



Instructions for Form IT-2105

Estimated Income Tax Payment Voucher for Individuals

New York State • New York City • Yonkers

IT-2105-I
(8/10)

Did you know? You can pay your estimated tax electronically on our Web site with a debit from your checking or savings account. Visit us on the Web at www.nystax.gov to pay your estimated tax electronically.

Changes for 2010

Recent Tax Law changes may affect the amount of estimated tax that individuals will be required to pay for 2010

- Revised New York City tax rates may require you to increase the amount of estimated tax you pay. See page 7 of these instructions for new tax rate schedules if your New York City taxable income is more than \$500,000.
- The New York itemized deduction limitation has been revised to further limit a taxpayer's New York itemized deduction. If a taxpayer's New York adjusted gross income is more than \$10 million, the New York itemized deduction is now limited to 25% of the federal itemized deduction for charitable contributions. All other federal itemized deductions will be reduced to zero based on the new limitation.
- The New York itemized deduction has also been revised to disallow the deduction for state and local general sales taxes to the extent included in federal itemized deductions. **Note:** Under current federal law, the federal sales tax deduction expired for tax years beginning after 2009.
- A temporary deferral of certain credits is now required when the total amount of those credits is greater than \$2 million.
- The definition of New York source income of a nonresident individual has been amended to include: (1) termination pay, covenants not to compete, and any other employment related compensation for past services, and (2) certain S corporation gains from acquisition, liquidation, and installment sales of assets to the extent that the business was conducted in New York State.
- The Empire State film production credit has been revised. Certain additional participation requirements have been added to the credit, and the credit has been extended through 2014.
- The QETC and biofuel credits have been revised to provide that the credit limitations will now apply at the entity level and not at the partner or shareholder level.
- Recent Tax Law changes have also revised the prior-year's tax rule. Under this rule, to meet having paid 100% (110%, if applicable) of the tax shown on your 2009 return, you must now recompute your 2009 tax using the new itemized deduction income limitation rule and the new credit deferral rules. Refer to your 2009 New York State tax return as a guide, along with the new itemized deduction limitation rule and the new credit deferral rules, for recomputing the tax.
- No penalty will apply to any shortage in your April 15, 2010, or June 15, 2010, estimated tax payments that are attributable to these Tax Law changes, provided that you include any shortfall in your September 15, 2010, payment.

General information

Estimated income tax is the amount of New York State, New York City, and Yonkers tax you expect to owe for the year after subtracting:

- the amount of tax you expect to have withheld;
- the estimated income tax paid with Form IT-2663, *Nonresident Real Property Estimated Income Tax Payment Form*;
- the estimated income tax paid with Form IT-2664, *Nonresident Cooperative Unit Estimated Income Tax Payment Form*;
- the estimated income tax paid on your behalf by a partnership or S corporation; **and**
- the amount of any credits you plan to take.

If any of your income is subject to New York City or Yonkers resident income taxes or Yonkers nonresident earnings tax, substitute *New York City* or *Yonkers* for *New York State* in the following instructions to determine if you are required to make estimated payments of these taxes.

Who must make estimated income tax payments — Generally, you must pay estimated income tax if you expect to owe, after subtracting your withholding, estimated income tax paid with Form IT-2663 and/or IT-2664, estimated income tax paid on your behalf by a partnership or S corporation, and credits, at least \$300 of either New York State, New York City, or Yonkers tax for 2010, and you expect your withholding, estimated income tax paid with Form IT-2663 and/or IT-2664, estimated income tax paid on your behalf by a partnership or S corporation, and credits to be less than the smaller of:

1. 90% of the personal income tax shown on the 2010 return, or
2. 100% of the personal income tax shown on the 2009 return (110% of that amount if you are not a farmer or a fisherman and the New York adjusted gross income shown on that return is more than \$150,000, or, if married filing separately for 2010, more than \$75,000). **Note:** To meet this condition, the tax shown on your 2009 return must be recomputed using the new itemized deduction income limitation rule and credit deferral rules.

However, if you did not file a 2009 tax return, or your 2009 return did not cover all 12 months, item 2 above does not apply.

