



Instructions for Form IT-2105.9

Underpayment of Estimated Income Tax by Individuals and Fiduciaries

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

IT-2105.9-I

Changes for 1991

Taxpayers will not be subject to a penalty for underpayment of estimated income tax due to 1991 tax law changes (affecting New York State and New York City income tax rates) if the amount of any shortfall in the April 16, 1991; June 17, 1991; and September 16, 1991 estimated income tax payments is included with the January 15, 1992 payment.

General Instructions

Everyone must prepay each year's tax, either by having tax withheld or by paying estimated tax. If your withholding and estimated tax payments during 1991 were less than your income tax for 1991, you may be charged a penalty on the amount of the underpayment.

Use Part I to see if you prepaid enough of your required annual tax payment. If you did not, use Part II or Part III to figure the penalty.

If you checked filing status ③ on your New York State return, each spouse must figure his or her penalty on a separate Form IT-2105.9.

The penalty for each installment is figured separately. Income taxes withheld from your salary, pension, etc., are considered payments of estimated tax in equal installments on the four installment dates, unless you prove otherwise.

The penalty rates will be based upon the federal short-term interest rates, and will be adjusted quarterly. The federal short-term rate for the first month of the previous calendar quarter, rounded to the nearest whole percent, will be used to set the rates for the next succeeding calendar quarter.

Special rule for individual estimated income tax. The federal short-term rate which applies during the third month following the tax year will also apply during the first 15 days of the fourth month following the tax year.

Penalty rate — The penalty rate will be the federal short-term rate plus two percentage points. The rates from April 15, 1991, through April 15, 1992, are as follows:

- April 15 to June 30, 1991 - 9%
- July 1 to September 30, 1991 - 9%
- October 1 to December 31, 1991 - 9%
- January 1 to April 15, 1992 - 8%

Period of underpayment - The penalty is applied to the number of days that the installment was not paid. Figure the period of the underpayment by counting the number of days after the due date of the installment to and including the date of payment, the last date in the penalty rate period or the next installment due date, whichever is earlier.

Farmers and fishermen — If your New York adjusted gross income from farming or fishing is at least two-thirds of your New York adjusted gross income for 1990 or 1991, you cannot use this form. Instead, attach a copy of federal Form 2210F, *Underpayment of Estimated Tax by Farmers and Fishermen*, to show how you figured the penalty or which exceptions apply.

Estates and trusts — The estimated tax penalty will apply to any estate with respect to any tax year ending two or more years after the date of death of the decedent, and to any trust.

For example, if a decedent died June 30, 1991 (fiscal year fiduciary July 1 - June 30), estimated tax payments, if any, would be required beginning July 1, 1993 and installment payment is due October 15, 1993.

Exceptions to penalty — No penalty will be due if:

- (a) the tax due (after deducting tax withheld) is less than \$100. If you owe two taxes (for example, New York State and New York City), no penalty is due if you owe less than \$200. If you owe three taxes (New York State, New York City and city of Yonkers), no penalty is due if you owe less than \$300; or
- (b) you did not have any New York State tax liability for the preceding tax year, the preceding tax year

was a tax year of 12 months, and throughout the preceding tax year you were a New York State resident, a nonresident or a part-year resident who had New York source income; or

- (c) an installment of estimated tax is due on or after an individual's death; or
- (d) the underpayment was caused by a casualty, disaster or other unusual circumstances; or
- (e) you retired in 1990 or 1991 after reaching the age of 62, or you became disabled, and the underpayment was due to reasonable cause and not to willful neglect.

If you are requesting a waiver of the penalty, attach a statement to Form IT-2105.9 containing all the facts necessary to justify your request.

Fiscal-year filers - If you are filing for a fiscal year, enter the month and day your tax year began and the month, day and year that it ended in the spaces provided at the top of page 1.

Name and Identifying Number Box

Individuals — Enter in the spaces at the top of the form your name and social security number. If you filed a joint return, also enter your spouse's name.

