Instructions for Form IT-2106
Estimated Income Tax Payment Voucher for Fiduciaries
New York State • New York City • Yonkers

Changes for 2010

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

- Revised New York City tax rates may require the estate or trust to increase the amount of estimated tax it pays. See page 7 of these instructions for the new tax rate schedule if the estate's or trust's New York City taxable income is more than $500,000.

- A temporary deferral of certain credits is now required when the total amount of those credits is greater than $2 million.

- The definition of New York source income of a nonresident estate or trust has been amended to include: (1) termination pay, covenants not to compete, and any other employment related compensation for past services, and (2) certain S corporation gains from acquisition, liquidation, and installment sales of assets to the extent that the business was conducted in New York State.

- The Empire State film production credit has been revised. Certain additional participation requirements have been added to the credit and the credit has been extended through 2014.

- The QETC and biofuel credits have been revised to provide that the credit limitations will now apply at the entity level and not at the partner or shareholder level.

- Recent Tax Law changes have also revised the prior-year's tax rule. Under this rule, to meet having paid 100% (110%, if applicable) of the tax shown on the estate's or trust's 2009 return, the estate or trust must now recompute its 2009 tax using the new credit deferral rules. Refer to the 2009 Form IT-205, *Fiduciary Income Tax Return*, as a guide, along with the new credit deferral rules, for recomputing the tax.

- No penalty will apply to any shortage in the estate's or trust's April 15, 2010, or June 15, 2010, estimated tax payments that are attributable to these Tax Law changes, provided that the estate or trust includes any shortfall in its September 15, 2010, payment.

General information

Fiduciaries filing Form IT-2106 must use these instructions and not Form IT-2105-I.

Estates and certain grantor trusts that receive the residue of the decedent's estate under the decedent's will are exempt from paying estimated income tax for the tax year of the decedent's death and the following tax year.

Estimated income tax is the amount of New York State, New York City, and Yonkers tax owed for the year after subtracting:

- tax withheld;
- estimated income tax paid with Form IT-2663, *Nonresident Real Property Estimated Income Tax Payment Form;*
- estimated income tax paid with Form IT-2664, *Nonresident Cooperative Unit Estimated Income Tax Payment Form;* **and**
- credits.

If any of the income of the estate or trust 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 the estate or trust is required to make estimated payments of these taxes.

Nonresident estates and trusts must compute their income tax as if they were New York State resident estates and trusts and then prorate the taxes based on the ratio of New York adjusted gross income from New York State sources to total New York adjusted gross income from all sources. The New York adjusted gross income of an estate or trust must be computed as if the estate or trust were an individual.

Who must make estimated income tax payments

Generally, a fiduciary of an estate or trust must pay estimated income tax if the estate or trust is expected to owe, after subtracting its withholding, estimated income tax paid with Form IT-2663 and/or IT-2664, and credits, at least $300 of New York State, New York City, or Yonkers income tax for 2010 and can expect withholding, estimated income tax paid with Form IT-2663 and/or IT-2664, and credits to be less than:

(1) 90% of the income tax shown on the 2010 return, or

(2) 100% of the income tax shown on the 2009 return (110% of that amount if the estate's or trust's New York adjusted gross income on that return is more than $150,000 and less than two-thirds of the total federal gross income for 2009 or 2010 is from farming or fishing). **Note:** To meet this condition, the tax shown on the estate's or trust's 2009 return must be recomputed using the new credit deferral rules.

However, if a return was not filed for 2009, or that return did not cover a full 12 months, item 2 above does not apply.

Do not include in the estimate any amount of sales or use tax the estate or trust expects to owe on its 2010 fiduciary income tax return.

When to pay the estate's or trust's estimated income tax

Generally, the first payment of 2010 estimated income tax should be made by April 15, 2010. All of the estimated income tax due can be paid with the first voucher or it can be paid in four equal installments by April 15, June 15, September 15, 2010, and January 18, 2011.

