



Underpayment of Estimated Income Tax By Individuals and Fiduciaries

IT-2105.9

New York State • New York City • Yonkers

For January 1 - December 31, 2006, 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 credits and withholdings, including Total tax, Empire State child credit, NY State child and dependent care credit, etc.

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 calculation, including Enter the amount from line 14 above, Enter the total amount of estimated tax payments you made, etc.

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

Table with 5 columns (Payment due dates, A 4/15/06, B 6/15/06, C 9/15/06, D 1/15/07) and 5 rows (25-29) for computing underpayment.

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

Payment due dates	A 4/15/06	B 6/15/06	C 9/15/06	D 1/15/07
<b>30</b> Amount of underpayment (from line 29) .....	<b>30.</b>			
<b>First installment (April 15 - June 15, 2006)</b>				
<b>31</b> April 15 - June 15 = $\frac{61}{365} \times 8\% = .01336$				
or				
April 15 - _____ = $\frac{\boxed{\phantom{00}}}{365} \times 8\% = \boxed{\phantom{00}}$				
	<b>31.</b>			
<b>32</b> Multiply line 30, column A by line 31.....	<b>32.</b>			
<b>Second installment (June 15 - September 15, 2006)</b>				
<b>33</b> June 15 - June 30 = $\frac{15}{365} \times 8\% = .00328$				
July 1 - September 15 = $\frac{77}{365} \times 9\% = .01898$				
				<b>.02226 Total</b>
or				or
June 15 - _____ = $\frac{\boxed{\phantom{00}}}{365} \times 8\% = \boxed{\phantom{00}}$				
July 1 - _____ = $\frac{\boxed{\phantom{00}}}{365} \times 9\% = \boxed{\phantom{00}}$				
				<b>. Total</b>
<b>34</b> Multiply line 30, column B by line 33.....	<b>34.</b>			
<b>Third installment (September 15, 2006 - January 15, 2007)</b>				
<b>35</b> September 15 - January 15 = $\frac{122}{365} \times 9\% = .03007$				
or				or
September 15 - _____ = $\frac{\boxed{\phantom{00}}}{365} \times 9\% = \boxed{\phantom{00}}$				
				<b>35.</b>
<b>36</b> Multiply line 30, column C by line 35 .....	<b>36.</b>			
<b>Fourth installment (January 15 - April 15, 2007)</b>				
<b>37</b> January 15 - April 15 = $\frac{90}{365} \times 9\% = .02218$				
or				or
January 15 - _____ = $\frac{\boxed{\phantom{00}}}{365} \times 9\% = \boxed{\phantom{00}}$				
				<b>37.</b>
<b>38</b> Multiply line 30, column D by line 37 .....	<b>38.</b>			
<b>39 Penalty.</b> 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 .....	<b>39.</b>			

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

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