

The New York City Department of Finance authorizes the reproduction of NYC tax forms and instructions by third parties with a NYC Department of Finance-issued Vendor ID code, in accordance with the guidelines and specifications outlined in this bulletin. For further information on how to obtain a Vendor ID code, please see page 11, Section IV, Item R. 7. The NYC Department of Finance reserves the right to reject any form that does not meet the specifications set forth in this publication. Notification of changes to details in these guidelines and specifications will be distributed when they change, are revised or appended.

Table of Contents

I. WHAT'S NEW..... 1

II. APPLICABLE FORMS AND INSTRUCTIONS..... 1

III. GENERAL REQUIREMENTS FOR ALL SUBSTITUTE FORMS..... 1

A. Paper and Font Requirements..... 1

B. All Pages..... 1

C. One-sided or Two-sided..... 1

D. Sequence/Stapling..... 1

E. Legibility..... 1

F. Signatures and Photocopies..... 1

G. Software Vendor Certification..... 1

 Software Vendor Certification Sample.....2

IV. SPECIFIC REQUIREMENTS FOR ALL SCANNABLE SUBSTITUTE FORMS..... 2

A. Scannable Forms..... 2

B. Reproduction Requirements.....4

C. Horizontal and Vertical Lines..... 4

D. Data Touching Characters..... 4

E. Identifying Numbers..... 4

F. Cent Lines and Decimal Points..... 4

G. Clear Space in Top Margin..... 4

H. Blank fields..... 4

I. Name and Address Format..... 4

J. Period After Field Identifier Label or Line Number..... 4

K. Telephone Numbers..... 5

L. Form/Vendor Code Identification and Page Numbering..... 5

M. Forms with Barcodes..... 5

 1. Size..... 5

2.	Barcode Elements.....	5
3.	Position.....	6
4.	Numbering Format.....	6
5.	Asterisks.....	6
6	Printed Barcode Number.....	6
7.	Clearances.....	6
8.	Barcode Evaluation/Grading.....	6
Q.	Forms with Scanlines.....	6
1.	Specifications.....	6
	Elements.....	7
2.	Account Type Codes and Voucher Samples.....	8
	Check digit calculation samples.....	9
R.	Forms Review and Approval for Bar Coded Forms.....	10
1.	Required Forms.....	10
2.	Negative numbers.....	10
3.	Data Samples.....	10
4.	Different Versions of Software.....	10
5.	Commas as Separators.....	10
6.	Preferred Test Data Sample and Full Field Entries.....	11
7.	Approval Authority and Information requests.....	11
8.	Additional Submission for Approval.....	11
9.	Electronic submission for Review and Approval of Form NYC-200V	11
10.	Limitation of Approval.....	12
11.	Timeframe for Review and Approval.....	12
12.	Approval Period.....	12
V.	SPECIFIC REQUIREMENTS FOR ALL NON-SCANNABLE SUBSTITUTE FORMS.....	12
A.	Reproduction Standards.....	12
B.	Approval Requirements.....	12

Visit The New York City Department of Finance’s Website at:

<http://www.nyc.gov/finance>

For Direct Access to New York City Business Tax Forms online, go to:

<http://www1.nyc.gov/site/finance/taxes/business-forms/business-forms.page>

I. WHAT'S NEW

- Form NYC-2S - Business Corporation Tax Return - Short Form
 - Form NYC-300 - Mandatory First Installment (MFI) by Business C Corporations
 - Forms NYC-HTXB, NYC-3360, NYC-3360B and NYC-115 have been eliminated
-

II. APPLICABLE FORMS AND INSTRUCTIONS

All tax forms and schedules can be reproduced.

III. GENERAL REQUIREMENTS FOR ALL SUBSTITUTE FORMS**A. Paper and Font Requirements**

- Size - 8.5 inches x 11 inches
- Color - White
- Weight - Not less than 16 pound and not more than 24 pound
- Ink - Black
- Font Size - A minimum size of 9 points is required for all variable data
- Font Style - Any fixed-width plain font, such as courier or sans serif, is recommended

B. All Pages - All pages of the forms must be reproduced even though no entries are necessary on some pages.

C. One-sided or Two-sided - Reproductions may be made using either one side or two sides of the paper, but the entire original page layout must remain intact.

