New York State Department of Taxation and Finance

IT-2105.9

1989

Underpayment of Estimated Income Tax By Individuals and Fiduciaries

New York State • City of New York • City of Yonkers

For Jan. 1 - Dec. 31, 1989, or fiscal year beginning , 1989, ending , 19 .

Name(s) as shown on return	Identifying number

Part I — Figuring your underpayment

1	Total tax from your 1989 return before withholding and estimated tax payments (*see instructions*)	1	
2	Multiply line 1 by 90% (.90)	2	
3	Income taxes withheld from Form IT-201, lines 72, 73 and 74; Form IT-203, lines 70, 71 and 72; or Form IT-205, lines 29, 30 and 31	3	
4	Subtract line 3 from line 1. If the result is less than $100, do not complete the rest of this form *(see instructions)*	4	
5	Enter your 1988 tax *(see instructions)*	5	
6	Enter the smaller of line 2 or line 5 **If line 3 is equal to or more than line 6, do not complete this form; you do not owe the penalty**	6	

Complete lines 8 through 13, one column at a time, starting in column A.

Payment Due Dates

		A April 15, 1989	B June 15, 1989	C September 15, 1989	D January 15, 1990
7	Divide line 6 by four (4) and enter the result in each column	7			
8	Annualized income installments *(Complete this line only if you completed the worksheet. See instructions and attach copy of worksheet.)*	8			
9	Enter the amount from line 7 or 8 *(see instructions)*	9			
10	Estimated tax paid and tax withheld *(see instructions)*	10			
11	Overpayment or underpayment from prior period	11			
12	If line 11 is an overpayment, add lines 10 and 11; if line 11 is an underpayment, subtract line 11 from line 10	12			
13	Underpayment *(subtract line 12 from line 9)* **or** overpayment *(subtract line 9 from line 12)*	13			

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

Part II - Figuring the Penalty

Payment Due Dates

		A April 15, 1989	B June 15, 1989	C September 15, 1989	D January 15, 1990
14 Amount of underpayment *(from line 13)*	**14**				
Rate Period 1 — 8.5% (April 15, 1989 - August 31, 1989) **15** Computation starting date for this period	**15**	April 15, 1989	June 15, 1989		
16 Number of **days** from the date on line 15 to the date the amount on line 14 was paid, or to August 31, 1989, whichever is earlier	**16**				
17 $\frac{\text{No. of days on line 16}}{365} \times 8.5\% \times$ underpayment on line 14 *(see instructions)*	**17**				
Rate Period 2 — 10% (September 1, 1989 - September 30, 1989) **18** Computation starting date for this period	**18**	August 31, 1989	August 31, 1989	September 15, 1989	
19 Number of **days** from the date on line 18 to the date the amount on line 14 was paid, or to September 30, 1989, whichever is earlier	**19**				
20 $\frac{\text{No. of days on line 19}}{365} \times 10\% \times$ underpayment on line 14 *(see instructions)*	**20**				
Rate Period 3 — 9% (October 1, 1989 - December 31, 1989) **21** Computation starting date for this period	**21**	September 30, 1989	September 30, 1989	September 30, 1989	
22 Number of **days** from the date on line 21 to the date the amount on line 14 was paid, or to December 31, 1989, whichever is earlier	**22**				
23 $\frac{\text{No. of days on line 22}}{365} \times 9\% \times$ underpayment on line 14 *(see instructions)*	**23**				
Rate Period 4 — 9% (January 1, 1990 - April 15, 1990) **24** Computation starting date for this period	**24**	December 31, 1989	December 31, 1989	December 31, 1989	January 15,1990
25 Number of **days** from the date on line 24 to the date the amount on line 14 was paid, or to April 15, 1990, whichever is earlier	**25**				
26 $\frac{\text{No. of days on line 25}}{365} \times 9\% \times$ underpayment on line 14 *(see instructions)*	**26**				
27 **Penalty** (Add all amounts on lines 17, 20, 23 and 26 in all columns and enter the total.) Form IT-201 filers enter the amount from line 27 in the space provided on Form IT-201, line 81, and check the box on that line. Form IT-203 filers, enter the amount from line 27 in the space provided on Form IT-203, line 79, and check the box on that line	**27**				