Do not include in your estimate any amount of sales or use tax you expect to owe on your 2010 personal income tax return.

When to pay your estimated income tax — Generally, you must make your first payment of 2010 estimated income tax by April 15, 2010. You can pay all your estimated income tax with the first voucher or pay it in four equal installments on April 15, June 15, September 15, 2010, and January 18, 2011.

Changes in income, deductions, or exemptions during 2010 may require you to amend your original estimate or to begin making estimated tax payments after April 15, 2010. Use the *Amended estimated income tax worksheet* on page 7 of these instructions to amend your original estimate. If you are required to begin making payments after April 15, 2010, the payment due dates are as follows:

If the requirement is met after:	Payment due date is:
March 31 and before June 1	June 15, 2010
May 31 and before September 1	September 15, 2010
August 31	January 18, 2011

If you file your 2010 New York State income tax return on or before January 31, 2011, and pay the full balance of tax due, you do not have to make any payment which would otherwise be due on January 18, 2011.

If, after March 31, 2010, you have a large change in income, deductions, additional taxes, or credits that requires you to start making estimated income tax payments, you should compute the amount of your estimated income tax payments by using the annualized income installment method explained in Publication 94, *Should You Be Paying Estimated Tax in 2010?*, and Form IT-2105.9-I, *Instructions for Form IT-2105.9, Underpayment of Estimated Tax by Individuals and Fiduciaries*, Worksheet 1 (and, if applicable, Worksheet 2 and Worksheet 3). Although your payment due dates will be the same as shown above, the payment amounts will vary based on your income, deductions, additional taxes, and credits for the months ending before each payment due date. As a result, this method may allow you to skip or lower the amount due for one or more payments. If you use the annualized income installment method, be sure to file Form IT-2105.9 with your 2010 tax return, even if no penalty is owed.

Farmers and fishermen — There is only one required installment date, January 15, if two-thirds or more of your federal gross income for 2009 or 2010 is from farming or fishing. You must either pay 66⅔% of your 2010 tax by January 18, 2011, or file your New York State return by March 1, 2011, and pay the total tax due.

Fiscal-year filers — If you report your income on a fiscal-year basis, adjust the calendar year due dates to correspond with the fifteenth day of the fourth, sixth, and ninth months of your fiscal year, and the first month of your succeeding fiscal year. If any due date falls on a Saturday, Sunday, or legal holiday, your return is due on the next regular workday.

Where to file — Mail your payment and Form IT-2105 to:

**NYS ESTIMATED INCOME TAX
PROCESSING CENTER
PO BOX 4122
BINGHAMTON NY 13902-4122**

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?* on page 5 of these instructions 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 forms covered by these instructions to: JPMorgan Chase, NYS Tax Processing — Estimated Tax, 33 Lewis Road, Binghamton NY 13905-1040.

How to complete the payment voucher — Enter the social security number or taxpayer identification number of the primary taxpayer and print the name and address in the spaces provided. To ensure that payments of estimated income tax are properly credited to you, this information must agree with the information on your New York State income tax return. Your name must be spelled correctly, with your **first** name entered first on the voucher.

Foreign addresses — Enter the information in the following order: city, province or state, and then country (all in the *City, village, or post office box*). Follow the country's practice for entering the postal code. **Do not abbreviate the country name.**

Enter the amount(s) due, rounded to the nearest dollar, as computed at the bottom of the *Estimated income tax worksheet* on page 6 of these instructions or line 6 of the *Amended estimated income tax worksheet* on page 7, in the appropriate space(s) on the voucher. Be sure to **separately enter** the amounts for New York State, New York City, and Yonkers; then enter the total in the *Total payment* box. If there is **no amount** to be entered, **leave blank**.

If you paid too much tax on your 2009 return and you chose to apply the overpayment to your 2010 estimated income tax, you may apply all or part of the overpayment to any installment. When computing the amounts to be entered in the *Record of estimated income tax payments* on page 7 of these instructions, you may apply an estimated overpayment of New York State, New York City, or Yonkers income tax to an estimated underpayment of New York State, New York City, or Yonkers tax. Enter only the **net** amount, rounded to the nearest dollar, of each installment in the appropriate space(s) on the voucher. **Do not** send the voucher unless you are including a payment.