Fiduciaries — Enter in the spaces at the top of the form the name of the estate or trust and the name of the fiduciary. Also enter the employer identification number of the estate or trust.

Specific Instructions

Part I — Required Annual Payment

Line 1 — Enter your total tax from line 69 of Form IT-201, line 68 of Form IT-203 or line 22 of Form IT-205. Reduce the amount on line 69 of Form IT-201 or line 68 of Form IT-203 by any gift to wildlife entered on line 68 of Form IT-201 or line 67 of Form IT-203, and by any real property tax credit claimed on line 70 of Form IT-201.

Line 4 — If this line is less than \$100, you do not owe a penalty and need not complete Form IT-2105.9. Also, you do not have to complete this form if you owe two taxes (for example, New York State and New York City) and line 4 is less than \$200, or you owe three taxes (New York State, New York City and Yonkers) and line 4 is less than \$300.

Line 5 — Enter your 1990 tax from line 69 of your 1990 Form IT-201, line 68 of your 1990 Form IT-203 or line 21 of your 1990 Form IT-205. Reduce the amount on line 69 of Form IT-201 or line 68 of Form IT-203 by any gift to wildlife entered on line 68 of Form IT-201 or line 67 of Form IT-203, and by any real property tax credit claimed on line 70 of Form IT-201.

If you did not file a 1990 return or if your 1990 tax year was for a period of less than 12 months, do not complete line 5. Instead, enter the amount from line 2 on line 6.

You will not have to pay a penalty or complete this form if you had no tax liability for 1990, the preceding tax year was a tax year of 12 months and you were a New York State resident, a nonresident or a part-year resident who had New York source income.

Part II — Short Method for Figuring the Penalty

If you paid withholding tax or four equal estimated tax installments, or both, or made no installment payments for the 1991 tax year, complete lines 7 through 13 to arrive at the penalty due. Otherwise, you must use the regular method in Part III.

Important note to those with estimated tax payments: You will get the correct answer by using the short method only if your estimated tax payments were paid on the due dates and in four equal installments. If you paid any installment early (before the actual due date), using the short method will cause you to pay a higher penalty. Use the regular method instead.

Line 8 — Enter the total of New York State, New York City and Yonkers estimated taxes paid.

Line 12 — If the underpayment on line 10 was paid before April 15, 1992, figure the number of days the payment was made before April 15, 1992, and enter it in the computation for line 12.

Example: If the line 10 underpayment of \$2,050 was paid April 10, 1992, you would compute the figure for line 12 as follows: \$2,050 (amount on line 10) × 5 (number of days before April 15, 1992) = 00021 \$2 15

Part III — Regular Method

Schedule A — Figuring Your Underpayment

Line 14 — Enter on line 14, columns A through D, the amount of your required installment for the due date shown in each column heading. For most taxpayers, this is the amount shown on line 6 divided by four. However, it may be to your benefit to figure your required installments by using the annualized income installment method, explained below.

Annualized Income Installment Method — If your income varied during the year because, for example, you received unexpected or seasonal income not subject to withholding in April or later, complete the *Annualized Income Installment Worksheet* on page 3 of these instructions. Separate worksheets are provided so you can figure annualized installments of New York State, New York City and Yonkers taxes.

If you use the *Annualized Income Installment Worksheet* for any payment due date, you must use it for all payment due dates. To arrive at the amount of each required installment, the worksheet automatically selects the smaller of the annualized income installment or the regular installment (increased by the amount saved by using the annualized income installment method in figuring earlier installments). Attach a copy of the worksheet to Form IT-2105.9.

Line 15 — Enter the total of New York State, New York City and Yonkers estimated taxes paid and tax withheld for each period. If you worked all year, figure even payments of income tax withheld by dividing the total amount withheld by four, and include the result in each column.

