



Underpayment of Estimated Tax By Individuals and Fiduciaries

New York State • New York City • Yonkers • MCTMT

IT-2105.9

Name(s) as shown on return	Identification number (SSN or EIN)
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Part 1 – All filers must complete this part (see instructions, Form IT-2105.9-I, for assistance)

1 Total tax from your 2023 return before withholding and estimated tax payments (<i>caution: see instructions</i>)	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
7a Enter the total amount of STAR credit (see instructions)	7a		.00
8 NY City school tax credit (from Form IT-201, lines 69 and 69a, or Form IT-203, lines 60 and 60a) ..	8		.00
9 NY City earned income credit (from Form IT-201, line 70)	9		.00
9a This line intentionally left blank	9a		
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 2022 tax (<i>caution: see instructions</i>)	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 .06801 and enter the result	22		.00
23 If the amount on line 21 was paid on or after April 15, 2024, enter 0 . If the amount on line 21 was paid before April 15, 2024, make the following computation to find the amount to enter on this line: Amount on line 21 × number of days paid before April 15, 2024 × .00028 =	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)

		A 4/15/23	B 6/15/23	C 9/15/23	D 1/15/24
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	.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	B	C	D
	4/15/23	6/15/23	9/15/23	1/15/24
30 Amount of underpayment (from line 29)	30 .00	.00	.00	.00
First installment penalty period (April 15 - June 15, 2023)				
31 April 15 - June 15 = (61 ÷ 365) × 9.5% = .01587 - or - April 15 - _____ = ([] ÷ 365) × 9.5% = []	31			
32 Multiply line 30, column A by line 31	32 .00			
Second installment penalty period (June 15 - September 15, 2023)				
33 June 15 - September 15 = (92 ÷ 365) × 9.5% = .02394 - or - June 15 - _____ = ([] ÷ 365) × 9.5% = []	33			
34 Multiply line 30, column B by line 33	34 .00			
Third installment penalty period (September 15, 2023 - January 15, 2024)				
35 September 15 - September 30 = (15 ÷ 365) × 9.5% = .00389 October 1 - December 31 = (92 ÷ 365) × 10.5% = .02646 January 1 - January 15 = (15 ÷ 366) × 10.5% = .00429 Total .03464				
- or - September 15 - _____ = ([] ÷ 365) × 9.5% = [] October 1 - _____ = ([] ÷ 365) × 10.5% = [] January 1 - _____ = ([] ÷ 366) × 10.5% = [] Total []				
36 Multiply line 30, column C by line 35			36 .00	
Fourth installment penalty period (January 15 - April 15, 2024)				
37 January 15 - April 15 = (91 ÷ 366) × 10.5% = .02610 - or - January 15 - _____ = ([] ÷ 366) × 10.5% = []				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

