



Department of Finance

User's Guide

**Modernized E-File Guide
For Tax Practitioners
(Electronic Return Originators)
City of New York
General Corporation Tax
Tax Year 2008**

March 2009

V 1.1

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1.0 Introduction

The New York City Department of Finance is participating in the Fed/State 1120 Corporation Tax e-file program, under the IRS Modernized e-File (MeF) architecture.

The NYC Department of Finance is offering corporation tax return e-filing for corporations subject to General Corporate Tax (excluding combined filers) in November 2008.

Electronic Return Originators (EROs) authorized by the IRS to e-File federal Corporation tax are also authorized to e-File Corporation tax returns for New York City filers. New York City does not require EROs to provide copies of their IRS acceptance letters to the City.

Corporations electing to electronically file their New York City GCT Income Tax return must also electronically pay the balance due on the electronic return. New York City will accept ACH debit, ACH credit, or FedWire transactions for payment. The information necessary to initiate the payment transaction must be included with the return data upon filing. See *Section 5.0 Payment Handling and Acceptance* for more information.

1.2 What is new for Tax Year 2008?

- The NYC-6 and NYC-6.1 have been\are replaced with the NYC-EXT and the NYC-EXT.1 (see Section 3.1 Supported tax forms)
- Additional General Corporation Tax forms in XML format. (see Section 3.1 Supported tax forms)
- Tax returns for Tax Year 2007 will accepted.

2.0 Acceptance and Participation

2.1 Application for Tax Preparers and Transmitters To Participate in the Corporation Tax e-file Program

Tax Preparers and Return Transmitters must have a valid EFIN issued by the IRS. To obtain an EFIN or ETIN, you must apply and be accepted as an Authorized IRS e-file Provider by the IRS. For more information on the application process, refer to [*Publication 3112, IRS e-file Application and Participation*](#). The quickest way to

receive an EFIN or ETIN is to apply online. To apply or for more information, go to the link below:

<http://www.irs.gov/taxpros/article/0,,id=109646,00.html>

Note: A separate General Corporation Tax e-file application is not required for New York City.

Tax professionals and transmitters authorized to e-file federal corporate tax returns and who are using software approved by IRS and New York City Department of Finance can e-file New York City General Corporate Tax (GCT) returns for Administrative Code Section 11-688 filers. A corporation (self-filer) acting as an ERO can prepare and e-file the return itself without going through a paid preparer.

2.2 Signature Requirements for Corporate E-File Returns

There are two signature solutions for electronically filed New York City General Corporate Tax returns:

- Scanned Form Option
- Practitioner PIN method

The selected signature option must be identified in the Return Header. If the taxpayer uses a PIN to sign the return, all the appropriate PIN information must be present in the return header. If the taxpayer uses the Scanned Form Option, the scanned form, in PDF format, must be attached to the return. Regardless of the option chosen, there is no need to submit a paper copy of the form to the IRS or to New York City.

If the electronic return does not contain the required signatures, it will be rejected.

2.2.1 Scanned Form Option

This option is required for taxpayers filing their own tax returns.

Form NYC-2030: New York City e-file Signature Authorization for TaxYear 2008 must be signed by all required parties and scanned to create a PDF document.

The scanned PDF document should be included as part of the electronic return, See Attaching Non-XML Documents/Binary Attachment in XML format.

2.2.2 Practitioner PIN Option

This option can only be used if the return is e-filed by an ERO. [See IRS Publication 4164](#) for the business rules associated with the Practitioner PIN.

The authorized corporate officer acting as “taxpayer” and the ERO each select separate Personal Identification Numbers (PINs). Both PINs are used to sign the return electronically.

- Taxpayer (Corporation): A personal identification number (PIN) is any five-digit number (except 00000) chosen by the taxpayer to be used as an electronic signature on an e-filed return. The taxpayer (corporation officer) may use the same PIN that they use to file their federal return or use a different PIN for New York City.
- ERO: The format for the ERO PIN is the same for the IRS and NYC: the ERO electronic filing identification number (EFIN) followed by a five-digit number. The software used to prepare the return will prompt the ERO to enter a five-digit number (cannot be 00000), or will automatically fill it in, depending on the program. The software will take the five-digit number you entered and combine it with your EFIN to form a complete 11 digit ERO PIN. You can use the same ERO PIN for the federal and NYC returns.