Instead of making the estimated tax payment due January 15, 1992, you can file your return and pay all the tax due by February 3, 1992. If you do this, enter the amount of tax you pay with your return on line 15, column D.

Line 16 — Enter any overpayment (or underpayment) from the prior payment period.

Line 17 — In column A, enter the amount from line 15. In the other columns, if line 16 is an overpayment, add lines 15 and 16.

If line 16 is an underpayment, subtract line 16 from line 15.

Line 18 — If line 14 is greater than line 17, subtract line 17 from line 14. The result is an underpayment that should also be entered on line 19 for the same payment due date and on line 16 for the next payment due date. If line 17 is greater than line 14, subtract line 14 from line 17. The result is an overpayment that should also be entered on line 16 for the next payment due date.

If line 17 is a negative amount, your total underpayment at line 18 is the installment due at line 14 plus the line 17 amount.

Schedule B — Figuring the Penalty

Figure the penalty by applying the applicable rate against each underpayment shown on line 19. The penalty is figured for the number of days that the underpayment remained unpaid or to the next payment due date, whichever is earlier.

The rates are established at various times throughout the year. During 1991, for example, there were two rates in effect over four periods.

Lines 20 through 27 are used to compute the portion of the penalty attributable to different installment periods. For example, lines 20 and 21 are used to figure the penalty for the first installment period at 9%. The factor .01504 at line 20 is used to compute the penalty for the first installment if payment is made on June 15. If payment is made before June 15, figure the factor using the number of days the underpayment remained unpaid for the first installment. Line 21 is used to compute the actual penalty amount by multiplying the underpayment by the factor.

Read through the instructions and examples for lines 20 through 27 before completing Part III, Schedule B.

List Your Payments for 1991

Before beginning to figure your penalty in Part III, Schedule B, it will be helpful to organize and list the payments you made for 1991 in the manner presented in the tables below.

Table 1 — Payments after April 15, 1991, through June 15, 1991

(a) Date	(b) Payments

Table 2 — Payments after June 15, 1991, through September 15, 1991

(a) Date	(b) Payments

Table 3 — Payments after September 15, 1991, through January 15, 1992

(a) Date	(b) Payments

Table 4 — Payments after January 15, 1992, through April 15, 1992

(a) Date	(b) Payments

In each table, list only the payments made during the dates shown in that table heading. Also, apply the following rules:

- Any New York State income tax withheld should be included. You are considered to have paid one-fourth of these amounts on each payment due date, unless you can show otherwise.
For example, if you have New York State income tax withheld from your wages of \$4,000 during the year, you would list \$1,000 as being paid on June 15, 1991, September 15, 1991, and January 15, 1992, in the applicable table. You would not list the withholding attributable to the first payment due date (April 15, 1991).
- For Table 4, any income tax balance due that you pay with your tax return is considered a payment for this purpose and should be listed. Use the date you file your return as the payment date, unless you file late. In that case, use April 15, 1992.

The following instructions will lead you through the procedures for figuring the penalty in Part III, Schedule B.

Complete only those lines from line 20 through line 27 for periods in which there are underpayments.

Figuring the Penalty

First Installment — Column A, Lines 20 and 21

Line 20 — Enter on line 20, column A, the factor .01504 if no payment was made before June 15, 1991. If a payment(s) was made on or before June 15, 1991, compute the number of days from April 15, 1991, to the date the payment was made and divide by 365. Then multiply the result by the interest rate shown to arrive at the factor to enter on line 20.

Line 21 — Compute line 21 by multiplying the underpayment on line 19 by the factor on line 20.

Example 1: Assume you had an underpayment on line 19, column A, of \$5,000 and that you had no payments listed in Table 1. Because the underpayment remained unpaid for the entire first installment period (61 days), you would compute the penalty on the underpayment using the factor shown and enter .01504 on line 20. You would enter \$75.20 (\$5,000 × .01504) on line 21.

