

Instructions to Make New York's Pass-Through Entity Tax Election

Step 1: Go to <https://www.tax.ny.gov/online/>

Step 2: Log in or create an online services account for electing entity.

August 30, 2021 | 3:55 pm

COVID-19 Vaccines

On August 23, the FDA announced the full approval of the Pfizer-BioNTech vaccine for the prevention of COVID-19 disease in individuals age 16 and older. Read more.

DETAILS >



Services News Government COVID-19 Vaccine

Department of Taxation and Finance

Log in | Create account

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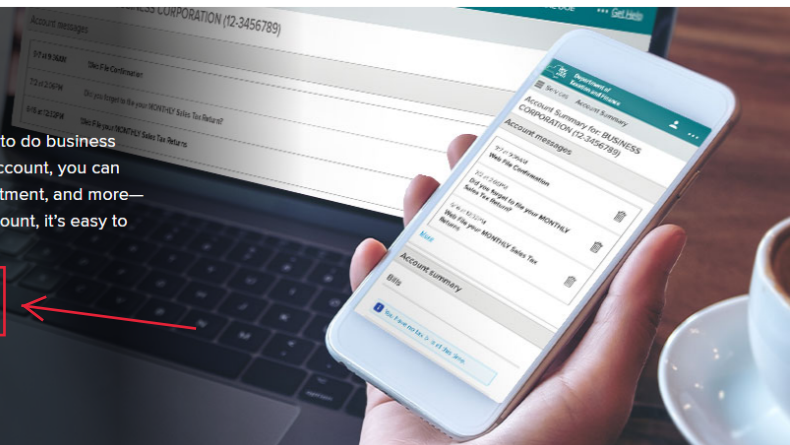
Online Services

Online Services is the fastest, most convenient way to do business with the Tax Department. With an Online Services account, you can make a payment, respond to a letter from the department, and more—anytime, anywhere. If you don't already have an account, it's easy to create one!

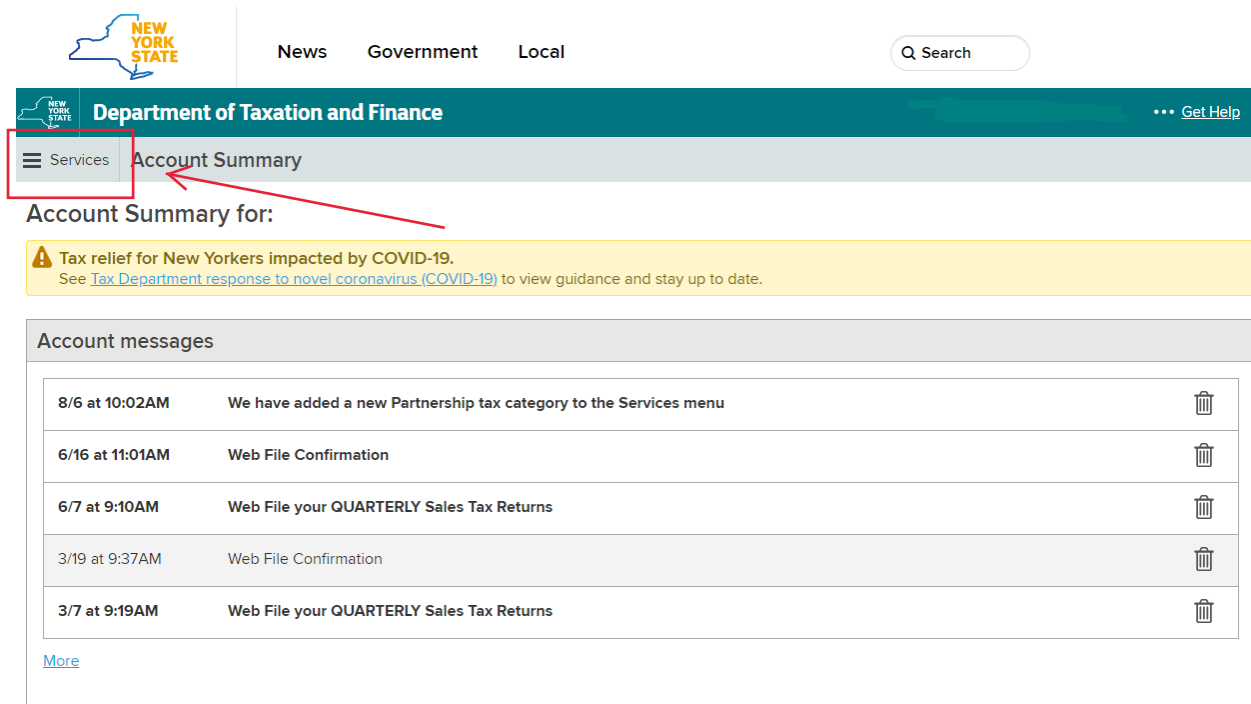
LOG IN

CREATE ACCOUNT

Forgot your [username](#) or [password](#)?



