



Instructions for Form IT-2105

Estimated Income Tax Payment Voucher for Individuals

New York State • New York City • Yonkers

IT-2105-I
(7/14)

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.tax.ny.gov to pay your estimated tax electronically.

Changes for 2014

The 2014 New York State standard deduction and tax rate schedules have been adjusted to reflect the cost of living adjustment required under the Tax Law.

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 2014, 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 2014 return, or
2. 100% of the personal income tax shown on the 2013 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 2014, more than \$75,000).

However, if you did not file a 2013 tax return, or your 2013 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 2014 personal income tax return.

When to pay your estimated income tax – Generally, you must make your first payment of 2014 estimated income tax by April 15, 2014. You can pay all your estimated income tax with the first voucher or pay it in four equal installments on April 15, June 16, September 15, 2014, and January 15, 2015.

Changes in income, deductions, or exemptions during 2014 may require you to amend your original estimate or to begin making estimated tax payments after April 15, 2014. Use the *Amended estimated income tax worksheet* on page 8 of these instructions to amend your original estimate. If you are required to begin making payments after April 15, 2014, the payment due dates are as follows:

If the requirement is met after:	Payment due date is:
March 31 and before June 1	June 16, 2014
May 31 and before September 1	September 15, 2014
August 31	January 15, 2015

If you file your 2014 New York State income tax return on or before February 2, 2015, and pay the full balance of tax due, you do not

have to make any payment which would otherwise be due on January 15, 2015.

If, after March 31, 2014, 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 Form IT-2105.9-I, *Instructions for Form IT-2105.9, Underpayment of Estimated Income 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 2014 tax return, even if no penalty is owed.

Automatic 90-day extension for certain taxpayers – If your spouse died within 30 days before the due date for your first estimated income tax installment (for calendar year filers, April 15, 2014), you qualify for a 90-day extension of time to pay that installment. The extension of time to pay does not apply for any other estimated income tax installment for the tax year. See the instructions on page 2 for entering the special condition code on your payment voucher.

Farmers and fishermen – There is only one required installment date, January 15, if two-thirds or more of your federal gross income for 2013 or 2014 is from farming or fishing. You must either pay 66⅔% of your 2014 tax by January 15, 2015, or file your New York State return by March 2, 2015, 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 your social security number or taxpayer identification number and print your 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.

Special condition code – Enter code **D9** if you qualify for a 90-day extension of time to pay your first estimated income tax installment because your spouse died within 30 days before the due date of that installment (for calendar year filers, April 15, 2014). This code does not apply for any other estimated income tax installment for the tax year.

Married taxpayers – Each married taxpayer should establish a separate estimated income tax account. If you and your spouse each maintain an estimated tax account and file a joint New York State income tax return, we will credit the balances of both accounts to your joint income tax return.

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 7 of these instructions or line 6 of the *Amended estimated income tax worksheet* on page 8, 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 2013 return and you chose to apply the overpayment to your 2014 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 8 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. **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 **2014 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.

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 8 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 or by calling our Personal Income Tax Information Center; see *Need help?* in these instructions.

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% (66% for farmers and fishermen) of the amount of income tax due as shown on your return for 2014; or 90% of the tax due if no return was filed; **or**

- 100% of the income tax shown on your return for 2013 (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 2014, more than \$75,000) (you must have filed a return for 2013 and it must have been for a full 12-month year); **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 7)

Line 1 – Enter your estimated 2014 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 2014 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 – To determine your standard deduction, use the table below:

New York State standard deduction table	
Filing status	Standard deduction
Single and you can be claimed as a dependent on another taxpayer’s federal return	\$ 3,100
Single and you cannot be claimed as a dependent on another taxpayer’s federal return	7,800
Married filing joint return	15,650
Married filing separate return	7,800
Head of household (with qualifying person)	10,950
Qualifying widow(er) with dependent child	15,650

If you itemize your deductions, see the instructions for Form IT-201-D (in the instructions for Form IT-201) or Form IT-203-D (in the instructions for Form IT-203).

If your New York adjusted gross income exceeds \$100,000 be sure to follow the instructions relating to the limitations to itemized deductions.

Line 4 – Multiply \$1,000 by the number of dependents that you can claim in 2014. 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 7, *Estimated income tax worksheet*, line 1, and your taxable income is the amount from page 7, *Estimated income tax worksheet*, line 5.

- If your New York adjusted gross income is **\$104,600 or less**, compute your New York State tax on the amount on line 5 using the *New York State tax rates* on page 8 of these instructions. Enter the tax amount on page 7, *Estimated income tax worksheet*, line 6.
- If your New York adjusted gross income is **more than \$104,600**, compute your New York State tax on the amount on line 5 using the correct tax computation worksheet within your filing status.