Note: When computing the number of days for the period from April 15, 1991, through December 31, 1991, divide by 365; for the period from January 1, 1992, through April 15, 1992, divide by 366 (leap year). Carry the result to four decimal places, but when arriving at the factor, carry the result to five decimal places and do not round off.
Example: 85 365 2328 × 9% = .02095.

If there is a payment listed in Table 1, on a separate sheet of paper apply the payment to the underpayment shown on line 19. The underpayment for the computation on line 21 will be the amount of the payment that you applied to the line 19 underpayment. If the payment is more than the underpayment, apply only an amount equal to the underpayment and use that amount for the line 21 computation.

If there are no payments listed in Table 1, the underpayment is the entire underpayment balance shown on line 19, column A, because the entire underpayment would have been unpaid for the whole installment period.

Example 2: Assume you had an underpayment on line 19, column A, of \$5,000 and that your first payment in Table 1 was made on May 10, 1991, in the amount of \$5,000. You would figure the penalty on the underpayment by computing the factor as follows: 25/365 (25 is the number of days from 4/15-5/10) times 9% equals .00616. Enter .00616 on line 20. You would enter \$30.80 (\$5,000 × .00616) on line 21.

If there are additional payments listed in Table 1 and the first payment was not enough to reduce the underpayment to zero, you must make a separate computation for each payment listed until the underpayment is reduced to zero. If there is still an underpayment balance after applying all of the payments, you must figure the penalty on the balance of the underpayment in the same manner as explained in Example 3 below.

Example 3: Assume you had an underpayment on line 19, column A, of \$5,000 and that your first payment in Table 1 was made on April 30, 1991, in the amount of \$3,000. Because the payment did not reduce the underpayment to zero, you would figure the penalty on the underpayment by computing the factors as follows:

15/365 (15 is the number of days from 4/15-4/30) times 9% equals .00369. Enter .00369 on line 20; as there are no other payments listed in Table 1 you would have a second computation to figure the factor on the remaining underpayment of \$2,000 as follows: enter .01504 (factor for period 4/15-6/15) on line 20. You would enter \$11.07 (\$3,000 × .00369) and \$30.08 (\$2,000 × .01504) on line 21.

Columns B through D

In columns B through D, figure the penalty on any underpayment shown on line 19. Figure the penalty for each period in the same manner as in column A.

Second Installment — Column B, Lines 22 and 23

Line 22 — Enter on line 22, column B, the factor .02268 if no payment was made before September 15, 1991. If a payment(s) was made after June 15, 1991, but before September 15, 1991, compute the number of days from June 15, 1991, to the date the payment was made and divide by 365. Then multiply the result by the interest rate to arrive at the factor to enter on line 22.

Line 23 — Compute line 23 by multiplying the underpayment on line 19 by the factor on line 22.

Third Installment — Column C, Lines 24 and 25

Line 24 — Enter on line 24, column C, the factor .02965 if no payment was made before January 15, 1992. If a payment(s) was made after September 15, 1991, but before January 1, 1992, compute the number of days from September 15, 1991, to the date the payment was made and divide by 365. If a payment was made after December 31, 1991, but before January 15, 1992, compute the number of days from January 1, 1992, to the date the payment was made and divide by 366. Then multiply the result(s) by the interest rate(s) to arrive at the factor(s) to enter on line 24. (If more than one factor is computed, add them together to arrive at the factor to enter on line 24.)

Line 25 — Compute line 25 by multiplying the underpayment on line 19 by the factor on line 24.

Fourth Installment — Column D, Lines 26 and 27

Line 26 — Enter on line 26, column D, the factor .01988 if no payment was made before April 15, 1992. If a payment(s) was made after January 15, 1992, but before April 15, 1992, compute the number of days from January 15, 1992, to the date the payment was made and divide by 366. Then multiply the result by the interest rate to arrive at the factor to enter on line 26.

Line 27 — Compute line 27 by multiplying the underpayment on line 19 by the factor on line 26.

