



# 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 2018 return before withholding and estimated tax payments ( <i>caution: see instructions</i> ) .....	<b>1</b>	.00
2 Empire State child credit (from Form IT-201, line 63) .....	<b>2</b>	.00
3 NYS/NYC child and dependent care credit (from Form IT-201, line 64) .....	<b>3</b>	.00
4 NY State earned income credit (EIC) (from Form IT-201, line 65) .....	<b>4</b>	.00
5 NY State noncustodial parent EIC (from Form IT-201, line 66) .....	<b>5</b>	.00
6 Real property tax credit (from Form IT-201, line 67) .....	<b>6</b>	.00
7 College tuition credit (from Form IT-201, line 68) .....	<b>7</b>	.00
7a Total amount of any check(s) received from the Tax Department for any school or property tax credits (see instructions) .....	<b>7a</b>	.00
8 NY City school tax credit (from Form IT-201, lines 69 and 69a, or Form IT-203, lines 60 and 60a) ..	<b>8</b>	.00
9 NY City earned income credit (from Form IT-201, line 70) .....	<b>9</b>	.00
9a NY City enhanced real property tax credit (from Form IT-201, line 70a) .....	<b>9a</b>	.00
10 Other refundable credits (from Form IT-201, line 71; Form IT-203, line 61; or Form IT-205, line 33)	<b>10</b>	.00
11 Add lines 2 through 10 .....	<b>11</b>	.00
12 Current year tax (subtract line 11 from line 1) .....	<b>12</b>	.00
13 Multiply line 12 by 90% (.90) .....	<b>13</b>	.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)	<b>14</b>	.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) .....	<b>15</b>	.00
16 Enter your 2017 tax ( <i>caution: see instructions</i> ) .....	<b>16</b>	.00
17 Enter the <b>smaller</b> of line 13 or line 16 .....	<b>17</b>	.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 .....	<b>18</b>	.00
19 Enter the total amount of estimated tax payments you made (see instructions) .....	<b>19</b>	.00
20 Add lines 18 and 19 .....	<b>20</b>	.00
21 <b>Total underpayment for year.</b> Subtract line 20 from line 17 (if zero or less, you do not owe the penalty) .....	<b>21</b>	.00
22 Multiply line 21 by .05262 and enter the result .....	<b>22</b>	.00
23 If the amount on line 21 was paid <b>on or after</b> April 15, 2019, enter <b>0</b> . If the amount on line 21 was paid <b>before</b> April 15, 2019, make the following computation to find the amount to enter on this line: Amount on line 21 × number of days paid before April 15, 2019 × .00023 = .....	<b>23</b>	.00
24 <b>Penalty.</b> Subtract line 23 from line 22 .....	<b>24</b>	.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 4/15/18	B 6/15/18	C 9/15/18	D 1/15/19	
25 Required installments. Enter ¼ of line 17 in each column. (If you used the annualized income installment method, see instructions)..	<b>25</b>	.00	.00	.00	.00
26 Estimated tax paid and tax withheld (see instructions) .....	<b>26</b>	.00	.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 .....	<b>27</b>		.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.)	<b>28</b>	.00	.00	.00	.00
29 Underpayment (subtract line 28 from line 25) or overpayment (subtract line 25 from line 28; see instructions) .....	<b>29</b>	.00	.00	.00	.00



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

Payment due dates	A	B	C	D
	4/15/18	6/15/18	9/15/18	1/15/19
<b>30</b> Amount of underpayment (from line 29) .....	<b>30</b> .00	.00	.00	.00
<b>First installment (April 15 - June 15, 2018)</b>				
<b>31</b> April 15 - June 15 = (61 ÷ 365) × 7.5% = .01253 <b>- or -</b> April 15 - _____ = ( [ ] ÷ 365 ) × 7.5% = [ ]	<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, 2018)</b>				
<b>33</b> June 15 - September 15 = (92 ÷ 365) × 7.5% = .01890 <b>- or -</b> June 15 - _____ = ( [ ] ÷ 365 ) × 7.5% = [ ]	<b>33</b>			
<b>34</b> Multiply line 30, column B by line 33 .....	<b>34</b> .00			
<b>Third installment (September 15, 2018 - January 15, 2019)</b>				
<b>35</b> September 15 - December 31 = (107 ÷ 365) × 7.5% = .02198 January 1 - January 15 = (15 ÷ 365) × 8.5% = .00348 Total .02546 <b>- or -</b> September 15 - _____ = ( [ ] ÷ 365 ) × 7.5% = [ ] January 1 - _____ = ( [ ] ÷ 365 ) × 8.5% = [ ] 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, 2019)</b>				
<b>37</b> January 15 - April 15 = (90 ÷ 365) × 8.5% = .02095 <b>- or -</b> January 15 - _____ = ( [ ] ÷ 365 ) × 8.5% = [ ]	<b>37</b>			
<b>38</b> Multiply line 30, column D by line 37 .....	<b>38</b> .00			
<b>39 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

