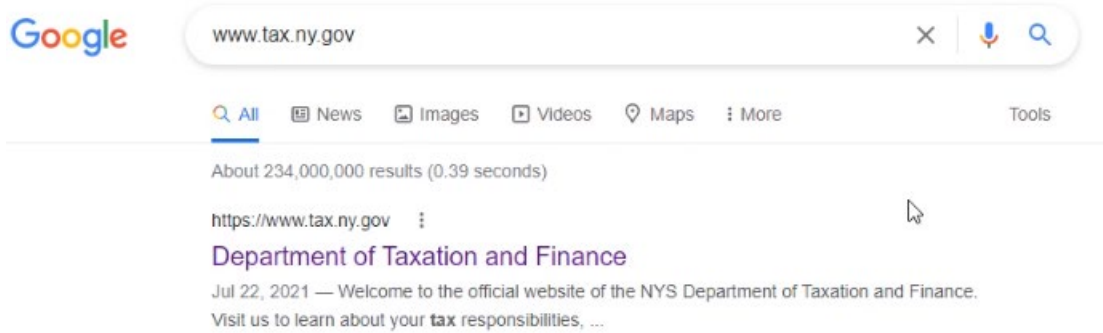
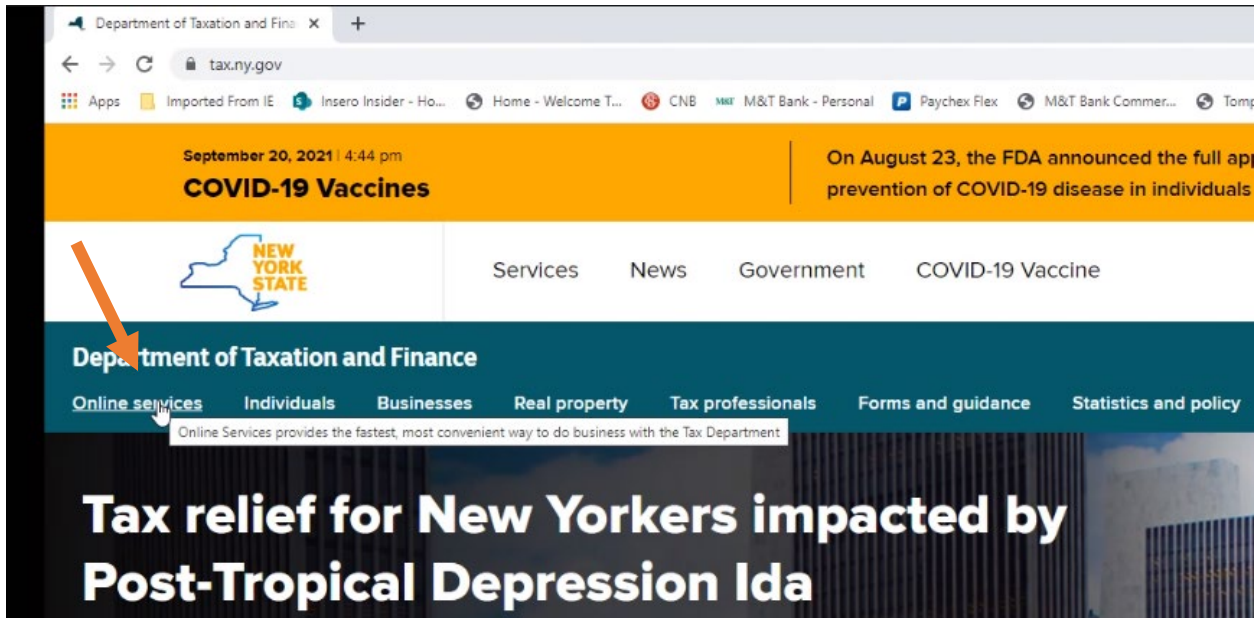


Pass Through Entity Tax (PTET) ELECTION:

Open your web browser and enter www.tax.ny.gov



Select Online services



Select **LOG IN** – *If you need to Create an Account, please follow that process first. See separate instructions.*

