

**Instructions for Form IT-2105.9****Underpayment of Estimated Income Tax by Individuals and Fiduciaries**

New York State • City of New York • City of Yonkers

**General Instructions****Who Must Pay the Underpayment Penalty**

You may be charged a penalty if you did not pay enough estimated tax by any of the due dates or if you did not have enough New York State, city of New York or Yonkers income tax withheld. This is true even if you are due a refund when you file your tax return. The penalty is figured separately for each due date. Therefore, you may owe the penalty for an earlier payment due date, even if you paid enough tax later to make up the underpayment.

In general, you may owe the penalty for 1996 if you did not pay at least the smaller of:

- 1) 90% of your 1996 tax liability; or
- 2) 100% of your 1995 tax liability (110% of that amount if you are not a farmer or a fisherman and the New York adjusted gross income shown on that return is more than \$150,000 or, if married filing separately for 1996, more than \$75,000).

However, if you did not file a 1995 tax return or that return did not cover all 12 months, item 2 above does not apply.

Use Part I to see if you prepaid enough of your required annual tax payment. If you did not, use Part II or Part III to figure the penalty.

If you checked filing status ③ on your New York State return, each spouse must figure his or her penalty on a separate Form IT-2105.9.

The penalty for each installment is figured separately. Income taxes withheld from your salary, pension, etc., are considered payments of estimated tax in equal installments on the four installment dates, unless you prove otherwise.

The penalty rates will be based upon the federal short-term interest rates, and will be adjusted quarterly. The federal short-term rate for the first month of the previous calendar quarter, rounded to the nearest whole percent, will be used to set the rates for the next succeeding calendar quarter.

**Special rule for individual estimated income tax** — The federal short-term rate that applies during the third month following the tax year will also apply during the first 15 days of the fourth month following the tax year.

**Penalty rate** — The penalty rate will be the federal short-term rate plus two percentage points. The rates from April 15, 1996, through April 15, 1997, are as follows:

- April 15 to June 30, 1996 - 7%
- July 1 to September 30, 1996 - 8%
- October 1 to December 31, 1996 - 8%
- January 1 to April 15, 1997 - 8%

**Period of underpayment** — The penalty is applied to the number of days that the installment was not paid. Figure the period of the underpayment by counting the number of days after the due date of the installment to and including the date of payment, the last date in the penalty rate period or the next installment due date, whichever is earlier.

**Farmers and fishermen** — If your federal gross income from farming or fishing is at least two-thirds of your federal gross income for 1995 or 1996, you cannot use this form. Instead, attach a copy of federal Form 2210F, *Underpayment of Estimated Tax by Farmers and Fishermen*, to show how you figured the penalty or which exceptions apply.

**Estates and trusts** — The estimated tax penalty will apply to most trusts. It will also apply to estates (and certain grantor trusts that receive the residue of the decedent's estate under the

decedent's will) with respect to any tax year ending two or more years after the date of death of the decedent.

For example, if a decedent died June 30, 1996 (fiscal year fiduciary July 1 - June 30), estimated tax payments, if any, would be required beginning July 1, 1998, and installment payment is due October 15, 1998.

**Exceptions to penalty** — No penalty will be due if:

- 1) the tax due (after deducting tax withheld) is less than \$100. If you owe two taxes (for example, New York State and New York City), no penalty is due if you owe less than \$200. If you owe three taxes (New York State, New York City and city of Yonkers), no penalty is due if you owe less than \$300; or
- 2) you did not have any New York State tax liability for the preceding tax year, the preceding tax year was a tax year of 12 months, and throughout the preceding tax year you were a New York State resident or you were a nonresident or a part-year resident who had New York source income; or
- 3) an installment of estimated tax is due on or after an individual's death; or
- 4) the underpayment was caused by a casualty, disaster or other unusual circumstances; or
- 5) you retired in 1995 or 1996 after reaching the age of 62, or you became disabled, and the underpayment was due to reasonable cause and not to willful neglect.

If you are requesting a waiver of the penalty, attach a statement to Form IT-2105.9 containing all the facts necessary to justify your request.

