



Department of Taxation and Finance

Nonresident Real Property Estimated Income Tax Payment Form

For use on sale or transfer of real property by a nonresident of New York State
Tax Law – Article 22, § 663**IT-2663**

Submit your completed Form IT-2663 with full payment of estimated tax due, if any, to the recording officer of the county at the time the deed is presented to be recorded. **Do not mail Form IT-2663 to the Tax Department.**

For office use only

Do not use Form IT-2663 for the sale, transfer, or other disposition of shares of stock by a nonresident in a cooperative housing corporation. Use Form IT-2664, *Nonresident Cooperative Unit Estimated Income Tax Payment Form*, instead.

This form is valid for sales or transfers (date of conveyance) after December 31, 2025, but before January 1, 2027.

A The transferor/seller is: an individual an estate or trust

B Is the transferor/seller reporting the gain for federal income tax purposes under the installment method? Yes No
If Yes, what is the duration of the installment agreement? _____ months _____ years

C Mark an X in the box if only a portion of the real property being sold or transferred qualifies as the principal residence of the transferor(s)/seller(s) listed below.

Part 1 – Sale or transfer information (see Form IT-2663-I, Instructions for Form IT-2663, for assistance)

Transferor/seller name		Transferor/seller identification number (SSN or EIN)		
Spouse's name or name of fiduciary (if applicable)		Spouse's SSN		
Address of transferor/seller (number and street; see instructions)	City		State	ZIP code
Mailing address of transferor/seller or fiduciary (if different)	City		State	ZIP code
Location and description of property transferred (include county and tax map number)		Tax map designation		Date of conveyance
		Section	Block	Lot
				- 2026

Part 2 – Estimated tax information (Complete Worksheet for Part 2 on page 2 before completing this part.)

1 Sale price (from Worksheet for Part 2, line 15)	1.	
2 Total gain (from Worksheet for Part 2, line 17; if a loss, enter 0)	2.	
3 Estimated tax due (from Worksheet for Part 2, line 20)	3.	00

Part 3 – Nonpayment of estimated tax by a nonresident upon sale of real property (see instructions)

4 This is to certify that the transferor/seller of this property is a nonresident of New York State and is not required to pay estimated tax under Tax Law § 663 due to one of the following reasons:

A The sale or transfer of this property results in a loss (less than or equal to zero) for federal income tax purposes (you must complete Worksheet for Part 2 on page 2 of this form).

B The transferor/seller is not required to recognize any gain or loss with respect to the transfer under provisions of the Internal Revenue Code (IRC) (except for § 121) (you must complete the summary below).

Brief summary of the transfer (include the section[s] of the IRC and facts supporting the claim that the recognition of the gain or loss is not required with respect to the sale or transfer):

Part 4 – Signature

I, the undersigned, certify that this form including any certification and attachment(s), is to the best of my knowledge and belief, true, correct, and complete.

Signature of transferor/seller	Date	Signature of spouse (if applicable)	Date
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Note: You must complete Form IT-2663-V (below), even if there is no payment of estimated personal income tax due.

This area is for county clerk use only.

◀ **Attach check or money order here.**

You must attach a separate check or money order made payable in U.S. funds to **NYS Income Tax** for the full amount of estimated personal income tax due as shown on Part 2, line 3, and Form IT-2663-V (below).

Do not detach



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Nonresident Real Property Estimated Income Tax Payment Voucher

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IT-2663-V

Date fiscal year ends

Date of conveyance

Enter date of conveyance and total payment in the boxes to the right. Print your name, the last four digits of your Social Security number or employer identification number, and 2026 IT-2663-V on your payment. Make payable to **NYS Income Tax**.

Identification number (SSN or EIN of the estate or trust)	Mark an X in one box:	
	<input type="checkbox"/> Individual	<input type="checkbox"/> Estate/trust
Individual taxpayer's full name or name of estate or trust		
Spouse's name (if applicable) or name and title of fiduciary	Spouse's SSN	
Individual taxpayer's street address or address of fiduciary or representative (see instructions)		
City, village, or post office	State	ZIP code

Total payment

Dollars	00	Cents
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