The screenshot shows the top navigation bar with the date "September 20, 2021 | 4:44 pm" and a "COVID-19 Vaccines" banner. Below this is the "NEW YORK STATE" logo and a menu with "Services", "News", "Government", and "CO". The main header is "Department of Taxation and Finance" with sub-links for "Online services", "Individuals", "Businesses", "Real property", "Tax professionals", and "Forms and". A breadcrumb trail shows "Home » Online Services home". The main content area is titled "Online Services" and contains the text: "Online Services is the fastest, most convenient way to do business with the Tax Department. With an account, you can make a payment, respond to a letter from the department, and more—anything you don't already have an account, it's easy to create one!". Below the text are two buttons: "LOG IN" (circled in orange) and "CREATE ACCOUNT". A link for "Forgot your [username](#) or [password](#)?" is also visible.

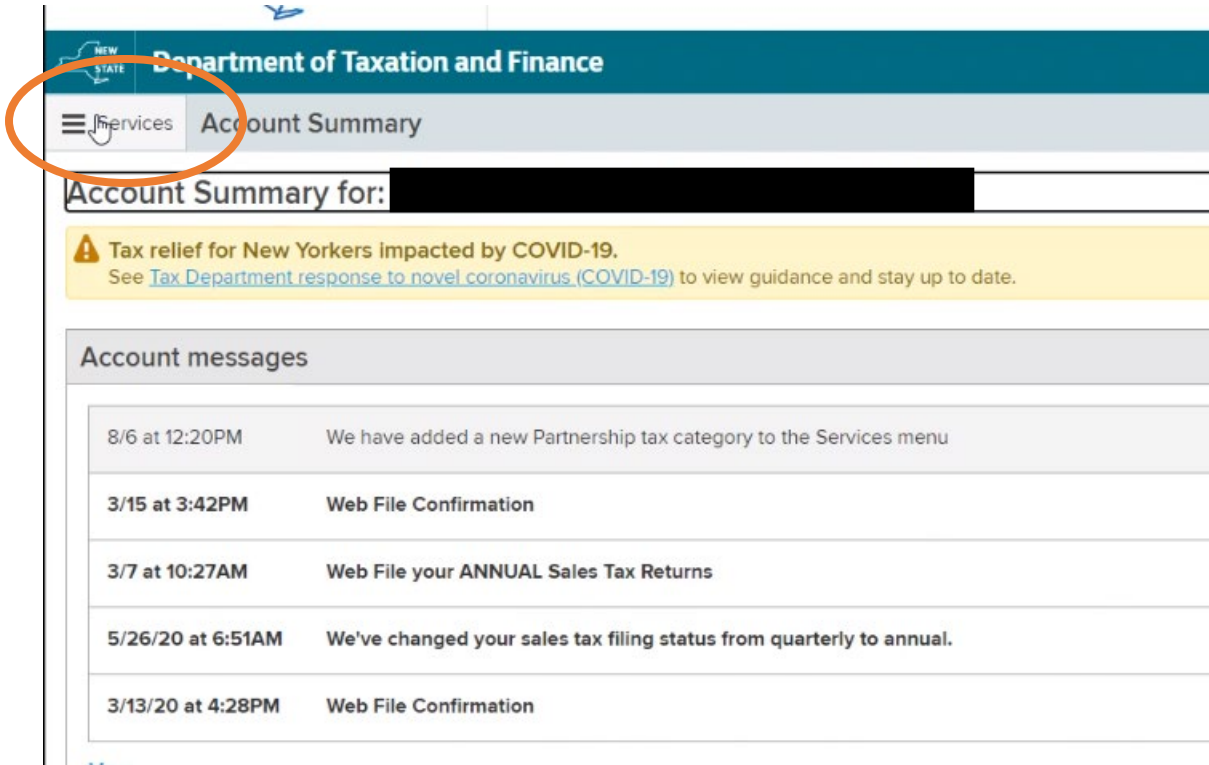
Enter your Username and Password then select Sign In

Please login after reading the [Acceptable Use Policy](#) below

The login form features the "NY.gov ID" logo at the top. It includes a "Username:" label followed by a text input field, and a "Password:" label followed by a password input field with masked characters. A "Sign In" button is positioned below the fields. At the bottom, there is a link for "Forgot your [Username](#) or [Password](#)" and a small link for "NY.gov ID - Terms of Service".