**Fiscal-year filers** — If you are filing for a fiscal year, enter the month and day your tax year began and the month, day and year that it ended in the spaces provided at the top of page 1.

**Name and Identifying Number Box**

**Individuals** — Enter in the spaces at the top of the form your name and social security number. If you filed a joint return, also enter your spouse's name.

**Fiduciaries** — Enter in the spaces at the top of the form the name of the estate or trust and the name of the fiduciary. Also enter the employer identification number of the estate or trust.

**Specific Instructions****Part I**

All filers must complete lines 1 through 10.

**Line 1** — Enter your total tax from line 53 of Form IT-201, line 55 of Form IT-203 or line 25 of Form IT-205. Reduce the amount on line 53 of Form IT-201 or line 55 of Form IT-203 by any gift to wildlife, or any contribution to the Lake Placid Olympic Fund or Breast Cancer Research and Education Fund, entered on line 52 of Form IT-201 or line 54 of Form IT-203.

**Line 9** — If this line is less than \$100, you do not owe a penalty and need not complete Form IT-2105.9. Also, you do not have to complete this form if you owe two taxes (for example, New York State and New York City) and line 9 is less than \$200, or you owe three taxes (New York State, New York City and Yonkers) and line 9 is less than \$300.

**Line 10** — Enter your 1995 tax from line 55 of your 1995 Form IT-201, line 56 of your 1995 Form IT-203 or line 25 of your 1995 Form IT-205; or enter 110% of that amount if your New York adjusted gross income for 1995 is more than \$150,000 or, if married filing separately for 1996, more than \$75,000. Reduce your 1995 taxes by any gift to wildlife entered on line 54 of

Form IT-201 or line 55 of Form IT-203, by any earned income credit claimed on Form IT-201, line 56 or Form IT-203, line 57, and by any real property tax credit claimed on line 57 of Form IT-201.

**Filing status change** — If you are filing a joint return for 1996, but you did not file a joint return for 1995, add the tax shown on your 1995 return to the tax shown on your spouse's 1995 return and enter the total on line 10. If you filed a joint return for 1995, but you are not filing a joint return for 1996, your 1995 tax is your share of the tax on the joint return. To figure your share, first figure the tax both you and your spouse would have paid had you filed separate returns for 1995. Then multiply your joint tax liability by the following fraction:

$$\frac{\text{Your separate tax liability}}{\text{Both spouses' separate tax liability}}$$

If you did not file a 1995 return or if your 1995 tax year was for a period of less than 12 months, do not complete line 10. Instead, enter the amount from line 7 on line 11.

If the amount on line 8 is equal to or more than the amount on line 11, you will not have to complete or attach Form IT-2105.9.

You will not have to pay a penalty or complete this form if you did not have any tax liability for 1995, and the preceding tax year was a tax year of 12 months and you were a New York State resident or you were a nonresident or a part-year resident who had New York source income.

## Part II — Short method for Figuring the Penalty

If you paid withholding tax or four equal estimated tax installments, or both, or made no installment payments for the 1996 tax year, complete lines 12 through 18 to arrive at the penalty due. Otherwise, you must use the regular method in Part III.

**Note:** If any payment was made earlier than the due date, you may use the short method, but using it may cause you to pay a larger penalty than the regular method. If the payment was only a few days early, the difference is likely to be small.

You **may not** use the short method if either of the following applies:

- 1) you made any estimated tax payments late, **or**,
- 2) you use the annualized income installment method.

**Line 13** — Enter the total of New York State, New York City and Yonkers estimated taxes paid.

**Line 17** — If the underpayment on line 15 was paid before April 15, 1997, figure the number of days the payment was made before April 15, 1997, and enter it in the computation for line 17.

*Example: If the line 15 underpayment of \$2,050 was paid April 8, 1997, you would compute the figure for line 17 as follows: \$2,050 (amount on line 15) x 7 (number of days before April 15, 1997) x .00021 = \$3.01.*

## Part III — Regular Method

### Schedule A — Figuring Your Underpayment

**Line 19** — Enter on line 19, columns A through D, the amount of your required installment for the due date shown in each column heading. For most taxpayers, this is the amount shown on line 11 divided by four.