Married filing jointly and qualifying widow(er)

Tax computation worksheet 1

If your New York adjusted gross income is **more than \$104,600, but not more than \$2,092,800**, and your taxable income is **\$156,900 or less**, then you must compute your tax using this worksheet.

1. Enter your New York adjusted gross income from page 7, *Estimated income tax worksheet*, line 1 1. _____
2. Enter your taxable income from page 7, *Estimated income tax worksheet*, line 5 2. _____
3. Multiply line 2 above by 6.45% (.0645) (**Stop:** If the line 1 amount above is **\$154,600 or more**, skip lines 4 through 8 and enter the line 3 amount on line 9) 3. _____
4. Enter your New York State tax on the line 2 amount above from the *New York State tax rates*, page 8 4.
5. Subtract line 4 from line 3 5. _____
6. Enter the excess of line 1 over \$104,600 6. _____
7. Divide line 6 by \$50,000 and round the result to the fourth decimal place 7. _____
8. Multiply line 5 by line 7 8.
9. Add lines 4 and 8. **Enter here and on page 7, Estimated income tax worksheet**, line 6 9. _____

Tax computation worksheet 2

If your New York adjusted gross income is **more than \$156,900, but not more than \$2,092,800**, and your taxable income is **more than \$156,900 but not more than \$313,850**, then you must compute your tax using this worksheet.

1. Enter your New York adjusted gross income from page 7, *Estimated income tax worksheet*, line 1 1. _____
2. Enter your taxable income from page 7, *Estimated income tax worksheet*, line 5 2. _____
3. Multiply line 2 above by 6.65% (.0665) (**Stop:** If the line 1 amount above is **\$206,900 or more**, skip lines 4 through 10 and enter the line 3 amount on line 11) 3. _____
4. Enter your New York State tax on the line 2 amount above from the *New York State tax rates*, page 8 4.
5. Subtract line 4 from line 3 5. _____
6. Enter \$662 on line 6 6.
7. Subtract line 6 from line 5 7. _____
8. Enter the excess of line 1 over \$156,900 8. _____
9. Divide line 8 by \$50,000 and round the result to the fourth decimal place 9. _____
10. Multiply line 7 by line 9 10.
11. Add lines 4, 6, and 10. **Enter here and on page 7, Estimated income tax worksheet**, line 6 11. _____

Tax computation worksheet 3

If your New York adjusted gross income is **more than \$313,850, but not more than \$2,092,800**, and your taxable income is **more than \$313,850**, then you must compute your tax using this worksheet.

1. Enter your New York adjusted gross income from page 7, *Estimated income tax worksheet*, line 1 1. _____
2. Enter your taxable income from page 7, *Estimated income tax worksheet*, line 5 2. _____
3. Multiply line 2 above by 6.85% (.0685) (**Stop:** If the line 1 amount above is **\$363,850 or more**, skip lines 4 through 10 and enter the line 3 amount on line 11) 3. _____
4. Enter your New York State tax on the line 2 amount above from the *New York State tax rates*, page 8 4.
5. Subtract line 4 from line 3 5. _____
6. Enter \$976 on line 6 6.
7. Subtract line 6 from line 5 7. _____
8. Enter the excess of line 1 over \$313,850 8. _____
9. Divide line 8 by \$50,000 and round the result to the fourth decimal place 9. _____
10. Multiply line 7 by line 9 10.
11. Add lines 4, 6, and 10. **Enter here and on page 7, Estimated income tax worksheet**, line 6 11. _____

Tax computation worksheet 4

If your New York adjusted gross income is **more than \$2,092,800**, then you must compute your tax using this worksheet.

1. Enter your New York adjusted gross income from page 7, *Estimated income tax worksheet*, line 1 1. _____
2. Enter your taxable income from page 7, *Estimated income tax worksheet*, line 5 2. _____
3. Multiply line 2 above by 8.82% (.0882) (**Stop:** If the line 1 amount above is **\$2,142,800 or more**, skip lines 4 through 10 and enter the line 3 amount on line 11) 3. _____
4. Enter your New York State tax on the line 2 amount above from the *New York State tax rates*, page 8 4.
5. Subtract line 4 from line 3 5. _____
6. If line 2 is **\$156,900 or less**, enter \$662 on line 6. If line 2 is **more than \$156,900 but not more than \$313,850**, enter \$976 on line 6. If line 2 is **more than \$313,850**, enter \$1604 on line 6. 6.
7. Subtract line 6 from line 5 7. _____
8. Enter the excess of line 1 over \$2,092,800 8. _____
9. Divide line 8 by \$50,000 and round the result to the fourth decimal place 9. _____
10. Multiply line 7 by line 9 10.
11. Add lines 4, 6, and 10. **Enter here and on page 7, Estimated income tax worksheet**, line 6 11. _____

Single and married filing separately

Tax computation worksheet 5

If your New York adjusted gross income is **more than \$104,600, but not more than \$1,046,350**, and your taxable income is **\$209,250 or less**, then you must compute your tax using this worksheet.