Instructions for Annualized Income Installment Worksheet — New York State

The *Annualized Income Installment Worksheet* is on page 3 of these instructions.

Line 1 — Attach a schedule showing how you figured your New York adjusted gross income for each period.

Estates and trusts — complete the following worksheet to figure amount for line 1.

- Enter amount from Form IT-205, Schedule A, line 22 or Form IT-205-A, Schedule 1, line 6 a. _____
- Enter amount from Form IT-205, Schedule A, line 20 or Form IT-205-A, Schedule 1, line 4 b. _____
- Add lines a and b c. _____
- Enter amount from Form IT-205, page 1, line 2 or Form IT-205-A, Schedule 1, line 7 d. _____
- Enter amount from Form IT-205, page 1, line 4 or Form IT-205-A, Schedule 1, line 9 e. _____
- Total of lines d and e f. _____
- Add or subtract line f to/from line c g. _____

Enter here and on line 1 of *Annualized Income Installment Worksheet* on page 3.

Line 4 — Enter your itemized deductions for the period shown. The percentage of itemized deductions disallowed for each filing status and income range applies to the amount of itemized deductions for each period.

Line 7 — Individuals - If you claim the standard deduction on line 7, the amount that you can enter is shown below:

Single	\$6,000
Single and a dependent of another taxpayer	2,800
Married filing joint return	9,500
Married filing separate return	4,750
Head of household (with qualifying person)	7,000
Qualifying widow(er) with dependent child	9,500

Do not prorate your standard deduction. Enter the full amount in each column.

Note: Taxpayers will not be subject to a penalty for underpayment of estimated income tax due to 1991 tax law changes (affecting New York State and New York City income tax rates) if the amount of any shortfall in the April 16, 1991; June 17, 1991; and September 16, 1991 estimated income tax payments is included with the January 15, 1992 payment.

Line 11 - Resident individuals figure the tax on the amount on line 10, using the tax computation worksheet in the instructions for Form IT-201. Resident estates and trusts figure the tax on the amount on line 10, using the tax computation worksheet in the instructions for Form IT-205.

Line 11a - Nonresident and part-year resident individuals figure the tax on the amount on line 10, using the tax computation worksheet in the instructions for Form IT-203. Nonresident estates and trusts and part-year resident trusts figure the tax on the amount on line 10, using the tax computation worksheet in the instructions for Form IT-205. Enter the tax on line a of the worksheet on page 3:

Worksheet

- a) Tax on the amount on line 10 in the worksheet below a. _____
- b) Income Percentage:
New York source income for the period
Federal adjusted gross income for the period b. _____
- c) Multiply line a by line b. Enter here and on line 11a in the worksheet below c. _____

Line 12 — Credits that are based wholly or partly on income are figured on the annualized income for each period.

Example 4: You are single and qualified to claim the household credit. Your New York adjusted gross income (line 1) for the period January 1, 1991, through March 31, 1991, is \$5,000. You would use the annualized amount on line 3 (\$20,000) when figuring your household credit.

Other credits that should be figured on an annualized basis are the resident credit, child and dependent

care credit and real property tax credit. Credits that are not based on income are figured by applying the 1991 credit rate to the amount of the expenditure paid or incurred during the period. An example of this is the investment credit.

Line 14 — Enter in each column the total amount of other New York State taxes reported on line 57 of Form IT-201, on line 60 of Form IT-203 or on line 11 and line 12 of Form IT-205. Except for the minimum tax, you do not have to annualize these taxes. Use Form IT-220, *Minimum Income Tax*, as a guide in figuring this tax. Figure your total New York tax preference items based upon the income and deductions during the period shown in the column headings of this worksheet. Multiply the total New York tax preference items by the annualization amounts on line 2 of this worksheet and then deduct the specific deduction allowed on Form IT-220.

