



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, 1999, or fiscal year beginning 99, ending

Name(s) as shown on return	Identification number (SSN or EIN)
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Part I — All filers must complete this part



1 Total tax from your 1999 return before withholding and estimated tax payments (see instructions)	1		
2 New York State child and dependent care credit (from Form IT-201, line 57) ...	2		
3 New York State earned income credit (from Form IT-201, line 58)	3		
4 Real property tax credit (from Form IT-201, line 59)	4		
5 City of NY school tax credit (from Form IT-201, line 60, or Form IT-203, line 56)	5		
6 Other refundable credits (from Form IT-201, line 61, or Form IT-203, line 57)	6		
7 Add lines 2 through 6	7		
8 Current year tax (subtract line 7 from line 1)	8		
9 Multiply line 8 by 90% (.90)	9		
10 Income taxes withheld from Form IT-201, lines 62, 63, and 64; Form IT-203, lines 58, 59, and 60; or Form IT-205, lines 34, 35, and 36	10		
11 Subtract line 10 from line 8. If the result is less than \$300, do not complete the rest of this form (see instructions)	11		
12 Enter your 1998 tax (caution: see instructions)	12		
13 Enter the smaller of line 9 or line 12	13		

Part II — Short method for figuring the penalty — Complete lines 14 through 20 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 III — Regular method.

14 Enter the amount from line 10 above	14		
15 Enter the total amount of estimated tax payments you made (see instructions)	15		
16 Add lines 14 and 15	16		
17 Total underpayment for year. Subtract line 16 from line 13 (if zero or less, you do not owe the penalty)	17		
18 Multiply line 17 by .04666 and enter the result	18		
19 If the amount on line 17 was paid on or after April 15, 2000, enter "0". If the amount on line 17 was paid before April 15, 2000, make the following computation to find the amount to enter on this line: Amount on line 17 x number of days paid before April 15, 2000, x .00019 =	19		
20 Penalty. Subtract line 19 from line 18. Enter here and on Form IT-201, line 71; Form IT-203, line 67 or Form IT-205, line 42	20	<input type="text"/>	<input type="text"/>

Part III — Regular method — Schedule A — Figuring your underpayment (Schedule B is on the back)

Payment due dates	(A) 4/15/99	(B) 6/15/99	(C) 9/15/99	(D) 1/15/2000
21 Required installments. Enter 1/4 of line 13 in each column. (If you used the annualized income installment method, see instructions.)	21			
22 Estimated tax paid and tax withheld (see instructions)	22			
Complete lines 23 through 25, one column at a time, starting in column (A).				
23 Overpayment or underpayment from prior period	23			
24 If line 23 is an overpayment, add lines 22 and 23; if line 23 is an underpayment, subtract line 23 from line 22 (see instructions) .	24			
25 Underpayment (subtract line 24 from line 21) or overpayment (subtract line 21 from line 24; see instructions)	25			

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

Payment due dates	(A) 4/15/99	(B) 6/15/99	(C) 9/15/99	(D) 1/15/2000
26 Amount of underpayment (from line 25)	26			
First installment (April 15 - June 15, 1999)				
27 April 15 - June 15 = $\frac{61}{365} \times 7\% = .01169$ or April 15 - _____ = $\frac{\boxed{}}{365} \times 7\% = \boxed{}$	27			
28 Multiply line 26 by line 27	28			
Second installment (June 15 - September 15, 1999)				
29 June 15 - September 15 = $\frac{92}{365} \times 7\% = .01764$ or June 15 - _____ = $\frac{\boxed{}}{365} \times 7\% = \boxed{}$	29			
30 Multiply line 26 by line 29	30			
Third installment (September 15, 1999 - January 15, 2000)				
31 September 15 - December 31 = $\frac{107}{365} \times 7\% = .02051$ January 1 - January 15 = $\frac{15}{366} \times 7\% = \frac{.00286}{.02337}$ Total or September 15 - _____ = $\frac{\boxed{}}{365} \times 7\% = \boxed{}$ January 1 - _____ = $\frac{\boxed{}}{366} \times 7\% = \boxed{}$ Total	31			
32 Multiply line 26 by line 31	32			
Fourth installment (January 15 - April 15, 2000)				
33 January 15 - April 15 = $\frac{91}{366} \times 7\% = .01740$ or January 15 - _____ = $\frac{\boxed{}}{366} \times 7\% = \boxed{}$	33			
34 Multiply line 26 by line 33	34			
35 Penalty. Add lines 28, 30, 32, and 34. Enter here and on Form IT-201, line 71; Form IT-203, line 67 or Form IT-205, line 42	35			



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