You may make your payment by transferring funds directly from your bank account (ACH debit) using the Tax Department's Web application (at www.nystax.gov). **Do not** send a voucher if you are making your payment by ACH debit.

You may also pay by check, money order, or credit card. Make the check or money order payable to **New York State Income Tax** and write your social security number and **2010 IT-2105** on it. Enclose the check or money order with the payment voucher and mail to the address shown on the front of the voucher. Please detach any check stubs before mailing your check and the voucher. If you pay by credit

card, do not mail in this payment voucher. You will be charged a fee by the credit card service provider to cover the cost of the transaction. For more information on the credit card payment program, access the Tax Department's Web site (at www.nystax.gov).

Fee for payments returned by banks

The law allows the Tax Department to charge a \$50 fee when a check, money order, or electronic payment is returned by a bank for nonpayment. However, if an electronic payment is returned as a result of an error by the bank or the department, the department won't charge the fee. If your payment is returned, we will send a separate bill for \$50 for each return or other tax document associated with the returned payment.

Please fill in the *Record of estimated income tax payments* section on page 7 so that you will have a record of your past payments.

You can view and reconcile your estimated income tax account by accessing our Web site at www.nystax.gov or by calling our Personal Income Tax Information Center; see *Need help?* on page 5.

Penalty for underpayment of estimated income tax — You may be charged a penalty for not paying enough estimated income tax, or for not making the payments on time. The penalty does not apply if each payment is timely and the total tax paid is:

- at least 90% (66⅔% for farmers and fishermen) of the amount of income tax due as shown on your return for 2010; or 90% of the tax due if no return was filed; **or**
- 100% of the income tax shown on your return for 2009 (110% of that amount if you are not a farmer or a fisherman and the New York adjusted gross income shown on that return is more than \$150,000 or, if married filing separately for 2010, more than \$75,000) (you must have filed a return for 2009 and it must have been for a full 12-month year). **Note:** To meet this condition, the tax shown on your 2009 return must be recomputed using the new itemized deduction income limitation rule and credit deferral rules; **or**
- 90% of the income tax computed by annualizing the taxable income received for the months ending before the due date of the installment.

The penalty will not apply if you are a New York State resident (or a nonresident or part-year resident with New York source income) and you had no tax liability for the full 12-month preceding tax year.

To compute the penalty yourself, use Form IT-2105.9 and its instructions, Form IT-2105.9-I.

Line instructions for estimated income tax worksheet (see page 6)

Line 1 — Enter your estimated 2010 New York adjusted gross income. This is your federal adjusted gross income plus or minus New York additions and subtractions.

Nonresidents and part-year residents — Compute your estimated 2010 New York adjusted gross income as if you were a New York State resident, including income from sources both in and out of New York State.

Line 2 — For information regarding the standard deduction allowed for 2010, see the combined instructions for Form IT-150 and Form IT-201 or the instructions for Form IT-203. If you itemized your deductions, see the instructions for Form IT-201, New York State itemized deduction worksheet, lines a through p, or Form IT-203, New York State itemized deduction worksheet, lines a through o, for computing your New York itemized deduction. If your New York adjusted gross income exceeds \$100,000, be sure to follow the instructions relating to the limitations to itemized deductions and see the information regarding the new itemized deduction income limitation in the section *Changes for 2010* on page 1.

Line 4 — Multiply \$1,000 by the number of dependents that you can claim in 2010. Exemptions are not allowed for yourself and, if married, your spouse.

Line 6 – New York State tax

Note: Your New York adjusted gross income is the amount from page 6, *Estimated income tax worksheet*, line 1.

