



Instructions for Form IT-2106

Estimated Income Tax Payment Voucher for Fiduciaries

New York State • New York City • Yonkers

IT-2106-I

Did you know? You can pay the estate's or trust's estimated tax electronically on our website with a debit from a checking or savings account. Visit us on the Web at www.tax.ny.gov to pay the estate's or trust's estimated tax electronically instead of using Form IT-2106.

General information

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

Do not use Form IT-2106 to make estimated tax payments on behalf of the grantor of a grantor-type trust. The income taxable to the grantor and the deductions and credits that apply to that income must be reported by the grantor on their own income tax return. Use Form IT-2105, *Estimated Tax Payment Voucher for Individuals*, and its instructions, Form IT-2105-I, to determine and pay any amount of estimated tax on behalf of the grantor.

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 2025 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 2025 return, or
- (2) 100% of the income tax shown on the 2024 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 2024 or 2025 is from farming or fishing).

However, if a return was not filed for 2024, 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 2025 fiduciary income tax return.

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

Generally, the first payment of 2025 estimated income tax should be made by April 15, 2025. 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 16, September 15, 2025, and January 15, 2026.

Changes in income or deductions during 2025 may require that the original estimate be amended or that the first payment of estimated income tax be made after April 15, 2025. 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, 2025, the payment due dates are as follows:

If the requirement is met after:	Payment due date is:
March 31 and before June 1	June 16, 2025
May 31 and before September 1	September 15, 2025
August 31	January 15, 2026

If Form IT-205, *Fiduciary Income Tax Return*, is filed on or before January 31, 2026, with full payment of the tax due, it is not necessary to make the payment due on January 15, 2026.

If, after March 31, 2025, 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 Form IT-2105.9-I, *Instructions for Form IT-2105.9, Underpayment of Estimated Tax by Individuals and Fiduciaries*. 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 2025 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?* 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. See Publication 55 for where to send the form(s) covered by these instructions.

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 exactly as shown on federal Form SS-4. 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 boxes the dates the estate's or trust's fiscal year begins and ends.

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 2024 return and the overpayment is to be applied to 2025 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.

You may make a payment by transferring funds directly from a bank account (ACH debit) using the Tax Department's Web application. **Do not** send a voucher if you are making a payment by ACH debit.

You may also pay by check, money order, or credit card. Make the check or money order payable in U.S. funds to **NYS Income Tax** for the total amount due as shown on the voucher. Write the EIN of the estate or trust and **2025 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. If you pay by credit card, do not mail in this payment voucher. You will be charged a fee by the credit card service provider to cover the cost of the transaction. For more information on the credit card payment program, access the Tax Department's website.

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 trust'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 2025 exceed the tax liability shown on the fiduciary's 2025 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 15, 2026.

The fiduciary must make the election on the 2025 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 website or by calling our Personal

Income Tax Information Center; see *Need help?* in these instructions.

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% (66²/₃% for farmers and fishermen) of the amount of income tax due as shown on the 2025 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 66²/₃%)); **or**
- 100% of the income tax shown on the 2024 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 2024 or 2025 is from farming or fishing). A full 12-month year Form IT-205 must have been filed for 2024; **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 2025 New York taxable income of the fiduciary using 2024 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.

(continued)

Line 2 – New York State tax

New York adjusted gross income (NYAGI) worksheet

1. Enter federal adjusted gross income (FAGI) (see the instructions for federal Form 1041 to compute your FAGI for estates and trusts) 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. _____

Tax computation

- If *NYAGI worksheet*, line 5 is **\$107,650 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 \$107,650**, the estate or trust must compute its tax using the appropriate tax computation worksheet below.

Tax computation worksheet 1

If *NYAGI worksheet*, line 5 is **more than \$107,650, but not more than \$25,000,000**, and your taxable income is **\$215,400 or less**, the estate or trust must compute its tax using this worksheet.