Changes in income or deductions during 2010 may require that the original estimate be amended or that the first payment of estimated income tax be made after April 15, 2010. Use the *Amended estimated income tax worksheet* on page 7 to amend the original estimate. If the first payment is not due until after April 15, 2010, the payment due dates are as follows:

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

If Form IT-205, *Fiduciary Income Tax Return,* is filed on or before January 31, 2011, with full payment of the tax due, it is not necessary to make the payment due on January 18, 2011.

If, after March 31, 2010, the estate or trust has a large change in income, deductions, additional taxes, or credits that requires the estate or trust to start making estimated income tax payments, the estate or trust should compute the amount of its estimated income tax payments by using the annualized income installment method explained in Publication 94, *Should You Be Paying Estimated Tax in 2010?*, and Form IT-2105.9-I, *Instructions for Form IT-2105.9, Underpayment of Estimated Income Tax by Individuals and Fiduciaries*, Worksheet 1 (and, if applicable, Worksheet 2 and Worksheet 3). Although the payment due dates will be the same as shown above, the payment amounts will vary based on the estate or trust income, deductions, additional taxes, and credits for the months ending before each payment due date. As a result, this method may allow the estate or trust to skip or lower the amount due for one or more payments. If the estate or trust

uses the annualized income installment method, be sure to file Form IT-2105.9 with its 2010 tax return, even if no penalty is owed.

Fiscal-year filers — If the estate reports 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 the fiscal year, and the first month of the 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
Do not staple or clip the check or money order to the voucher. Detach any check stubs before mailing. Mail the payment and Form IT-2106 to:

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

Private delivery services — If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to mail in your form and tax payment. However, if, at a later date, you need to establish the date you filed or paid your tax, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services.* See *Need help?* on page 5 of these instructions for information on obtaining forms and publications.) If you have used a designated private delivery service and need to establish the date you filed your form, contact that private delivery service for instructions on how to obtain written proof of the date your form was given to the delivery service for delivery. If you use **any** private delivery service, whether it is a designated service or not, send the forms covered by these instructions to: JPMorgan Chase, NYS Tax Processing — Estimated Tax, 33 Lewis Road, Binghamton NY 13905-1040.

How to complete the payment voucher
Enter the estate's or trust's employer identification number (EIN). Print or type the name of the estate or trust as shown on federal Form SS-4 and the address of the fiduciary or firm in the spaces provided. To ensure that payments of estimated income tax are properly credited, this information **must** agree with the information on Form IT-205, *Fiduciary Income Tax Return.* The name of the estate or trust and the name of the fiduciary or firm must be spelled correctly.

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**.

Fiscal year filers only — Enter in the fiscal-year box the date the estate's or trust's fiscal year begins and ends.

To obtain forms, see *Need help?* on page 5.

When computing the amounts to be entered in the *Record of estimated income tax payments* on page 7, the estate or trust 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 the amount(s) due, rounded to the nearest dollar, as computed at the bottom of the *Estimated income tax worksheet* on page 6, or line 6 of the *Amended estimated income tax worksheet* on page 7, in the appropriate space(s) on the voucher. Be sure to **separately enter** the amounts for New York State, New York City, and Yonkers; then enter the total in the *Total payment* box. If there is **no amount** to be entered, **leave blank**. If too much tax was paid on the 2009 return and the overpayment is to be applied to 2010 estimated income tax, all or part of the overpayment can be applied to any installment. 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 a payment is included.

Make the estate's or trust's check or money order payable to *New York State Income Tax* for the total amount due as shown on the voucher. Write the EIN of the estate or trust and *2010 IT-2106* on it. Enclose the check or money order with the payment voucher and mail to the applicable address shown on the front of the voucher. Fill in the *Record of estimated income tax payments* section on page 7 so that the estate or trust will have a record of its past payments.

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 the estate's or trusts's payment is returned, we will send a separate bill for $50 for each return or other tax document associated with the returned payment.

Certain payments of estimated income tax treated as paid by beneficiary — If the payments of estimated income tax made by the fiduciary for 2010 exceed the tax liability shown on the fiduciary's 2010 Form IT-205, the fiduciary (or executor, under certain circumstances) may elect to treat any portion of the payment as a payment made by a beneficiary and not as a payment made by the fiduciary. Such an amount is treated as a payment by the beneficiary of estimated income tax which would otherwise be due January 18, 2011.