- If your New York adjusted gross income is **\$100,000 or less**, compute your New York State tax on the amount on line 5 using the *New York State tax rates* on page 7 of these instructions. Enter the tax amount on page 6, *Estimated income tax worksheet*, line 6.
- If your New York adjusted gross income is **more than \$100,000, but not more than \$150,000**, you must compute your tax using *Tax computation worksheet 1* below.
- If your New York adjusted gross income is **more than \$150,000, but not more than \$500,000**, you must compute your tax using *Tax computation worksheet 2* below if your filing status is:
 - married filing jointly or qualifying widow(er), and your taxable income is **\$300,000 or less**,
 - single or married filing separately, and your taxable income is **\$200,000 or less**, or
 - head of household and your taxable income is **\$250,000 or less**.
- If your New York adjusted gross income is **more than \$150,000, but not more than \$500,000**, you must compute your tax using *Tax computation worksheet 3* below if your filing status is:
 - married filing jointly or qualifying widow(er) and your taxable income is **more than \$300,000**,
 - single or married filing separately, and your taxable income is **more than \$200,000**, or
 - head of household and your taxable income is **more than \$250,000**.

- If your New York adjusted gross income is **more than \$500,000, but not more than \$550,000**, you must compute your tax using *Tax computation worksheet 4* on page 4 if your filing status is:
 - married filing jointly or qualifying widow(er), and your taxable income is **\$300,000 or less**,
 - single or married filing separately, and your taxable income is **\$200,000 or less**, or
 - head of household and your taxable income is **\$250,000 or less**.
- If your New York adjusted gross income is **more than \$500,000, but not more than \$550,000**, you must compute your tax using *Tax computation worksheet 5* on page 4 if your filing status is:
 - married filing jointly or qualifying widow(er), and your taxable income is **more than \$300,000**,
 - single or married filing separately, and your taxable income is **more than \$200,000**, or
 - head of household and your taxable income is **more than \$250,000**.
- If your New York adjusted gross income is **more than \$550,000**, you must compute your tax using *Tax computation worksheet 6* on page 4.

Tax computation worksheet 1

1. Enter your New York adjusted gross income from page 6, *Estimated income tax worksheet*, line 1 1. _____
2. Enter your taxable income from page 6, *Estimated income tax worksheet*, line 5 2. _____
3. Multiply line 2 by 6.85% (.0685) 3. _____
4. Enter your New York State tax on the line 2 amount above from the *New York State tax rates*, page 7 4.
5. Subtract line 4 from line 3 5. _____
6. Enter the excess of line 1 over \$100,000 (cannot exceed \$50,000) 6. _____
7. Divide line 6 by \$50,000 and round the result to the fourth decimal place (cannot exceed 1.0000) 7. _____
8. Multiply line 5 by line 7 8.
9. Add lines 4 and 8.
Enter here and on page 6, Estimated income tax worksheet, line 6 9. _____

Note: For some taxpayers, the line 3 amount may be the same as the line 9 amount.

Tax computation worksheet 2

1. Enter your taxable income from page 6, *Estimated income tax worksheet*, line 5 1. _____
2. Multiply line 1 by 6.85% (.0685).
Enter here and on page 6, Estimated income tax worksheet, line 6 2. _____

Tax computation worksheet 3

1. Enter your New York adjusted gross income from page 6, *Estimated income tax worksheet*, line 1. (If the amount on line 1 is \$300,000 or less, enter 0 on lines 8, 9, and 10 of this worksheet; continue with line 2.) .. 1. _____
2. Enter your taxable income from page 6, *Estimated income tax worksheet*, line 5 2. _____
3. Multiply line 2 by 7.85% (.0785) 3. _____
4. Enter your New York State tax on the line 2 amount above from the *New York State tax rates*, page 7 4.
5. Subtract line 4 from line 3 5. _____
6. If married filing jointly or qualifying widow(er), enter **\$794** on line 6.
If single or married filing separately, enter **\$397** on line 6.
If head of household, enter **\$563** on line 6 6. _____
7. Subtract line 6 from line 5 7. _____
8. Enter the excess of line 1 over \$300,000 (cannot exceed \$50,000) 8. _____
9. Divide line 8 by \$50,000 and round the result to the fourth decimal place (cannot exceed 1.0000) 9. _____
10. Multiply line 7 by line 9 10.
11. Enter amount from line 6 11.
12. Add lines 4, 10, and 11.
Enter here and on page 6, Estimated income tax worksheet, line 6 12. _____

Note: For some taxpayers, the line 3 amount may be the same as the line 12 amount.