D. Sequence/Stapling - All pages and schedules must be arranged in the same sequence as the official version of the form. Staples are not allowed.

E. Legibility - The reproduced form must be legible both as to form, structure and filled-in matter.

F. Signatures and Photocopies - Signatures on NYC Department of Finance forms *submitted with a return* must be the originals, even if the paper is photocopied. Although photocopies will be processed, original forms should be submitted to facilitate processing.

G. Software Vendor Certification - All software vendors who submit substitute forms for approval are required to file with the NYC Department of Finance a signed certification to guarantee that the software vendor will include all taxpayer instructions exactly as issued by the NYC Department of Finance, with respect to any forms included in the software package or forms library. A sample of such certification follows. This must be submitted every year on company letterhead and signed by an officer of the corporation. The Department further reserves the right to request a sample copy of the software product to verify that the instructions have been included. **The certification must be received by the Department of Finance before any form approval can be issued.**

SOFTWARE VENDOR CERTIFICATION SAMPLE

Software Vendor Certification on Inclusion of Instructions with all New York City Tax Forms

To be submitted on company letterhead and signed by corporate officer.

“In accordance with the New York City Department of Finance's Guidelines and Specifications for the Reproduction of New York City Tax Forms (i.e. Information Bulletin No. 9), I hereby certify that [*insert company name*] has reproduced all instructions, as promulgated by the NYC Department of Finance, to accompany each tax form included in our 2016 software product.”

IV. SPECIFIC REQUIREMENTS FOR ALL SCANNABLE SUBSTITUTE FORMS

- A. Scannable Forms** - For tax year 2016, the following table lists forms that are scannable. Scannable forms have either a *barcode* or a *scanline*.

Form Categories

COR = Business Corporation Tax (Corporations *other* than S Corporations)

GCT = General Corporation Tax (S Corporations only)

UBT = Unincorporated Business Tax

BCT = Banking Corporation Tax

UTX = Utilities/Excise Tax

HTX = Hotel Tax

CRA = Commercial Rent Tax

EMP = Non-Resident Employee Return

E911 = E-911 Surcharge by Telecommunication Providers

OTH = Other

FORM	FORM CATEGORY - FORM DESCRIPTION	FORM ID
NYC-399	OTH - Schedule of Depreciation Adjustments	005
NYC-399Z	OTH - Depreciation Adjustments Post 9/10/01	006
NYC-9.5	OTH - Claim for Reap Credit	007
NYC-9.8	OTH - Reap Credit GCT/Bank	008
NYC-9.10	OTH - Claim for Biotechnology Credit	010
NYC-1	BCT - Tax Return for Banking Corporations	100
NYC-1A	BCT - Combined Tax Return for Banking Corporations	101
NYC-222B	BCT - Underpayment of Estimated Tax by Banking Corporations	103
NYC-400B	BCT - Estimated Tax	104
CR-A	CRA - Commercial Rent Tax Annual Return	200
NYC-3A	GCT - Combined Tax Return	301
NYC-3L	GCT - Tax Return (Long Form)	302
NYC-400	GCT - Estimated Tax	303
NYC-4S	GCT - Tax Return (Short Form)	304
NYC-3A-ATT	GCT - Schedules C, D, F and G - Attachment to Form NYC-3A	305