Both the corporation officer and the ERO must sign Form NYC-2020:New York City Signature Authorization for E-Filed Corporation Tax Return Prepared by an Electronic Return Originator. This form establishes that the taxpayer has reviewed his or her return, and authorizes the e-filing of the return. If an electronic funds withdrawal has been requested, it verifies that the taxpayer has authorized the electronic funds withdrawal. Form NYC-2020 should not be filed with the electronic return, but must be retained by the ERO for three years.

2.3 Responsibilities of EROs

All participants in the NYC program must comply with the procedures, requirements, and specifications in [IRS Publication 3112: IRS e-File Application and Participation](#), [IRS Publication 4164: Modernized e-File Guide for Software Developers and Transmitters](#) and set forth in this handbook.

Authorized Electronic Return Originators (EROs) must:

- Use IRS and New York City approved tax software
- Identify the paid preparer, if there is one, in the appropriate field
- Fulfill the signature requirement as explained above, and have the authorized corporate officer sign as appropriate.

2.3.1 Confidentiality

Tax practitioners must conform to all IRS security requirements. For more information on the IRS security requirements see the link below:

<http://www.irs.gov/efile/article/0,,id=146388,00.html>

2.3.2 Penalties

New York City's Administrative Code Section 11-688 and Section 11-4017 prescribe penalties for violation of confidentiality of taxpayer information requirements.

<http://www.nyc.gov/html/dof/html/pdf/08pdf/adcodes.pdf>

2.3.3 Advertising standards

An Authorized IRS e-file Provider must comply with the advertising and solicitation provisions of 31 C.F.R. Part 10 (Treasury Department Circular No. 230

<http://www.irs.gov/pub/irs-pdf/pcir230.pdf>).

This circular prohibits the use or participation in the use of any form of public communication containing a false, fraudulent, misleading, deceptive, unduly influencing, coercive, or unfair statement of claim. A Provider must adhere to all relevant Federal, state, and local consumer protection laws that relate to advertising and soliciting.

The guidelines in the IRS Revenue Procedure must be followed for the New York City program as though references to Internal Revenue Service and Service were references to the New York City Department of Finance, New York City, or the City, and references to the FMS or Treasury Seals were references to the New York City Seal. This publication can be found via the link below:

<http://www.irs.gov/pub/irs-pdf/p3112.pdf>

2.4 Compliance Requirements

Tax Practitioners must:

- Immediately correct software errors identified by the IRS or New York City Department of Finance 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 New York City of any software errors identified during the filing season.

- Ensure that their software supports electronic payment options and any electronic funds withdrawal information - payment effective date and routing/account numbers.
- Ensure their software supports the printing of the tax return and all supporting forms for the corporation's record so the corporation can, if the return cannot be e-filed, mail the return to the NYC Department of Finance. See *Information Bulletin No. 9, Guidelines and Specifications for the Reproduction of New York City Tax Forms by a Third Party* on the Department of Finance website:

http://www.nyc.gov/html/dof/html/pdf/06pdf/infobull_9.pdf

2.5 Supported tax forms

E-File General Corporation Tax Forms Supported For Tax Year 2008 (XML Format)

Form Number	Form Description
NYC-3L	General Corporation Tax Return – long form
NYC-399	Schedule of New York City Depreciation Adjustments
NYC-399Z	Depreciation Adjustments for Certain Post 9/10/01 Property
NYC-400	Declaration of Estimated Tax by General Corporations
NYC-4S	General Corporation Tax Form
NYC-4SEZ	General Corporation Tax Form
NYC-EXT	Application for Automatic 6-Month Extension of Time to File Business Income Tax Return
NYC-EXT.1	Application for Additional Extension
NYC-9.5	Claim for REAP Credit Applied to General Corporation Tax and Banking Corporation Tax
NYC-9.6	Claim for Credit Applied to General Corporation Tax
NYC-9.7	UBT Paid Credit for General Corporation Taxpayers
NYC-9.8	Claim for Lower Manhattan Relocation Employment Assistance Program (LMREAP) Credit Applied to General Corporation Tax and Banking Corporation Tax
NYC-9.9	Claim for Made in NYC Film Production Credit

2.6 Forms that can only be submitted as attachments

E-File General Corporation Tax Forms Accepted As “.pdf” Attachments.