The fiduciary must make the election on the 2010 Form IT-205-T, *Allocation of Estimated Tax Payments to Beneficiaries.* The election must be filed on or before the 65th day after the close of the fiduciary's tax year and is irrevocable.

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

Penalty for underpayment of estimated income tax
A penalty may be charged 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$\frac{2}{3}$% for farmers and fishermen) of the amount of income tax due as shown on the 2010 Form IT-205, or 90% of the tax due if no return was filed (if the estate or trust is unsure of its estimated tax liability for the current year, it may want to pay more than 90% (or 66$\frac{2}{3}$%)); **or**
- 100% of the income tax shown on the 2009 Form IT-205 (110% of that amount if the estate's or trust's New York adjusted gross income on that return is more than $150,000 and less than two-thirds of the total federal gross income for 2009 or 2010 is from farming or fishing). A full 12-month year Form IT-205 must have been filed for 2009. **Note:** To meet this condition, the tax shown on the estate's or trust's 2009 return must be recomputed using the new credit deferral rules; **or**
- 90% of the income tax computed by annualizing the taxable income received for the months ending before the due date of the installment.

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

Line instructions for estimated income tax worksheet *(see page 6)*
Line 1 — Estimate the 2010 New York taxable income of the fiduciary using 2009 Form IT-205 or Form IT-205-A, *Fiduciary Allocation*, as a guide.

Nonresident estates and trusts and part-year resident trusts

Estimate the estate's or trust's taxable income as if it was a resident estate or trust, including income from sources in and out of New York State.

Line 2 — New York State tax

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┌──── New York adjusted gross income (NYAGI) worksheet ────┐
│                                                           │
│  1.  Enter federal adjusted gross income (as              │
│      computed using federal Form 1041,                    │
│      line 15b instructions) .................... 1. ____  │
│                                                           │
│  2.  Enter New York State                                 │
│      modifications relating                               │
│      to amounts allocated                                 │
│      to principal ............. 2. ____                   │
│                                                           │
│  3.  Enter the net amount                                 │
│      of the fiduciary's                                   │
│      share of additions and                               │
│      subtractions from                                    │
│      Form IT-205, lines 63                                │
│      through 69, that                                      │
│      related to items of                                  │
│      income reported on                                   │
│      Form IT-205, lines 43                                │
│      through 50, or                                       │
│      Form IT-205-A,                                       │
│      lines 14 through 21... 3. ____                       │
│  4.  Add lines 2 and 3 .................... 4. ____       │
│                                                           │
│  5.  New York adjusted gross income (line 1               │
│      and add or subtract line 4) .......... 5. ____       │
│                                                           │
└───────────────────────────────────────────────────────────┘
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Tax computation

☐ If *NYAGI worksheet*, line 5 is **$100,000 or less,** compute the estate's or trust's New York State tax on the amount from page 6, *Estimated income tax worksheet,* line 1 using the *New York State tax rates* on page 7 of these instructions. Enter the tax amount on page 6, *Estimated income tax worksheet,* line 2.

☐ If *NYAGI worksheet*, line 5 is **more than $100,000, but not more than $150,000,** the estate or trust must compute its tax using *Tax computation worksheet 1* on page 4.

☐ If *NYAGI worksheet*, line 5 is **more than $150,000, but not more than $500,000,** and the estate's or trust's taxable income is **$200,000 or less,** the estate or trust must compute its tax using *Tax computation worksheet 2* on page 4.

☐ If *NYAGI worksheet*, line 5 is **more than $150,000, but not more than $500,000,** and the estate's or trust's taxable income is **more than $200,000,** the estate or trust must compute its tax using *Tax computation worksheet 3* on page 4.

☐ If *NYAGI worksheet*, line 5 is **more than $500,000, but not more than $550,000,** and the estate's or trust's taxable income is **$200,000 or less**, the estate or trust must compute its tax using *Tax computation worksheet 4* on page 4.