[Agency Assistance & Contact Information](#)

Select Services



NEW STATE Department of Taxation and Finance

Services Account Summary

Account Summary for: [REDACTED]

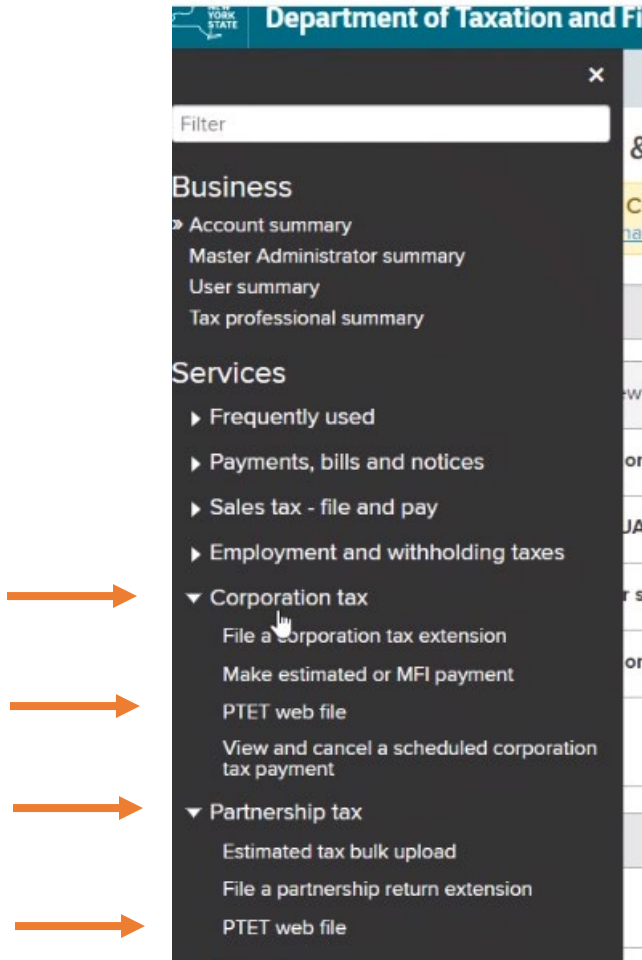
⚠ Tax relief for New Yorkers impacted by COVID-19.
See [Tax Department response to novel coronavirus \(COVID-19\)](#) to view guidance and stay up to date.

Account messages

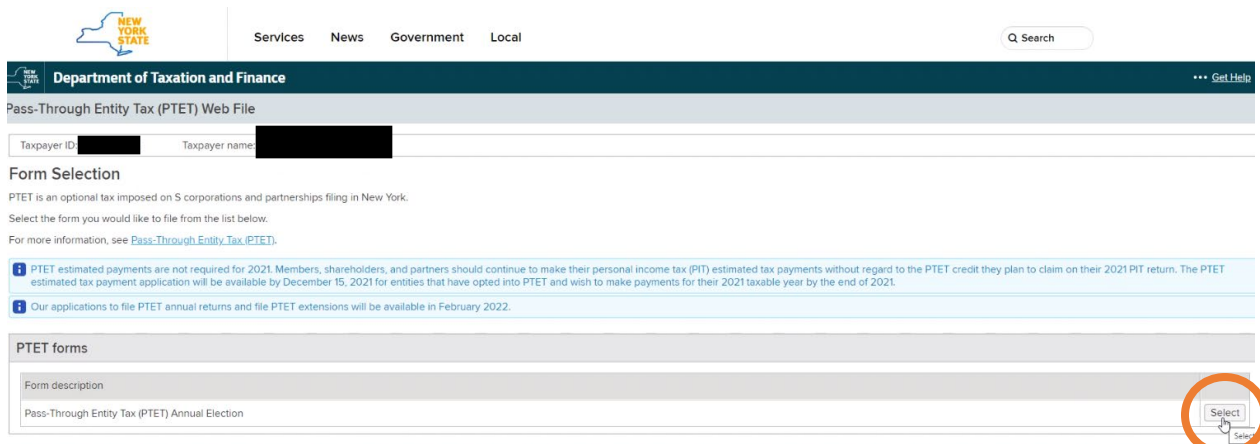
8/6 at 12:20PM	We have added a new Partnership tax category to the Services menu
3/15 at 3:42PM	Web File Confirmation
3/7 at 10:27AM	Web File your ANNUAL Sales Tax Returns
5/26/20 at 6:51AM	We've changed your sales tax filing status from quarterly to annual.
3/13/20 at 4:28PM	Web File Confirmation

