



Electronic Reporting of Form NYS-1 Information

Section 1 – Introduction

This publication, which supersedes all previous versions, describes specifications, formats, and layouts for reporting Form NYS-1, Return of Tax Withheld, using the Tax Department's Online Services at www.tax.ny.gov.

Submitters may file NYS-1 information for multiple employers on the upload and are encouraged to do so because it simplifies filing and streamlines processing.

The file must be submitted with a single remittance covering the total withholding tax liability for all returns on the file. **If the total amount due for one uploaded file exceeds \$99,999,999.99, you will need to submit multiple checks that total the amount due for that upload. We cannot process any one check for an amount greater than \$99,999,999.99.**

Section 2 – Overview of Form NYS-1 upload

File record layout	Header record Data record Hash record Trailer record
Rules	– All records are required – Three-day and five-day filers can be combined on the same file
Certification process	– Same validation rules are applied in certification as in production. – Any errors on a medium (not meeting specifications) will result in rejection. – Submitters will not be permitted to file in production unless they are first certified. – Certification process will provide description of failure. – The withholding tax identification number (WTID) includes a check digit that must be calculated according to the check digit calculation routines found in Publication 63, <i>Specifications for Reproduction of New York State Sales and Use Tax Employer and Miscellaneous Tax Forms</i>.

Section 3 – Filing requirements

The filing requirements for Form NYS-1, are summarized below for your convenience. However, the actual requirements are detailed in Form NYS-1-I, *Instructions for Form NYS-1*.

Employers who withhold \$700 or more during a calendar quarter must file Form NYS-1 and pay the tax withheld during the quarter. Employers paying wages are subject to this requirement. Payers of other types of payments (such as pensions) must also file if there is NYS tax withheld. Employers who do not reach the \$700 in tax withheld during the quarter must file and pay all taxes withheld with their Form NYS-45, *Quarterly Combined Withholding, Wage Reporting, and Unemployment Insurance Return*.

Depending on the tax amounts withheld in prior years, employers are required to file three days or five days after they withhold \$700 or more in taxes.

Section 4 – Filing frequency

Form NYS-1-I describes in detail the filing frequency for Form NYS-1, but generally a Form NYS-1 return is due when the tax withheld is \$700 or more. Submitters are held to the same filing standards whether filing on upload or paper. Submitters can combine three- or five-day filers on the same upload file.

Section 5 – File preparation

Submitters must consult Form NYS-1-I for definitions and descriptions of the information that must be reported.

Certification process – Contact the NYS-1 Upload Unit at 518-457-7105 for detailed instructions. We will notify you of the certification test results.

Section 6 – Need help?

Need help?



Visit our website at **www.tax.ny.gov**

- get information and manage your taxes online
- check for new online services and features

Telephone assistance

Withholding Tax Information Center: 518-485-6654

To order forms and publications: 518-457-5431

Text Telephone (TTY) or TDD Dial 7-1-1 for the
equipment users New York Relay Service

Section 7 – Submission requirements

Each submission must include:

- File(s) created exactly according to these specifications.
- One remittance for the full withholding tax liability. If the total amount due for one uploaded file exceeds \$99,999,999.99, you will need to submit multiple checks that total the amount due for that upload. We cannot process any one check for an amount greater than \$99,999,999.99. Write the filing confirmation number and **NYS Employment Taxes** on your check(s) and mail it with your **Form NYS-1-V, Payment Voucher for Forms NYS-1 Submitted Online**, to:

**NYS TAX DEPARTMENT
RPC-NYS-1-V PAYMENT
PO BOX 15177
ALBANY NY 12212-5177**

Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to mail in your form and tax payment. However, if, at a later date, you need to establish the date you filed or paid your tax, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See *Need help?* for information on obtaining forms and publications.) If you have used a designated private delivery service and need to establish the date you filed your form, contact that private delivery service for instructions on how to obtain written proof of the date your form was given to the delivery service for delivery. If you use **any** private delivery service, whether it is a designated service or not, send the form(s) covered by these instructions to:

**NYS TAX DEPARTMENT
RPC-NYS-1-V PAYMENT
90 COHOES AVE
GREEN ISLAND NY 12183**

Section 8 – Technical specifications

All data records must have a fixed length of 310 bytes. Deviations from the prescribed record formats are not acceptable.

The NYS-1 upload file cannot exceed 10,000 employer data records. If you need to submit more than 10,000 employer records, you must upload the additional records in a separate properly formatted file, with corresponding header, detail, hash, and trailer records. Each upload will have its own voucher and you will attach separate check(s) for the total amount due of each uploaded file.

Field values that are alphanumeric (name, address, and so on) should be left-justified and filled with blanks.

Field values that are numeric should be right-justified and zero-filled with implied decimal (if applicable).

Each file name must be **WT1MMDD.RPT** (MM is the month and DD is the day of the payment).

