



Underpayment of Estimated Income Tax By Individuals and Fiduciaries

IT-2105.9

New York State • New York City • Yonkers

For January 1 - December 31, 2007, or fiscal year

beginning [] ending []

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)

Table with 17 rows for tax calculations including total tax, credits, and withholdings.

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.

Table with 7 rows for penalty calculations including estimated tax payments and underpayment.

Part 3 — Regular method — Schedule A — Computing your underpayment (Schedule B is on the back)

Table with 5 columns (A-D) and 5 rows for computing underpayment based on payment due dates.

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Part 3 — Regular method — Schedule B — Computing the penalty

Payment due dates	A 4/15/07	B 6/15/07	C 9/15/07	D 1/15/08
30 Amount of underpayment (from line 29)	30.			
First installment (April 15 - June 15, 2007)				
31 April 15 - June 15 = $\frac{61}{365} \times 9\% = .01503$ or April 15 - _____ = $\frac{\square}{365} \times 9\% = \square$	31.			
32 Multiply line 30, column A by line 31.....	32.			
Second installment (June 15 - September 15, 2007)				
33 June 15 - September 15 = $\frac{92}{365} \times 9\% = .02268$ or June 15 - _____ = $\frac{\square}{365} \times 9\% = \square$	33.			
34 Multiply line 30, column B by line 33	34.			
Third installment (September 15, 2007 - January 15, 2008)				
35 September 15 - December 31 = $\frac{107}{365} \times 9\% = .02637$ January 1 - January 15 = $\frac{15}{366} \times 8\% = \frac{.00327}{.02964}$ Total or September 15 - _____ = $\frac{\square}{365} \times 9\% = \square$ January 1 - _____ = $\frac{\square}{366} \times 8\% = \square$ Total	35.			
36 Multiply line 30, column C by line 35	36.			
Fourth installment (January 15 - April 15, 2008)				
37 January 15 - April 15 = $\frac{91}{366} \times 8\% = .01988$ or January 15 - _____ = $\frac{\square}{366} \times 8\% = \square$	37.			
38 Multiply line 30, column D by line 37	38.			
39 Penalty. Add lines 32, 34, 36, and 38. Enter here and on Form IT-150, line 55; Form IT-201, line 81; Form IT-203, line 71; or Form IT-205, line 42	39.			

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

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