1. Enter your New York adjusted gross income from page 7, *Estimated income tax worksheet*, line 1 1. _____
2. Enter your taxable income from page 7, *Estimated income tax worksheet*, line 5 2. _____
3. Multiply line 2 above by 6.65% (.0665) (**Stop:** If the line 1 amount above is **\$154,600 or more**, skip lines 4 through 8 and enter the line 3 amount on line 9) 3. _____
4. Enter your New York State tax on the line 2 amount above from the *New York State tax rates*, page 8 4.
5. Subtract line 4 from line 3 5. _____
6. Enter the excess of line 1 over \$104,600 6. _____
7. Divide line 6 by \$50,000 and round the result to the fourth decimal place 7.
8. Multiply line 5 by line 7 8.
9. Add lines 4 and 8. **Enter here and on page 7, Estimated income tax worksheet**, line 6 9. _____

Tax computation worksheet 6

If your New York adjusted gross income is **more than \$209,250, but not more than \$1,046,350**, and your taxable income is **more than \$209,250**, then you must compute your tax using this worksheet.

1. Enter your New York adjusted gross income from page 7, *Estimated income tax worksheet*, line 1 1. _____
2. Enter your taxable income from page 7, *Estimated income tax worksheet*, line 5 2. _____
3. Multiply line 2 above by 6.85% (.0685) (**Stop:** If the line 1 amount above is **\$259,250 or more**, skip lines 4 through 10 and enter the line 3 amount on line 11) 3. _____
4. Enter your New York State tax on the line 2 amount above from the *New York State tax rates*, page 8 4.
5. Subtract line 4 from line 3 5. _____
6. Enter \$487 on line 6 6.
7. Subtract line 6 from line 5 7. _____
8. Enter the excess of line 1 over \$209,250 8. _____
9. Divide line 8 by \$50,000 and round the result to the fourth decimal place 9. _____
10. Multiply line 7 by line 9 10.
11. Add lines 4, 6, and 10. **Enter here and on page 7, Estimated income tax worksheet**, line 6 11. _____

Tax computation worksheet 7

If your New York adjusted gross income is **more than \$1,046,350**, then you must compute your tax using this worksheet.

1. Enter your New York adjusted gross income from page 7, *Estimated income tax worksheet*, line 1 1. _____
2. Enter your taxable income from page 7, *Estimated income tax worksheet*, line 5 2. _____
3. Multiply line 2 above by 8.82% (.0882) (**Stop:** If the line 1 amount above is **\$1,096,350 or more**, skip lines 4 through 10 and enter the line 3 amount on line 11) 3. _____
4. Enter your New York State tax on the line 2 amount above from the *New York State tax rates*, page 8 4.
5. Subtract line 4 from line 3 5. _____
6. If line 2 is **\$209,250 or less**, enter \$487 on line 6. If line 2 is **more than \$209,250**, enter \$905 on line 6. 6.
7. Subtract line 6 from line 5 7. _____
8. Enter the excess of line 1 over \$1,046,350 8. _____
9. Divide line 8 by \$50,000 and round the result to the fourth decimal place 9. _____
10. Multiply line 7 by line 9 10.
11. Add lines 4, 6, and 10. **Enter here and on page 7, Estimated income tax worksheet**, line 6 11. _____

(continued)

Head of household

Tax computation worksheet 8

If your New York adjusted gross income is **more than \$104,600, but not more than \$1,569,550**, and your taxable income is **\$261,550 or less**, then you must compute your tax using this worksheet.

1. Enter your New York adjusted gross income from page 7, *Estimated income tax worksheet*, line 1 1. _____
2. Enter your taxable income from page 7, *Estimated income tax worksheet*, line 5 2. _____
3. Multiply line 2 above by 6.65% (.0665) (**Stop:** If the line 1 amount above is **\$154,600 or more**, skip lines 4 through 8 and enter the line 3 amount on line 9) 3. _____
4. Enter your New York State tax on the line 2 amount above from the *New York State tax rates*, page 8 4.
5. Subtract line 4 from line 3 5. _____
6. Enter the excess of line 1 over \$104,600 6. _____
7. Divide line 6 by \$50,000 and round the result to the fourth decimal place 7. _____
8. Multiply line 5 by line 7 8.
9. Add lines 4 and 8. **Enter here and on page 7**, *Estimated income tax worksheet*, line 6 9. _____

Tax computation worksheet 9

If your New York adjusted gross income is **more than \$261,550, but not more than \$1,569,550**, and your taxable income is **more than \$261,550**, then you must compute your tax using this worksheet.

