a paper return as well?

No paper return is required if filing an electronic return.

20. Do I send a copy of my Federal 1120, 1065, or 1040 with my New York City submission?

Yes. All the forms and attachments that were necessary with a paper filing should be included with your e-file. No paper forms should be filed.

21. Do I need to send a copy of my New York State return with my New York City submission?

No. New York City does not require the New York State return.

22. Do I need to include a copy of my federal or state extension form with my city extension?

New York City does not require (or desire) a copy of the Federal Form 7004, or either of the New York State extension forms IT-370 or IT-370-PF. Additionally, if the taxpayer is filing an NYC-EXT electronically, they should **not** also send a paper extension (or a copy of the electronically filed extension) to the Department of Finance.

23. Will New York City accept electronic funds withdrawal from non-US financial institutions for payment with return?

No. Whether you are filing electronically or on paper, all remittances must be payable in U.S. dollars drawn on a U.S. Bank.

24. Can I file my 2007 or 2008 returns electronically?

No. NYC supports only the three most recent years of tax filing electronically.

25. How do I make an ACH Credit payment?

ACH Credit payments can be made for the exact amount of the Business and Excise tax payment due by instructing your bank to create an ACH Credit. You will need to provide our ABA routing number (021000322-Bank of America NA, New York, NY 10017) and our Business and Excise tax bank account number (9355930443-Bank of America, Bank of America Tower, 1 Bryant Park, NYC, NY 10036) to your bank's representative for funds transfer. To make a payment using an ACH Credit, you must have the Wire number, amount, date, and the name on the ACH Credit. [ACH Credit Record Format](#)

26. How do I make a Fed Wire payment?

Fed Wire payments can be made for the exact amount of the Business and Excise tax payment due by instructing your bank to create a Fed Wire. You will need to provide our ABA routing number (026009593-Bank of America NA, New York, NY 10017) and our Business and Excise tax bank account number (9355930443-Bank of America, Bank of America Tower, 1 Bryant Park, NYC, NY 10036) to your bank's representative for funds transfer. To make a payment using a Fed Wire, you must have the Wire number, amount, date, and the name on the Fed Wire. [FedWire Record Format](#)

27. How do I initiate an ACH Debit if I have a block on my bank account?

The 10 digit vendor code to submit to your bank is 2136400434. The name of the bank account is New York City Department of Finance.

28. What are the common e-filing errors?

Refer to the [The Most Common Errors on Last Years e-Filed Returns](#) document.