However, it may be to your benefit to figure your required installments by using the annualized income installment method explained below.

### Annualized Income Installment Method

If your income varied during the year because, for example, you received unexpected or seasonal income not subject to withholding in April or later, complete *Worksheet 1 — Annualized Income Installment — New York State* (and, if applicable, Worksheets 2 and 3), starting on page 5 of these instructions. If you use Worksheet 1 (and Worksheets 2 and 3, if applicable) for any payment due date, you must use it for all payment due dates. To arrive at the amount of each required installment, the worksheet automatically selects the smaller of the annualized

income installment or the regular installment (increased by the amount saved by using the annualized income installment method in figuring earlier installments). Attach a copy of the worksheet(s) to Form IT-2105.9.

**Line 20** — Enter the total of New York State, New York City and Yonkers estimated taxes paid and tax withheld for each period. If you worked all year, figure even payments of income tax withheld by dividing the total amount withheld by four, and include the result in each column.

Instead of making the estimated tax payment due January 15, 1997, you can file your return and pay all the tax due by January 31, 1997. If you do this, enter the amount of tax you pay with your return on line 20, column D.

**Line 21** — Enter any overpayment (or underpayment) from the prior payment period.

**Line 22** — In column A, enter the amount from line 20. In the other columns, if line 21 is an overpayment, add lines 20 and 21.

If line 21 is an underpayment, subtract line 21 from line 20.

**Line 23** — If line 19 is greater than line 22, subtract line 22 from line 19. The result is an underpayment that should also be entered on line 24 for the same payment due date and on line 21 for the next payment due date. If line 22 is greater than line 19, subtract line 19 from line 22. The result is an overpayment that should also be entered on line 21 for the next payment due date.

If line 22 is a negative amount, your total underpayment at line 23 is the installment due at line 19 plus the line 22 amount.

### Schedule B — Figuring the Penalty

Figure the penalty by applying the applicable rate against each underpayment shown on line 24. The penalty is figured for the number of days that the underpayment remained unpaid or to the next payment due date, whichever is earlier.

The rates are established at various times through the year. During 1996, for example, there were two rates in effect over four periods.

Lines 25 through 32 are used to compute the portion of the penalty attributable to different installment periods. For example lines 25 and 26 are used to figure the penalty for the first installment period at 7%. The factor .01166 at line 25 is used to compute the penalty for the first installment if payment is made on June 15. If payment is made before June 15, figure the factor using the number of days the underpayment remained unpaid for the first installment. Line 26 is used to compute the actual penalty amount by multiplying the underpayment by the factor.

Read through the instructions and examples for lines 25 through 32 before completing Part III, Schedule B.

### List Your Payments for 1996

Before beginning to figure your penalty in Part III, Schedule B, it will be helpful to organize and list the payments you made for 1996 in the manner presented in the tables on page 3.

In each table, list only the payments made during the dates shown in that table heading. Also, apply the following rules:

- 1) Any New York State income tax withheld should be included. You are considered to have paid one-fourth of these amounts on each payment due date, unless you can show otherwise.

For example, if you have New York State income tax withheld from your wages of \$4,000 during the year, you would list \$1,000 as being paid on June 15, 1996, September 15, 1996, and January 15, 1997, in the applicable table. You would not list the withholding attributable to the first payment due date (April 15, 1996).

- 2) For Table 4, any income tax balance due that you pay with your tax return is considered a payment for this purpose and should be listed. Use the date you file your return as the payment date, unless you file late. In that case, use April 15, 1997.

**Table 1 — Payments after  
April 15, 1996, through June 15, 1996**

(a) Date	(b) Payments

**Table 2 — Payments after  
June 15, 1996, through September 15, 1996**

(a) Date	(b) Payments

**Table 3 — Payments after  
September 15, 1996, through January 15, 1997**

(a) Date	(b) Payments

**Table 4 — Payments after  
January 15, 1997, through April 15, 1997**

(a) Date	(b) Payments

The following instructions will lead you through the procedures for figuring the penalty in Part III, Schedule B.

