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

2013

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 2013 return before withholding and estimated tax payments (caution: see instructions)	**1**	.00
2	Empire State child credit (from Form IT-201, line 63) .... **2** .00		
3	NYS/NYC child and dependent care credit (from Form IT-201, line 64) .... **3** .00		
4	NY State earned income credit (EIC) (from Form IT-201, line 65) .... **4** .00		
5	NY State noncustodial parent EIC (from Form IT-201, line 66) .... **5** .00		
6	Real property tax credit (from Form IT-201, line 67) .... **6** .00		
7	College tuition credit (from Form IT-201, line 68) .... **7** .00		
8	NY City school tax credit (from Form IT-201, line 69, or Form IT-203, line 60) .... **8** .00		
9	NY City earned income credit (from Form IT-201, line 70) .... **9** .00		
10	Other refundable credits (from Form IT-201, line 71; Form IT-203, line 61; or Form IT-205, line 33) **10** .00		
11	Add lines 2 through 10	**11**	.00
12	Current year tax (subtract line 11 from line 1)	**12**	.00
13	Multiply line 12 by 90% (.90) .... **13** .00		
14	Income taxes withheld (from 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**	.00
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**	.00
16	Enter your 2012 tax (caution: see instructions)	**16**	.00
17	Enter the **smaller** of line 13 or line 16	**17**	.00

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** .00		
19	Enter the total amount of estimated tax payments you made (see instructions) .... **19** .00		
20	Add lines 18 and 19	**20**	.00
21	**Total underpayment for year.** Subtract line 20 from line 17 (if zero or less, you do not owe the penalty)	**21**	.00
22	Multiply line 21 by .04985 and enter the result	**22**	.00
23	If the amount on line 21 was paid **on or after** April 15, 2014, enter *0*. If the amount on line 21 was paid **before** April 15, 2014, make the following computation to find the amount to enter on this line: Amount on line 21 × number of days paid before April 15, 2014 × .00020 **=**	**23**	.00
24	**Penalty.** Subtract line 23 from line 22 .... **24**		.00
	Enter here and on 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** 4/15/13	**B** 6/15/13	**C** 9/15/13	**D** 1/15/14
25	Required installments. Enter ¼ of line 17 in each column. (If you used the annualized income installment method, see instructions.) **25**	.00	.00	.00	.00
26	Estimated tax paid and tax withheld (see instructions) **26**	.00	.00	.00	.00
Complete lines 27 through 29, one column at a time, starting in column A.					
27	Overpayment or underpayment from prior period **27**		.00	.00	.00
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**	.00	.00	.00	.00
29	Underpayment (subtract line 28 from line 25) **or** overpayment (subtract line 25 from line 28; see instructions) **29**	.00	.00	.00	.00

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

Payment due dates		**A** 4/15/13	**B** 6/15/13	**C** 9/15/13	**D** 1/15/14
30 Amount of underpayment *(from line 29)*	30	.00	.00	.00	.00

First installment (April 15 - June 15, 2013)

31 April 15 - June 15　=

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

- or -

April 15 - _____ =

$(\boxed{} \div 365) \times 7.5\% = \boxed{.}$

	31	

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

32	.00

Second installment (June 15 - September 15, 2013)

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

- or -

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

	33	

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

34	.00

Third installment (September 15, 2013 - January 15, 2014)

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

- or -

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

	35	

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

36	.00

Fourth installment (January 15 - April 15, 2014)

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

- or -

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

	37	

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

38	.00

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

39	.00

Submit this form with your New York State return.