Form Number	Form Description
NYC-222	Underpayment of Estimated Tax by Corporation
NYC-2030	Declaration for E-filing of Corporation Tax Return

2.7 Forms that can be submitted as XML or PDF attachments

E-File General Corporation Tax Forms Accepted As “.pdf” Attachments.

Form Number	Form Description
NYC-9.5	Claim for REAP Credit Applied to General Corporation Tax and Banking Corporation Tax
NYC-9.6	Claim for Credit Applied to General Corporation Tax
NYC-9.7	UBT Paid Credit for General Corporation Taxpayers
NYC-9.8	Claim for Lower Manhattan Relocation Employment Assistance Program (LMREAP) Credit Applied to General Corporation Tax and Banking Corporation Tax
NYC-9.9	Claim for Made in NYC Film Production Credit

Riders or full-form Fed 1120 forms will also be accepted as .pdf attachments.

If the taxpayer wishes to file any other NYC tax form for TY2008, they must use NYC e-File http://www.nyc.gov/html/dof/html/pub/pub_bus_tax_2008_gct.shtml or submit a paper return.

2.8 Linked and unlinked returns

New York City will support both “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 deny acknowledgement will be sent.

NOTE: It is best if you are going to link a State submission to an IRS submission to send in the IRS submission first and, after it has been accepted, send in the State submission.

The Department of Finance will make every effort to process an e-filed return once it is acknowledged. However, if the e-file return contains an error(s), identified after the return is acknowledged, the return may require manual review.

2.9 Types of Submissions and Receipts

MeF will accept two kinds of submissions (1) IRS (federal) submissions and (2) State submissions. (For this program, references to State include New York City.)

Each return must be enclosed in a separate submission, but multiple submissions may be contained in a single message.

If there is an accepted federal return under that Submission ID, then MeF will validate certain elements on the State submission and provide the submission to the participating state. If the State return is not linked to a previously accepted federal return (also referred to as State Stand-Alone Return), then MeF will validate certain elements of the submission; 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 City returns must conform to the New York City GCT Schema. A copy of the federal return, consolidated and pro forma must be included in the New York City submission.

NOTE: New York City does not accept or request a copy of the filer's New York State business tax return.

2.9.1 State submission denied by MeF

If the state submission (linked or unlinked) is "denied" by MeF, MeF will send a receipt to the transmitter indicating that the state submission is denied and will not be available for the state. In this case, the state will not know that the transmitter has sent a state submission to MeF.

2.9.2 State submission acknowledged by State

If the state submission is not denied by MeF, MeF will provide the state submission for the state to retrieve, but MeF will not create a receipt for the transmitter. NYC will retrieve the state submission from MeF, and send a "receipt" back to MeF stating that we received the transmission. NYC will then validate the XML data and apply the business rules to the return. A receipt indicating accept (ACK) or reject (NAK) will be sent back to IRS for the transmitter of the submission.

2.9.3 Resubmission of state rejected return

If a submission is rejected (NAK) by NYC, the submission error can be corrected and the return re-submitted via MeF. However, if a submission has been accepted

(ACK) any corrections to the return must be filed with an amended paper return. Subsequent returns (not amended) from the same taxpayer for the same tax period will be treated as duplicates.

2.10 Attaching Non-XML Documents

A separate “Binary Attachment XML document” must be created for each PDF and included in the submission data. The PDF must be included in the attachment folder of the submission zip. Please refer to *IRS Publication 4164* for Binary Attachment Submissions and Guidelines. <http://www.irs.gov/pub/irs-pdf/p4164.pdf>

Attaching non-XML documents (PDF files) is different than attaching XML documents.

To attach a PDF file, the following steps must be performed:

- Create the PDF file
- Create a Binary Attachment XML document in the submission data that describes the PDF file. (See sample below.)
- Create references, if any, from the element(s) to which the PDF file is attached to the Binary Attachment XML document
- If the PDF file is to be attached to an element for a line, form, or schedule, create a reference from the element to the Binary Attachment XML document

