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345	61718	39101,12131415167,1819101,12131415167,819101,1213415167,819101,12131415167,819101,12131415167,819101,12131415167,8191	175
4_		State of Rhode Island Division of Taxation	4
5		2020 Form RI-2210	5
Ľ			1 L
		Underpayment of Estimated Tax by Individuals, Estates	15
_ ۲_			1.
Ö_	Nam	ne(s) shown on Form RI-1040, RI-1040NR or RI-1041	Ö
9_	nam		19.
10_			70
1.1.			1.1.
1.2	Сне	ECK THE APPROPRIATE BOX IF EITHER OF THE CIRCUMSTANCES BELOW APPLY:	1.5
1-			
<u>г</u> .		TAXPAYER IS A FARMER OR FISHERMAN	112
74-			_ <u> </u> 1, A
15_			_ 1 5
16_		TAXPAYER IS USING THE ANNUAL ZATION OF INCOME METHOD (RI-2210, Part 5)	16
1.7			1.7
1.4	PAF	RT 1 - REQUIRED ANNUAL PAYMENT	Π.A.
10	1	Enter your 2020 RI income tax from RI-1040, line 10a less lines 14d and 14e, RI-1040NR, line 13a less line 17d or RI-1041, line 14a 1	
<u>т</u> _	-	Enter 80% of the amount shown on line 1	
57-		RI withheld taxes paid for 2020 from RI-1040, line 14a, RI-1040NR, lines 17a and 17c or RJ-1041, lines 15a and 15c	_l57
55	4	Subtract line 3 from line 1. If the result is \$250.00 or less, do not complete the rest of this form	22
E 2	5	Enter your 2019 RI tax from RI-1040, line 10a less line 14d and 14e, RI-1040NR, line 13a less line 17d or RI-1041, line 14A	23
20	6	Enter the SMALLER of line 2 or line 5	
30			
<u></u>	DΔF	RT 2 - SHORTCUT METHOD	
<u>с</u> Р-	+ + + -		66
52-	YOU C	can use this method if you meet the following conditions (Otherwise, you must complete parts 3 and 4 to figure your underestimating interest	227
28_		① You made no estimated payments OR all 4 estimated payments were equal and paid by the appropriate due dates;	85
29_		② AND you did not complete RI-2210, part 5 (Annualized Income Installment Worksheet).	_29
пг	7	Enter the amount from Part 1, line 6 above	
31	8	Total withholding and estimated tax you paid - RI-1040, lines 14a and 14b, RI-1040NR, lines 17a, 17b and 17c or RI-1041, lines 15a, 15b and 15c. 8	11
	9	Underpayment. Subtract line 8 from line 7. If zero or less, enter \$0	155
26_		Multiply line 9 by 10,4795% (0,104795)	-125
7 7			133
34_	+ + + -	If the amount on line 9 was paid on or after 4/15/2021, enter \$0	_ 34
35_	+ + + +	If the amount on line 9 was paid before 4/15/2021, make the following calculation:	_35
36_		The amount on line 9 (times) the number of days paid before 4/15/2021 (times) 0.00029 and enter the result here. 11	36
37	12	UNDERESTIMATING INTEREST. Subtract line 11 from line 10. Enter here and on RI-1040, line 15b, RI-1040NR, line 18b or	77
<u>э</u> ,		RI-1041, line 16b. 12	
-0-			볶음
37_			137
40_	PAF	RT 3 - FIGURE YOUR UNDERPAYMENT	40
41_		Column A Column B Column C Column D 07/15/2020 09/15/2020 01/15/2020 01/15/2021	41
42_		Divide the amount on line 6 by four (4) and enter 50% of the result in	42
43_	13	Column B: 25% in Column C and 25% in Column D	43
44			44
	14	Annualized income installments from Part 5, line 33. NOTE: Complete lines	
45_		15 through 17 in one column before completing the next column	45
46_	+++		46
47_			47
48_	15	Enter the amount from line 13 or line 14 if applicable	48
49_			49
50_	16	Rhode Island tax withheld and estimated tax paid. If line 16 is equal to or	50
51_		more than line 15 for all installment periods, do not complete or file this 16	51
52_	$\uparrow \uparrow \uparrow$	form unless you report annualized income installments on line 14	52
	17	UNDERPAYMENT. Subtract line 16 from line 15 OR	
53_	+ + + +		53
54_		OVERPAYMENT. Subtract line 15 from line 16	_54
55_	+++		55
56_			56
57_	$ \top$		57
58_			58
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1_ ;	2020 Form RI-2210	
-	Underpayment of Estimated Tax by Individuals, I	⊐states
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-	PURPOSE OF THIS FORM	Line 15 - Enter the amount from line 13 (or from line 14, if line 14 was
-	Individuals should use this form to determine if their income tax was suffi-	completed).
