



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 most New York City Corporate and Unincorporated Business Tax forms to be filed and paid electronically.

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

Only the current tax year and the two previous years may be filed electronically. Currently, we are accepting e-filed returns for tax years 2013, 2014, and 2015.

3. Which Forms must be filed electronically?

The following forms must be filed electronically: NYC-202, NYC-202S, NYC-202EIN, NYC-2, NYC-2A, NYC-3A, 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 electronically.

5. What are the criteria for a tax preparer to file 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 cannot opt-out of the electronic filing mandate. If a taxpayer wants to opt-out of filing their taxes electronically, they can contact [BTeFile](#) and request a hardship waiver.