Complete only those lines from line 25 through line 32 for periods in which there are underpayments.

### Figuring the Penalty

#### First Installment — Column A, Lines 25 and 26

**Line 25** — Enter on line 25, column A, the factor .01166 if no payment was made before June 15, 1996. If a payment(s) was made on or before June 15, 1996, compute the number of days from April 15, 1996, to the date the payment was made and divide by 366. Then multiply the result by the interest rate shown to arrive at the factor to enter on line 25.

**Line 26** — Compute line 26 by multiplying the underpayment on line 24 by the factor on line 25.

**Example 1:** Assume you had an underpayment on line 24, column A, of \$5,000 and that you had no payments listed in Table 1 above. Because the underpayment remained unpaid for the entire first installment period (61 days), you would compute the penalty on the underpayment using the factor shown and enter .01166 on line 25. You would enter \$58.30 (\$5,000 x .01166) on line 26.

**Note:** When computing the number of days for the period from April 15, 1996, through December 31, 1996, divide by 366 (leap year); for the period from January 1, 1997, through, April 15, 1997, divide by 365. Carry the result to four decimal places. When arriving at the factor, carry the result to five decimal places and do not round off in either calculation.

Example:  $85 \div 365 = .2328 \times 7\% = .01629$

**If there is a payment listed in Table 1,** on a separate sheet of paper apply the payment to the underpayment shown on line 24. The *underpayment* for the computation on line 26 will be the amount of the payment that you applied to the line 24 underpayment. If the payment is more than the underpayment, apply only an amount equal to the underpayment and use that amount for the line 26 computation.

**If there are no payments listed in Table 1,** the *underpayment* is the entire underpayment balance shown on line 24, column A,

because the entire underpayment would have been unpaid for the whole installment period.

**Example 2:** Assume you had an underpayment on line 24, column A, of \$5,000 and that your first payment in Table 1 was made on May 6, 1996, in the amount of \$5,000. You would figure the penalty on the underpayment by computing the factor as follows:  $21/366$  (21 is the number of days from 4/15 to 5/6) times 7% equals .00401. Enter .00401 on line 25. You would enter \$20.05 (\$5,000 x .00401) on line 26.

If there are additional payments listed in Table 1 and the first payment was not enough to reduce the underpayment to zero, you must make a separate computation for each payment listed until the underpayment is reduced to zero. If there is still an underpayment balance after applying all of the payments, you must figure the penalty on the balance of the underpayment in the same manner as explained in Example 3 below.

**Example 3:** Assume you had an underpayment on line 24, column A, of \$5,000 and that your first payment in Table 1 was made on April 26, 1996, in the amount of \$3,000. Because the payment did not reduce the underpayment to zero, you would figure the penalty on the underpayment by computing the factors as follows:

$11/366$  (11 is the number of days from 4/15 to 4/26) times 7% equals .00210. Enter .00210 on line 25; as there are no other payments listed in Table 1 you would have a second computation to figure the factor on the remaining underpayment of \$2,000 as follows: enter .01166 (factor for period 4/15 to 6/15) on line 25. You would enter \$6.30 (\$3,000 x .00210) and \$23.32 (\$2,000 x .01166) on line 26.

#### Columns B through D

In columns B through D, figure the penalty on any underpayment shown on line 24. Figure the penalty for each period in the same manner as in column A.

#### Second Installment — Column B, Lines 27 and 28

**Line 27** — Enter on line 27, column B, the factor .01968 if no payment was made before September 15, 1996. If a payment(s) was made after June 15, 1996, but before September 15, 1996, compute the number of days from June 15, 1996, to the date the payment was made and divide by 366. Then multiply the result by the interest rate to arrive at the factor to enter on line 27.