Tax computation worksheet 4

1. Enter your New York adjusted gross income from page 6, *Estimated income tax worksheet*, line 1 1. _____
2. Enter your taxable income from page 6, *Estimated income tax worksheet*, line 5 2. _____
3. Multiply line 2 by 8.97% (.0897) 3. _____
4. Enter your New York State tax on the line 2 amount above from the *New York State tax rates*, page 7 4.
5. Subtract line 4 from line 3 5. _____
6. If married filing jointly or qualifying widow(er), enter **\$794** on line 6.
If single or married filing separately, enter **\$397** on line 6.
If head of household, enter **\$563** on line 6 6. _____
7. Subtract line 6 from line 5 (*if less than zero, enter 0*) 7. _____
8. Enter the excess of line 1 over \$500,000 (*cannot exceed \$50,000*) 8. _____
9. Divide line 8 by \$50,000 and round the result to the fourth decimal place (*cannot exceed 1.0000*) 9. _____
10. Multiply line 7 by line 9 10.
11. Enter amount from line 6 11.
12. Add lines 4, 10, and 11 (*cannot exceed the amount on line 3*). **Enter here and on page 6**, *Estimated income tax worksheet*, line 6 12. _____

Note: For some taxpayers, the line 3 amount may be the same as the line 12 amount.

Tax computation worksheet 5

1. Enter your New York adjusted gross income from page 6, *Estimated income tax worksheet*, line 1 1. _____
2. Enter your taxable income from page 6, *Estimated income tax worksheet*, line 5 2. _____
3. Multiply line 2 by 8.97% (.0897) 3. _____
4. Enter your New York State tax on the line 2 amount above from the *New York State tax rates*, page 7 4.
5. Subtract line 4 from line 3 5. _____
6. If married filing jointly or qualifying widow(er), enter **\$3,794** on line 6.
If single or married filing separately, enter **\$2,397** on line 6.
If head of household, enter **\$3,063** on line 6 6. _____
7. Subtract line 6 from line 5 7. _____
8. Enter the excess of line 1 over \$500,000 (*cannot exceed \$50,000*) 8. _____
9. Divide line 8 by \$50,000 and round the result to the fourth decimal place (*cannot exceed 1.0000*) 9. _____
10. Multiply line 7 by line 9 10.
11. Enter amount from line 6 11.
12. Add lines 4, 10, and 11.
Enter here and on page 6, *Estimated income tax worksheet*, line 6 12. _____

Note: For some taxpayers, the line 3 amount may be the same as the line 12 amount.

Tax computation worksheet 6

1. Enter your taxable income from page 6, *Estimated income tax worksheet*, line 5 1. _____
2. Multiply line 1 by 8.97% (.0897).
Enter here and on page 6, *Estimated income tax worksheet*, line 6 2. _____

Line 7 – New York City tax (New York City residents only)

If you are a New York City resident, compute your New York City resident tax on the amount on line 5 using the *New York City tax rates* on page 7 of these instructions. Enter the tax amount on page 6, *Estimated income tax worksheet*, line 7.

Line 8 – Enter any estimated New York City household credit and New York City accumulation distribution credit that you are entitled to claim. See the combined instructions for Form IT-150 and Form IT-201 for information on how to compute these credits.

Line 10 – Enter any estimated New York City tax on the ordinary income portion of a lump-sum distribution.

Line 12 – Enter any estimated New York City unincorporated business tax credit you are entitled to claim using Form IT-219, *Credit for New York City Unincorporated Business Tax Paid*, as a guide.

Line 14 – Residents – Enter any estimated New York State household credit.

