



# Certificate of Exemption from Partnership Estimated Tax Paid on Behalf of Corporate Partners

# CT-2658-E

(9/07)

**Do not send this certificate to the Tax Department** (see instructions below).  
Use this certificate for tax years 2008 and 2009; it will expire on February 1, 2010.

Employer identification number of corporate partner		Business telephone number	
Name			
Street address or PO box			
City		State	ZIP code
<b>Certification</b>			
Mark an <b>X</b> in the appropriate box below:			
1 I certify that the corporation is exempt from any taxes imposed by the New York State Tax Law, Articles 9, 9-A, 32 and 33 (see instructions) .....		<input type="checkbox"/>	
2 I certify that the corporation will comply with the New York State corporation estimated tax provisions and tax return filing requirements, to the extent that they apply to the corporation, for tax years 2008 and 2009 (see instructions) .....		<input type="checkbox"/>	
I certify that the information on this form is correct and that, for tax years 2008 and 2009, the corporation expects to qualify for the exemption from estimated tax paid on behalf of corporate partners as indicated above.			
Signature of authorized person		Official title	Date
			S corporation <input type="checkbox"/>

## Instructions

### General information

Tax Law section 658(c)(4) requires the following entities that have income derived from New York sources to make estimated corporation tax payments on behalf of partners that are C corporations (any corporation other than a federal S corporation):

- partnerships (other than publicly traded partnerships as defined in Internal Revenue Code section 7704); and
- limited liability companies (LLCs) or limited liability partnerships (LLPs) that are treated as partnerships for federal income tax purposes.

**Note:** These estimated tax provisions do not apply to a federal S corporation. If the corporation is a federal S corporation and the partnership sent you this form, do not complete the certification section. Mark an **X** in the *S corporation* box in the signature area, sign and date the form, and return it to the partnership.

### Corporate partners

Corporate partners are **automatically exempt** from these estimated tax provisions if the estimated tax required to be paid for the tax year by the partnership on behalf of the corporate partner is \$300 or less.

If the corporation does not meet the above condition, the corporation may still claim exemption from this estimated tax provision by filing Form CT-2658-E with the partnership.

A corporation qualifies to claim exemption by certifying on Form CT-2658-E **one** of the following:

- The corporation is exempt from any tax imposed by New York State Tax Law, Articles 9, 9-A, 32 and 33 (a tax exempt corporation that is only subject to the unrelated business income tax under New York State Tax Law, Article 13 still meets this condition).

- The corporation will comply, in its corporate capacity, with all New York State corporation estimated tax payment provisions and tax return filing requirements.

If, after considering all of the corporation's individual circumstances, you determine that the corporation is not required to pay estimated tax or file a New York State tax return, the corporation is considered in compliance with the New York State requirements and may file Form CT-2658-E.

### Estimated tax and corporation tax filing requirements

Please see the appropriate New York State corporation tax form instructions for filing and estimated tax requirements.

The corporation may be subject to penalties if it files this form and fails to comply with the New York State estimated tax and corporation tax filing requirements in its corporate capacity.

### How and when to claim exemption from estimated tax

File this certificate (Form CT-2658-E) with the partnership as soon as you determine that the corporation meets one of the qualifying conditions above. Mark an **X** in the appropriate box in the *Certification* section, indicating which condition the corporation has met. **Do not send this certificate to the Tax Department.**

This certificate expires on February 1, 2010. If the corporation still qualifies to be exempt from any partnership estimated tax provisions after that date, the corporation must file a new *Certificate of Exemption* with the partnership.

### Revocation of exemption by corporate partner

The corporation must notify the partnership within 10 days from the date that it no longer meets the conditions stated in Form CT-2658-E.

### Instruction for partnerships

Keep this certificate with your records; do not send this certificate to the Tax Department.

## Need help?



**Internet access:** [www.nystax.gov](http://www.nystax.gov)  
(for information, forms, and publications)



**Fax-on-demand forms:** Forms are  
available 24 hours a day,  
7 days a week. 1 800 748-3676



**Telephone assistance** is available from 8:00 A.M. to  
5:00 P.M. (eastern time), Monday through Friday.

To order forms and publications: 1 800 462-8100

**Corporation Tax** Information Center: 1 888 698-2908

**Personal Income Tax** Information Center: 1 800 225-5829

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



### **Hotline for the hearing and speech impaired:**

If you have access to a telecommunications device  
for the deaf (TDD), contact us at 1 800 634-2110. If  
you do not own a TDD, check with independent living  
centers or community action programs to find out  
where machines are available for public use.



**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 1 800 972-1233.