☐ If *NYAGI worksheet*, line 5 is **more than $500,000, but not more than $550,000,** and the estate's or trust's taxable income is **more than $200,000,** the estate or trust must compute its tax using *Tax computation worksheet 5* on page 5.

☐ If *NYAGI worksheet*, line 5 is **more than $550,000,** the estate or trust must compute its tax using *Tax computation worksheet 6* on page 5.

Nonresident estates and trusts and part-year resident trusts

Compute the amount of estimated income tax due using the following worksheet (**Note:** *NYAGI* means New York adjusted gross income):

a) New York State tax on amount entered from
    page 6, *Estimated income tax worksheet*, line 1... a. _____

b) Multiply line a by $\dfrac{\text{NYAGI from New York sources}}{\text{Total NYAGI from all sources}}$

   Enter result here and on page 6, *Estimated income tax worksheet*, line 2 .... b. _____

Line 3 — New York City tax (New York City resident estates and trusts only).

If the estate or trust is subject to the New York City resident tax, compute the estate's or trust's New York City tax on the amount from page 6, *Estimated income tax worksheet*, line 1, using the *New York City tax rates* on page 7. Enter the tax amount on page 6, *Estimated income tax worksheet*, line 3.

Line 4 — Enter any estimated New York City accumulation distribution credit that the estate or trust is entitled to claim. For information on how to compute this credit, see Form IT-205-I, *Instructions for Form IT-205*.

Line 6 — Enter any estimated New York City tax on the ordinary income portion of lump-sum distribution.

Line 8 — Enter any estimated New York City unincorporated business tax credit the estate or trust is entitled to claim using Form IT-219, *Credit for New York City Unincorporated Business Tax,* as a guide.

Line 10 — Enter on line 10 an estimate of the total nonrefundable credits that the estate or trust is eligible to claim. See Form IT-205-I for the allowable credits.

Line 12 — Include on line 12 any New York State and New York City additional taxes from:
• Form IT-220, *Minimum Income Tax*
• Form IT-230, *Separate Tax on Lump-Sum Distributions*

Line 14 — Include on line 14 any New York State refundable credits. See Form IT-205-I for the allowable credits.

Line 16 — The current rate for Yonkers is 10% (.10). If the estate or trust is subject to the Yonkers resident income tax surcharge, multiply the amount on line 13, New York State column, by 10% (.10) and enter the result on line 16.

Line 17 — If the estate or trust is subject to the Yonkers nonresident fiduciary earnings tax, complete Form Y-206, *Yonkers Nonresident Fiduciary Earnings Tax Return*, and transfer the amount of tax computed to line 17.

—————— **Tax computation worksheet 1** ——————

1. Enter the amount from *NYAGI worksheet*,
   line 5, on page 3 .... 1. _____

2. Enter the estate's or trust's taxable income
   from page 6, *Estimated income tax worksheet*,
   line 1 .... 2. _____

3. Multiply line 2 by 6.85% (.0685) .... 3. _____

4. Enter the estate's or trust's New York State tax
   on the line 2 amount above from the *New York
   State tax rates*, page 7 .... 4. [_____]

5. Subtract line 4 from line 3 .... 5. _____

6. Enter the excess of line 1 over $100,000
   (cannot exceed $50,000) .... 6. _____

7. Divide line 6 by $50,000 and round the result
   to the fourth decimal place
   (cannot exceed 1.0000) .... 7. _____

8. Multiply line 5 by line 7 .... 8. [_____]

9. Add lines 4 and 8.
   Enter here and on page 6, *Estimated income
   tax worksheet*, line 2 .... 9. _____

Note: For some estates and trusts, the line 3 amount may be
the same as the line 9 amount.

—————— **Tax computation worksheet 2** ——————

1. Enter the estate's or trust's taxable income
   from page 6, *Estimated income tax
   worksheet*, line 1....................................... 1. _____

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

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.