**Line 28** — Compute line 28 by multiplying the underpayment on line 24 by the factor on line 27.

#### Third Installment — Column C, Lines 29 and 30

**Line 29** — Enter on line 29, column C, the factor .02666 if no payment was made before January 15, 1997. If a payment(s) was made after September 15, 1996, but before January 15, 1997, compute the number of days from September 15, 1996 to the date the payment was made and divide by 366. If a payment was made after December 31, 1996, but before January 15, 1997, compute the number of days from January 1, 1997, to the date the payment was made and divide by 365. Then multiply the result(s) by the interest rate(s) to arrive at the factor(s) to enter on line 29. (If more than one factor is computed, add them together to arrive at the factor to enter on line 29.)

**Line 30** — Compute line 30 by multiplying the underpayment on line 24 by the factor on line 29.

#### Fourth Installment — Column D, Lines 31 and 32

**Line 31** — Enter on line 31, column D, the factor .01972 if no payment was made before April 15, 1997. If a payment(s) was made after January 15, 1997, but before April 15, 1997, compute the number of days from January 15, 1997, to the date the payment was made and divide by 365. Then multiply the result by the interest rate to arrive at the factor to enter on line 31.

**Line 32** — Compute line 32 by multiplying the underpayment on line 24 by the factor on line 31.

**Worksheet 1 — Annualized Income Installment —  
New York State**

**Line 1** — Attach a schedule showing how you figured your New York adjusted gross income for each period.

Estates and Trusts Line 1 Worksheet	
Complete the following worksheet to figure amount for line 1.	
1 Enter amount from Form IT-205, line 59 or Form IT-205-A, line 6, column a .....	1 _____
2 Enter amount from Form IT-205, line 57 or Form IT-205-A, line 4 .....	2 _____
3 Add lines 1 and 2 .....	3 _____
4 Enter amount from Form IT-205, line 2 or Form IT-205-A, line 7, column a .....	4 _____
5 Enter amount from Form IT-205, line 4 or Form IT-205-A, line 9, column a .....	5 _____
6 Add lines 4 and 5 .....	6 _____
7 Line 3 and add or subtract line 6; enter here and on page 5, Worksheet 1, line 1 .....	7 _____

**Line 2** — Estates and trusts — do not use amounts shown in columns (a) through (d). Instead, use 6, 3, 1.71429, and 1.09091, respectively, as the annualization amounts.

**Line 4** — Enter your itemized deductions for the period shown. The percentage of itemized deductions disallowed for each filing status and income range applies to the amount of itemized deductions for each period.

**Line 7 — Individuals** - If you claim the standard deduction on line 7, the amount that you can enter is shown below:

Single .....	\$7,400
Single and a dependent of another taxpayer .....	2,900
Married filing joint return .....	12,350
Married filing separate return .....	6,175
Head of household (with qualifying person) .....	10,000
Qualifying widow(er) with dependent child .....	12,350

Do **not** prorate your standard deduction. Enter the full amount in each column.

**Line 11** — Resident individuals figure the tax on the amount on line 10, using the tax computation in the instructions for Form IT-201. Resident estates and trusts figure the tax on the amount on line 10, using the tax computation worksheet in the instructions for Form IT-205.

**Line 11a** — Nonresident and part-year resident individuals figure the tax on the amount on line 10, using the tax computation in the instructions for Form IT-203. Nonresident estates and trusts and part-year resident trusts figure the tax on the amount on line 10, using the tax computation worksheet in the instructions for Form IT-205-A.

**Line 11b** — **Nonresident and part-year resident individuals** - Compute your income percentage for each period (if applicable) by dividing the New York adjusted gross income amount from Form IT-203, line 30, **New York State Amount** column, by the New York adjusted gross income from Form IT-203, line 30, **Federal Amount** column, using only the income earned for that period.

**Nonresident estates and trusts and part-year resident trusts** - Complete the *Income Percentage Worksheet A* in the next column.

