

IT-2105.9

New York State, City of New York and City of Yonkers

1985

**Underpayment of Estimated
Income Tax by Individuals**

For 1985 or other tax year beginning _____, 1985, ending _____, 19 _____.

Name(s) as shown on return	Your social security number
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Part I — Figuring Your New York State Underpayment

1 Enter New York State tax from your 1985 return, before state withholding and estimated tax payments	1			
2 Enter 80% (.80) of the amount on line 1	2			
	Payment Due Dates			
	(a) April 15, 1985	(b) June 17, 1985	(c) Sept. 16, 1985	(d) Jan. 15, 1986
3 Divide the amount on line 2 by the number of installments required for the year and enter the result in the appropriate columns	3			
4 Total of estimated tax paid and tax withheld for each period	4			
5 Overpayment from previous period	5			
6 Add lines 4 and 5	6			
7 Underpayment (subtract line 6 from line 3) OR Overpayment (subtract line 3 from line 6)	7			

Part II — Exceptions to the Penalty

8 Total amount paid and withheld from Jan. 1 through the payment due date shown	8				
9 Exception 1 (see instructions): Enter 1984 tax \$	9	25% of 1984 tax	50% of 1984 tax	75% of 1984 tax	100% of 1984 tax
10 Exception 2 (see instructions): Tax on 1984 income using 1985 rates and exemptions \$	10	25% of this tax	50% of this tax	75% of this tax	100% of this tax
11 Exception 3 (see instructions): Tax on annualized 1985 income	11	20% of tax on annualized income	40% of tax on annualized income	60% of tax on annualized income	Exceptions 3 and 4 do not apply
12 Exception 4 (see instructions): Tax on 1985 income over a 3-, 5- and 8-month period	12	90% of tax Jan. 1-Mar. 31	90% of tax Jan. 1-May 31	90% of tax Jan. 1-Aug. 31	

Part III — Figuring the Penalty (Complete for any underpayment to which no exception applies.)

13 Amount of underpayment (from line 7)	13				
14 Date of payment or April 15, 1986, whichever is earlier	14				
15 Number of days from due date of installment to date on line 14 (see instructions)	15a				
	15b				
16 Additional charge on the amount on line 13 for the number of days on line 15 (see instructions) (add lines 16a and 16b)	16a				
	16b				
	16c				
17 New York State penalty (add amounts on line 16c)	17				
18 City of New York penalty (from page 2, line 17)	18				
19 City of Yonkers penalty (from page 3, line 17)	19				
20 Total New York State, City of New York and City of Yonkers penalty (Add lines 17, 18 and 19) (Enter this amount in the space provided below line 79 on Form IT-201 or on line 74 on Form IT-203)	20				

Part IV — Figuring Your City of New York Underpayment

1	Enter City of New York tax from your 1985 return, before city withholding and estimated tax payments	1	
2	Enter 80% (.80) of the amount on line 1	2	

		Payment Due Dates			
		(a) April 15, 1985	(b) June 17, 1985	(c) Sept. 16, 1985	(d) Jan. 15, 1986
3	Divide the amount on line 2 by the number of installments required for the year and enter the result in the appropriate columns	3			
4	Total of estimated tax paid and tax withheld for each period	4			
5	Overpayment from previous period	5			
6	Add lines 4 and 5	6			
7	Underpayment (subtract line 6 from line 3) OR Overpayment (subtract line 3 from line 6)	7			

Part V — Exceptions to the Penalty

8	Total amount paid and withheld from Jan. 1 through the payment due date shown	8				
9	Exception 1 (see instructions): Enter 1984 tax \$	9	25% of 1984 tax	50% of 1984 tax	75% of 1984 tax	100% of 1984 tax
10	Exception 2 (see instructions): Tax on 1984 income using 1985 rates and exemptions \$	10	25% of this tax	50% of this tax	75% of this tax	100% of this tax
11	Exception 3 (see instructions): Tax on annualized 1985 income	11	20% of tax on annualized income	40% of tax on annualized income	60% of tax on annualized income	Exceptions 3 and 4 do not apply
12	Exception 4 (see instructions): Tax on 1985 income over a 3-, 5- and 8-month period	12	90% of tax Jan. 1-Mar. 31	90% of tax Jan. 1-May 31	90% of tax Jan. 1-Aug. 31	

Part VI — Figuring the Penalty (Complete for any underpayment to which no exception applies.)

13	Amount of underpayment (from line 7)	13			
14	Date of payment or April 15, 1986, whichever is earlier	14			
15	Number of days from due date of installment to date on line 14 (see instructions)	15a			
		15b			
16	Additional charge on the amount on line 13 for the number of days on line 15 (see instructions) (add lines 16a and 16b)	16a			
		16b			
		16c			
17	City of New York penalty (add amounts on line 16c; enter here and on page 1, line 18)	17			

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

Part VII — Figuring Your City of Yonkers Underpayment

1	Enter City of Yonkers tax from your 1985 return, before city withholding and estimated tax payments	1	
2	Enter 80% (.80) of the amount on line 1	2	

		Payment Due Dates			
		(a) April 15, 1985	(b) June 17, 1985	(c) Sept. 16, 1985	(d) Jan. 15, 1986
3	Divide the amount on line 2 by the number of installments required for the year and enter the result in the appropriate columns	3			
4	Total of estimated tax paid and tax withheld for each period	4			
5	Overpayment from previous period	5			
6	Add lines 4 and 5	6			
7	Underpayment (subtract line 6 from line 3) OR Overpayment (subtract line 3 from line 6)	7			

Part VIII — Exceptions to the Penalty

8	Total amount paid and withheld from Jan. 1 through the payment due date shown	8				
9	Exception 1 (see instructions): Enter 1984 tax \$	9	25% of 1984 tax	50% of 1984 tax	75% of 1984 tax	100% of 1984 tax
10	Exception 2 (see instructions): Tax on 1984 income using 1985 rates and exemptions \$	10	25% of this tax	50% of this tax	75% of this tax	100% of this tax
11	Exception 3 (see instructions): Tax on annualized 1985 income	11	20% of tax on annualized income	40% of tax on annualized income	60% of tax on annualized income	Exceptions 3 and 4 do not apply
12	Exception 4 (see instructions): Tax on 1985 income over a 3-, 5- and 8-month period	12	90% of tax Jan. 1-Mar. 31	90% of tax Jan. 1-May 31	90% of tax Jan. 1-Aug. 31	

Part IX — Figuring the Penalty (Complete for any underpayment to which no exception applies.)

13	Amount of underpayment (from line 7)	13			
14	Date of payment or April 15, 1986, whichever is earlier	14			
15	Number of days from due date of installment to date on line 14 (see instructions)	15a			
		15b			
16	Additional charge on the amount on line 13 for the number of days on line 15 (see instructions) (add lines 16a and 16b)	16a			
		16b			
		16c			
17	City of Yonkers penalty (add amounts on line 16c; enter here and on page 1, line 19)	17			

◀ ◀ ◀ If the schedules on this page do not apply, detach on the perforation and discard this page.

Telephone Assistance

For forms and publications, call toll-free 1-800-462-8100
From areas outside New York State, call (518) 438-1073

For information, call toll-free 1-800-342-3536
From areas outside New York State, call (518) 438-8581
For refund information only, please wait until after April 15
to call toll-free 1-800-443-3200 (from areas outside
New York, (518) 438-6777

If you need to write instead of calling, please
address your letter to:

New York State Department of
Taxation and Finance
Taxpayer Assistance Bureau
State Campus
Albany, NY 12227