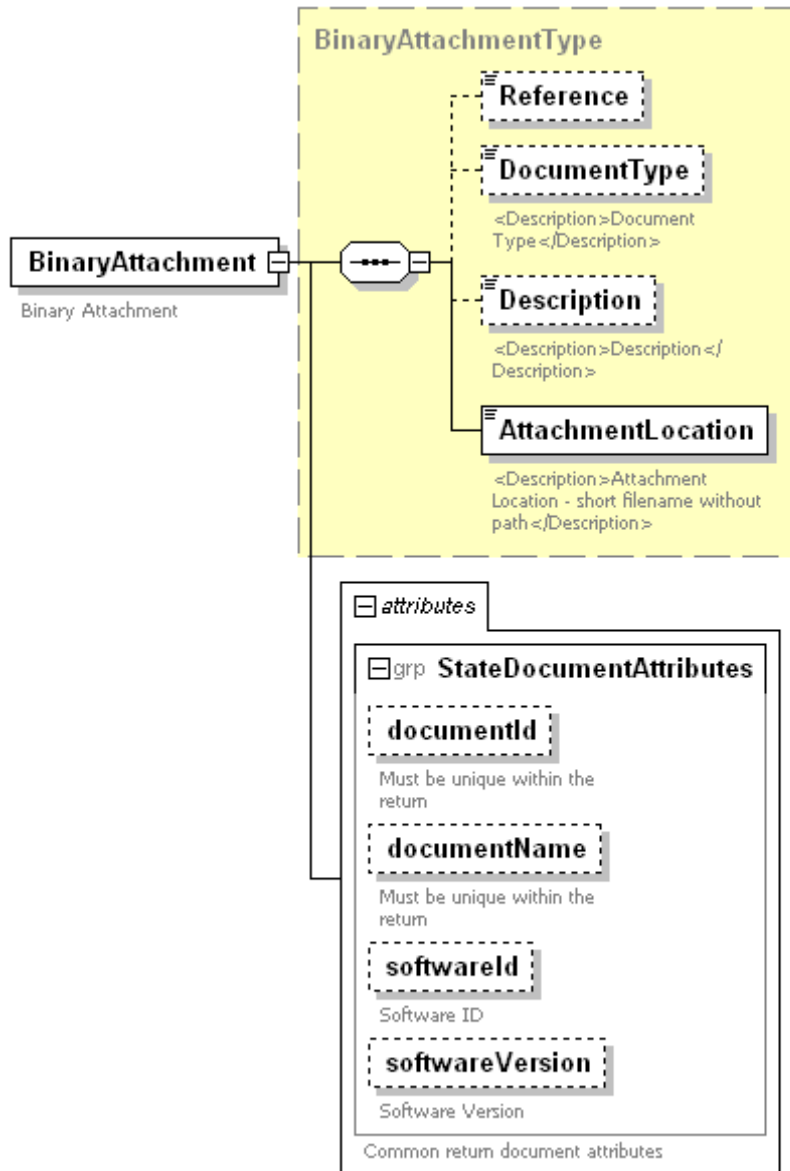
Please note: The reference is created from the element to the Binary Attachment XML document, not to the PDF file. If no reference is created to the Binary Attachment XML document, then the PDF file is considered to be attached to the submission. References to PDF files are needed only when the IRS specifies the conditions under which the reference must be created, and the reference locations within return data where the reference must exist.

- Include the number of binary attachments in the submission in the `binaryAttachmentCount` attribute, which is used to indicate the number of binary attachments in the return, of element `ReturnHeader`.
- Include the PDF file in the submission ZIP file that constitutes the submission

Note: The ERO or taxpayer can create the PDF file with any tool available. To create the Binary Attachment XML document, the ERO needs to know the name of the PDF file and a brief description of (the contents of) the file. The ERO creates one Binary Attachment XML document for each PDF file included in the submission. There is a one-to-one relationship between the PDF file and the Binary Attachment XML document that describes it.

The ERO or taxpayer provides the name of the PDF file, including the extension, in the AttachmentLocation element and provides a brief description in the Description element of the Binary Attachment XML document. The schema for the Binary Attachment document is defined in the file named BinaryAttachment.xsd.

Below is a sample binary attachment XML.



Generated by XmlSpy

www.altova.com

For PDF attachments, the tax preparation software must provide the taxpayer the ability to enter a meaningful name. The following table provides a few examples; names are limited to 30 characters.