_	ciently prepaid throughout the year by having Rhode Island tax withheld or by paying Rhode Island estimated tax. If not, a charge may be imposed	Line 16 - You are considered to have paid Rhode Island withholding tax evenly during the year unless you can show otherwise. Therefore, you
_	on the underpayment of the taxes. Complete Part 1 of this form to deter-	are considered to have paid one-fourth of your Rhode Island withholding
	mine if the payment of the charge may be avoided.	on each installment due date. Divide the total amount withheid by 4 and
_		enter 50% of the result in Column B, 25% in Column C and 25% in Col
_	If you are alfarmer or fisherman, or are using the annualization of in-	umn D. Enter the estimated taxes paid that were for 2020 tax year plus
_	come method, check the appropriate box at the top of the form.	any portion of your overpayment from 2019, which you elected to be ap- plied to 2020.
_	FARMER AND FISHERMAN	Column B: Enter those payments made on or before July 15, 2020
_	If you meet both of the following tests, you may be exempt from the	Column C: Enter those payments made between July 16, 2020 and Sep-
	charge for underpayment of estimated tax: I Gross income from farming	tember 15, 2020
	or fishing is at least two thirds of your annual gross income, and, ② Filed	Column D: Enter those payments made between \$eptember 16, 2020 and
	Form RI-1040 or RI-1040NR and paid the tax due on or before March 1, 2021. If you meet both of the tests, enter zero on Form RI-2210, line 22,	January 15, 2021. If you filed your return on or before January 31, 2021 and paid the tax bal-
	as well as on RI-1040, line 15b or RI-1040NR, line 18b. Otherwise, sub-	ance in full, then enter that amount in column D. This only applies to
_	stitute 66.67 % for 80% on Part I, line 2 and complete Part 1 and Part 3.	those taxpayers who either were not required to make a Rhode Island es-
_	Column D of this form. Enter all Rhode Island withholding and estimates	timated tax payment prior to the January 15, 2021 installment date or in-
	paid in Column D. Attach this form to your return or mail to RI Division of	cluded their January 15, 2021 installment payment with the tax balance
	Taxation if the return has been previously filed.	paid on or before January 31, 2021. Line 17 - Subtract line 16 from line 15 for any underbayments. Subtract
	ESTATES	Line 15 from line 16 for any overpayments. Any overpayments on line 17
	Estates are not required to file a declaration of estimated tax for the first	should be used to increase the amount entered on line 16 for the next in-
_	two years after a decedent's death. If the estate qualifies for this exemp-	stallment period. Any underpayment on line 17 should be used to de-
	tion from remitting payments and is not subject to the charge for underesti-	crease the amount on line 16 for the next installment period. However, if
	mating interest, enter zero on Form RI-2210, line 22, as well as on	you entered amounts on line 14, annualized income installments, and the amounts on line 17 are zero (\$0) or less for all installment beriods, then
-	RI-1041, line 16b.	amounts on line 17 are zero (\$0) or less for all installment periods, then enter zero (\$0) on line 22 and file this form with your return.