**Income Percentage Worksheet A**

1 Enter the amount from Form IT-205-A, line 22, column (b), for the period shown .....	1 _____
2 Enter the portion of any administration costs, income distribution deduction, exemption and other deductions used in determining federal adjusted gross income that relate to items of income, gain, loss and deduction derived from or connected with New York sources, for the period shown .....	2 _____
3 Subtract line 2 from line 1 .....	3 _____
4 Enter the amount from Form IT-205-A, line 7, column (a), that relates to New York source income for the period shown .....	4 _____
5 Enter the amount from Form IT-205-A, line 9, column (a), that relates to New York source income for the period shown .....	5 _____
6 Line 4 and add or subtract line 5 .....	6 _____
7 Balance: line 3 and add or subtract line 6 .....	7 _____
8 Divide line 7 above by the amount from Form IT-205-A-I, page 1, NYAGI Worksheet, line 5, for the period shown. Enter here and on <i>Worksheet 1</i> , line 11b on page 5. ....	8 _____

**Line 12** — Credits that are based wholly or partly on income are figured on the annualized income for each period.

**Example 4:** You are single and qualified to claim the household credit. Your New York adjusted gross income (line 1) for the period January 1, 1996, through March 31, 1996, is \$5,000. You would use the annualized amount on Worksheet 1, line 3 (\$20,000) when figuring your household credit.

Other credits that should be figured on an annualized basis are the resident credit, child and dependent care credit, earned income credit and real property tax credit. Credits that are not based on income are figured by applying the 1996 credit rate to the amount of the expenditure paid or incurred during the period. An example of this is the investment credit.

**Line 14** — Enter in each column the total amount of other New York State taxes reported on Form IT-201, line 41; Form IT-203, line 47; **or** Form IT-205, lines 12 and 13. Except for the minimum tax, you do not have to annualize these taxes. Use Form IT-220, *Minimum Income Tax*, as a guide in figuring this tax. Figure your total New York tax preference items based upon the income and deductions during the period shown in the column headings of this worksheet. Multiply the total New York tax preference items by the annualization amounts on line 2 of this worksheet and then deduct the specific deduction allowed on Form IT-220.

**Worksheet 2 — Annualized Income Installment —  
City of New York**

Use Worksheet 2 on page 6 to figure the amount to be entered on line 18 of Worksheet 1. You can transfer the figures from lines 1 through 10 of Worksheet 1 to Worksheet 2 if you are required to complete both worksheets. The estate or trust New York adjusted gross income should be figured using the *Estates and Trusts Line 1 Worksheet* on this page. If you are figuring annualized installments of the New York City nonresident earnings tax, skip lines 1 through 13 of Worksheet 2 and start with line 14.

**Worksheet 3 — Annualized Income Installment —  
City of Yonkers**

Use Worksheet 3 on page 6 to figure the amount to be entered on line 18 of Worksheet 1. If you are figuring annualized installments of the Yonkers nonresident earnings tax, skip lines 1 through 3 of Worksheet 3 and start with line 4.

**Worksheet 1 — Annualized Income Installment — New York State**

(Complete one column through line 24 before completing the next column.)