Condition	Binary Attachment Title
If a pro forma 1120 is being filed with NYC, attach a copy of the Federal 1120	FED-1120-Full
If taxpayer is including an explanation or other rider, attach. Naming convention is "Rider"-Form#-Schedule#. See example for a rider for the NYC-3L, Schedule B.	Rider-NYC3L-SchedB
Required to attach Declaration for E-filing of Corporation Tax Return	NYC-2030

2.11 NYC Non-Schema Edits and Business Rules

2.11.1 Transmission Business Rules

Rule / Validation	Error Category
Federal return required	Missing document
Both pro forma and consolidated federal returns required	Missing document
One primary form must be included in the filing: <ul style="list-style-type: none"> ▪ NYC-3L ▪ NYC-4S ▪ NYC-4SEZ ▪ NYC-EXT ▪ NYC-EXT.1 ▪ NYC-400 	Missing document
Forms that can be filed as either xml data or pdf attachments: <ul style="list-style-type: none"> ▪ NYC-9.5 ▪ NYC-9.6 ▪ NYC-9.7 ▪ NYC-9.8 ▪ NYC-9.9 	None
The following forms can only be filed with the main NYC-3L: <ul style="list-style-type: none"> ▪ NYC-399 ▪ NYC-399Z ▪ NYC-9.5 ▪ NYC-9.6 ▪ NYC-9.7 	Missing document

<ul style="list-style-type: none"> ▪ NYC-9.8 ▪ NYC-9.9 	
Form can only be accepted as pdf attachment: <ul style="list-style-type: none"> ▪ NYC-222 ▪ NYC-2030 	Invalid document type

2.11.2 Payment Business Rules (ACH Debit/Credit/Fedwire)

Rule / Validation	Error Category
Payment amount can not be greater than balance due amount on return	Incorrect Data

2.11.3 Signature Business Rules

Rule / Validation	Error Category
Signature is required (either PIN or PDF option)	Missing Document

3.0 Payment Handling and Acceptance

3.1 Paying a balance due

Corporations electing to electronically file their New York City General Corporate Tax return must also electronically pay the balance due. NYC will accept ACH debit, ACH credit, and Fedwire payments.

The information necessary to initiate the transaction must be included with the return data when the return is filed. Partially paid or unpaid liabilities on an e-filed return will be billed when the return is processed. A balance due on an e-filed extension will not be billed, but should be paid in full when the extension is filed. There is no paper voucher option for e-filed returns or extensions.

Important note: Because the routing transit number and bank account number may not be changed once a return or extension has been transmitted and accepted, preparers and EROs must stress to taxpayers the importance of supplying correct information.

The electronic funds payment information provided by the taxpayer to the Department of Finance will be used only for the specific tax payment as authorized by the taxpayer.

3.2 Pay by electronic funds withdrawal (ACH debit)

If a tax return has a balance due and the taxpayer chooses to pay this amount using electronic funds withdrawal, the following rules apply:

- If the return is e-filed before the due date, a requested settlement date up to and including the due date may be specified.
- If a return is e-filed on or after the due date, the requested settlement date must equal the filed date. The withdrawal will be processed on the date we receive your return.
- An e-filed return with a requested ACH date beyond the due date will be accepted; however, the settlement date will be ignored and the withdrawal will be processed on the date the return is received.
- The bank account number and the routing transit number of the financial institution from which the withdrawal is being made must be included. (The routing number is the nine-digit number at the bottom of a check; an e-filed return with an invalid routing number will be rejected.)

3.3 Pay by electronic funds transfer (ACH credit or FedWire)

For electronic funds transfers, the payment date is the date that the ACH credit or Fedwire is sent to the Department of Finance's bank.

Note that while ACH debits are taken when the return is filed, ACH credits and Fedwire transfers must take place first, before the return is filed. This is because the routing number and NYC Department of Finance bank account number must be included on the return.

3.4 Account numbers

Payment method	Account number
ACH debit	9355930443 (Department of Finance bank account)
ACH credit	021000322
Fedwire	026009593

3.5 Other Payment Issues

The payment amount should not be greater than the balance due amount on the return.

3.5.1 Partial payments

The New York City Department of Finance strongly recommends full payment at the time the return is e-filed. However, partial payment will be accepted. The corporation will be billed for the remainder amount owed with associated interest and penalties when the return is fully processed.

As a reminder, the extensions (e.g., NYC-EXT, NYC-EXT.1) are requests extending the due date to file returns. The taxpayer can be charged late filing and late payment penalties if the extension is not timely filed and properly estimated.