1. Enter the amount from page 3, *NYAGI worksheet*, line 5 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 above by 6.00% (.0600) (**Stop:** If the line 1 amount is **\$157,650 or more**, skip lines 4 through 8 and enter the line 3 amount on line 9) 3. _____
4. Enter the estate's or trust's New York State tax on the line 2 amount 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 \$107,650 6. _____
7. Divide line 6 by \$50,000 and round the result to the fourth decimal place 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. _____

Tax computation worksheet 2

If *NYAGI worksheet*, line 5 is **more than \$215,400, but not more than \$25,000,000**, and the estate's or trust's taxable income is **more than \$215,400 but not more than \$1,077,550**, the estate or trust must compute its tax using this worksheet.

1. Enter the amount from page 3, *NYAGI worksheet*, line 5 1. _____
2. Enter the estate's or trust's taxable income from page 6, *Estimated income tax worksheet*, line 1 2. _____
3. Enter the estate's or trust's New York State tax on the line 2 amount from the *New York State tax rates*, page 7 3.
4. Recapture Base amount 4.
5. Incremental Benefit amount 5.
6. Enter the excess of line 1 over \$215,400 6. _____
7. Enter the lesser of line 6 or \$50,000 7. _____
8. Divide line 7 by \$50,000 and round the result to the fourth decimal place 8.
9. Multiply line 5 by line 8 9.
10. Add lines 3, 4, and 9. **Enter here and on page 6, Estimated income tax worksheet**, line 2 10. _____

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Tax computation worksheet 3

If *NYAGI worksheet*, line 5 is **more than \$1,077,550, but not more than \$25,000,000**, and the estate's or trust's taxable income is **more than \$1,077,550 but not more than \$5,000,000**, the estate or trust must compute its tax using this worksheet.

1. Enter the amount from page 3, *NYAGI worksheet*, line 5 1. _____
2. Enter the estate's or trust's taxable income from page 6, *Estimated income tax worksheet*, line 1 2. _____
3. Enter the estate's or trust's New York State tax on the line 2 amount from the *New York State tax rates*, page 7 3.
4. Recapture Base amount 4.
5. Incremental Benefit amount 5.
6. Enter the excess of line 1 over \$1,077,550 6. _____
7. Enter the lesser of line 6 or \$50,000 7. _____
8. Divide line 7 by \$50,000 and round the result to the fourth decimal place 8. _____
9. Multiply line 5 by line 8 9.
10. Add lines 3, 4, and 9. **Enter here and on page 6, *Estimated income tax worksheet*, line 2** 10. _____

Tax computation worksheet 5

If *NYAGI worksheet*, line 5 is **more than \$25,000,000**, the estate or trust must compute its tax using this worksheet.

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 10.9% (0.109). **Enter here and on page 6, *Estimated income tax worksheet*, line 2.** 2. _____

(continued)

Tax computation worksheet 4

If *NYAGI worksheet*, line 5 is **more than \$5,000,000, but not more than \$25,000,000**, and the estate's or trust's taxable income is **more than \$5,000,000**, the estate or trust must compute its tax using this worksheet.

1. Enter the amount from page 3, *NYAGI worksheet*, line 5..... 1. _____
2. Enter the estate's or trust's taxable income from page 6, *Estimated income tax worksheet*, line 1.... 2. _____
3. Enter the estate's or trust's New York State tax on the line 2 amount from the *New York State tax rates*, page 7 3.
4. Recapture Base amount 4.
5. Incremental Benefit amount 5.
6. Enter the excess of line 1 over \$5,000,000 6. _____
7. Enter the lesser of line 6 or \$50,000 7. _____
8. Divide line 7 by \$50,000 and round the result to the fourth decimal place 8. _____
9. Multiply line 5 by line 8..... 9.
10. Add lines 3, 4, and 9. **Enter here and on page 6, *Estimated income tax worksheet*, line 2** 10. _____

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 $\frac{\text{NYAGI from New York sources}}{\text{Total NYAGI from all sources}}$

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-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 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.

Line 20 – If the estate or trust did not file a 2024 Form IT-205 (or filed for less than a full 12-month year), skip line 20 and enter the line 19 amount on line 21.