Step 3: Click “Services at top left corner of screen



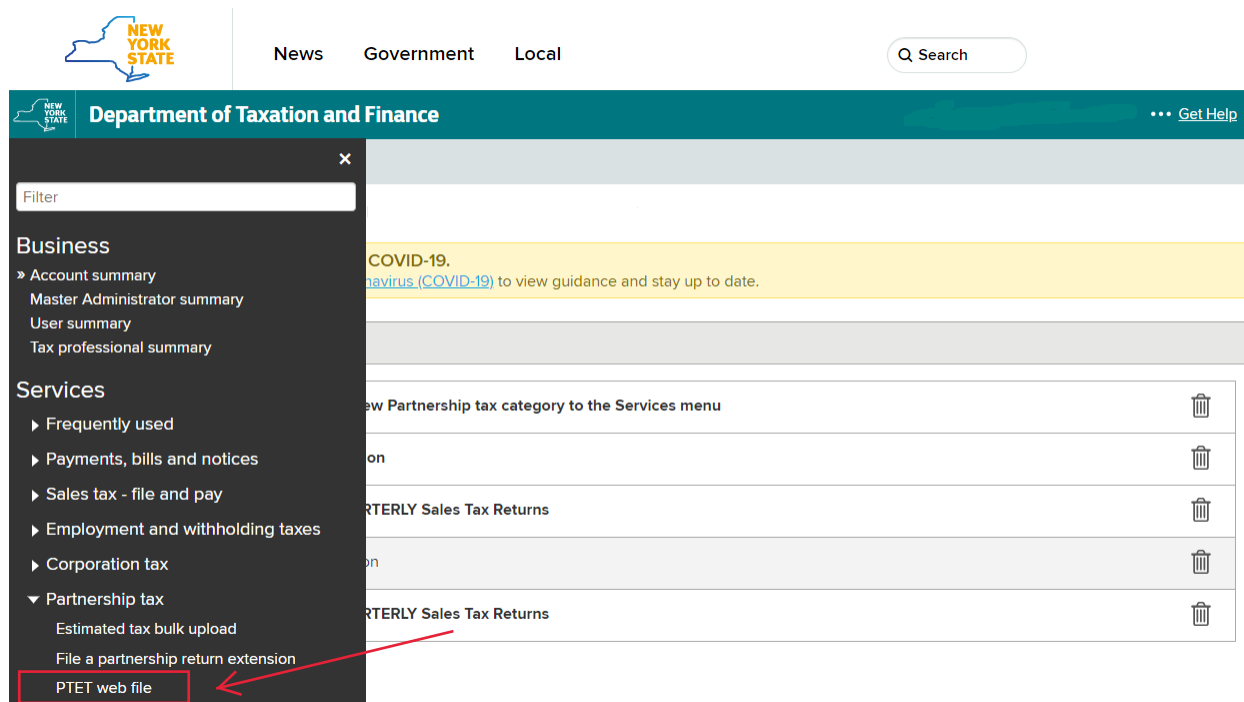
The screenshot shows the New York State Department of Taxation and Finance website. At the top, there is a navigation bar with links for News, Government, and Local. A search bar is located on the right. Below the navigation bar, the 'Services' menu is highlighted with a red box and a red arrow pointing to it. The 'Account Summary' link is also visible. Below the 'Services' menu, there is a section titled 'Account Summary for:' followed by a yellow banner with a warning icon and text about tax relief for New Yorkers impacted by COVID-19. Below the banner, there is a section titled 'Account messages' with a table of messages.

Account messages

Date and Time	Message	Action
8/6 at 10:02AM	We have added a new Partnership tax category to the Services menu	
6/16 at 11:01AM	Web File Confirmation	
6/7 at 9:10AM	Web File your QUARTERLY Sales Tax Returns	
3/19 at 9:37AM	Web File Confirmation	
3/7 at 9:19AM	Web File your QUARTERLY Sales Tax Returns	

[More](#)

Step 4: Select PTET web file



The screenshot shows the New York State Department of Taxation and Finance website. A dropdown menu is open, displaying the 'Services' section. The 'PTET web file' option is highlighted with a red box and a red arrow pointing to it. The menu also includes options for 'Business' and 'Frequently used'.

Services

- ▶ Frequently used
- ▶ Payments, bills and notices
- ▶ Sales tax - file and pay
- ▶ Employment and withholding taxes
- ▶ Corporation tax
- ▼ Partnership tax
 - Estimated tax bulk upload
 - File a partnership return extension
 - PTET web file**

Step 5: Click "Select" at bottom right corner of screen

 **Department of Taxation and Finance** ... Get Help

Pass-Through Entity Tax (PTET) Web File

Taxpayer ID: Taxpayer name:

Form Selection

PTET is an optional tax imposed on S corporations and partnerships filing in New York.

Select the form you would like to file from the list below.

For more information, see [Pass-Through Entity Tax \(PTET\)](#).

i PTET estimated payments are not required for 2021. Members, shareholders, and partners should continue to make their personal income tax (PIT) estimated tax payments without regard to the PTET credit they plan to claim on their 2021 PIT return. The PTET estimated tax payment application will be available by December 15, 2021 for entities that have opted into PTET and wish to make payments for their 2021 taxable year by the end of 2021.

i Our applications to file PTET annual returns and file PTET extensions will be available in February 2022.

PTET forms

Form description	
Pass-Through Entity Tax (PTET) Annual Election	Select

Step 6: Complete authorized person information and select "yes" for acknowledgement. Select "continue" and finalize election.

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