<b>Estates and trusts — Use the following ending dates in each column: 2/29/96, 4/30/96, 7/31/96 and 11/30/96</b>		<b>(a) 1/1/96 - 3/31/96</b>	<b>(b) 1/1/96 - 5/31/96</b>	<b>(c) 1/1/96 - 8/31/96</b>	<b>(d) 1/1/96 12/31/96</b>
<b>1</b> New York adjusted gross income for period shown (see instructions, page 4).....	<b>1</b>				
<b>2</b> Annualization amounts (estates and trusts — see instructions).....	<b>2</b>	<b>4</b>	<b>2.4</b>	<b>1.5</b>	<b>1</b>
<b>3</b> Annualized New York adjusted gross income (multiply line 1 by line 2)...	<b>3</b>				
<b>4</b> Itemized deductions for period shown (if you do not itemize deductions, skip lines 4, 5 and 6). Estates and trusts — enter “0”, skip to line 8 and enter the amount from line 3 on line 8.....	<b>4</b>				
<b>5</b> Annualization amounts.....	<b>5</b>	<b>4</b>	<b>2.4</b>	<b>1.5</b>	<b>1</b>
<b>6</b> Multiply line 4 by line 5.....	<b>6</b>				
<b>7</b> Standard deduction (see instructions, page 4).....	<b>7</b>				
<b>8</b> Subtract line 6 or line 7 from line 3.....	<b>8</b>				
<b>9</b> Multiply \$1,000 by the number of dependent exemptions claimed. Estates and trusts — enter the federal exemption amount (enter full amount in each column).....	<b>9</b>				
<b>10</b> Annualized taxable income (subtract line 9 from line 8).....	<b>10</b>				
<b>11</b> Resident individuals and resident estates and trusts - figure the tax on the amount on line 10 (see instructions, page 4).....	<b>11</b>				
<b>11a</b> Nonresidents and part-year resident individuals, nonresident estates and trusts and part-year resident trusts figure the tax on the amount on line 10 (see instructions, page 4).....	<b>11a</b>				
<b>11b</b> Nonresident and part-year resident individuals - Income percentage for period shown: New York adjusted gross income from Form IT-203, <i>New York State Amount</i> column, line 30, for the period shown New York adjusted gross income from Form IT-203, <i>Federal Amount</i> column, line 30, for the period shown. Nonresident estates and trusts and part-year resident trusts - see instructions, page 4, Income Percentage, Worksheet A.....	<b>11b</b>				
<b>11c</b> Multiply line 11a by 11b.....	<b>11c</b>				
<b>12</b> Enter the applicable portion of any credits claimed on lines 37, 38, 54, 55 and 56 of Form IT-201; lines 37, 39, 41 and 45 of Form IT-203 or line 10 of Form IT-205 (see instructions, page 4).....	<b>12</b>				
<b>13</b> Subtract line 12 from line 11 or 11c.....	<b>13</b>				
<b>14</b> For each period, enter the total amount of other New York State taxes reported on line 41 of Form IT-201, on line 47 of Form IT-203 or on lines 12 and 13 of Form IT-205.....	<b>14</b>				
<b>15</b> Total annualized tax (add lines 13 and 14).....	<b>15</b>				
<b>16</b> Percentage.....	<b>16</b>	<b>22.5%</b>	<b>45%</b>	<b>67.5%</b>	<b>90%</b>
<b>17</b> Multiply line 15 by line 16.....	<b>17</b>				
<b>18</b> Enter the amount from line 17 of Worksheet 2, and/or the amount from line 7 of Worksheet 3.....	<b>18</b>				
<b>19</b> Add lines 17 and 18.....	<b>19</b>				
<b>20</b> Add the combined amounts of line 24 from all preceding columns ...	<b>20</b>				
<b>21</b> Subtract line 20 from line 19. If less than zero, enter “0”.....	<b>21</b>				
<b>22</b> Enter ¼ of the amount from Form IT-2105.9, line 11, in each column. Also, add the amount from line 23 (this worksheet) of the preceding payment column.....	<b>22</b>				
<b>23</b> If line 22 is more than line 21, subtract line 21 from line 22. Otherwise, enter “0”.....	<b>23</b>				
<b>24</b> <b>Required installments.</b> Enter the smaller of line 21 or line 22 here and on Form IT-2105.9, line 19.....	<b>24</b>				