Select the correct tax services for your entity type. You will either click on Corporation tax or Partnership tax.

Select the "PTET web file" under your entity type.



Select the "SELECT" button under the PTET forms



Enter the information requested for your Authorized Person – see below for definition of Authorized Person

Select Yes under Acknowledgement, then select Continue

Annual Election Information

Complete the following information and select **Continue**.

For more information, see [Pass-through entity tax \(PTET\)](#).

* Required field

 Select to learn more about a particular field

Authorized person information

You must be an authorized person to make the annual election.

To determine if you are an authorized person, see [Authorized persons](#).


First name: *

Last name: *

Social Security number (SSN): * [Show](#)

Confirm Social Security number (SSN): * [Show](#)

Title: * **Select one** 

Phone number: * 

Acknowledgment

An entity is not required to be subject to the pass-through entity tax (PTET). If it opts in, its election is irrevocable and will remain in effect for the entire year.

The entity must:

- make all payments of tax electronically;
- file an annual PTET return electronically by the due date below (fiscal year taxpayers, see [instructions](#) for additional information); and
- provide certain PTET information to your partners, members, or shareholders.

Due date: **March 15, 2022** 

I agree to opt in to the pass-through entity tax (PTET) on behalf of the entity and comply with all requirements listed above: * Yes No  

[Return to Form Selection](#)

Continue

Authorized person definitions are listed below.

Definitions

Authorized person: An individual who is eligible to make the election into the PTET on behalf of an [eligible partnership](#) or [eligible S corporation](#). For partnerships, authorized person includes any member, partner, owner, or other individual with authority to bind the entity and sign returns under Tax Law § 653. For New York S corporations, authorized person includes any officer, manager, or shareholder of the New York S corporation who is authorized under the law of the state where the corporation is incorporated or under the S corporation's organizational documents to make the election, and who represents to having that authorization under penalty of perjury.

Direct partner, member, or shareholder: Any member, partner, or shareholder that is issued a federal Schedule K-1 by the electing entity based on the member's, partner's, or shareholder's direct ownership interest in the electing entity. A federal Schedule K-1 issued to an entity that is disregarded for tax purposes, such as a single-member limited liability company, is treated as if issued directly to the individuals or entities that include the disregarded entity's activity on their income tax returns.

Eligible partnership: Any partnership [including a limited liability company (LLC) treated as a partnership for federal income tax purposes] that has a filing requirement under Tax Law § 658(c)(1) and is not a publicly traded partnership. A partnership is eligible to make the election even if it has partners that are not eligible for the PTET credit, including, but not limited to, corporate partners.

Eligible S corporation: Any New York S corporation (including an LLC treated as an S corporation for New York and federal income tax purposes) as defined by Tax Law § 208.1-A that is subject to the fixed dollar minimum tax under Tax Law § 209.

A federal S corporation that does not have nexus to New York is considered an *Ineligible corporation* under Tax Law 620(b)(3)(B). These corporations are **not** eligible to opt in to the PTET.

Enter your Physical Address below

Select Yes or No, if your Mailing address is the same as physical or not, (if you select no, you may be asked to enter the physical address), then select Continue

Business Address Information

Below is the address information we have on file.

Please review and update as necessary. When complete, select **Continue**.

We will use the address you provide for PTET only. We will not update any other business address.