NYC-3A/B	GCT - Subsidiary Detail Spreadsheet Attachment to Form NYC-3A	306
NYC-2	COR - Business Corporation Tax Return	307
NYC-245	OTH - Activities Report of Business and General Corporations	308
NYC-222	GCT - Underpayment of Estimated Tax by Corporations	309
NYC-9.7	GCT - UBT Paid Credit	310
NYC-4SEZ	GCT - Tax Return (EZ Form)	311
NYC-EXT	OTH - Application For Automatic 6-Month Extension for Time	312
NYC-EXT.1	OTH - Application For Additional Extension	313
NYC-2.5	COR - Computation of Receipts Factor	314
NYC-2.1	COR - Investment and Other Exempt Income and Investment Capital	315
NYC-2.4	COR - Net Operating Loss Deduction	316
NYC-2.2	COR - Subtraction Modification for Qualified Banks and Other Qualified Lenders	317
NYC-2.3	COR - Prior Net Operating Loss Conversion (PNOLC) Subtraction	318
NYC-2A	COR - Combined Business Corporation Tax Return	320
NYC-9.7C	COR - UBT Paid Credit - Business Tax Corporation	321
NYC-2.5A	COR - Computation of Receipts Factor - Combined	322
NYC-2.5A/BC	COR - Computation of Receipts Factor Detail Report - Combined	323
NYC-2A/BC	COR - Member's Detail Report - Combined	324
NYC-2S	COR - Business Corporation Tax Return - Short Form	326
NYC-300	COR - Mandatory First Installment by Business Corporations and C Corporations	327
NYC-HTX	HTX - Hotel Room Occupancy Tax	400
NYC-202	UBT - Tax Return Individuals and LLCs	602
NYC-202-EIN	UBT - Tax Return Estates & Trusts	603
NYC-204	UBT - Tax Return Partnerships	604
NYC-221	UBT - Underpayment of Estimated Unincorporated Business Tax	605
NYC-204EZ	UBT - Tax Return Partnerships	609
NYC-114.5	UBT - Reap Credit	610
NYC-114.7	UBT - Paid Credit	611
NYC-114.8	UBT - Reap Credit - Lower Manhattan	612
NYC-202S	UBT - Tax Return (Short Form)	614
NYC-114.10	UBT - Claim for Biotechnology Credit	615
NYC-UXP	UTX - Utilities Tax Return	701
NYC-UXRB	UTX - Utilities Tax Return - Railroads, Buses	702
NYC-UXS	UTX - Return for Vendors of Utility Services	703
NYC-9.8UTX	UTX - Reap Credit UTX	704
NYC-1127	EMP - Non-Resident Employee Return	800
NYC-E-911	E911 - Return of E-911 Surcharge by Telecommunication Providers	900
NYC-200V	OTH - Payment Voucher for Returns and Extensions	SCANLINE

- B. Reproduction Requirements** - Any of the NYC tax forms or schedules from the previous table may be computer-generated as long as the following requirements are met:
- Ensure that the entry lines for data, along with the corresponding data labels, have the same horizontal and vertical coordinates as the official version;
 - The form is a reasonable facsimile; and
 - All pertinent form instructions are included.
- C. Horizontal and Vertical Lines** - All vertical lines from the forms, except cent lines, may be removed. If only whole dollar amounts are printed, a decimal point or cent line must still be included. Horizontal lines cannot be removed. Barcodes are required to be reproduced on all applicable forms.
- D. Data Touching Characters** - Any variable taxpayer data must be placed so as to provide clear separation from any fixed line or other element, as visible with the unaided eye.
- E. Identifying Numbers** - All taxpayer and practitioner Employer Identification Numbers (EIN), Social Security Numbers (SSN), Practitioner's Tax Identification Numbers (PTIN) and Federal Business Codes may be printed within boxes in a "comb" format as in the NYC Department of Finance form. Comb format is depicted as short vertical lines that extend from the top and bottom of a box surrounding each number to separate each digit or character.
- F. Cent Lines and Decimal Points** - The substitute form must contain either a cent line or a decimal point to separate the dollar and cents amounts. If only whole dollar amounts are printed, a decimal point or cent line must still be included. Cent lines must be solid lines and must not exceed 0.75-point size. All dollar fields must be right-justified.
- G. Clear Space in Top Margin** - The margin at the top of the form between the edge of the paper and any fixed or variable text or graphics must be at least 0.25 inches. This clear space must exist from the left to the right edge of the paper.
- H. Blank fields** - Variable data fields must be left blank when there is no taxpayer entry. If a field is blank, do not put "None", "N/A", 0 or 0.00 in the field. Do not use hard-coded decimal places in blank fields.
- I. Name and Address Format** - All vertical and horizontal lines in the entity name and address area must match the official form.
- J. Period After Field Identifier Label or Line Number** - All field labels or line numbers identifying variable data fields must be followed by a period or a vertical line to separate the line number from the variable data.

