



# Underpayment of Estimated Income Tax By Individuals and Fiduciaries

New York State • New York City • Yonkers

**IT-2105.9**

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 2012 return before withholding and estimated tax payments ( <b>caution:</b> 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, <b>do not</b> complete the rest of this form (see instructions) .....	15	.00
16 Enter your 2011 tax ( <b>caution:</b> see instructions) .....	16	.00
17 Enter the <b>smaller</b> 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 <b>Total underpayment for year.</b> Subtract line 20 from line 17 (if zero or less, you do not owe the penalty) .....	21	.00
22 Multiply line 21 by .04976 and enter the result .....	22	.00
23 If the amount on line 21 was paid <b>on or after</b> April 15, 2013, enter <b>0</b> . If the amount on line 21 was paid <b>before</b> April 15, 2013, make the following computation to find the amount to enter on this line: Amount on line 21 × number of days paid before April 15, 2013 × .00020 = .....	23	.00
24 <b>Penalty.</b> 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 4/15/12	B 6/15/12	C 9/15/12	D 1/15/13
25 Required installments. Enter 1/4 of line 17 in each column. (If you used the annualized income installment method, see instructions.)	25	.00	.00	.00
26 Estimated tax paid and tax withheld (see instructions) .....	26	.00	.00	.00
<b>Complete lines 27 through 29, one column at a time, starting in column A.</b>				
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
29 Underpayment (subtract line 28 from line 25) or overpayment (subtract line 25 from line 28; see instructions) .....	29	.00	.00	.00



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

Payment due dates	A	4/15/12	B	6/15/12	C	9/15/12	D	1/15/13
<b>30</b> Amount of underpayment (from line 29) .....	<b>30</b>	.00	.00	.00	.00	.00	.00	.00
<b>First installment (April 15 - June 15, 2012)</b>								
<b>31</b> April 15 - June 15 = (61 ÷ 366) × 7.5% = .01249  - or - April 15 - _____ = ( <input type="text"/> ÷ 366) × 7.5% = <input type="text"/>	<b>31</b>							
<b>32</b> Multiply line 30, column A by line 31 .....	<b>32</b>	.00						
<b>Second installment (June 15 - September 15, 2012)</b>								
<b>33</b> June 15 - September 15 = (92 ÷ 366) × 7.5% = .01884  - or - June 15 - _____ = ( <input type="text"/> ÷ 366) × 7.5% = <input type="text"/>	<b>33</b>							
<b>34</b> Multiply line 30, column B by line 33 .....	<b>34</b>		.00					
<b>Third installment (September 15, 2012 - January 15, 2013)</b>								
<b>35</b> September 15 - December 31 = (107 ÷ 366) × 7.5% = .02192 January 1 - January 15 = (15 ÷ 365) × 7.5% = <u>.00307</u> .02499  - or - September 15 - _____ = ( <input type="text"/> ÷ 366) × 7.5% = <input type="text"/> January 1 - _____ = ( <input type="text"/> ÷ 365) × 7.5% = <input type="text"/> Total  Total	<b>35</b>							
<b>36</b> Multiply line 30, column C by line 35 .....	<b>36</b>			.00				
<b>Fourth installment (January 15 - April 15, 2013)</b>								
<b>37</b> January 15 - April 15 = (90 ÷ 365) × 7.5% = .01848  - or - January 15 - _____ = ( <input type="text"/> ÷ 365) × 7.5% = <input type="text"/>	<b>37</b>							
<b>38</b> Multiply line 30, column D by line 37 .....	<b>38</b>							.00
<b>39</b> <b>Penalty.</b> 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 .....	<b>39</b>							.00

