



NYC's General Corporation Tax e-File Program

Frequently Asked Questions (FAQ)

1. Which tax year 2008 forms can be e-filed for Corporation Tax?

See Tax Year 2008 [Supported Corporation Tax Forms](#)

2. 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 "paid in full" or they will be considered invalid. Extensions are a request for an extension of time to file, not an extension of time to pay.

3. How are corporation tax payments made on an electronic return?

Corporations electing to electronically file their New York City General Corporate Tax return must electronically pay the balance due on the electronic return with an ACH Debit, ACH Credit or FedWire. The information necessary to initiate the debit must be included with the return data upon filing. The Department of Finance is not offering a voucher alternative for these payments.

4. How do I become authorized to file corporation taxes electronically?

If you are a tax preparer, you must:

- Use software that has been approved for e-file by the tax department; see [Approved Software Developers](#); and
- Be authorized to e-file corporation tax returns by the IRS

If you are a corporation e-filing your own return, you must:

- Use software that has been approved for e-file by the tax department; see [Approved Software Developers](#); and
- Be authorized to e-file corporation tax returns by the IRS; or
- Use a tax preparer who is an IRS authorized e-file provider

5. Can all General Corporation Tax returns be e-Filed?

Generally yes, except you cannot e-file the following categories of returns:

- Returns filed for a tax liability period beginning prior to January 1, 2007.
- Combined filer returns. (NYC-3A)
- Federal/State audit change (NYC-3360)

6. 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.

7. Is there a signature requirement for an e-filed corporate tax return?

There are two signature solutions for electronically filed NYC corporate tax returns. The two available signature options are [Form NYC-2020](#), NYC E-file Signature Authorization for E-Filed Corporation Tax Return prepared by an Electronic Return Originator (Practitioner PIN method) and [Form NYC-2030](#), NYC E-file Declaration for E-filing of Corporation Tax Return (Scanned Form Option) signed by a corporate officer.

8. Does a corporation need special software to e-file?

The corporation needs to use tax preparation software approved by NYC. See [Approved Software Developers](#).

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

If a return is e-filed after the due date, the balance due may be paid by ACH Debit, ACH Credit or Fed Wire. However, the payment will be processed at the time the Department of Finance accept the return and the corporation will be billed for any interest and penalty due.

10. Can a corporation amend an e-filed tax return via e-file?

Yes, for Tax Year 2008.

11. Will a partial payment be accepted for corporation tax e-file?

Yes. Partial payment will be accepted, but the corporation will be billed for the remaining amount owed plus interest and penalties. Extensions must be "paid in full" or they will be considered invalid. Extensions are a request for an extension of time to file, not an extension of time to pay.

12. How can a corporation 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 can not be considered as 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 on paper.

13. 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.

14. Do I need to send a copy of my Federal 1120 return with my New York City submission?

Yes. All the forms and attachments that were necessary with paper filing should be included with your e-file. No paper forms should be filed.

15. 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.

16. Can I file my 2007 returns electronically?

The following forms can be filed via [UltraTax CS](#): NYC-3L, NYC-399, and NYC-399Z