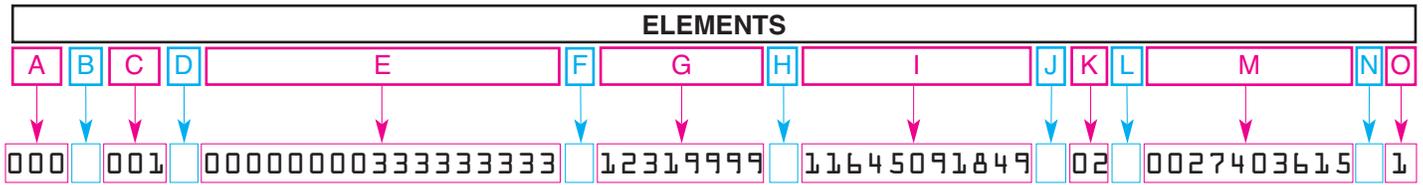
3. **Position** - Barcodes must appear exactly as shown on the official forms published by the NYC Department of Finance. Barcodes in the top left corner of page 1 should be positioned as far down as possible to prevent staples from invalidating the barcode.
 4. **Numbering Format** - The barcode format must be the following:
FFFSYYPP where:
FFF = 3-digit form code from the section IV.A table
S = page number (may be two digits, depending on form)
YY = 2-digit tax year (as it appears on the official form)
ID = 2-digit Vendor ID code (issued by NYC Department of Finance)
 5. **Asterisks** - The barcode must have an asterisk as the first and last characters to indicate a start and stop.
 6. **Printed Barcode Number** - The numerical translation of each barcode must appear in the bottom left corner of the bar-coded page as it appears on the official form.
 7. **Clearances** - Barcodes must have the following clearances:
 - Top and bottom - 0.5 inches from top or bottom edge of form, which includes 0.25 inches clear space from any other element, and;
 - Side - 0.25 inches from the outside edge of the form.
 8. **Barcode Evaluation/Grading** - Submitted barcodes must meet ANSI standard evaluation criteria to receive approval. Specifically, an ANSI defined grade of at least C must be achieved when scanned using charged-coupled device (CCD) technology.
- N. Forms with Scanlines** - Reproduction of the NYC Department of Finance voucher Form NYC-200V *requires* to include a scanline generated using a **Modulus 10** algorithm and must adhere to the specifications listed here.

The voucher will include the information as outlined in this section. Vendor reproductions must be a reasonable equivalent of the official version as shown in the sample on page 8. **Submission requirements for substitute voucher Form NYC-200V differ from bar coded forms.** Follow the instructions on page 11 for submission of your substitute voucher.

1. Scanline specifications

- **Total amount of characters** - 55 - numerical
- **Typeface and size** - OCR-A Extended, 12 point
- **Position** - Across the bottom of the front page, centered.
- **Clearances** - .5" from the bottom edge of the page, .25" from any printed text.
- **Read direction** - the scanline will be read from left to right.
- **Weight Factor** - the weight factor used is **7532**.

Refer to the scanline sample and the chart below for the corresponding elements' descriptions and specifications



ELEMENTS' DESCRIPTIONS AND SPECIFICATIONS						
ELEMENT	LENGTH	START	END	DESCRIPTION	FORMAT	
A Account Type Code	3	1	3	Refer to Account Type Codes on page 8	Numeric, Right justified, zero fill	
B Filler	1	4	4	blank		
C Entity Identification	3	5	7	There are two types: 001 - EIN ; 002 = SSN	Numeric, Right justified, zero fill	
D Filler	1	8	8	blank		
E EIN or SSN	17	9	25	Employer Identification Number or Social Security Number	Numeric, Right justified, zero fill	
F Filler	1	26	26	blank		
G Filing Period End	8	27	34	Filing period corresponding to payment. If none, use 12319999.	Delineated as MMDDYYYY MM=month; DD=day; YYYY=year	
H Filler	1	35	35	blank		
I Media Number	11	36	46	BTS Provided media number for notices. Externally created vouchers use all 0's.	Numeric, Right justified, zero fill	
J Filler	1	47	47	blank		
K Voucher Type	2	48	49	Number representing the voucher type. Refer to voucher Types on page 9	Numeric, Right justified, zero fill	
L Filler	1	50	50	blank		
M Amount Due	10	51	60	Voucher Amount. This will be the expected value of the corresponding check. If a full payment isn't submitted the check will not match this amount.	Numeric, Right justify zero fill. The right 2 numbers are reserved for decimal places.	
N Filler	1	61	61	blank		
O Check Digit	1	62	62	Calculated Using A Modulus 10 (Mod-10) algorithm with a weight factor of 7532 . See page 9 for a sample of check digit calculation.	Numeric, Right justified, zero fill	

