

State eFile Research Data Survey - Corporate Income

State Tax Year Date Completed

State Contact Phone Number email

The following questions and charts relate ONLY to **CORPORATE** Income Tax

SECTION I - GENERAL

1. Is any form of electronic filing supported for Corporate Income Tax Returns? Select Response

	Does State Support System (Column A)	Is this system a Taxpayer Only Filing System (Column B)	ERO Registration Required to use system (Column C)	Taxpayer Registration Required to use system (Column D)	Submission Start Date System (Column E)	Indicate the date that the system is closed to accept returns (Column F)	Last date for resubmission for timely filing (Column G)	What are the scheduled drain times for submissions, if applicable (Column H)
2. MeF IRS Fed/State Program	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
3. Independent (i.e., direct transmission to State)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
4. Online filing program (via state website data entry or import)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

5. Does the state utilize the Federal EFIN for filing and payment of taxes? Select Response

a.) If no, is there a state assigned number that must be used to file and pay a return? Select Response

Comments

6. For a consolidated and/or combined return, does the state allow for one submission of the consolidated/combined return, or does each entity included in the return submit a separate e-return, with the parent company providing a consolidating schedule? Select Response

Comments

7. What date will the state support the MeF Fed/state program, if not already supported? Enter Date

8. If state supports MeF, will it support "linked", "unlinked" or both types of transmissions? Select Response

9. If you answered no to an independent direct transmission program (3A), do you anticipate that such program will be supported? Select Response

a.) If yes, when? Enter Estimated Date

10. If you answered no to an online filing program (4A), do you anticipate that such program will be supported? Select Response

a.) If yes, when? Enter Estimated Date

SECTION II - ELIGIBILITY

FORMS E-FILE ELIGIBILITY - GENERAL						
	Tax Years Eligible to e-File (Column A)	List Forms Eligible for eFile (Column B)	AMENDED RETURNS		Extensions (Column E)	Superseded Return (Column F)
			Current Year (Column C)	Prior Year List tax years accepted (Column D)		
1. MeF IRS Fed/State Program	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
2. Independent (i.e., direct transmission to State)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
3. Online filing program (via state website data entry or import)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Enter specific years as applicable. If all forms are eligible, enter All Corp; All Partner, etc. otherwise list specific forms accepted						

4. Does the state accept Fiscal Year-End returns electronically? Select Response

5. Does the state accept Short-period returns electronically? Select Response

a.) If yes, can these returns be e-filed on prior year forms when the current year forms are not yet available (e.g., a short period beginning 1/1/2010 and ending 6/30/2010 e-filed on TY2009 forms? Select Response

Comments

b.) Can more than one short year return be electronically filed per tax year? Select Response If no, please explain in comment field below:

Comments

6. Does the state accept Foreign address returns electronically? Select Response

FORMS E-FILE ELIGIBILITY - SPECIFIC ENTITY TYPES							
	Consolidate/Combined (Column A)	RIC/REIT (Column B)	INSURANCE RETURNS			Financial Institution Returns (Column F)	Non-Resident Composite (Sub Chapter S Corporation) (Column G)
			Single Entity Company (Column C)	Company is a Subsidiary in a federal mixed-group return List tax years accepted (Column D)	Company is the Parent of a federal consolidated return (Column E)		
7. MeF IRS Fed/State Program	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8. Independent (i.e., direct transmission to State)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. Online filing program (via state website data entry or import)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

10. Does the state require a separate return form for exempt organizations? Select Response

a.) If there is not a separate tax return form for an exempt organization's income tax return (i.e., the organization reports and pays tax on unrelated business income via the corporate or fiduciary tax return form), please indicate whether the corporate or fiduciary return can be accepted electronically for an exempt organization.

Comments

SECTION III- E-FILE MANDATES

E-FILE MANDATE REQUIREMENTS - ORIGINAL RETURNS				
PAID PREPARERS (PRACTITIONERS AND TRANSMITTERS)				
	Original Return Mandated (Column A)	***Original Return Effective Date (Column B)	Original Return Mandate Criteria (Column C)	Original Return Non-Compliance Penalty (Column D)
1. MeF IRS Fed/State Program	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Independent (i.e., direct transmission to State)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Online filing program (via state website data entry or import)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

***The effective date should reference both the initial tax year for which the mandate applies and the date on or after which the returns are subject to the mandate. For example, a mandate may be effective on or after January 1, 2011 for tax year 2010 returns, but a state may also consider tax year 2009 returns subject to the mandate.

