NEW YORK STATE 2025

Department of Taxation and Finance
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)*

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

1	Total tax from your 2025 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	
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	NY City income tax elimination credit *(from Form IT-201, line 70a, or Form IT-203, line 60b)* ..	**9a** .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 2024 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 .06313 and enter the result	**22**	.00
23	If the amount on line 21 was paid **on or after** April 15, 2026, enter *0*. If the amount on line 21 was paid **before** April 15, 2026, make the following computation to find the amount to enter on this line: Amount on line 21 × number of days paid before April 15, 2026 × .00026 = ...	**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** 4/15/25	**B** 6/15/25	**C** 9/15/25	**D** 1/15/26
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 4/15/25	B 6/15/25	C 9/15/25	D 1/15/26
30 Amount of underpayment *(from line 29)*	30	.00	.00	.00	.00

First installment penalty period (April 15 - June 15, 2025)

31 April 15 - June 15 =

$(61 ÷ 365) × 9.5\% = .01587$

- or -

April 15 - _____ =

$(\boxed{} ÷ 365) × 9.5\% = \boxed{.}$

	31	

32 Multiply line 30, column A by line 31 .... | 32 | .00

Second installment penalty period (June 15 - September 15, 2025)

33 June 15 - September 15 $= (92 ÷ 365) × 9.5\% = .02394$

- or -

June 15 - _____ $= (\boxed{} ÷ 365) × 9.5\% = \boxed{.}$

	33	

34 Multiply line 30, column B by line 33 .... | 34 | .00

Third installment penalty period (September 15, 2025 - January 15, 2026)

35 September 15 - December 31 $= (107 ÷ 365) × 9.5\% = .02784$

January 1 - January 15 $= (15 ÷ 365) × 9.5\% = .00389$

_____

.03173   Total

- or -

September 15 - _____ $= (\boxed{} ÷ 365) × 9.5\% = \boxed{.}$

January 1 - _____ $= (\boxed{} ÷ 365) × 9.5\% = \boxed{.}$

$\boxed{.}$ Total

	35	

36 Multiply line 30, column C by line 35 .... | 36 | .00

Fourth installment penalty period (January 15 - April 15, 2026)

37 January 15 - April 15 $= (90 ÷ 365) × 9.5\% = .02341$

- or -

January 15 - _____ $= (\boxed{} ÷ 365) × 9.5\% = \boxed{.}$

	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.