Nonresidents and part-year residents — Nonresidents and part-year residents enter any estimated child and dependent care credit, household credit, and earned income credit as if you were a New York State resident. Nonresidents and part-year residents must reduce the earned income credit allowed by the household credit allowed. These credits may not exceed your tax liability. The part-year resident must first reduce his or her tax liability to zero, and any excess credit must then be applied against any remaining other New York State taxes (line 16). For more detailed information, see the instructions for Form IT-203.

Line 15 — Residents — Subtract line 14 from line 6. Enter the result on line 15.

Nonresidents and part-year residents — Compute the amount of estimated income tax due using the following worksheet (**Note:** NYAGI means New York adjusted gross income):

- a. Enter amount from line 6 a. _____
- b. Enter amount from line 14 b. _____
- c. Subtract line b from line a c. _____
- d. Multiply line c by $\frac{\text{NYAGI from New York sources}}{\text{Total NYAGI from all sources}}$
Enter result here and on line 15..... d. _____

Line 16 — Include on line 16 any New York State and New York City other taxes from Form IT-201-ATT, lines 30 and 34 or Form IT-203-ATT, line 33, in the appropriate columns excluding other New York City tax on the ordinary income portion of a lump-sum distribution.

Do not include the New York City unincorporated business tax. This tax is administered directly by the NYC Department of Finance.

Line 18 — Enter on line 18 the total of any estimated resident credit and other nonrefundable and carryover credits you are eligible to claim. Do not include the credits claimed on line 14. For other nonrefundable credits, see the instructions for Form IT-201-ATT (in the combined instructions for Form IT-150 and Form IT-201), Part 1, Sections A and B, or Form IT-203-ATT (in the instructions for Form IT-203), Part 1, Sections A and B.

Line 20 — Use the following forms as guides to estimate your refundable New York State and New York City credits:

- Form IT-213, *Claim for Empire State Child Tax Credit*
- Form IT-214, *Claim for Real Property Tax Credit*
- Form IT-215, *Claim for Earned Income Credit*
- Form IT-209, *Claim for Noncustodial Parent New York State Earned Income Credit*
- Form IT-216, *Claim for Child and Dependent Care Credit*
- Form IT-272, *Claim for College Tuition Credit or Itemized Deduction*
- Form IT-201-ATT, *Other Tax Credits and Taxes*, Part 1, lines 14, 15, and 16; or Form IT-203-ATT, *Other Tax Credits and Taxes*, Part 1, lines 13, 14, and 15

New York City residents enter your city school tax credit. If your income* is \$250,000 or less, and you are a married individual filing a joint return, or a qualifying widow(er) with dependent child, enter **125**. All others with incomes* of \$250,000 or less enter **62.50**.

* *Income*, for purposes of determining your New York City school tax credit, means your federal adjusted gross income (FAGI), minus distributions from an individual retirement account and an individual retirement annuity.

Enter state credits in the *New York State* column and the city credits in the *New York City* column. Residents must reduce the New York State earned income credit allowed by the New York State household credit allowed.

Line 22a — The current rate for Yonkers is 10% (.10). If you are a Yonkers resident, multiply the New York State amount on line 21 by 10% (.10) and enter the result on line 22a.

Line 22b — If you have earnings subject to the Yonkers nonresident earnings tax, complete Form Y-203, *Yonkers Nonresident Earnings Tax Return*, and transfer the amount of tax computed to line 22b.

If you anticipate having a claim of right credit against your Yonkers nonresident earnings tax, net the credit out against the tax and enter the net nonresident earnings tax on line 22b.

Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 5-a, 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Manager of Document Management, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone (518) 457-5181.

Need help?



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



Telephone assistance is available from 8:30 A.M. to 4:30 P.M. (eastern time), Monday through Friday.

Refund status: (518) 457-5149
In-state callers without free long distance: 1 800 443-3200
(Automated service for refund status is available 24 hours a day, 7 days a week.)

Personal Income Tax Information Center: (518) 457-5181
In-state callers without free long distance: 1 800 225-5829

To order forms and publications: (518) 457-5431
In-state callers without free long distance: 1 800 462-8100

Text Telephone (TTY) Hotline (for persons with hearing and speech disabilities using a TTY): 1 800 634-2110



Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, call the information center.

