



Underpayment of Estimated Income Tax By Individuals and Fiduciaries

IT-2105.9

For Jan. 1 - Dec. 31, 1988, or fiscal year beginning , 1988, ending , 19

Name(s) as shown on return Identifying number

Part I - Figuring your underpayment

Table with 6 rows for Part I calculations: Total tax, Multiply line 1 by 90%, Income taxes withheld, Subtract line 3 from line 1, Enter your 1987 tax, Enter the smaller of line 2 or line 5.

Complete lines 8 through 13, one column at a time, starting in column A.

Payment Due Dates

Table with 4 columns (A: April 15, 1988; B: June 15, 1988; C: September 15, 1988; D: January 17, 1989) and 7 rows for Part II calculations: Divide line 6 by four, Annualized income installments, Enter amount from line 7 or 8, Estimated tax paid and tax withheld, Overpayment or underpayment from prior period, Adjusted underpayment/overpayment, Final underpayment/overpayment.

Part II - Figuring the Penalty

Table with 7 rows for Part II calculations: Amount of underpayment, Date of payment, Number of days from due date, Number of days at new penalty rate, Additional charge on amount on line 16, Additional charge on amount on line 17, Add line 18 and line 19, Total penalty.

Attach this form to the back of your New York State return.