



NYC's General Corporation Tax e-File Program

Information for Electronic Return Originators (EROs)

Electronic Return Originators (ERO)

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.