TAXPAYER OR BUSINESS

	Original Return Mandated (Column A)	***Original Return Effective Date (Column B)	Original Return Mandate Criteria (Column C)	Original Return Non-Compliance Penalty (Column D)
4. MeF IRS Fed/State Program	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Independent (i.e., direct transmission to State)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Online filing program (via state website data entry or import)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

***The effective date should reference both the initial tax year for which the mandate applies and the date on or after which the returns are subject to the mandate. For example, a mandate may be effective on or after January 1, 2011 for tax year 2010 returns, but a state may also consider tax year 2009 returns subject to the mandate.

7. If applicable, are the eFile Mandate Requirements for the Original Return also applicable to the financial institutions returns (i.e., returns filed on a form separate from the standard C Corporation return)? Select Response

8. If applicable, are the eFile Mandate Requirements for the Original Return also applicable to the non-resident composite income tax return filed by a S-Corporation on behalf of its non-resident members? Select Response

9. Are the e-File Mandate requirements applicable to a Request for Extension of Time to File? Select Response
 If yes, please complete the following chart. If no, please proceed to Section III Question Number 16.

E-FILE MANDATE REQUIREMENTS - EXTENSION REQUESTS

PAID PREPARERS (PRACTITIONERS AND TRANSMITTERS)

	Extension Request Mandated (Column A)	***Extension Request Effective Date (Column B)	Extension Request Mandate Criteria (Column C)	Extension Request Non-Compliance Penalty (Column D)
10. MeF IRS Fed/State Program	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11. Independent (i.e., direct transmission to State)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12. Online filing program (via state website data entry or import)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

***The effective date should reference both the initial tax year for which the mandate applies and the date on or after which the returns are subject to the mandate. For example, a mandate may be effective on or after January 1, 2011 for tax year 2010 returns, but a state may also consider tax year 2009 returns subject to the mandate.

TAXPAYER OR BUSINESS

	Extension Request Mandated (Column A)	***Extension Request Effective Date (Column B)	Extension Request Mandate Criteria (Column C)	Extension Request Non-Compliance Penalty (Column D)
13. MeF IRS Fed/State Program	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
14. Independent (i.e., direct transmission to State)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
15. Online filing program (via state website data entry or import)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

***The effective date should reference both the initial tax year for which the mandate applies and the date on or after which the returns are subject to the mandate. For example, a mandate may be effective on or after January 1, 2011 for tax year 2010 returns, but a state may also consider tax year 2009 returns subject to the mandate.

16. Are the e-File Mandate requirements applicable to a Amended Returns?

If yes, please complete the following chart. If no, please proceed to Section III Question Number23.

Select Response

E-FILE MANDATE REQUIREMENTS -AMENDED RETURNS

PAID PREPARERS (PRACTITIONERS AND TRANSMITTERS)

	Amended Returns Mandated (Column A)	***Amended Returns Effective Date (Column B)	Amended Returns Mandate Criteria (Column C)	Amended Returns Non-Compliance Penalty (Column D)
17. MeF IRS Fed/State Program	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
18. Independent (i.e., direct transmission to State)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
19. Online filing program (via state website data entry or import)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

***The effective date should reference both the initial tax year for which the mandate applies and the date on or after which the returns are subject to the mandate. For example, a mandate may be effective on or after January 1, 2011 for tax year 2010 returns, but a state may also consider tax year 2009 returns subject to the mandate.

TAXPAYERS OR BUSINESS

	Amended Returns Mandated (Column A)	***Amended Returns Effective Date (Column B)	Amended Returns Mandate Criteria (Column C)	Amended Returns Non-Compliance Penalty (Column D)
20. MeF IRS Fed/State Program	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
21. Independent (i.e., direct transmission to State)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
22. Online filing program (via state website data entry or import)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

***The effective date should reference both the initial tax year for which the mandate applies and the date on or after which the returns are subject to the mandate. For example, a mandate may be effective on or after January 1, 2011 for tax year 2010 returns, but a state may also consider tax year 2009 returns subject to the mandate.

