



Instructions for Form IT-2105

Estimated Income Tax Payment Voucher for Individuals

New York State • City of New York • City of Yonkers

IT-2105-I
(2/00)

Changes for 2000

- The city of New York school tax credit increases for city of New York residents under the age of 65. See the instructions for line 20 on page 3 for amounts.
- The city of New York highest effective rate is reduced to 3.7791%.

• The New York City nonresident earnings tax was **eliminated**, effective July 1, 1999.

• The city of Yonkers resident income tax surcharge has been reduced to 5% of the New York State tax.

• The city of Yonkers nonresident earnings tax has been reduced to .25% on wages and net earnings from self employment.

• The New York State earned income credit is increased from 20% of the federal earned income credit to 22½% of the federal credit. However, based upon certain actions of the federal government, the credit percentage may return to the current rate if such actions reduce or eliminate the state's allocation of the federal Temporary Assistance for Needy Families (TANF) block grant (used to reduce the State's costs for the earned income credit), or reduce the state's ability to spend TANF block grant funds.

• Two new qualified emerging technology credits are available:

- The qualified emerging technology company employment credit grants a credit of \$1,000 per full-time employee that a qualified emerging technology company employs in excess of 100% of the company's base year employment. The credit is available for up to three years. Generally, the credit is not refundable, but any unused credit may be carried over indefinitely.

- The qualified emerging technology company capital tax credit provides a credit of 10% of investments in qualified emerging technology companies held for four years from the close of the tax year and 20% for investments held for nine years. The credit is claimed in the year the investment is initially made. The total credit allowable to a taxpayer for all years may not exceed \$150,000 for the four-year investments and \$300,000 for the nine-year investments.

For up-to-the-minute information on New York State tax matters, including matters that may affect your New York State personal income tax return, visit our website at www.tax.state.ny.us.

General information — Estimated 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 and the amount of any credits you plan to take. If any of your income is subject to the 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 tax payments — Generally, you must pay estimated tax if you expect to owe, after subtracting your withholding and credits, at least \$300 of either New York State, New York City or Yonkers tax for 2000, and you expect your withholding and credits to be less than the smaller of:

1. 90% of the tax shown on the 2000 return, or
2. 100% of the tax shown on the 1999 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 2000, more than \$75,000).

However, if you did not file a 1999 tax return, or your 1999 return did not cover all 12 months, item 2 above does not apply.

When to pay your estimated tax — Generally, you must make your first payment of 2000 estimated tax by April 17, 2000. You can pay all your estimated tax with the first voucher or pay it in four equal installments on April 17, June 15, September 15, 2000, and January 16, 2001.

Changes in income, deductions or exemptions during 2000 may require you to amend your original estimate or to begin making estimated tax payments after April 17, 2000. Use the *Amended estimated tax worksheet* on page 4 of these instructions to amend your original estimate. If you are required to begin making payments after April 17, 2000, 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, 2000
May 31 and before September 1	September 15, 2000
August 31	January 16, 2001

If you file your 2000 New York State income tax return on or before January 31, 2001, and pay the full balance of tax due, you do not have to make any payment which would otherwise be due on January 16, 2001.

Farmers and fishermen — There is only one required installment date, January 16th, if two-thirds or more of your federal gross income for 1999 or 2000 is from farming or fishing. You must either pay 66⅔% of your 2000 tax by January 16, 2001, or file your New York State return by March 1, 2001, and pay the total tax due.

Fiscal year — 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.

Where to file

Use an enclosed label to mail your payment and Form IT-2105 (voucher). If you do not have labels, mail your payment and Form IT-2105 to: **NYS ESTIMATED INCOME TAX, PROCESSING CENTER, PO BOX 1195, ALBANY NY 12201-1195.**

Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to file your return. However, if, at a later date, you need to establish the date you filed your return, 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 4 of these instructions for information on ordering forms and publications.) If you use **any** private delivery service, whether it is a designated service or not, address your return to: **State Processing Center, 431C Broadway, Albany NY 12204-4836.**

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

Calendar-year filers — file on the dates shown on your voucher.

Fiscal-year filers **only** — enter in the fiscal-year box the date your fiscal year ends.

Enter the amount(s) due as computed at the bottom of the *Estimated tax worksheet* on page 2 of these instructions or line 6 of the *Amended estimated tax worksheet* on page 4, in the appropriate space(s) on the voucher. If you paid too much tax on your 1999 return and you choose to apply the overpayment to your 2000 estimated 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 tax payments* on page 4 of these instructions, you may apply an estimated overpayment of New York State, New York City or Yonkers tax to an estimated underpayment of New York State, New York City or Yonkers tax. Enter only the **net** amount of each installment in the appropriate space(s) on the voucher. Do **not** send the voucher unless you are including a payment.

