



Revised Standards for Computer-Generated Form IT-2658-ATT and Form CT-2658-ATT

Partnerships and S corporations may use computer-generated attachments to report estimated tax payments for partners and shareholders as required on Form IT-2658, *Report of Estimated Tax for Nonresident Individual Partners and Shareholders*, and Form CT-2658, *Report of Estimated Tax for Corporate Partners* (and the related attachment forms).

Computer-generated attachments include all forms produced by a computer peripheral device that show data fields in a line-by-line format on blank paper. These computer-generated attachments include spreadsheets, such as Excel and Lotus, word processing documents, and Adobe PDF files that are included with the report of estimated tax paid (Forms CT-2658 and IT-2658). The computer-generated attachments illustrate individual partner and shareholder distributions and other computer-printed data. In recent years, the Tax Department revised Forms CT-2658 and IT-2658 significantly and more changes may occur in the future. Please review the most current versions of Forms CT-2658 and IT-2658 before developing your computer-generated attachments.

If you are reporting estimated tax payments for partners or shareholders who are nonresident individuals (Form IT-2658) and for partners that are C corporations (Form CT-2658), please **use the correct tax forms**. You must **also file** an original or computer-generated Form IT-2658 and Form CT-2658 with the computer-generated attachments.

The Tax Department does not pre-approve any computer-generated forms from individual taxpayers. If unacceptable forms are filed and the correct tax is not reported and paid on time, taxpayers will be liable for penalty and interest at the current rates.

Software companies reproducing Form IT-2658 and Form CT-2658 may follow the guidelines below. However, you must also follow the additional reproduction and submission standards in Publication 75, *Specifications for Reproduction of Scannable and Nonscannable New York State Income Tax Forms* (Form IT-2658), and Publication 76, *Specifications for Reproduction of New York State Corporation Tax Forms* (Form CT-2658).

Important

If you are using a spreadsheet, such as Excel or Lotus, to report more than 100 partner and shareholder payments, please include a CD-ROM disk containing the spreadsheet file with your paper return submission. This will help the department to accurately credit payments to the partner's or shareholder's estimated tax account.

General requirements for computer-generated forms

 (see examples on the back of this form)

- Supply the full name and address for each partner or shareholder.

- Reproduce all of the vertical columns and horizontal rows on the original form.
- Print the computer-generated form on 8½" x 11" paper in portrait mode with all columns on a single printed page.
- Print the columns and rows in the same location as the original return.
- Use 12 pt. courier for the font; however, you may use 10 pt courier to fit complete partner names and addresses on the printed page.
- Right justify all variable text and numerical data.
- Print the employer identification number (EIN) of the partnership or S corporation, legal name of the partnership or S corporation **making the payment**, and the payment due date in the top right corner of each printed page.
- Do not use slashes or spaces in any EIN or social security number (SSN).
- Use right justification for names, addresses, contact information, and numerical data.
- Enter each partner's or shareholder's name, street address, and City/State/ZIP code in separate rows.
- Round estimated tax payments and New York State source income for each partner/shareholder to whole dollar amounts.
- In the *New York source income* and *Amount of estimated tax paid* fields, do not use dollar (\$) signs or comma separators. Always enter zeros (0) preceded by a decimal point in the cents fields. The correct format is **XXXX.00**
- Do not use percent (%) signs for *Percentage of ownership*. Carry the percentage of ownership to four decimal places only. If the actual percentage of ownership is less than four decimal places, round the percentage to 000.0001. The correct format is: **XXX.XXXX**

See Publications 75 and 76 for more information.

For Form IT-2658-ATT, Attachment to Report of Estimated Tax for Nonresident Individual Partners and Shareholders, do not use name codes; supply the full name and address for each partner or shareholder.

Need help?



Internet access: www.nystax.gov
(for information, forms, and publications)



Fax-on-demand forms: 1 800 748-3676



Corporation Tax Information Center: 1 888 698-2908

Personal Income Tax Information Center: 1 800 225-5829

From areas outside the U.S. and outside Canada: (518) 485-6800

Computer-generated Form CT-2658-ATT example

Bob's Storage, Inc.	Contact name	Robert Mulberry	Employer identification number	171475649
Bob's Storage in a Box	Contact phone number	601-222-7777	Due date	06-15-07
937 Main Street	Total number of partners	12	Total NY source income	108,561.00
Santa Monica CA 90401			Total estimated tax paid	494.00
Legal name, address, and contact information for corporate partner	Partner's EIN	Percentage of ownership	New York source income	Amount of estimated tax paid
AAA Textile	121763453	1.0000	1025.61	18.00
2000 West Street				
Atlanta GA 54321				
Jane Smith				
718 456-9871				
BBB Computers	123245678	25.0000	27,140.25	465.00
205 Boss Drive				
Newark NJ 23071				
Mark Ross				
797 604-4050				
CCC Media	193245678	0.0001	10.85	11.00
Mocking Bird Lane				
Wilmington DE 30123				
Bob King				
302 517-2041				

Computer-generated Form IT-2658-ATT example

Bob's Storage, Inc.	Contact name	Robert Mulberry	Employer identification number	171475649
Bob's Storage in a Box	Contact phone number	601-222-7777	Due date	06-15-07
937 Main Street	Total number of partners	12	Total NY source income	108,561.00
Santa Monica CA 90401	S corp? Y/N	N	Total estimated tax paid	494.00
Full name, mailing address, and contact information for nonresident partner or shareholder	Partner or shareholder SSN	Percentage of ownership		Amount of estimated tax paid
DJ Smith	158479253	1.0000		18.00
18 Matrix Street, Apt 5N				
Los Angeles CA 90002				
213 879-5209				
John A. Jones	132945768	25.0000		465.00
45 Lucy Lane				
Boston MA 09721				
339 271-9239				
Robert Dennis	987439845	0.0001		11.00
22 Worth Ave				
Dallas TX 75277				
325 718-2012				