_	PART 1 - REQUIRED ANNUAL PAYMENT	
_	Line 1 - Enter your 2020 RI tax from RI-1040, line 10a less lines 14d and	PART 4 - HOW TO FIGURE THE CHARGE
	14e, RI-1040NR, line 13a less line 17d or RI-1041, line 14a.	For tax year 2020 do not enter anything in Column A
	Line 2 - Enter 80% of the amount shown on line 1.	Line 18 - Column B: Enter the date you paid the tax balance due for the
	Line 3 - Enter your 2020 RI taxes withheld from RI-1040, line 14a , RI- 1040NR, lines 17a and 17c or RI-1041, lines 15a and 15c.	current installment or 9/15/2020, whichever is earlier. Column C: Enter the date you paid the tax balance due for the current in-
	Line 4 - Subtract line 3 from line 1. If the result is \$250.00 or less you do	staliment or 12/31/2020, whichever is earlier.
	not owe any amount and need not complete the rest of this form.	Column D: Enter the date you paid the tax balance due for the current in-
	Line 5 - Enter your 2019 RI tax - RI-1040, line 10 less lines 14d and 14e,	stallment or 4/15/2021, whichever is earlier.
	RI-1040NR, line 13 less line 17d, or RI-1041, line 14A. If you had no fed-	Line 19a - Column B: Enter the number of days from the installment due
	eral tax liability for 2019 and you were a Rhode Island resident during all of 2019, and your 2019 federal tax return was (or would have been had	date to the date of payment or the due date of the next installment, whichever is earlier.
_	you been required to file) for a full 12 months, then enter zero (0).	Column C: Enter the number of days from the installment due date to the
	Line 6 - Enter the smaller of line 2 or line 5 (including zero). If line 6 is	date of payment or January 1, 2021, whichever is earlier.
	zero, you do not owe any amount and need not complete the rest of this	Line 19b - Compute the charge using the applicable interest rates and
	form. However, you must attach this form to your Rhocle Island return.	number of days times underpayment entered on line 17 for each install-
		meht period. Divide the number of days from line 19a by the total number
	PART 2 - SHORTCUT METHOD Line 7 - Enter the amount from line 6.	of days in the year times the applicable interest rate times the amount of the underpayment on line 17 for each installment.
_	Line 8 - Enter the total amount of estimated tax and withholding tax you	Line 20a - Enter the number of days from January 1, 2021 to the date of
_	paid for 2020 (RI-1040, lines 14a and 14b, RI-1040NR, lines 17a, 17b and	payment or January 15, 2021, whichever is earlier.
	17c or RI-1041, lines 15a, 15b and 15c).	Line 20b - Compute the charge using the applicable interest rates and
	Line 9 - Subtract line 8 from line 7	number of days times underpayment entered on line 17 for each install-
_	Line 10 - Multiply line 9 by 10.4795% (0.104795).	ment period. Divide the number of days from line 20a by the total number
_	Line 11 - If you paid the tax balance after 4/15/2021, enter zero (0). If you paid the tax balance due before 4/15/2021, multiply the number of days	of days in the year times the applicable interest rate times the amount of the underpayment on line 17.
_	paid before 4/15/2021 by the amount on line 9 and by 0.00029 and enter	Line 21a - Enter the number of days from January 15, 2021 to the date of
_	the result on line 11.	payment pr April 15, 2021, whichever is earlier.
	Line 12 - Subtract line 11 from line 10. Enter here and on RI-1040, line	Line 21b - Compute the charge using the applicable interest rates and
	15b, RI-1040NR, line 18b or RI-1041, line 16b.	number of days times underpayment entered on line 17 for each install-
_	PART 3 - FIGURE YOUR UNDERPAYMENT	ment period. Divide the number of days from line 21a by the total number
_	For tax year 2020 do not enter anything in Column A.	of days in the year times the applicable interest rate times the amount of the underpayment on line 17.
	Line 13 - Divide the amount shown on line 6 by four (4) and enter 50% of	The interest rate to be used is 18% per annum from January 1, 2021
	the result in Column B, 25% in Column C and 25% in Column D.	to December 31, 2021.
_	Line 14 - If your income varies during the year, you may complete the an-	Line 22 - Add the amounts from all columns on lines 19b, 20b and 21b
	nualized income installment worksheet. However, if you complete and use	and enter the total here. Include this amount with your tax balance pay-
	line 14 for any installment you must complete it and use it for all install-	
	ments.	has previously been filed, then attach your check to this form and mail it to the RI Division of Taxation Cone Capital Hill, Brovidence, RI 02908-5696. B