New York State Department of Taxation and Finance

Underpayment of Estimated Income Tax By Individuals and Fiduciaries

New York State • New York City • Yonkers

IT-2105.9

2009

Name(s) as shown on return	Identification number *(SSN or EIN)*

Part 1 — All filers must complete this part *(see instructions, Form IT-2105.9-I, for assistance)*

1	Total tax from your 2009 return before withholding and estimated tax payments *(caution: see instructions)*	**1.**
2	Empire State child credit *(from Form IT-150, line 38, or Form IT-201, line 63)*	**2.**
3	NYS/NYC child and dependent care credit *(from Form IT-150, line 39, or Form IT-201, line 64)*	**3.**
4	NY State earned income credit (EIC) *(from Form IT-150, line 40, or Form IT-201, line 65)*	**4.**
5	NY State noncustodial parent EIC *(from Form IT-150, line 41, or Form IT-201, line 66)*	**5.**
6	Real property tax credit *(from Form IT-150, line 42, or Form IT-201, line 67)*	**6.**
7	College tuition credit *(from Form IT-150, line 43, or Form IT-201, line 68)*	**7.**
8	NY City school tax credit *(from Form IT-150, line 44; Form IT-201, line 69; or Form IT-203, line 60)*	**8.**
9	NY City earned income credit *(from Form IT-150, line 45, or Form IT-201, line 70)*	**9.**
10	Other refundable credits *(from Form IT-201, line 71; Form IT-203, line 61; or Form IT-205, line 33)*	**10.**
11	Add lines 2 through 10	**11.**
12	Current year tax *(subtract line 11 from line 1)*	**12.**
13	Multiply line 12 by 90% (.90)	**13.**
14	Income taxes withheld from Form IT-150, lines 46, 47, and 48; Form IT-201, lines 72, 73, and 74; Form IT-203, lines 62, 63, and 64; or Form IT-205, lines 34, 35, and 36	**14.**
15	Subtract line 14 from line 12. If the result is less than $300, **do not** complete the rest of this form *(see instructions)*	**15.**
16	Enter your 2008 tax *(caution: see instructions)*	**16.**
17	Enter the **smaller** of line 13 or line 16	**17.**

Part 2 — Short method for computing the penalty –
Complete lines 18 through 24 if you paid withholding tax and/or paid four equal estimated tax installments (on the due dates), or if you made no payments of estimated tax. Otherwise, you must complete *Part 3 — Regular method.*

18	Enter the amount from line 14 above	**18.**
19	Enter the total amount of estimated tax payments you made *(see instructions)*	**19.**
20	Add lines 18 and 19	**20.**
21	**Total underpayment for year.** Subtract line 20 from line 17 *(if zero or less, you do not owe the penalty)*	**21.**
22	Multiply line 21 by .04985 and enter the result	**22.**
23	If the amount on line 21 was paid **on or after** April 15, 2010, enter *0*. If the amount on line 21 was paid **before** April 15, 2010, make the following computation to find the amount to enter on this line: Amount on line 21 × number of days paid before April 15, 2010 × .00020 =	**23.**
24	**Penalty.** Subtract line 23 from line 22	**24.** .
	Enter here and on Form IT-150, line 55; Form IT-201, line 81; Form IT-203, line 71; or Form IT-205, line 42.	

Part 3 — Regular method — Schedule A — Computing your underpayment *(Schedule B is on the back)*

Payment due dates	**A** 4/15/09	**B** 6/15/09	**C** 9/15/09	**D** 1/15/10
25 Required installments. Enter ¼ of line 17 in each column. *(If you used the annualized income installment method, see instructions.)* **25.**				
26 Estimated tax paid and tax withheld *(see instructions)* **26.**				
Complete lines 27 through 29, one column at a time, starting in column A.				
27 Overpayment or underpayment from prior period **27.**				
28 If line 27 is an overpayment, add lines 26 and 27; if line 27 is an underpayment, subtract line 27 from line 26 *(see instr.)* **28.**				
29 Underpayment *(subtract line 28 from line 25)* **or** overpayment *(subtract line 25 from line 28; see instructions)* **29.**				

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Part 3 — Regular method — Schedule B — Computing the penalty

Payment due dates	**A** 4/15/09	**B** 6/15/09	**C** 9/15/09	**D** 1/15/10
30 Amount of underpayment *(from line 29)* .... **30.**				

First installment (April 15 - June 15, 2009)

31 April 15 - June 15 $=$

$(61 \div 365) \times 7.5\% = .01253$

- or -

April 15 - _____ $=$

$(\underline{\quad} \div 365) \times 7.5\% = \boxed{.\quad}$ **31.**

32 Multiply line 30, column A by line 31 .... **32.**

Second installment (June 15 - September 15, 2009)

33 June 15 - September 15 $=$ $(92 \div 365) \times 7.5\% = .01890$

- or -

June 15 - _____ $=$ $(\underline{\quad} \div 365) \times 7.5\% = \boxed{.\quad}$ **33.**

34 Multiply line 30, column B by line 33 .... **34.**

Third installment (September 15, 2009 - January 15, 2010)

35 September 15 - January 15 $=$ $(122 \div 365) \times 7.5\% = .02506$

- or -

September 15 - _____ $=$ $(\underline{\quad} \div 365) \times 7.5\% = \boxed{.\quad}$ **35.**

36 Multiply line 30, column C by line 35 .... **36.**

Fourth installment (January 15 - April 15, 2010)

37 January 15 - April 15 $=$ $(90 \div 365) \times 7.5\% = .01848$

- or -

January 15 - _____ $=$ $(\underline{\quad} \div 365) \times 7.5\% = \boxed{.\quad}$ **37.**

38 Multiply line 30, column D by line 37 .... **38.**

39 Penalty. Add lines 32, 34, 36, and 38. Enter here and on Form IT-150, line 55; Form IT-201, line 81; Form IT-203, line 71; or Form IT-205, line 42 .... **39.** ⬚ . ⬚

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

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Please file this original scannable form with the Tax Department.