



# Certificate of Exemption from Partnership or New York S Corporation Estimated Tax Paid on Behalf of Nonresident Individual Partners and Shareholders

**IT-2658-E**

(10/13)

**Do not send this certificate to the Tax Department** (see instructions below).

Use this certificate for tax years 2014 and 2015; it will expire on February 1, 2016.

First name and middle initial	Last name	Social security number
Mailing address (number and street or rural route)		Telephone number (     )
City, village, or post office	State	ZIP code
I certify that I will comply with the New York State personal income tax estimated tax provisions and tax return filing requirements, to the extent that they apply to me, for tax years 2014 and 2015 (see instructions).		
Signature of nonresident individual partner or shareholder		Date

## Instructions

### General information

Tax Law section 658(c)(4) requires the following entities that have income derived from New York sources to make estimated personal income tax payments on behalf of partners or shareholders who are nonresident individuals:

- New York S corporations;
- 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.

### Individual partners and shareholders

Individual partners or shareholders are **automatically exempt** from these estimated tax provisions if they meet **one** of the following exceptions:

- Estimated tax payments are not required for any partner or shareholder whose estimated tax required to be paid for the tax year by the partnership or New York S corporation is \$300 or less.
- Estimated tax payments are not required for any partner or shareholder if the entity is authorized to file a group return, and the partner or shareholder has elected to be included on the group return.

If you do not meet either of the above exceptions, you may still claim exemption from this estimated tax provision by filing Form IT-2658-E.

You qualify to claim exemption and file Form IT-2658-E by certifying that you will comply in your individual capacity with all the New York State personal income tax estimated tax and income tax return filing requirements, to the extent that they apply to you, for the years covered by this certificate.

If, after considering all your individual circumstances, you determine you are not required to pay estimated tax or file a New York nonresident income tax return, you are considered in compliance with the New York requirements and may file Form IT-2658-E.

### Estimated tax and filing requirements for New York nonresident individuals

Please see Form IT-203-I, *Instructions for Form IT-203, Nonresident and Part-Year Resident Income Tax Return*, for nonresident individual filing and estimated tax requirements.

You may be subject to penalties if you file this form and fail to comply with the New York estimated tax and filing requirements in your individual capacity.

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

File this certificate (Form IT-2658-E) with your partnership or New York S corporation as soon as you determine that you qualify. **Do not send this certificate to the Tax Department.**

This certificate expires on February 1, 2016. If you qualify to be exempt from any partnership or New York S corporation estimated tax provisions after that date, you must file a new *Certificate of Exemption* with your partnership or New York S corporation.

### Revocation of exemption by partner or shareholder

You must notify your partnership or New York S corporation within 10 days from the date you no longer expect to meet the conditions stated on Form IT-2658-E.

### Instructions for partnerships and New York S corporations

Keep this certificate with your records. Do not submit this certificate to the Tax Department.

## Need help?



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

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



**Text Telephone (TTY) Hotline** (for persons with hearing and speech disabilities using a TTY): If you have access to a TTY, contact us at (518) 485-5082. 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.



### Telephone assistance

**Corporation Tax** Information Center: (518) 485-6027

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

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



**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.