



ANSWERS TO THE MOST FREQUENTLY
ASKED QUESTIONS ABOUT

Mandated Electronic Filing for Business Taxes

1. What is the Electronic Filing Mandate for Business Taxes?

The Electronic Filing Mandate for Business Taxes is a rule requiring certain New York City General Corporate Tax and Unincorporated Business Tax-Partnership forms to be filed and paid electronically.

2. When does the Mandate for Electronic Filing for Business Taxes begin?

The mandate is effective with NYC tax forms filed on or after January 1, 2011 for Tax Year 2010 or later.

3. Which Forms must be filed electronically?

The following forms must be filed and paid electronically: NYC-3L, NYC-4S, NYC-4SEZ, NYC-204, NYC-204EZ, and NYC-EXT (for corporations and partnerships).

4. Who must file the business tax forms electronically?

Tax Preparers, and Businesses that Self-File Returns must file and submit payments electronically.

5. What are the criteria for a tax preparer to file the Business Tax Forms electronically?

The following criteria must be met:

a. Tax Preparers: Tax Preparers who have prepared more than 100 documents in, or prior to, calendar year 2011 and used tax software to prepare corporate and partnership tax documents. The 100 documents (or more) should consist of all documents completed by the members/employees of a company (including all locations). The count should include extensions, amended and prior year returns and estimated tax payments.

b. Businesses that Self-File Returns: A corporation or partnership that does not use a tax preparer and uses software approved by the NYC Department of Finance to file returns and/or extensions.

6. Are there any opt-out provisions for electronic filing?

Tax Preparers, who meet the mandated criteria above, cannot opt-out of the electronic filing mandate. If a taxpayer wants to opt-out, they will need to apply for a hardship waiver available on the Finance website. [Request Electronic Filing Waiver](#)