23. If a taxpayer was required to e-file in a previous year, but drops below the threshold in a subsequent year, are they still required to e-file? Select Response

24. If the mandate is applicable to the tax practitioner, is there a taxpayer opt-out available? Select Response

a.) If yes, please describe the method of making this election (e.g., specific form to be completed, checkbox on the return, copy of letter sent with paper-return, etc.)

Comments

25. Does the state have a waiver process for practitioner? Select Response 25a. for Taxpayer? Select Response

Please explain process

26. Are there any exceptions to the mandate other than a waiver or opt-out? Select Response

a.) Returns with excluding conditions ? Please specify below: Select Response

Comments

b.) Returns containing forms not accepted electronically Please specify below: Select Response

Comments

c.) Returns where the associated federal return is not eligible for filing (i.e., for states that require that the federal return also be e-filed under the IRS Federal/State)? Are the following special purpose entities, which are exempt from Federal e-file requirements, also exempt from state e-file requirements: Farmer's Cooperative Association (Form 1120-C), Foreign Sales Corporation (Form 1120-FSC), Homeowner's Association (Form 1120-H), Interest Charge Domestic International Sales (Form 1120-IC-DISC), Nuclear Decommissioning Trust (Form 1120-ND), Real Estate Investment Trust (Form 1120-REIT), Regulated Investment Company (Form 1120-RIC), Settlement Fund (Form 1120SF), Common Trust Fund Returns (Form 1065) and consolidated returns where the parent corporation is a Form 1120L or Form 1120PC. Please specify below:

Comments

27. Is there a process for the practitioner and/or taxpayer to obtain permission to file the return on paper when there is a condition that appears to preclude e-filing? Select Response

a.) If yes, please explain the process Please explain the process below:

Comments

b.) What is the turnaround time to file the paper return to be considered timely filed?

Comments

28. What happens if a return or extension that is required to be e-filed is instead filed on paper? (Include Monetary and/or non-monetary penalties)

Comments

29. If a consolidated or combined corporate group is noncompliant with the mandate, is the penalty by return or by return plus a penalty for each legal entity? Select Response

Comments

30. Does a return with 2D barcode satisfy the electronic filing mandate? Select Response

ELECTRONIC PAYMENTS

Original Return and Extension Payments

	ORIGINAL RETURNS			EXTENSION REQUEST	
	Mandate e-payment with Return (Column A)	Do you warehouse Payments with Return? (Column B)	Last date for warehouse payments with return (Column C)	Mandate e-payment with Extension (Column D)	Do you warehouse extension payments (Column E)
1. MeF IRS Fed/State Program	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Independent (i.e., direct transmission to State)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Online filing program (via state website data entry or import)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>

ELECTRONIC PAYMENTS and REFUNDS

Estimated Payments and Refunds

	Estimated Payments			DIRECT DEPOSIT of REFUND	
	Do you warehouse Payments For Estimated Payments (Column A)	How many Estimated payments are warehoused?? (Column B)	Last date for warehouse payments for Estimated Payments (Column C)	Mandate Direct Deposit with Return (Column D)	Number of designated accounts for Direct Deposit (Column E)
4. MeF IRS Fed/State Program	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Independent (i.e., direct transmission to State)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Online filing program (via state website data entry or import)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>

7. Is a foreign banking institution (IAT) accepted for direct debit or deposit request(s)? Select Response

a.) If no, will a paper Warrant be issued in lieu of the IAT direct deposit request? Select Response

8. Does a direct debit payment satisfy any EFT payment requirements, if applicable? Select Response

9. Does the state accept Credit Card payments? Select Response

a.) If yes, how are the credit card payments made? Select Response

10. Does the state have any forms that need to be completed in order to authorize an ERO to initiate Electronic Funds Withdrawal for payments due with returns and/or extensions?

Select Response

a.) If yes, please list form name and number below:

Comments

SECTION V - FILE ATTACHMENTS

1. Does the state schema include all line item-specific schedules required by the form instructions (e.g., "other additions")?

