



Important Notice

March 2006

Correction to Instructions for Form IT-2105,
Estimated Income Tax Payment Voucher for Individuals

There is an error in the instructions for Form IT-2105, *Estimated Income Tax Payment Voucher for Individuals*. The error affects only taxpayers who have a resident credit for taxes paid to another jurisdiction.

The error is contained in the instructions for Line 18 of the *Estimated income tax worksheet* on page 4 and on Line 18 of the *Estimated income tax worksheet* on page 5.

The instructions for Line 18 of the *Estimated income tax worksheet* should read as follows (new material is bolded):

Line 18 – Enter on line 18 the total of **any estimated resident credit and** other nonrefundable and carryover credits you are eligible to claim. Do not include the credits claimed on line 14. For **other nonrefundable** credits, see the instructions for Form IT-201-ATT (in Form IT-150/201-I), Part I, Sections A and B, or Form IT-203-ATT (in Form IT-203-I), Part I, Sections A and B.

Line 18 of the *Estimated income tax worksheet* should read as follows (new material is bolded):

18 **Resident credit and** other nonrefundable credits (see instructions, page 4).....