Instructions for City of New York Worksheet

Use the *City of New York Worksheet* on page 4 to figure the amount to be entered on line 18 of the

Annualized Income Installment Worksheet. You can transfer the figures from lines 1 through 10 of the *Annualized Income Installment Worksheet* to the *City of New York Worksheet* if you are required to complete both worksheets. The estate or trust New York adjusted gross income should be figured using the line 1 worksheet on page 2. If you are figuring annualized installments of the New York City nonresident earnings tax, skip lines 1 through 13 of the worksheet and start with line 14.

Instructions for City of Yonkers Worksheet

Use the *City of Yonkers Worksheet* on page 4 to figure the amount to be entered on line 18 of the *Annualized Income Installment Worksheet*. If you are figuring annualized installments of the Yonkers nonresident earnings tax, skip lines 1 through 3 of the worksheet and start with line 4.

Annualized Income Installment Worksheet (Complete one column through line 24 before completing the next column)		(1)	(2)	(3)	(4)
		January 1, 1991 to March 31, 1991	January 1, 1991 to May 31, 1991	January 1, 1991 to August 31, 1991	January 1, 1991 to December 31, 1991
1	New York adjusted gross income for period shown (see instructions, page 2)	1			
2	Annualization amounts	2	4	2.4	1.5
3	Annualized New York adjusted gross income (multiply line 1 by line 2)	3			
4	Itemized deductions for period shown (if you do not itemize deductions, skip lines 4, 5 and 6) Estates and trusts — enter "0," skip to line 8 and enter the amount from line 3 on line 8.	4			
5	Annualization amounts	5	4	2.4	1.5
6	Multiply line 4 by line 5	6			
7	Standard deduction (see instructions, page 2)	7			
8	Subtract line 6 or line 7 from line 3	8			
9	Multiply \$1,000 by the number of dependent exemptions claimed. Estates and trusts — enter the federal exemption amount (enter full amount in each column)	9			
10	Annualized taxable income (subtract line 9 from line 8)	10			
11	Resident individuals and resident estates and trusts - figure the tax on the amount on line 10 (see instructions, page 2)	11			
11a	Nonresidents and part-year resident individuals, nonresident estates and trusts and part-year resident trusts - figure the tax on the amount on line 10 using the worksheet above (see instructions, page 2)	11a			
12	Enter the applicable portion of any credits claimed on lines 52, 53, 54 and 70 of Form IT-201, on lines 52, 53 and 58 of Form IT-203 or on line 9 Form IT-205 (see instructions above)	12			
13	Subtract line 12 from line 11 or 11a	13			
14	For each period, enter the total amount of other New York State taxes reported on line 57 of Form IT-201, on line 60 of Form IT-203 or on line 11 and line 12 of Form IT-205	14			
15	Total annualized tax (add lines 13 and 14)	15			
16	Percentage	16	22.5%	45%	67.5%
17	Multiply line 15 by line 16	17			
18	Enter the city of New York tax installment from line 17 of the city of New York worksheet on page 4 and/or the city of Yonkers tax installment from line 7 of the city of Yonkers worksheet on page 4	18			
19	Add lines 17 and 18	19			
20	Enter the combined amounts of line 24 from all preceding columns	20			
21	Subtract line 20 from line 19. If less than zero, enter "0"	21			
22	For each payment period, take the amount from Form IT-2105.9, line 6, divide by four, and add the amount from line 23 of this worksheet for the preceding payment column	22			
23	If line 22 is more than line 21, subtract line 21 from line 22. Otherwise, enter "0"	23			
24	Enter the smaller of line 21 or line 22 here and on Form IT-2105.9, line 14	24			