**Worksheet 2 — Annualized Income Installment — City of New York**

<b>Estates and trusts — Use the following ending dates in each column: 2/29/96, 4/30/96, 7/31/96 and 11/30/96</b>		<b>(a) 1/1/96 - 3/31/96</b>	<b>(b) 1/1/96 - 5/31/96</b>	<b>(c) 1/1/96 - 8/31/96</b>	<b>(d) 1/1/96 - 12/31/96</b>
1 City of New York adjusted gross income for period .....	1				
2 Annualization amounts ( <i>estates and trusts — see instructions</i> ) .....	2	4	2.4	1.5	1
3 Annualized city of New York adjusted gross income ( <i>multiply line 1 by line 2</i> ) .....	3				
4 Itemized deductions for period shown ( <i>if you do not itemize deductions, skip lines 4, 5 and 6</i> ). Estates and trusts — enter “0”, skip to line 8 and enter the amount from line 3 on line 8 .....	4				
5 Annualization amounts .....	5	4	2.4	1.5	1
6 Multiply line 4 by line 5 .....	6				
7 Standard deduction .....	7				
8 Subtract line 6 or line 7 from line 3 .....	8				
9 Multiply \$1,000 by the number of dependent exemptions claimed. Estates and trusts — enter the federal exemption amount .....	9				
10 Annualized taxable income ( <i>subtract line 9 from line 8</i> ) .....	10				
11 Figure the tax on the amount on line 10, using the city of New York resident tax rate schedule .....	11				
12 Enter the applicable portion of any credit claimed on Form IT-201, line 44 .....	12				
13 Subtract line 12 from line 11 .....	13				
14 For each period, enter the total amount of nonresident earnings tax and other city of New York taxes reported on Form IT-201, lines 46 and 47; Form IT-203, lines 49 and 50; or Form IT-205, lines 18 through 21 .....	14				
15 Total annualized tax ( <i>add lines 13 and 14</i> ) .....	15				
16 Percentage .....	16	22.5%	45%	67.5%	90%
17 Multiply line 15 by line 16. Enter the result here and include on Worksheet 1, line 18, in the proper column .....	17				

**Worksheet 3 — Annualized Income Installment — City of Yonkers**

<b>Estates and trusts — Use the following ending dates in each column: 2/29/96, 4/30/96, 7/31/96 and 11/30/96</b>		<b>(a) 1/1/96 - 3/31/96</b>	<b>(b) 1/1/96 - 5/31/96</b>	<b>(c) 1/1/96 - 8/31/96</b>	<b>(d) 1/1/96 - 12/31/96</b>
1 Enter amount from Worksheet 1, line 17 .....	1				
2 Percentage .....	2	15%	15%	15%	15%
3 Multiply line 1 by line 2 .....	3				
4 For each period, enter the city of Yonkers nonresident earnings tax from Form IT-201, line 49; Form IT-203, line 51 or Form IT-205, line 24 .....	4				
5 Percentage .....	5	22.5%	45%	67.5%	90%
6 Multiply line 4 by line 5 .....	6				
7 Add lines 3 and 6. Enter the result here and include on Worksheet 1, line 18, in the proper column .....	7				

**Privacy Notification**

The right of the Commissioner of Taxation and Finance and the Department of Taxation and Finance to collect and maintain personal information, including mandatory disclosure of social security numbers in the manner required by tax regulations, instructions and forms, is found in Articles 22, 26, 26-A, 26-B, 30, 30-A and 30-B of the Tax Law, Article 2-E of the General City Law and 42 USC 405(c)(2)(C)(i).

The Tax Department will use this information primarily to determine and administer tax liabilities due the state and city of New York and the city of Yonkers. We will also use this information for certain tax offset and exchange of tax information programs authorized by law, and for any other purpose authorized by law.

Information concerning quarterly wages paid to employees and identified by unique random identifying code numbers to preserve the privacy of the employees' names and social security numbers will be provided to certain state agencies for research purposes to evaluate the effectiveness of certain employment and training programs.

Failure to provide the required information may result in civil or criminal penalties, or both, under the Tax Law.

This information will be maintained by the Director of the Data Management Services Bureau, NYS Tax Department, Building 8 Room 905, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829; from areas outside the U.S. and Canada, call (518) 485-6800.

**Need Help?**

**For information**, call toll free 1 800 225-5829. **For forms or publications**, call toll free 1 800 462-8100. Telephone assistance is available from 8:30 a.m. to 4:25 p.m., Monday through Friday.

From areas outside the U.S. and Canada, call (518) 485-6800.

**Hotline for the Hearing and Speech Impaired** - If you have a hearing or speech impairment and have access to a telecommunications device for the deaf (TDD), you can get answers to your New York State tax questions by calling toll free from the U.S. and Canada 1 800 634-2110. Hours of operation are from 8:30 a.m. to 4:15 p.m., Monday through Friday. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

**Persons with Disabilities** - In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call the information numbers listed above.

**If you need to write**, address your letter to: NYS Tax Department, Taxpayer Assistance Bureau, W A Harriman Campus, Albany NY 12227.