Make a check or money order payable to **New York State Income Tax** for the total amount due. Write your social security number(s) and **2000 Form IT-2105** on it.

Attach the check or money order to the payment voucher and mail to the address shown on the back of the voucher. Please fill in the *Record of estimated tax payments* section on page 4 so that you will have a record of your past payments.

Statement of account — If you pay New York State estimated income tax and you filed a New York State income tax return for 1998 using the same identification number (social security or employer identification number), you will receive Form IT-2105-S, *Statement of Estimated Income Tax Account*, as part of your estimated income tax packet. Examine this statement carefully and follow the instructions for Form IT-2105.1, *Reconciliation of Estimated Income Tax Account*, to resolve a discrepancy, if any.

If you do not receive an estimated income tax packet, you will not receive a statement of account (i.e., you did not file a New York State income tax return for 1998, or the social security number on your estimated tax account does not match the social security number on the income tax return you filed for 1998). You should file your New York State income tax return claiming estimated tax paid according to your records.

Penalty for underpayment of estimated tax — You may be charged a penalty for not paying enough estimated 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 2000; or 90% of the tax due if no return was filed; **or**
- is 100% of the tax shown on your return for 1999 (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 2000, more than \$75,000) (you must have filed a return for 1999 and it must have been for a full 12-month year); **or**
- is 90% of the tax figured 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 figure the penalty yourself, get Form IT-2105.9, *Underpayment of Estimated Income Tax by Individuals and Fiduciaries*, and its instructions, Form IT-2105.9-1.

How to figure your estimated tax — Complete the worksheet below to figure your 2000 estimated tax. Use your 1999 New York State, city of New York and city of Yonkers tax return and instructions as a guide for figuring your estimated

tax. Use your 1999 income and deductions as a starting point and make any necessary adjustments for 2000. Line instructions for the worksheet are on page 3 of these instructions.

Estimated tax worksheet (See instructions on page 3.)		New York State	City of New York	City of Yonkers
1	Enter amount of New York adjusted gross income you expect in 2000	1		
2	Enter either your standard or estimated itemized deduction	2		
3	Subtract line 2 from line 1	3		
4	Exemption for dependents (multiply \$1,000 times 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	City of New York resident tax on amount on line 5 (use City of New York Tax Rates on page 4)		7	
8	City of New York household credit and city of New York accumulation distribution credit		8	
9	Subtract line 8 from line 7		9	
10	City of New York tax on ordinary income portion of lump-sum distribution ..		10	
11	Add lines 9 and 10		11	
12	City of New York UBT 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 3)	14		
15	Subtract line 14 from line 6	15		
16	Other taxes (see instructions, page 3)	16		
17	Add lines 15 and 16 (City of New York column - also add lines 13 and 16)	17		
18	Other nonrefundable credits (see instructions, page 3)	18		
19	Total estimated New York State and city of New York tax New York State column: subtract line 18 from line 17; City of New York column: enter amount from line 17	19		
20	Refundable credits (see instructions, page 3)	20		
21	New York State/City estimated tax (subtract line 20 from line 19)	21		
22	City of Yonkers: (a) resident tax surcharge (multiply line 21 by 5% (.05))			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; City of New York column, line 21; City of Yonkers column, line 22c)	23		
24	Multiply line 23 by 90% (66⅔% for farmers and fishermen)	24		
25	Enter 100% of the tax shown on your 1999 income tax 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 2000, more than \$75,000) ...	25		
26	Enter the smaller of line 24 or 25. This is your required annual payment (see instructions for Penalty for underpayment of estimated tax on page 1). Caution: Generally, if you do not prepay (through income tax withholding and estimated tax payments) at least the amount on line 26, you may owe a penalty for not paying enough estimated 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 2000 estimated tax (line 23)	26		
27	Estimate of income tax to be withheld	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 any amount on this line is less than \$300, no payment is required at this time. If you are applying an overpayment from 1999 to 2000, see instructions for <i>How to complete the payment voucher</i>	28		

Computation of installments:

If the first installment is paid:

- April 17, 2000
- June 15, 2000
- September 15, 2000
- January 16, 2001

Enter in the appropriate spaces on the voucher (less any 1999 overpayment you are applying to this installment):

- ¼ (.25) of line 28
- ½ (.50) of line 28
- ¾ (.75) of line 28
- amount on line 28

Line instructions for estimated tax worksheet

Line 1 — Enter your estimated 2000 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 — Figure your estimated 2000 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 — See the instructions for Form IT-201 or Form IT-203 for the allowable standard deduction. If you itemized your deductions, see the instructions for Form IT-201-ATT, lines 1 through 14, or Form IT-203-ATT, lines 1 through 14, 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 federal and state limitations to itemized deductions.