2. Account Type Codes (Tax Type) - 3 characters. There are thirteen account types:

- 010 = Financial Corporation Tax (Bank Tax)
- 040 = Commercial Rent Tax
- 200 = General Corporation Tax - **(Only to be used by S Corporations)**
- 215 = Hotel Room Occupancy Tax - Regular
- 216 = Hotel Room Occupancy Tax - Bed & Breakfasts
- 300 = Non-Resident City Employees - Section 1127
- 320 = Unincorporated Business Tax - Individuals
- 330 = Unincorporated Business Tax - Partnerships
- 350 = Utility Tax - UXP
- 360 = Utility Tax - UXR
- 370 = Utility Tax - UXS
- 400 = Business Corporation Tax
- 911 = E-911 Surcharge

3. Samples

NYC 2-digit Vendor ID
NYC Department of Finance **NYC-200V** **PAYMENT VOUCHER**

Business Name
 Last Name, First Name
 Street Address
 City, State, Zip Code

Form Number, ex.: NYC-3L

EIN/SSN:
 PERIOD BEGIN:
 PERIOD END:

TAX TYPE
 FORM NAME

Account Type code
 (see above)

NYC DEPARTMENT OF FINANCE
 P.O. BOX 3933
 NEW YORK, NY 10008-3933

Payment Amount Enclosed

Make Remittance Payable to: NYC Department of Finance

000 001 0000000033333333 12319999 11645091849 02 0027403615 1

Dimensions: 8.5" (width), 4" (height), .25" (scanline), .5" (bottom margin)

Voucher sample is not to scale. Critical dimensions shown.

NOTE: The VENDOR ID CODE assigned by the NYC Department of Finance must appear on the upper left corner, above the official logo, as shown in the preceding samples, on all vouchers with a SCANLINE. Submissions without the vendor ID code will not be reviewed.

- O. Forms Review and Approval for bar coded forms** - The NYC Department of Finance requires review and approval of all bar coded substitute forms. You must submit **printed**, computer-generated samples. The number of forms submitted in any single package must not exceed five (5) so that the forms can be reviewed and feedback can be provided in a timely fashion. The first draft of any particular form must be submitted within 30 days of official release by the NYC Department of Finance. All forms with barcodes must be submitted to both offices listed on page 11.
- 1. Required Forms** - For each scannable tax form being submitted for approval, the following must be submitted:
 - Two blank sample forms - original printouts of a blank form, including instructions, without taxpayer data,
 - Two test data samples - samples with taxpayer test data. The data must be appropriate for the type of field; special characters are not allowed. Examples of special characters are: `!@#^&*()?'~\;` and,
 - One full field sample - a form with data* filling the maximum length of every field.
 - The numbers used in the test and full field samples must vary. The test sample does not have to be mathematically correct but should closely resemble a real tax return. Test or full field samples containing one repeating number such as 999,999,999 will be rejected.
 - 2. Negative numbers** - negative numbers must be portrayed with a minus sign - The use of brackets or parentheses is not acceptable.
 - 3. Data Samples** - Enough test data and full field samples of each form must be submitted to display a valid taxpayer entry in all variable data fields that the software supports.
 - 4. Different Versions of Software** - If there are different versions of the software product - for example, a Windows product and a Apple/Mac product - the resulting forms must be identical. Examples of each version must be included in the initial package of forms submitted at the beginning of each review/approval season. Once the different versions of the product are tested, the requirement to submit both versions may be relaxed for other forms. If forms are not identical, a second vendor number will be assigned and all forms must be submitted for each assigned vendor number.
 - 5. Commas as Separators** - If the software allows commas as separators in the variable data, commas must be used to separate the fields in the full field and test data samples submitted. For example, submit a sample form with 98,765,432.12 instead of 98765432.12.; or, 9876543210.12. Mixing of comma formats on the same page is permitted if space is an issue.