Select Response

a.) If no, are these schedules required to be attached in PDF format? Please specify which item(s) below:

Comments

2. Does the state allow transactional details for certain forms to be provided in summary format when e-filing returns?

Select Response

a.) If yes, please list the forms. below:

Comments

3. Does the state require particular state forms to be attached in PDF format?

Select Response

a.) If yes, please list the forms. below:

Comments

FILE ATTACHMENTS REQUIREMENTS - STATE FORMS

	PDF Format Specify Form Number or Schedule (Column A)	XML Format Specify Form Number or Schedule (Column B)	Other PDF documents allowed or required for state filing – profit loss, transaction details, etc. (Column C)
4. MeF IRS Fed/State Program	<input type="text"/>	<input type="text"/>	<input type="text"/>
5. Independent (i.e., direct transmission to State)	<input type="text"/>	<input type="text"/>	<input type="text"/>
6. Online filing program (via state website data entry or import)	<input type="text"/>	<input type="text"/>	<input type="text"/>

7. Does the state have forms which could require third party signature? Select Response

a.) If yes, does the state require that they be attached in PDF format to the return? Select Response

b.) If yes to both questions, please list the applicable forms below:

Comments

8. Does the state require a copy of the federal return to be included with the state submission? Select Response

a.) If yes, is a complete copy required, or a specific sub-set of forms (e.g., pages 1-5, Schedule M-3, etc.) below:

Comments

b.) If yes, complete the following chart (lines 9-11) to indicate the required format and note any comments if needed.

FILE ATTACHMENTS REQUIREMENTS - FEDERAL FORMS						
	FEDERAL RETURN		PROFORMA FEDERAL RETURN REQUIRED		OTHER FEDERAL FORMS OR SCH	
	PDF FORMAT (Column A)	XML FORMAT (Column B)	PDF FORMAT (Column C)	XML FORMAT (Column D)	PDF FORMAT Specify Form (Column E)	XML FORMAT Specify Form (Column F)
9. MeF IRS Fed/State Program	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
10. Independent (i.e., direct transmission to State)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
11. Online filing program (via state website data entry or import)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

12. When a parent or subsidiary of a federal consolidated group must file a standalone state return, what federal return information must be included with the state return (i.e., the consolidated federal return as filed with the IRS and/or a pro-forma return for the separate entity)?

Comments

13. If the Federal return is not included with the state return or is included in the incorrect format (e.g., PDF), will the state consider the entire return to be not filed? Select Response

14. Does the state allow taxpayers that have filed a Federal extension to receive an automatic extension for the state return? Select Response

a.) Does the state require that the Federal extension be attached to the return in PDF format? Select Response

b.) Does the state require the Federal extension to be filed with the state on paper by the original due date? Select Response

c.) If A and/or B are yes, what documentation is required either to be attached as PDF or mailed to the state (e.g., e-file extension acknowledgement, completed federal extension form, etc.)?"

Comments

15. Does the state require that specific naming conventions be used for certain PDF attachments? return? Select Response

a.) If yes, please provide the names and/or descriptions required to be used below:

Comments

16. Are any forms/supporting documents required to be mailed to the state? Select Response

a.) If yes, list applicable forms/supporting documents below:

Comments

b.) If yes, what is the deadline for remitting these documents? Please enter date

c.) If yes, may the taxpayer fax the information in lieu of mailing?" Select Response FAX Number

17. Can a taxpayer that voluntarily e-files use the same procedures available to mandated taxpayers? Select Response

SECTION VI - E-SIGNATURE REQUIREMENTS

1. Does the state accept the federal e-signature for the e-filed tax return? Select Response

a.) What state specific e-signature options are available?

Comments

b.) What forms are required to be completed (Please specify the state form number, if applicable) below:

Comments

2. Are practitioners required to complete an e-signature form in order to e-file an extension? Select Response

a.) If the state does not have an e-signature authorization form, must a written authorization from the taxpayer be obtained and retained? Select Response

b.) What forms are required to be completed (Please specify the state form number, if applicable) below:

Comments

3. For returns filed via MeF, is the e-signature form required to be scanned to PDF format and attached to the e-return? Select Response

4. Who is required to retain the e-signature documentation (ERO or taxpayer)? Select Response

a.) How long must the e-signature documentation be retained? Select Response

5. Will the state accept a facsimile signature for the paid preparer in lieu of an original signature for the e-signature document in any of the following formats: Check all that apply.

