



# Instructions for Form IT-2658-E

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

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### General information

The following entities with New York source income must 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.

In addition, partnerships (including LLPs and LLCs that are treated as partnerships) that do business within the Metropolitan Commuter Transportation District must make estimated metropolitan commuter transportation mobility tax (MCTMT) payments on behalf of any New York nonresident individual partner subject to the MCTMT.

The Metropolitan Commuter Transportation District consists of the following counties:

- New York City counties:
  - New York (Manhattan)
  - Bronx
  - Kings (Brooklyn)
  - Queens
  - Richmond (Staten Island)
- Rockland
- Nassau
- Suffolk
- Orange
- Putnam
- Dutchess
- Westchester

### Exceptions

Individual partners or shareholders are **automatically exempt** from estimated tax payments 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.  
**Note:** While the partnership is not required to make estimated payments on your behalf, you are still required to make individual estimated payments if you are liable for any amount of MCTMT.
- 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.

## Claiming exemption using Form IT-2658-E

If you do not meet either of the above exceptions, you may still claim exemption from estimated tax payments by providing Form IT-2658-E to your partnership or New York S corporation.

To claim exemption and file Form IT-2658-E, you must certify that you will individually comply with all the New York State personal income tax and MCTMT estimated tax and 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 provide Form IT-2658-E to your partnership or New York S corporation.

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

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

You may be subject to penalties if you file this form but fail to individually comply with the New York estimated tax and filing requirements.

## How and when to claim exemption from estimated tax

Complete Form IT-2658-E and provide it to your partnership or New York S corporation as soon as you determine that you qualify. Do **not** send this certificate to the Tax Department.

Form IT-2658-E (12/23) expires on February 1, 2026. If you are exempt from estimated tax payments after that date, you must provide a new *Certificate of Exemption* to your partnership or New York S corporation for the entity to retain with its records.

## 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 in Form IT-2658-E.

## Instructions for partnerships and New York S corporations

Keep this certificate with your records. Do **not** send Form IT-2658-E to the Tax Department.

## Need help?

Visit our website at [www.tax.ny.gov](http://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

Corporation Tax Information Center: 518-485-6027

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