

New York State Department of Taxation and Finance

## **Underpayment of Estimated Income Tax By Individuals and Fiduciaries**

IT-2105.9

New York State ● City of New York ● City of Yonkers

	For	Jan. 1 - Dec. 31, 2000, o	r fiscal year beginning	0 0	ending
					ber (SSN or EIN)
Part I — All file	ers must complete this	part			
	Total tax from your 2000 return	n before withholding and est	timated tax payments (see	e instructions)	1
	New York State child and depe	ŭ	. ,	,	
	New York State earned income				
	Real property tax credit (from F				
	5 City of NY school tax credit (fro	•			1
	line 55)				
	Other refundable credits (from	Form IT-201, line 60, or Form IT	-203,		1
77 8 9 10	line 56)				
	7 Add lines 2 through 6				7
	3 Current year tax (subtract line 7				8
	• Multiply line 8 by 90% (.90)				
10	Income taxes withheld from Fo			<u> </u>	
	Form IT-203, lines 57, 58, a				10
	Subtract line 10 from line 8. If				
		·			11
12	do not complete the rest of this form (see instructions)				
	13 Enter the smaller of line 9 or line 12				13
15 Enter the total 16 Add lines 14 ar 17 Total underpa 18 Multiply line 17 19 If the amount of April 15, 200 Amount or 20 Penalty. Subtra	amount of estimated tax paymer amount of estimated tax paymer and 15	from line 13 (if zero or less, y pril 15, 2001, enter "0." If the on to find the amount to enter id before April 15, 2001, x are and on Form IT-201,	e amount on line 17 was er on this line: .00021 =	paid <b>before</b>	16 17 18 19
Part III — Reg	jular method — Schedu	le A — Figuring you	ır underpayment (S	Schedule B is on the	e back)
	yment due dates	(A) 4/15/00	(B) 6/15/00	(C) 9/15/00	
	tallments. Enter ¼ of line 13 in				
each colum	nn. (If you used the annualized				
income insta	Illment method, see instructions.)	21			
	x paid and tax withheld				
	tions)	22			
Complete lines 23	through 25, one column				
at a time, startin	_				
	t or underpayment from				
	d	23			
	n overpayment, add lines 22				
	ine 23 is an underpayment,				

24

## Part III — Regular method — Schedule B — Figuring the penalty

	Payment due dates	(A) 4/15/00	(B) 6/15/00	(C) 9/15/00	(D) 1/15/01
26	Amount of underpayment (from line 25)	26			
First i	nstallment (April 15 - June 15, 2000)				
27	April 15 - June 15 = $\frac{61}{366} \times 8\% = .01332$ or or				
	April 15 = x 8% =	27			
28	Multiply line 26, column (A) by line 27	28		7	
	nd installment (June 15 - September 15, 200				
29	June 15 - September 15 = $\frac{92}{366}$ x 8% =				
	or	or			
	June 15 = 366 x 8% =		20		
30	Multiply line 26, column (B) by line 29		30		1
Third	installment (September 15, 2000 - January	15, 2001)			
31	September 15 - December 31 = $\frac{107}{366}$	x 8% = .02338			
	January 1 - January 15 = $\frac{15}{365}$	x 8% = <u>.00328</u> .02666 <b>Total</b>			
	or	or			
	September 15 = 366	x 8% = .			
	January 1 =	x 8% =			
	M III I I 22 I (2) I I 24	То	31		
32	Multiply line 26, column (C) by line 31				
Fourt	h installment (January 15 - April 15, 2001)				
33	January 15 - April 15 = $\frac{90}{365}$	x 8% = .01972			
	or	or			
	January 15 =	x 8% = .			
24				33	
	Multiply line 26, column (D) by line 33 Penalty. Add lines 28, 30, 32, and 34. Enter h			34	
	Form IT-203, line 68 or Form IT-205, line 41				

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