—————— **Tax computation worksheet 3** ——————

1. Enter the amount from *NYAGI worksheet*,
   line 5, on page 3. (If the amount on line 1 is
   $300,000 or less, enter *0* on lines 8, 9,
   and 10 of this worksheet; continue with
   line 2.) .... 1. _____

2. Enter the estate's or trust's taxable income
   from page 6, *Estimated income tax
   worksheet,* line 1 .... 2. _____

3. Multiply line 2 by 7.85% (.0785) .... 3. _____

4. Enter the estate's or trust's New York State
   tax on the line 2 amount above from the
   New York State tax rates, page 7 .... 4. [_____]

5. Subtract line 4 from line 3 .... 5. _____

6. Enter $397 on line 6 .... 6. __**397**__

7. Subtract line 6 from line 5 .... 7. _____

8. Enter the excess of line 1 over $300,000
   (cannot exceed $50,000) .... 8. _____

9. Divide line 8 by $50,000 and round the
   result to the fourth decimal place
   (cannot exceed 1.0000) .... 9. _____

10. Multiply line 7 by line 9 .... 10. [_____]

11. Enter amount from line 6 .... 11. [**397**]

12. Add lines 4, 10, and 11.
    Enter here and on page 6, *Estimated
    income tax worksheet,* line 2 .... 12. _____

Note: For some estates and trusts, the line 3
amount may be the same as the line 12 amount.

—————— **Tax computation worksheet 4** ——————

1. Enter the amount from *NYAGI worksheet*,
   line 5, on page 3 .... 1. _____

2. Enter the estate's or trust's taxable income
   from page 6, *Estimated income tax
   worksheet*, line 1 .... 2. _____

3. Multiply line 2 by 8.97% (.0897) .... 3. _____

4. Enter the estate's or trust's New York State
   tax on the line 2 amount above from the
   New York State tax rates, page 7 .... 4. [_____]

5. Subtract line 4 from line 3 .... 5. _____

6. Enter $397 on line 6 .... 6. __**397**__

7. Subtract line 6 from line 5 *(if less than zero,
   enter 0)*... 7. _____

8. Enter the excess of line 1 over $500,000
   (cannot exceed $50,000) .... 8. _____

9. Divide line 8 by $50,000 and round the
   result to the fourth decimal place
   (cannot exceed 1.0000) .... 9. _____

10. Multiply line 7 by line 9 .... 10. [_____]

11. Enter amount from line 6 .... 11. [**397**]

12. Add lines 4, 10, and 11 *(cannot exceed the
    amount on line 3)*. **Enter here and on page 6,**
    Estimated income tax worksheet, line 2 .... 12. _____

Note: For some estates and trusts, the line 3 amount may be
the same as the line 12 amount.

Tax computation worksheet 5

1. Enter the amount from *NYAGI worksheet*, line 5, on page 3 .... 1. _____

2. Enter the estate's or trust's taxable income from page 6, *Estimated income tax worksheet*, line 1 .... 2. _____

3. Multiply line 2 by 8.97% (.0897) .... 3. _____

4. Enter the estate's or trust's New York State tax on the line 2 amount above from the *New York State tax rates*, page 7 .... 4. _____

5. Subtract line 4 from line 3 .... 5. _____

6. Enter $2,397 on line 6 .... 6. **2,397**

7. Subtract line 6 from line 5 .... 7. _____

8. Enter the excess of line 1 over $500,000 *(cannot exceed $50,000)* .... 8. _____

9. Divide line 8 by $50,000 and round the result to the fourth decimal place *(cannot exceed 1.0000)* .... 9. _____

10. Multiply line 7 by line 9 .... 10. _____

11. Enter amount from line 6 .... 11. **2,397**

12. Add lines 4, 10, and 11. **Enter here and on page 6,** *Estimated income tax worksheet,* line 2 .... 12. _____

Note: For some estates and trusts, the line 3 amount may be the same as the line 12 amount.

Tax computation worksheet 6

1. Enter the estate's or trust's taxable income from page 6, *Estimated income tax worksheet*, line 1.................................. 1. _____

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

Need help?

Internet access: *www.nystax.gov*
Access our Answer Center for answers to frequently asked questions; check your refund status; check your estimated tax account; download forms, publications; get tax updates and other information.

