



**Department of  
Taxation and Finance**

Office of Processing and Taxpayer Services  
W A Harriman Campus, Albany NY 12227

Taxpayer ID:

Taxpayer name:

**You must file this New York State corporation tax return electronically.**

**Individual taxpayers and paid preparers who use software to prepare their returns or their clients' returns, but file on paper, are subject to penalties.**

**E-filing has many advantages:**

- It is fast, easy, and secure.
- There are no additional costs. Once you've paid for your New York State tax preparation software, you can e-file your New York State return for **free**.

**90% of New Yorkers enjoy the benefits of e-filing.**

**If you are a corporation:**

Because you prepared this New York State tax return using software, you **must** file it electronically.

**If you are a paid preparer:**

Because you prepared this return using software, you must e-file it. If you file a paper New York State tax return, you will be in violation of New York State law and subject to penalties.

**If you are a corporation that used a paid preparer:**

Since your preparer used software to prepare this return, it must be e-filed. If your tax return preparer gave you a paper New York State tax return with instructions to mail it, contact them and request that they file it electronically.

**There is no charge for e-filing:**

New York State Tax Law prohibits your tax preparer from charging you a separate or additional fee for e-filing your New York State tax return.

**If you cannot e-file you must include Form CT-2:**

If an individual corporation or a paid preparer does not meet the requirements to e-file, a software-generated Form CT-2, *Corporation Tax Return Summary*, **must** be included with the paper return to ensure the return is considered processible.

**Questions?**

Visit our website for more information about New York's e-file mandate.