How to compute your estimated income tax — Complete the worksheet below to compute your 2010 estimated income tax. Use your 2009 New York State, New York City, and Yonkers tax returns and instructions as a guide

for computing your estimated income tax. Use your 2009 income and deductions as a starting point and make any necessary adjustments for 2010. Line instructions for the worksheet begin on page 2 of these instructions.

Estimated income tax worksheet (see instructions)	New York State		New York City		Yonkers	
1 Enter amount of New York adjusted gross income (NYAGI) you expect in 2010	1.					
2 Enter either your standard deduction or estimated itemized deduction	2.					
3 Subtract line 2 from line 1.....	3.					
4 Dependent exemptions (multiply \$1,000 by number of dependents)	4.					
5 Estimated New York State taxable income (subtract line 4 from line 3)	5.					
6 New York State tax on amount on line 5 (see instructions, page 3)	6.					
7 New York City resident tax on amount on line 5 (see instructions, page 4).....			7.			
8 New York City household credit and New York City accumulation distribution credit ...			8.			
9 Subtract line 8 from line 7.....			9.			
10 New York City tax on ordinary income portion of lump-sum distribution.....			10.			
11 Add lines 9 and 10.....			11.			
12 New York City unincorporated business tax credit			12.			
13 Subtract line 12 from line 11.....			13.			
14 Enter household credit; nonresidents and part-year residents also enter child and dependent care credit and earned income credit (see instructions, page 4)	14.					
15 Subtract line 14 from line 6 (see instructions, page 5).....	15.					
16 Other taxes (see instructions, page 5)	16.					
17 Add lines 15 and 16 (in New York City column: add lines 13 and 16)	17.					
18 Resident credit and other nonrefundable credits (see instructions, page 5)	18.					
19 Total estimated New York State and New York City income tax (New York State column: subtract line 18 from line 17; New York City column: enter amount from line 17)....	19.					
20 Refundable credits (see instructions, page 5)	20.					
21 New York State/City estimated income tax (subtract line 20 from line 19)	21.					
22 Yonkers: (a) resident tax surcharge (multiply line 21 by 10% (.10))					22a.	
(b) nonresident earnings tax (from Form Y-203)					22b.	
(c) total (add lines 22a and 22b)					22c.	
23 Totals (New York State column, line 21; New York City column, line 21; Yonkers column, line 22c)	23.					
24 Multiply line 23 by 90% (.90) (66⅔% (.6667) for farmers and fishermen).....	24.					
25 Enter 100% of the personal income tax shown on your 2009 income tax return (see Changes for 2010 on page 1) (110% (1.1) of that amount if you are not a farmer or a fisherman and the NYAGI shown on that return is more than \$150,000, or, if married filing separately for 2010, more than \$75,000)..	25.					
26 Enter the lesser of line 24 or 25. This is your required annual payment (see Penalty for underpayment of estimated tax on page 2). Caution: Generally, if you do not prepay (through income tax withholding, estimated income tax payments made with Form IT-2105, IT-2663, and/or IT-2664, and estimated income tax payments made on your behalf by a partnership or corporation) at least the amount on line 26, you may owe a penalty for not paying enough estimated income tax. To avoid a penalty, make sure your estimate on line 23 is as accurate as possible. If you prefer, you may pay 100% of your 2010 estimated income tax (line 23)	26.					
27 Estimate of income tax to be withheld, estimated income tax paid with Form IT-2663 and/or IT-2664, and estimated income tax paid on your behalf by a partnership or corporation	27.					
28 Balance (subtract line 27 from line 26). If any amount on this line is \$300 or more, fill out and file the payment voucher along with your payment. If each amount on this line is less than \$300, no payment is required at this time. If you are applying an overpayment from 2009 to 2010, see How to complete the payment voucher on page 2	28.					
Computation of installments: If the first installment is paid:	Enter in the appropriate spaces on the voucher (less any 2009 overpayment you are applying to this installment):					
April 15, 2010	25% (.25) of line 28 rounded to the nearest dollar					
June 15, 2010	50% (.50) of line 28 rounded to the nearest dollar					
September 15, 2010	75% (.75) of line 28 rounded to the nearest dollar					
January 18, 2011	amount on line 28 rounded to the nearest dollar					

Tax rate schedules (Use only to compute your 2010 estimated income taxes.)