Section 9 – File formats

Header record All data records must have a fixed length of 310 bytes followed by a carriage return and file feed

Position	Element name	Length	Remarks
1-4	Header label identifier	4	Constant "1HDR"
5-10	Reserved	6	Zero fill
11-20	Filler	10	Blanks
21-26	File creation date	6	MMDDYY= date media is created
27-48	Filler	22	Blanks
49-51	Reserved	3	Zero-fill
52-55	Form type indicator	4	Constant "NYS1"
56-59	Filler	4	Blanks
60-70	Submitter identification number	11	Use your own federal employer identification number (EIN)
71	Submitter check digit	1	EIN verification (see Publication 63)
72-111	Submitter name	40	Organization submitting the file
112-113	Submitter Country Code	2	Alpha; US or see the IRS <i>Foreign country code listing for Modernized e-File</i>
114-143	Submitter street address line 1	30	Left-justify and fill with blanks. If not applicable, leave blank
144-173	Submitter street address line 2	30	Left-justify and fill with blanks
174-191	Submitter city	18	Left-justify and fill with blanks
192-193	Submitter state	2	Use standard FIPS postal abbreviation
194-202	Submitter ZIP code	9	Left-justify and fill with blanks
203-217	Submitter phone number	15	Left-justify and fill with blanks
218-222	Submitter phone extension	5	Left-justify and fill with blanks
223-262	Submitter email/internet address	40	Left-justify and fill with blanks
263-310	Filler	48	Blanks

Data record All data records must have a fixed length of 310 bytes followed by a carriage return and file feed

Position	Element name	Length	Remarks
1-11	Taxpayer identification number	11	Taxpayer EIN
12	Check digit	1	For taxpayer EIN (see Publication 63)
13-34	Filler	22	Blanks
35-64	Employer's name	30	30-character name, identifying the employer's name
65-66	Employer Country Code	2	
67-96	Employer street address line 1	30	Left-justify and fill with blanks. If not applicable, leave blank
97-126	Employer street address line 2	30	Left-justify and fill with blanks
127-144	Employer city	18	Left-justify and fill with blanks
145-146	Employer state	2	Use standard FIPS postal abbreviation
147-151	Employer ZIP code	5	Left-justify and fill with blanks
152-155	Employer ZIP code extension	4	If not applicable, leave blank
156	File type	1	O = Original A = Amended
157-162	Payroll end date	6	Line A on Form NYS-1, MMDDYY
163-168	Payroll date previously reported	6	Line C on Form NYS-1, MMDDYY
169-171	Reserved	3	Zero-fill
172-182	New York State tax withheld	11	Line 1 on Form NYS-1; Dollars and cents, numeric, right-justify, zero-fill, and decimal implied
183-193	New York City tax withheld	11	Line 2 on Form NYS-1; Dollars and cents, numeric, right-justify, zero-fill, and decimal implied
194-204	Yonkers tax withheld	11	Line 3 on Form NYS-1; Dollars and cents, numeric, right-justify, zero-fill, and decimal implied
205-226	Filler	22	Blanks
227-237	Total tax withheld	11	Line 4 on Form NYS-1; Dollars and cents, numeric, right-justify, zero-fill, and decimal implied

Data record All data records must have a fixed length of 310 bytes followed by a carriage return and file feed (*continued*)

Position	Element name	Length	Remarks
238-248	Credit claimed	11	Line 5 on Form NYS-1; Dollars and cents, numeric, right-justify, zero-fill, and decimal implied
249-259	Amount previously paid	11	Line 6 on Form NYS-1; Dollars and cents, numeric, right-justify, zero-fill, and decimal implied
260-270	Total amount due with this file	11	Line 7 on Form NYS-1; Dollars and cents, numeric, right-justify, zero-fill, and decimal implied
271-272	Disaster SPI code	2	Code to indicate employer impacted by a disaster
273-310	Filler	38	Blanks

Hash record All data records must have a fixed length of 310 bytes followed by a carriage return and file feed

Position	Element name	Length	Remarks
1-4	Hash label identifier	1	Constant "HASH"
5	Filler	1	Blank
6-10	Item type	5	Constant "TOTAL"
11	Filler	1	Blank
12-24	Hash amount	13	Sum of total of remittance paid from detail record on the file. Dollars and cents, numeric, right-justify, zero-fill, and decimal implied
25-26	Filler	2	Blanks
27-32	Hash count	6	Total number of data records on the file excluding header, hash, and trailer. Numeric, right-justify, and zero-fill
33-310	Filler	278	Blanks

Trailer record All data records must have a fixed length of 310 bytes followed by a carriage return and file feed

Position	Element name	Length	Remarks
1-4	Trailer label identifier	4	Constant "1EOF"
5	Filler	1	Blank
6-12	Number of records	7	Number of return records on the file, including hash record. Header and trailer records are excluded. Right-justify and zero-fill.
13-310	Filler	298	Blanks