Line 4 — Multiply \$1,000 times the number of dependents that you can claim in 2000. Exemptions are not allowed for yourself and, if married, your spouse.

Line 6 New York State tax

If your New York adjusted gross income, line 1 above, is **\$100,000 or less**, find your New York State tax on the amount on line 5 using the *New York State Tax Rate Schedule* on page 4 of these instructions. Enter the tax amount on page 2, *Estimated tax worksheet*, line 6.

If your New York adjusted gross income, line 1 above, 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, line 1 above, is **more than \$150,000**, you must compute your tax using *Tax computation worksheet 2* below.

Tax computation worksheet 1

1. Enter your New York adjusted gross income from page 2, <i>Estimated tax worksheet</i> , line 1	1. _____					
2. Enter your taxable income from page 2, <i>Estimated tax worksheet</i> , 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 <i>New York State tax rate schedule</i> , page 4	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 carry the result to four decimal places (cannot exceed 1.0000) ... 7.	<table border="1" style="display: inline-table; vertical-align: middle;"> <tr> <td style="width: 20px; text-align: center;">.</td> <td style="width: 20px;"></td> <td style="width: 20px;"></td> <td style="width: 20px;"></td> <td style="width: 20px;"></td> </tr> </table>	.				
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8. Multiply line 5 by line 7	8. _____					
9. Add lines 4 and 8. Enter here and on page 2, <i>Estimated tax worksheet</i> , line 6	9. _____					

Tax computation worksheet 2

1. Enter the taxable income from page 2, <i>Estimated tax worksheet</i> , line 5	1. _____
2. Multiply line 1 by 6.85% (.0685). Enter here and on page 2, <i>Estimated tax worksheet</i> , line 6	2. _____

Line 7 — If you are a New York City resident, apply the New York City tax rates on page 4 of these instructions to the amount entered on line 5.

Line 8 — Enter any estimated city of New York household credit and city of New York accumulation distribution credit that you are entitled to claim. See the instructions for Form IT-201 and Form IT-201-ATT for information on how to figure these credits.

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

Line 12 — Enter any estimated city of New York 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 (0), and any excess credit must then be applied against any remaining other New York State taxes (line 16). More detailed information can be found in 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 — Figure 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.	
		<u>NYAGI from New York sources</u>
d. Multiply line c by		<u>Total NYAGI from all sources</u>
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 32 and 37 or Form IT-203-ATT, lines 37 and 40, in the appropriate columns excluding other city of New York tax on the ordinary income portion of a lump-sum distribution.

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

Line 18 — Enter on line 18 the total of other nonrefundable and carryover credits you are eligible to claim. Do not include the credits claimed on line 14. For the allowable credit, see the instructions for Form IT-201-ATT, Part IV, Section A, B, and C, or Form IT-203-ATT, Part IV, Section A and B.

Line 20 — Use the following forms as guides to estimate your refundable state credits:

- Form IT-214, *Claim for Real Property Tax Credit*;
- Form IT-215, *Claim for Earned Income Credit*;
- Form IT-216, *Claim for Child and Dependent Care Credit*; and
- Form IT-201-ATT, or Form IT-203-ATT, *Itemized Deduction, and Other Taxes and Tax Credits, Form IT-201-ATT, Part IV, lines 63, 64, and 65; or Form IT-203-ATT, Part IV, lines 65, 66, and 67.*

New York City residents enter your city school tax credit:
Taxpayers 65 years of age or older as of January 1, 2001 - married individuals filing joint returns (only one spouse needs to be 65) and surviving spouses enter \$125, all others enter \$62.50
Taxpayers under 65 years of age as of January 1, 2001 - married individuals filing joint returns and surviving spouses enter \$85; all others enter \$45.

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

Line 22a — The current rate for Yonkers is 5% (.05). If you are a Yonkers resident, multiply the New York State amount on line 21 by 5% (.05) and enter the result on line 22a.

Line 22b — If you have earnings subject to the Yonkers nonresident earnings tax, complete Form Y-203 and transfer the amount of tax computed to line 22b. The city of Yonkers nonresident earnings tax has been reduced for tax year 2000 to .25% on wages and net earnings from self employment.

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.

Tax rate schedule (Use only to figure your 2000 estimated taxes.)