City of New York Worksheet (see instructions, page 3)		(1) January 1, 1991 to March 31, 1991	(2) January 1, 1991 to May 31, 1991	(3) January 1, 1991 to August 31, 1991	(4) January 1, 1991 to December 31, 1991
1 City of New York adjusted gross income for period	1				
2 Annualization amounts	2	4	2.4	1.5	1
3 Annualized city of New York adjusted gross income (multiply line 1 by line 2)	3				
4 Itemized deductions for period shown (if you do not itemize deductions, skip lines 4, 5 and 6) Estates and trusts — enter "0," skip to line 8 and enter the amount from line 3 on line 8.	4				
5 Annualization amounts	5	4	2.4	1.5	1
6 Multiply line 4 by line 5	6				
7 Standard deduction	7				
8 Subtract line 6 or line 7 from line 3	8				
9 Multiply \$1,000 by the number of dependent exemptions claimed. Estates and trusts — enter the federal exemption amount.	9				
10 Annualized taxable income (subtract line 9 from line 8)	10				
11 Figure the tax on the amount on line 10, using the city of New York resident tax rate schedule.	11				
12 Enter the applicable portion of any credit claimed on line 60 of Form IT-201	12				
13 Subtract line 12 from line 11	13				
14 For each period, enter the total amount of other city of New York taxes reported on lines 62 and 63 of Form IT-201, lines 62 and 63 of Form IT-203 or on lines 15, 16, 17 and 18 of Form IT-205	14				
15 Total annualized tax (add lines 13 and 14)	15				
16 Percentage	16	22.5%	45%	67.5%	90%
17 Multiply line 15 by line 16 (enter the result here and on the Annualized Income Installment Worksheet, line 18, in the proper column)	17				

City of Yonkers Worksheet (see instructions, page 3)		(1) January 1, 1991 to March 31, 1991	(2) January 1, 1991 to May 31, 1991	(3) January 1, 1991 to August 31, 1991	(4) January 1, 1991 to December 31, 1991
1 Enter amount from Annualized Income Installment Worksheet, line 17	1				
2 Percentage	2	15%	15%	15%	15%
3 Multiply line 1 by line 2	3				
4 For each period, enter the city of Yonkers nonresident earnings tax from line 65 of Form IT-201, from line 64 of Form IT-203 or from line 21 of Form IT-205	4				
5 Percentage	5	22.5%	45%	67.5%	90%
6 Multiply line 4 by line 5	6				
7 Add lines 3 and 6 (enter the result here and on the Annualized Income Installment Worksheet, line 18, in the proper column)	7				

Privacy Notification

Our authority to require personal information, including social security numbers, is found in sections 651, 652, 658, 697, 1306, 1312, 1332 and 1342 of the Tax Law, Article 2-E of the General City Law, and related parts of our personal income tax regulations.

We will use this information primarily to process your tax return and collect your personal income tax for the state or city of New York, the income tax surcharge on residents for the city of Yonkers or the earnings tax on nonresidents for the city of New York or Yonkers, whichever may apply to you. We may also use it to help enforce other taxes under the Tax Law, for tax refund offset programs and exchange of tax information programs authorized by sections 171-a, 171-b, 171-c, 171-d, 171-e and 697 of the Tax Law, and for any other purposes authorized by law.

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

Our authority to maintain this information is found in section 697(e) of the Tax Law and a related section of our personal income tax regulations. This information will be maintained by the Director, Data Management Services Bureau, NYS Tax Department, Building 8, Room 905, W. A. Harriman Campus, Albany, NY 12227; telephone (from New York State only) 1 800 CALL TAX (1 800 225-5829); from outside New York State, call (518) 438-8581.

For forms and publications, call toll free (from New York State only) 1 800 462-8100.
From areas outside New York State call (518) 438-1073.

For information, call toll free (from New York State only) 1 800 CALL TAX (1 800 225-5829).
From areas outside New York State call (518) 438-8581.

For refund information only, please wait until after April 15 to call toll free (from New York State only) 1 800 443-3200. From areas outside New York State, call (518) 438-6777.

If you need to write instead of calling, please address your letter to:

NYS Tax Department
Taxpayer Assistance Bureau
W. A. Harriman Campus
Albany, NY 12227

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