If you ever need to update this or another business address we have on file, select the *Services* menu in the upper left-hand corner of your *Account Summary* homepage, then select *Business chang*

To change business information other than an address, see [Form DTF-95, Business Tax Account Update \(instructions\)](#).

* Required field

Physical address

For foreign addresses, see [instructions](#).

Attention:	<input type="text"/>
Street address:*	<input type="text"/>
City:*	<input type="text"/>
U.S. state or Canadian province:	<input type="text"/>
Zip code or Postal code:	<input type="text"/>
Country:*	<input type="text" value="Select one"/>

Mailing address

For foreign addresses, see [instructions](#).

Is the mailing address the same as the physical address? * Yes No

Review and Verify the information you entered, if it is all correct, select Submit

Pass-Through Entity Tax (PTET) Annual Election

Taxpayer ID: [REDACTED] Taxpayer name: [REDACTED]

Review and Verify

The transaction is not complete until you select **Submit**. Carefully review all information below and read the eSignature statement. To make changes to your information, select **Edit** in the adjacent column.

Acknowledgement

An entity is not required to be subject to the pass-through entity tax (PTET). If it opts in, its election is irrevocable and will remain in effect for the entire year.

The entity must:

- make all payments of tax electronically;
- file an annual PTET return electronically by the due date below (fiscal year taxpayers, see [instructions](#) for additional information); and
- provide certain PTET information to your partners, members, or shareholders.

Due date: **March 15, 2022**

I agree to opt in to the pass-through entity tax (PTET) on behalf of the entity and comply with all requirements listed above: **Yes**

Authorized person: [REDACTED]

Social Security number (SSN): [REDACTED]

Title: **Partner**

Phone number: [REDACTED]

[Edit](#)

[Edit](#)

eSignature

By selecting Submit, I understand and agree that I am making and electronically signing and filing this annual Pass-Through Entity Tax (PTET) election on behalf of an eligible S corporation or partnership. I understand that by making this election, I am obligating the entity to file a Pass-Through Entity Tax return for the tax year to which the election applies. I also understand that the 2021 estimated personal income tax payments of the partners, members or shareholders of the entity must be calculated without regard to their 2021 PTET credit, or they will be subject to penalties and interest. Finally, I understand that, once made, the PTET annual election cannot be revoked for the tax year to which it applies, and that I, as the person making this election on behalf of the entity, by that action become jointly and severally liable for the PTET tax obligations of the entity.

I certify, under the penalty of perjury, that:

1. I am an officer, manager or shareholder authorized under the law of the state where the S corporation is incorporated, or under the organizational documents of the S corporation, to make the election; or if the entity is not an S corporation, I am a member, partner, owner, or other individual with authority to bind the entity or sign returns on its behalf as required by the Tax Law; and
2. All information provided herein is true, accurate, and complete and the social security number, and other personally identifying information I have provided, is my own information.

Submit

Once you submit, you will receive the Transaction Confirmation screen below. Make sure to print and keep the confirmation for your records.

You should also send/email the Election Confirmation screen to your Accountant.

The screenshot shows a web interface for the New York State Department of Taxation and Finance. The page title is "Pass-Through Entity Tax (PTET) Annual Election". It includes fields for "Taxpayer ID" and "Taxpayer name", both of which are redacted with black boxes. Below these fields is a section titled "Transaction Confirmation" with the text: "The New York State Tax Department received your PTET annual election." This section contains two bullet points: "Select **Print** to print this confirmation page for your records." and "Select **File Another Form** to return to the Form Selection page." Below this is a "Confirmation" section with two fields: "Confirmation number:" and "Transaction date/time:", both of which are redacted with black boxes.

NEW YORK STATE Department of Taxation and Finance

Pass-Through Entity Tax (PTET) Annual Election

Taxpayer ID: [REDACTED] Taxpayer name: [REDACTED]

Transaction Confirmation

The New York State Tax Department received your PTET annual election.

- Select **Print** to print this confirmation page for your records.
- Select **File Another Form** to return to the Form Selection page.

Confirmation

Confirmation number: [REDACTED]

Transaction date/time: [REDACTED]