Privacy notification

New York State Law requires all government agencies that maintain a system of records to provide notification of the legal authority for any request for personal information, the principal purpose(s) for which the information is to be collected, and where it will be maintained. To view this information, visit our website, or, if you do not have Internet access, call and request Publication 54, *Privacy Notification*. See *Need help?* for the Web address and telephone number.

Need help?

Visit our website at **www.tax.ny.gov**

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

Telephone assistance

Automated income tax refund status:	518-457-5149
Personal Income Tax Information Center:	518-457-5181
To order forms and publications:	518-457-5431
Text Telephone (TTY) or TDD equipment users	Dial 7-1-1 for the New York Relay Service

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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 2025 estimated income tax. Use the 2024 Form IT-205 as a guide for computing estimated income tax. If

necessary, also use 2024 Form IT-205-A and 2024 Form Y-206. Line instructions for the worksheet begin on page 2 of these instructions.

Estimated income tax worksheet <i>(see instructions)</i>	New York State	New York City	Yonkers
1 New York taxable income of fiduciary <i>(see instructions)</i>	1.		
2 New York State tax on line 1 amount <i>(see instructions)</i>	2.		
3 New York City resident tax on line 1 amount <i>(see instructions)</i>		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.	
8a This line intentionally left blank		8a.	
8b This line intentionally left blank		8b.	
9 Subtract line 8 from line 7		9.	
10 New York State nonrefundable credits <i>(see instructions)</i>	10.		
11 Subtract line 10 from line 2	11.		
12 Enter any additional taxes <i>(see instructions)</i>	12.		
13 Add lines 11 and 12, <i>New York State</i> column; and/or add lines 9 and 12, <i>New York City</i> column	13.		
14 Refundable credits <i>(see instructions)</i>	14.		
15 Subtract line 14 from line 13	15.		
16 Yonkers resident income tax surcharge <i>(multiply line 15, New York State column, by 16.75% (.1675))</i>			16.
17 Yonkers nonresident fiduciary earnings tax <i>(from Form Y-206)</i>			17.
18 Totals (<i>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</i>).....	18.		
19 Multiply line 18 by 90% (.90) (66 $\frac{2}{3}$ % (.6667) for farmers and fishermen)	19.		
20 Enter 100% of the personal income tax shown on the 2024 Form IT-205 (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 $\frac{2}{3}$ (66.67%) of the total federal gross income for 2024 or 2025 is from farming or fishing) <i>(see instructions)</i>	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 <i>(subtract line 22 from line 21)</i> . 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 2024 to 2025, see <i>How to complete the payment voucher</i> ...	23.		
Computation of installments: If the first payment is due:	Enter in the appropriate spaces on the voucher (less any 2024 overpayment being applied to this installment):		
April 15, 2025.....	25% (.25) of line 23		
June 16, 2025.....	50% (.50) of line 23		
September 15, 2025	75% (.75) of line 23		
January 15, 2026	amount on line 23		

Tax rate schedules

(Use only to compute your 2025 estimated income taxes.)

New York State tax rates		
If line 1 is: over	but not over	The tax is:
\$ 0	\$ 8,500	4% of line 1
8,500	11,700	\$ 340 plus 4.5% of the excess over \$ 8,500
11,700	13,900	484 plus 5.25% " " " " 11,700
13,900	80,650	600 plus 5.5% " " " " 13,900
80,650	215,400	4,271 plus 6% " " " " 80,650
215,400	1,077,550	12,356 plus 6.85% " " " " 215,400
1,077,550	5,000,000	71,413 plus 9.65% " " " " 1,077,550
5,000,000	25,000,000	449,929 plus 10.3% " " " " 5,000,000
25,000,000		2,509,929 plus 10.9% " " " " 25,000,000

New York City tax rates		
If line 1 is: over	but not over	The tax is:
\$ 0	\$ 12,000	3.078% of line 1
12,000	25,000	\$ 369 plus 3.762% of the excess over \$ 12,000
25,000	50,000	858 plus 3.819% " " " " 25,000
50,000		1,813 plus 3.876% " " " " 50,000

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 2024 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 2024 overpayment credit applied	E Total amount paid and credited (add C and D)
	Total			