New York State tax rates

Married filing jointly and qualifying widow(er)			Single and married filing separately				Head of household		
If line 5 is: over	but not over	The tax is:	If line 5 is: over	but not over	The tax is:	If line 5 is: over	but not over	The tax is:	
\$ 0	\$16,000	4% of line 5	\$ 0	\$ 8,000	4% of line 5	\$ 0	\$11,000	4% of line 5	
16,000	22,000	\$ 640 plus 4.5% of the excess over \$16,000	8,000	11,000	\$ 320 plus 4.5% of the excess over \$ 8,000	11,000	15,000	\$ 440 plus 4.5% of the excess over \$11,000	
22,000	26,000	910 plus 5.25% " " " " 22,000	11,000	13,000	455 plus 5.25% " " " " 11,000	15,000	17,000	620 plus 5.25% " " " " 15,000	
26,000	40,000	1,120 plus 5.9% " " " " 26,000	13,000	20,000	560 plus 5.9% " " " " 13,000	17,000	30,000	725 plus 5.9% " " " " 17,000	
40,000		1,946 plus 6.85% " " " " 40,000	20,000		973 plus 6.85% " " " " 20,000	30,000		1,492 plus 6.85% " " " " 30,000	

City of New York tax rates

Married filing jointly and qualifying widow(er)			Single and married filing separately				Head of household		
If line 5 is: over	but not over	The tax is:	If line 5 is: over	but not over	The tax is:	If line 5 is: over	but not over	The tax is:	
\$ 0	\$21,600	3.021% of line 5	\$ 0	\$12,000	3.021% of line 5	\$ 0	\$14,400	3.021% of line 5	
21,600	45,000	\$ 653 plus 3.6651% of the excess over \$21,600	12,000	25,000	\$ 363 plus 3.6651% of the excess over \$12,000	14,400	30,000	\$ 435 plus 3.6651% of the excess over \$14,400	
45,000	90,000	1,511 plus 3.7221% " " " " 45,000	25,000	50,000	839 plus 3.7221% " " " " 25,000	30,000	60,000	1,007 plus 3.7221% " " " " 30,000	
90,000		3,186 plus 3.7791% " " " " 90,000	50,000		1,770 plus 3.7791% " " " " 50,000	60,000		2,124 plus 3.7791% " " " " 60,000	

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

	New York State	City of New York	City of Yonkers
1 Amended estimated tax	1		
2 Overpayment from 1999 credited to estimated tax	2		
3 Balance (subtract line 2 from line 1)	3		
4 Estimated 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)	6		

Record of estimated tax payments

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

Payment	a Date	b Amount	c 1999 overpayment credit applied	d Total amount paid and credited (add b and c)
Voucher				
Voucher				
Voucher				
Voucher				
Total				

Privacy notification

The right of the Commissioner of Taxation and Finance and the Department of Taxation and Finance to collect and maintain personal information, including mandatory disclosure of social security numbers in the manner required by tax regulations, instructions, and forms, is found in Articles 22, 26, 26-A, 26-B, 30, 30-A, and 30-B of the Tax Law; Article 2-E of the General City Law; and 42 USC 405(c)(2)(C)(i).

The Tax Department uses this information primarily to determine and administer tax liabilities due the state and city of New York and the city of Yonkers. We also use this information for certain tax offset and exchange of tax information programs authorized by law, and for any other purpose authorized by law.

Information concerning quarterly wages paid to employees and identified by unique random identifying code numbers to preserve the privacy of the employees' names and social security numbers is provided to certain state agencies, for research purposes to evaluate the effectiveness of certain employment and training programs.

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 Director of the Registration and Data Services Bureau, NYS Tax Department, Building 8 Room 924, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the U.S. and outside Canada, call (518) 485-6800.

Need help?

Telephone assistance is available from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday.

Tax information: 1 800 225-5829

Forms and publications: 1 800 462-8100

Refund status: Access our website or call 1 800 443-3200;

if electronically filed 1 800 353-0708; direct deposit refunds: 1 800 321-3213

Automated service for refund status is available 24 hours a day, seven days a week.

From outside the U.S. and outside Canada: (518) 485-6800

Fax-on-demand forms (available 24 hours a day, seven days a week): 1 800 748-3676

Internet access: <http://www.tax.state.ny.us>

Hearing and speech impaired (telecommunications device for the deaf (TDD) callers only): 1 800 634-2110 (8:30 a.m. to 4:25 p.m., eastern time)

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, please call 1 800 225-5829.

If you need to write, address your letter to: NYS Tax Department, Taxpayer Assistance Bureau, W A Harriman Campus, Albany NY 12227.