1. Enter your New York adjusted gross income from page 7, *Estimated income tax worksheet*, line 1 1. _____
2. Enter your taxable income from page 7, *Estimated income tax worksheet*, line 5 2. _____
3. Multiply line 2 above by 6.85% (.0685) (**Stop:** If the line 1 amount above is **\$311,550 or more**, skip lines 4 through 10 and enter the line 3 amount on line 11) 3. _____
4. Enter your New York State tax on the line 2 amount above from the *New York State tax rates*, page 8 4.
5. Subtract line 4 from line 3 5. _____
6. Enter \$706 on line 6 6.
7. Subtract line 6 from line 5 7. _____
8. Enter the excess of line 1 over \$261,550 8. _____
9. Divide line 8 by \$50,000 and round the result to the fourth decimal place 9. _____
10. Multiply line 7 by line 9 10.
11. Add lines 4, 6, and 10. **Enter here and on page 7**, *Estimated income tax worksheet*, line 6 11. _____

Tax computation worksheet 10

If your New York adjusted gross income is **more than \$1,569,550**, then you must compute your tax using this worksheet.

1. Enter your New York adjusted gross income from page 7, *Estimated income tax worksheet*, line 1 1. _____
2. Enter your taxable income from page 7, *Estimated income tax worksheet*, line 5 2. _____
3. Multiply line 2 above by 8.82% (.0882) (**Stop:** If the line 1 amount above is **\$1,619,550 or more**, skip lines 4 through 10 and enter the line 3 amount on line 11) 3. _____
4. Enter your New York State tax on the line 2 amount above from the *New York State tax rates*, page 8 4.
5. Subtract line 4 from line 3 5. _____
6. If line 2 is **\$261,550 or less**, enter \$706 on line 6. If line 2 is **more than \$261,550**, enter \$1229 on line 6. 6.
7. Subtract line 6 from line 5 7. _____
8. Enter the excess of line 1 over \$1,569,550 8. _____
9. Divide line 8 by \$50,000 and round the result to the fourth decimal place 9. _____
10. Multiply line 7 by line 9 10.
11. Add lines 4, 6, and 10. **Enter here and on page 7**, *Estimated income tax worksheet*, line 6 11. _____

Need help?



Visit our Web site at **www.tax.ny.gov**

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



Telephone assistance

Automated income tax refund status: (518) 457-5149

Personal Income Tax Information Center: (518) 457-5181

To order forms and publications: (518) 457-5431

Text Telephone (TTY) Hotline (for persons with hearing and speech disabilities using a TTY): (518) 485-5082



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.

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 8 of these instructions. Enter the tax amount on page 7, *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 instructions for 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*, 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 instructions for Form IT-201), or Form IT-203-ATT (in the instructions for Form IT-203).

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 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 **63**.

* *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 16.75% (.1675). If you are a Yonkers resident, multiply the New York State amount on line 21 by 16.75% (.1675) 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.

Line 25 – If you did not file a 2013 income tax return (or filed for less than a full 12-month year), skip line 25 and enter the line 24 amount on line 26.

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.

How to compute your estimated income tax – Complete the worksheet below to compute your 2014 estimated income tax. Use your 2013 New York State, New York City, and Yonkers tax returns and

instructions as a guide for computing your estimated income tax. Use your 2013 income and deductions as a starting point and make any necessary adjustments for 2014. 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 2014	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 line 5 amount (see instructions).....	6.		
7 New York City resident tax on line 5 amount (see instructions).....		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).....	14.		
15 Subtract line 14 from line 6 (see instructions).....	15.		
16 Other taxes (see instructions).....	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).....	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).....	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 16.75% (.1675)).....			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 2013 income tax return (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 2014, more than \$75,000) (see instructions).....	25.		
26 Enter the lesser of line 24 or 25. This is your required annual payment (see Penalty for underpayment of estimated tax). 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 2014 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 2013 to 2014, see How to complete the payment voucher.....	28.		
Computation of installments: If the first installment is paid:	Enter in the appropriate spaces on the voucher (less any 2013 overpayment you are applying to this installment):		
April 15, 2014.....	25% (.25) of line 28		
June 16, 2014.....	50% (.50) of line 28		
September 15, 2014.....	75% (.75) of line 28		
January 15, 2015.....	amount on line 28		