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

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

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

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

Text Telephone (TTY) Hotline (for persons with hearing and speech disabilities using a TTY): If you have access to a TTY, contact us at 1 800 634-2110. If you do not own a TTY, 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, call the information center.

How to compute the estate's or trust's estimated income tax

Complete the *Estimated income tax worksheet* below to compute the estate's or trust's 2010 estimated income tax. Use the 2009 Form IT-205 as a guide for computing estimated income tax. If necessary, also use 2009 Form IT-205-A and 2009 Form Y-206. 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 New York taxable income of fiduciary *(see instructions, page 2)*	1.						
2 New York State tax on line 1 amount *(see instructions, page 3)*	2.						
3 New York City resident tax on line 1 amount *(see instructions, page 3)*				3.			
4 New York City accumulation distribution credit				4.			
5 Subtract line 4 from line 3				5.			
6 New York City tax on ordinary income portion of lump-sum distribution				6.			
7 Add lines 5 and 6				7.			
8 New York City unincorporated business tax credit				8.			
9 Subtract line 8 from line 7				9.			
10 New York State nonrefundable credits *(see instructions, page 3)*	10.						
11 Subtract line 10 from line 2	11.						
12 Enter any additional taxes *(see instructions, page 3)*	12.						
13 Add lines 11 and 12, New York State column; and/or add lines 9 and 12, New York City column	13.						
14 Refundable credits *(see instructions, page 3)*	14.						
15 Subtract line 14 from line 13	15.						
16 Yonkers resident income tax surcharge *(multiply line 15, New York State column, by 10% (.10))*						16.	
17 Yonkers nonresident fiduciary earnings tax *(from Form Y-206)*						17.	
18 Totals (New York State *column, enter amount from line 15;* New York City *column, enter amount from line 13;* Yonkers *column, add lines 16 and 17)*	18.						
19 Multiply line 18 by 90% (.90) (66⅔% (.6667) for farmers and fisherman)	19.						
20 Enter 100% of the personal income tax shown on the 2009 Form IT-205 (see *Changes for 2010* on page 1) (110% (1.1) of that amount if the estate's or trust's New York adjusted gross income on that return is more than $150,000 and less than ⅔ (66.67) of the total federal gross income for 2009 or 2010 is from farming or fishing)	20.						
21 Enter the **lesser** of line 19 or 20. This is the estate's or trust's required annual payment	21.						
22 Estimate of income tax to be withheld and estimated income tax paid with Form IT-2663 and/or IT-2664	22.						
23 Balance *(subtract line 22 from line 21).* If any amount on this line is $300 or more, fill out and file the payment voucher along with the payment. If each amount on this line is less than $300, no payment is required at this time. If applying an overpayment from 2009 to 2010, see *How to complete the payment voucher* on page 2	23.						

Computation of installments: If the first payment is due:	Enter in the appropriate spaces on the voucher (less any 2009 overpayment being applied to this installment):
April 15, 2010	25% (.25) of line 23 rounded to the nearest dollar
June 15, 2010	50% (.50) of line 23 rounded to the nearest dollar
September 15, 2010	75% (.75) of line 23 rounded to the nearest dollar
January 18, 2011	amount on line 23 rounded to the nearest dollar

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

New York State tax rates		
If line 1 is: over	**but** not over	**The tax is:**
$ 0	$ 8,000	4% of line 1
8,000	11,000	$ 320 plus 4.5% of the excess over $ 8,000
11,000	13,000	455 plus 5.25% " " " " 11,000
13,000	20,000	560 plus 5.9% " " " " 13,000
20,000	200,000	973 plus 6.85% " " " " 20,000
200,000	500,000	13,303 plus 7.85% " " " " 200,000
500,000		36,853 plus 8.97% " " " " 500,000

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

Amended estimated income tax worksheet
(Use only if the estate's or trust's estimated income tax increases or decreases.)

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

Record of estimated income tax payments
(Record credits and payments in this table. Keep this record; the estate or trust **will not** be receiving notices indicating the amount due each quarter.)

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