



NYC's Business Tax e-File Program Frequently Asked Questions (FAQs)

Changes for Tax Year 2015

- Starting this year, the NYC-3L, NYC-4S, and NYC-4SEZ tax forms can only be filed by s-corporations
- C-corporations, both general corporations and banks, must file the new NYC-2 Business Corporation Tax Return
- These forms have been discontinued and can no longer be e-Filed:
 - NYC-3360 – General Corporation Tax Report of Change in Tax Base Made by IRS and/or NY State
 - NYC-115 – Unincorporated Business Tax Report of Change in Taxable Income Made by IRS and/or NY State

NOTE: All references in these FAQs to “business tax” and “business tax filers” include general corporations, business corporations, banks, and unincorporated businesses.

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 any business taxes for all of their NYC clients.

2. Are there any new tax forms can be e-filed for Tax Year 2015?

Yes. The following forms can be filed electronically:

- Form NYC-2 Business Corporation Tax Return

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

Only tax years 2013, 2014 and 2015 can be e-filed. See [Supported Business Tax e-File Forms](#) for a complete list of forms.

Note: Tax year 2012 (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 nyc.gov/e-Services. 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 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 New York City business tax 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, partnership, or individual tax returns by the IRS.

If you are filing your own return electronically, 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 business tax 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, 2013.

9. 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.

10. 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.

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

Yes. However, we have replaced signature authorization forms with four 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](#)
- [NYC-579UBTP](#)
- [NYC-579UBTI](#)
- [NYC-579EMP](#)
- [NYC-579EIN](#)
- [NYC-579COR](#)

12. Does a business 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.](#)

13. 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.

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

If a return is e-filed after the due date, the return will be treated as filed on the requested payment date, not the date the return was received. The balance due may be paid by ACH Debit, ACH Credit or Fed Wire and the corporation or partnership will be billed for any interest and penalty due.

15. Can a business amend an e-filed tax return via e-file?

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

16. Will a partial payment be accepted for returns that are 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.

17. How can a business 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.

18. 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.

19. Do I send a copy of my Federal 1120, 1065, 1040 or 1041 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.

20. 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. There is one exception to this: City of New York employees who are required to file NYC-1127 must include a copy of their New York State return with their filing.

21. 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.

22. 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.

23. What tax years can I file electronically?

The IRS policy only allows returns to be e-filed for the current tax year, plus the two previous years. New York City is in compliance with this requirement, and will only accept electronically filed returns for tax years 2013, 2014, and 2015. In addition, estimated business tax forms (NYC-400, NYC-5UB and NYC-5UBTI) will be accepted for tax year 2016.

24. 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](#)

25. 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](#)

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

If you are filing via the Finance website (Department of Finance e-Services) or you are using approved tax software (via the IRS' Modernized E-Filing Program), the 10 digit vendor code to submit to your bank is 6136400434. The name of the bank account is New York City Department of Finance.

28. How do I make an E-Payment for Tax Due as the result of an Audit?

There are 3 payment methods: ACH Credit, Fed Wire and ACH Debit

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After your bank has created an ACH Credit, you must “Log On” to [NYC e-Services](#), and “Create a Payment Voucher” (NYC-200V Payment Voucher)

To make a payment using an ACH Credit, and create the Voucher, you **must** enter the amount, date, name on the ACH Credit, select “Audit Payment” from the Type of Payment drop-down menu and enter the Audit Case ID#. [ACH Credit Record Format](#)

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You will receive from your bank the confirmation Wire number. After receiving this number, you must “Log On” to [NYC e-services](#), and “Create a Payment Voucher” (NYC-200V Payment Voucher)

To make a payment using a Fed Wire, and create the Voucher, you **must** enter the Wire Number, amount, date, name on the Fed Wire, select “Audit Payment” from the Type of Payment drop-down menu and enter the Audit Case ID#. [FedWire Record Format](#)

- **How do I make an ACH Debit payment?**

ACH Debit payments can be made for the exact amount of the Business and Excise tax payment due, by instructing your bank to create an ACH Debit. 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.

After your bank has created an ACH Debit, you must “Log On” to [NYC e-Services](#), and “Create a Payment Voucher” (NYC-200V Payment Voucher)

To make a payment using an ACH Debit, and create the Voucher, you **must**: select the button “ACH Debit”. An image of a check will appear. Enter the amount, date, and name on the ACH Debit, in the required fields. Select “Audit Payment” from the Type of Payment drop-down and enter the Audit Case ID#. [ACH Credit Record Format](#)

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

If you are filing via the Finance website (Department of Finance e-Services) or you are using approved tax software (via the IRS' Modernized E-Filing Program), the 10 digit vendor code to submit to your bank is 6136400434. The name of the bank account is New York City Department of Finance.