6. **Preferred Test Data Sample and Full Field Entries** - Test data sample and full field sample variable field entries should include unique values, with some negative numbers and unique numbers in each digit. For example, a value of -98,765,432.10 would be preferred. Do not use 99,999,999.99.
7. **Approval Authority** - For inquiries about Vendor ID code requests, all forms clarifications, approval, and permission for variances from all specifications outlined in this publication, contact:

Cono Fusco
NYC Department of Finance - Forms Development
One Centre Street, Room 2205, New York, NY 10007
Office: 212.602.7064 Fax: 212.669.3921
fuscoc@finance.nyc.gov

8. **Additional Submission for Approval** - a second set of **ONLY bar coded** forms must be submitted directly to the Department's processing center at:

SourceHOV
Attn: Amy Gober - Operations Manager
30 Wall Street
Binghamton, NY 13901
Office: 607.778.3354 Fax: 607.724.3141
NYCFormReview@srcp.com Amy.Gober@sourcehov.com

NOTE: SourceHOV Forms Team will only review forms with bar codes. All non-bar coded submissions for approval must be sent ONLY to the NYC Department of Finance. *Non-bar coded forms sent to SourceHOV for approval will not be reviewed.*

9. **Electronic submission for Review and Approval of Form NYC-200V** - In order to have a substitute Form NYC-200V reviewed and considered for approval, the following must be submitted:
 - Two (2) test data samples (samples with taxpayer test data.) The test samples **MUST** be mathematically correct, all data must correspond to the generated scanline with a calculated check digit using the formula on page 9.
 - Form NYC-200V may **only be submitted electronically** in .pdf format via email to: **fuscoc@finance.nyc.gov**.

10. **Limitations of Approval** - The approval of any particular form means that the form will be accepted for processing but that any errors either on the substitute form or in the applicable software remain solely the responsibility of the company reproducing the form. The NYC Department of Finance reserves the right to correct the tax liability of any taxpayer where the error results from either an error on the substitute form or the software.
 11. **Timeframe for Review and Approval** - Please allow ten workdays from the receipt of the forms for review. An approval notice or re-submission request will be emailed.
 12. **Approval Period** - The submission period for vendors' substitute forms will have a *begin-date* and an *end-date*. Substitute forms will **not** be approved **prior to** or **after** these dates. The *begin-date* and *end-date* will be officially announced via NACTP. Permission may be granted for any requests for approval outside of the submission period *at the discretion of the Department of Finance*.
-

V. SPECIFIC REQUIREMENTS FOR ALL SUBSTITUTE FORMS WITHOUT A BAR CODE

- A. **Reproduction Standards** - Any NYC tax form or schedule may be computer-generated, provided the entry lines for data have the same horizontal and vertical coordinates as the official version and the form is a reasonable facsimile.
- B. **Approval Requirements** - Forms without bar codes are not required to be submitted for approval, provided all reproductions conform to the general requirements stated in this publication for all substitute forms and the official version as to size of paper, size of type and image. However, if approval of a form without a bar code is required by the vendor, submissions in .pdf format should be emailed to: **fuscoc@finance.nyc.gov** or paper copies may be mailed to:

Cono Fusco
NYC Department of Finance - Forms Development
One Centre Street, Room 2205
New York, NY 10007

Submissions must include:

- One blank sample form - original printout of a blank form, including instructions, without taxpayer data; and
- One test data sample - sample with taxpayer test data. The data must be appropriate for the type of field; special characters are not allowed. Examples of special characters are: `!/@#^&*()?'~\`

