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## Important Notice

January 2004

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### **Correction and Additional Instructions to Form IT-2105.9-I, *Instructions for Form IT-2105.9, Underpayment of Estimated Tax by Individuals and Fiduciaries***

There is a line reference error on page 7 of the 2003 Form IT-2105.9-I, *Instructions for Form IT-2105.9, Underpayment of Estimated Tax by Individuals and Fiduciaries*. The error occurs in four places on page 7, as described below.

The three paragraphs of text under the New York State tax rates refer to Worksheet 1, line 1. They should refer to Worksheet 1, line 3. The three paragraphs should read:

**If Worksheet 1, line 3 is \$100,000 or less -**

If your Annualized New York adjusted gross income (Worksheet 1, line 3) is **\$100,000 or less**, find your New York State tax on the amount on line 10 by using the New York State Tax rates, above. After you have computed the correct tax, enter that amount on line 11.

**If Worksheet 1, line 3 is more than \$100,000 but not more than \$150,000 -**

If the amount on Worksheet 1, line 3, is **more than \$100,000 but not more than \$150,000**, you must compute your tax using **Tax computation worksheet 1** below.

**If Worksheet 1, line 3 is more than \$150,000 -**

If the amount on Worksheet 1, line 3, is **more than \$150,000**, you must compute your tax using **Tax computation worksheet 2** below.

Additionally, line 1 of Tax computation worksheet 1 reads: Enter your New York adjusted gross income from Worksheet 1, line 1. The line 1 instructions should read: Enter your Annualized New York adjusted gross income from Worksheet 1, line 3.

Clarifying language is also being added to the instructions for Line 11 and Line 11a on page 4 and for Line 11 on page 6.

Line 11 on page 4 should read:

**Line 11** - Resident individuals figure the tax on the amount on line 10, column (a), using the tax computation (tax rate schedules and tax computation worksheets) on page 7 of these instructions, and figure the tax on line 10, columns (b), (c), and (d) using the tax computation in the instructions for Form IT-201. **(Note: When using the tax computation worksheets in the instructions for Form IT-201, any reference to New York adjusted gross income or New York taxable income should be read to mean your annualized New York adjusted gross income or your annualized New York taxable income entered on Form IT-2105.9-I, Worksheet 1, for the particular period you are figuring your tax.)** Resident estates and trusts figure the tax on the amount on line 10, column (a), using the tax computation (tax rate schedule and tax computation worksheets) on page 7 of these instructions, and figure the tax on line 10, columns (b), (c), and (d) using the tax computation **worksheets** in the instructions for Form IT-205. **(Note: When using the tax computation worksheets in the instructions for Form IT-205, any reference to New York adjusted gross income or New York taxable income should be read to mean the estate's or trust's annualized New York**

**adjusted gross income or the estate's or trust's annualized New York taxable income entered on Form IT-2105.9-I, Worksheet 1, for the particular period the tax is being figured.)**

Line 11a on page 4 should read:

**Line 11a-** Nonresident and part-year resident individuals figure the tax on the amount on line 10, column (a), using the tax computation (tax rate schedule and tax computation worksheets) on page 7 of these instructions, and figure the tax on line 10, columns (b), (c), and (d) using the tax computation in the instructions for Form IT-203. **(Note: When using the tax computation worksheets in the instructions for Form IT-203, any reference to New York adjusted gross income or New York taxable income should be read to mean your annualized New York adjusted gross income or your annualized New York taxable income entered on Form IT-2105.9-I, Worksheet 1, for the particular period you are figuring your tax.)** Nonresident estates and trusts and part-year resident trusts figure the tax on the amount on line 10, column (a), using the tax computation (tax rate schedule and tax computation worksheets) on page 7 of these instructions, and figure the tax on line 10, columns (b), (c), and (d) using the tax computation **worksheets** in the instructions for Form IT-205-A **(Note: When using the tax computation worksheets in the instructions for Form IT-205-A, any reference to New York adjusted gross income or New York taxable income should be read to mean the estate's or trust's annualized New York adjusted gross income or the estate's or trust's annualized New York taxable income entered on Form IT-2105.9-I, Worksheet 1, for the particular period the tax is being figured.)**

Line 11 on page 6 should read:

Line 11 - Figure the tax on the amount on Worksheet 2, line 10, columns (a) and (b), using the city of New York resident tax rates schedule on page 7 of these instructions, and figure the tax on Worksheet 2, line 10, columns (c) and (d), using the city of New York tax computation (tax rate schedules and tax computation worksheets) in the instructions for Form IT-201, Form IT-360.1, or Form IT-205. **(Note: When using the tax computation worksheets in the instructions for Form IT-201, Form IT-360.1, or Form IT-205, any reference to New York adjusted gross income or New York taxable income should be read to mean your annualized New York adjusted gross income or your annualized New York taxable income entered on Form IT-2105.9-I, Worksheet 1, for the particular period you are figuring your tax.)**