3.5.2 Post-dated payments

Money will not be withdrawn from any account before the date specified. If a weekend or bank holiday is designated, the payment will not be withdrawn until the next business day. If a return is e-filed after the due date, and the payment is post-dated beyond seven days, the payment will be processed on the seventh business day.

3.5.3 Confirmation of payment

The copy of the e-filed return that includes the electronic funds authorization and the bank statement that includes a New York City tax payment line item are the filer's confirmation that payment has been made.

Note: Once the e-filed corporate return is accepted, the designated payment date cannot be changed and the payment cannot be cancelled.

4.0 Additional Resources

4.1 Contacts and Phone Numbers

Visit the Department of Finance website www.nyc.gov/finance for additional information.

New York City Resources	
Email contact	Contact CorpEfile
Corporation Tax Information	www.nyc.gov/finance
Inquiries for the hearing and speech impaired	Contact CorpEfile

IRS Resources	
IRS e-Filing Help Desk	1-866-855-0654
IRS Business Tax Inquiries	1-800-829-4933
IRS website	www.irs.gov
IRS Forms and Publications:	http://www.irs.gov/formspubs/index.html?portlet=3
IRS Frequently Asked Questions for Modernized E-File	http://www.irs.gov/businesses/article/0,,id=133980,0,0.html

Other Resources	
Federation of Tax Administrators (FTA)	http://www.taxadmin.org/
Fed-State Requirements	http://www.statemef.com/

4.2 New York City Publications

NYC Corporation Tax Publications Link:

Information Bulletin No. 9: Guidelines and Specifications for the Reproduction of New York City Tax Forms by a Third Party

http://www.nyc.gov/html/dof/html/pdf/06pdf/infobull_9.pdf

4.3 Internal Revenue Service Publications

IRS Publication Link:

<http://www.irs.gov/formspubs/lists/0,,id=97819,00.html>

- *Publication 3112*, IRS e-file Application and Participation - contains information about the roles of software developers, transmitters and electronic return originators. IRS has standardized the information for all e-file programs.
- *Publication 4162*, Modernized e-File Test Package for Forms 1120/1120S - contains the instructions and test case scenarios for software developers and transmitters to use for Assurance Testing System (ATS) of 1120/1120S. This publication also contains the instructions and test case scenarios for Form 7004, Application for Automatic Extension of Time to File Corporation Income Tax Return.
- *Publication 4163*, Modernized e-File Information for Authorized IRS e-file Providers of Forms 1120/1120S - contains specific information applicable to 1120, 1120S and 7004 e-file programs only.
- *Publication 4164*, Modernized e-File Guide for Software Developers and Transmitters - contains the communication procedures, transmission formats, business rules and validation procedures to be used by software developers and transmitters to develop software for filing electronic 1120/1120S returns and 7004 extensions.
- *Publication 4205*, Modernized e-File Test Package for Exempt Organization Filings - contains the instructions and test case scenarios for software developers and transmitters to use for Assurance Testing System (ATS) of Forms 990, 990-EZ, 990-PF, 1120-POL, and 8868.

- *Publication 4206*, Modernized e-File Information for Authorized IRS e-file Providers for Exempt Organization Filings - contains specific information applicable to Forms 990, 990-EZ, 990-PF, 1120-POL, and 8868 e-file programs only.
- “IRS e-file For Large Taxpayers Filing their Own Corporation Income Tax Return” contains guidance for corporations that prepare their own income tax return. This document is intended to assist corporations with their transition from preparing a paper return to electronic filing.

5.0 Filing Deadlines

New York City General Corporation Tax e-filing program calendar:

Corporation tax return period	January 1, 2008 through December 31, 2008
Software testing period for TY08	January 5, 2009 – November 15, 2009
E-file return acceptance period	April 3, 2009 – February 15, 2011

Note: NYC uses the same e-file calendar (start and end dates) as the IRS.

6.0 Exclusions from NYC General Corporation Tax e-File

NYC follows the IRS guidelines for MeF exclusions (refer to IRS *Publication 4164*).

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

- Pending EIN (see IRS guidelines).
- Returns filed for a tax liability period beginning prior to January 1, 2007.
- Amended returns: If you discover an error or have additional information to report after an e-filed return is accepted, you cannot correct the error and resend it electronically; you must file an amended return on paper.
- Combined filers: Tax filers required to submit NYC-3A may not file electronically.