- Electronic (i.e., digitized)
- Rubber stamp
- Scanned (PDF) copy of the original signature
- Fax of the original signature
- Photocopy of the original signature

6. Will the state accept a facsimile signature for the taxpayer in lieu of an original signature for the e-signature document in any of the following formats: Check all that apply.

- Electronic (i.e., digitized)
- Rubber stamp
- Scanned (PDF) copy of the original signature
- Fax of the original signature
- Photocopy of the original signature

SECTION VII - TIMELY FILING CONSIDERATION

1. When electronically filed, what is the original due date of the CORPORATE Return?

Calendar Year End Return

Fiscal Year End Return

2. When electronically filed, what is the extended due date of the CORPORATE Return?

Calendar Year End Return

Fiscal Year End Return

3. How does the state determine the filing date/time of the CORPORATE return?

a.) Does the state accept the (unadjusted) electronic postmark included by the transmitter?

Select Response

b.) Does the state follow federal rules by accepting the electronic postmark included by the transmitter adjusted to the taxpayer's time zone?

Select Response

c.) Does the state utilize its own date/time stamp upon actual receipt of the e-return file?

Select Response

d.) Other method(s)? Please method(s) below:

Select Response

Comments

e.) For returns rejected on or near the due date; what is the process required for mailing a paper return to the state when there are reject errors that cannot be corrected for e-file re-submission?

Comments

4. What is the perfection period time frame when filing returns electronically? Please specify if the perfection period is calendar days or business days below:

Comments

SECTION VIII - ACKNOWLEDGEMENTS

1. What is the average response time for e-file return acknowledgements?

Select Response

1. Where can one find the state's list of possible reject error codes and descriptions? ?

Comments

2. Does the state have Business Validation Rules?

Select Response

a.) If yes, where can one find a list of the state Business Validation Rules?

Comments

3. Does the state have a "known e-file issues and solutions" document that identifies issues with current year returns?

Select Response

a.) If yes, please provide the location of the document below:

Comments

SECTION X - SUPPORT RESOURCES

PREPARER SUPPORT

	URL for ERO Handbook (Column A)	Contact Name (Column B)	Contact Phone Number (Column C)		Contact Email Address (Column D)
1. MeF IRS Fed/State Program	<input type="text"/>	<input type="text"/>	<input type="text"/>	email	<hr/>
2. Independent (i.e., direct transmission to State)	<input type="text"/>	<input type="text"/>	<input type="text"/>	email	<hr/>
3. Online filing program (via state website data entry or import)	<input type="text"/>	<input type="text"/>	<input type="text"/>	email	<hr/>

	URL for Transmitter or Software Developer (Column A)	Contact Name (Column B)	Contact Phone Number (Column C)	Contact Email Address (Column D)
4. MeF IRS Fed/State Program	<input type="text"/>	<input type="text"/>	<input type="text"/>	email <input type="text"/>
5. Independent (i.e., direct transmission to State)	<input type="text"/>	<input type="text"/>	<input type="text"/>	email <input type="text"/>
6. Online filing program (via state website data entry or import)	<input type="text"/>	<input type="text"/>	<input type="text"/>	email <input type="text"/>

7. Does your state require a formal registration for access to the state's software developer/transmitters documentation? Select Response

a.) If yes, please explain below:

Comments

8. Does the state provide software vendors with XML style sheets that allow for electronic files to be viewed in a user-friendly format? Select Response

a.) If no, does the state have any plans to make XML style sheets available in the future? Select Response

9. Indicate URL for Frequently Asked Questions (FAQs), if applicable

E-FILE TAXPAYER SUPPORT -PUBLIC INFORMATION

	e-Help Telephone Number (Column A)	e-Help e-mail Address or URL (Column B)	URL for Frequently Asked Questions/Answers (Column C)
4. MeF IRS Fed/State Program	<input type="text"/>	<input type="text"/>	<input type="text"/>
5. Independent (i.e., direct transmission to State)	<input type="text"/>	<input type="text"/>	<input type="text"/>
6. Online filing program (via state website data entry or import)	<input type="text"/>	<input type="text"/>	<input type="text"/>

End of Survey