New York State tax rates

Married filing jointly and qualifying widow(er)				
If line 5 is:		The tax is:		
over	but not over			
\$ 0	\$16,000	4% of line 5		
16,000	22,000	\$ 640	plus 4.5%	of the excess over \$16,000
22,000	26,000	910	plus 5.25%	" " " " 22,000
26,000	40,000	1,120	plus 5.9%	" " " " 26,000
40,000	300,000	1,946	plus 6.85%	" " " " 40,000
300,000	500,000	19,756	plus 7.85%	" " " " 300,000
500,000		35,456	plus 8.97%	" " " " 500,000

New York City tax rates

Married filing jointly and qualifying widow(er)				
If line 5 is:		The tax is:		
over	but not over			
\$ 0	\$21,600	2.907% of line 5		
21,600	45,000	\$628	plus 3.534%	of the excess over \$21,600
45,000	90,000	1,455	plus 3.591%	" " " " 45,000
90,000	500,000	3,071	plus 3.648%	" " " " 90,000
500,000		18,028	plus 3.876%	" " " " 500,000

Single and married filing separately

If line 5 is:		The tax is:		
over	but not over			
\$ 0	\$8,000	4% of line 5		
8,000	11,000	\$ 320	plus 4.5%	of the excess over \$8,000
11,000	13,000	455	plus 5.25%	" " " " 11,000
13,000	20,000	560	plus 5.9%	" " " " 13,000
20,000	200,000	973	plus 6.85%	" " " " 20,000
200,000	500,000	13,303	plus 7.85%	" " " " 200,000
500,000		36,853	plus 8.97%	" " " " 500,000

Single and married filing separately

If line 5 is:		The tax is:		
over	but not over			
\$ 0	\$12,000	2.907% of line 5		
12,000	25,000	\$349	plus 3.534%	of the excess over \$12,000
25,000	50,000	808	plus 3.591%	" " " " 25,000
50,000	500,000	1,706	plus 3.648%	" " " " 50,000
500,000		18,122	plus 3.876%	" " " " 500,000

Head of household

If line 5 is:		The tax is:		
over	but not over			
\$ 0	\$11,000	4% of line 5		
11,000	15,000	\$ 440	plus 4.5%	of the excess over \$11,000
15,000	17,000	620	plus 5.25%	" " " " 15,000
17,000	30,000	725	plus 5.9%	" " " " 17,000
30,000	250,000	1,492	plus 6.85%	" " " " 30,000
250,000	500,000	16,562	plus 7.85%	" " " " 250,000
500,000		36,187	plus 8.97%	" " " " 500,000

Head of household

If line 5 is:		The tax is:		
over	but not over			
\$ 0	\$14,400	2.907% of line 5		
14,400	30,000	\$419	plus 3.534%	of the excess over \$14,400
30,000	60,000	970	plus 3.591%	" " " " 30,000
60,000	500,000	2,047	plus 3.648%	" " " " 60,000
500,000		18,098	plus 3.876%	" " " " 500,000

Amended estimated income tax worksheet (Use only if your estimated income tax increases or decreases.)

	New York State	New York City	Yonkers
1. Amended estimated income tax.....	1.		
2. Overpayment from 2009 credited to estimated income tax.....	2.		
3. Balance (subtract line 2 from line 1).....	3.		
4. Estimated income tax payments made to date.....	4.		
5. Unpaid balance (subtract line 4 from line 3).....	5.		
6. Installment due (divide line 5 by the number of remaining payments due; round to the nearest dollar).....	6.		

Record of estimated income tax payments

(Record credits and payments in this table. Keep this record; you will not be receiving notices indicating the amount due each quarter.)

A	B	C	D	E
Payment type	Payment date	Amount	2009 overpayment credit applied	Total amount paid and credited (add C and D)
Total				