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4 State of Rhode Island Division of Taxation



5 2021 Form RI-2210PT

6 Underpayment of Estimated Tax by Pass-through Filers

21103099990101

9 Name shown on Form RI-1096PT

Federal employer identification number

12 CHECK THE BOX IF THE BELOW APPLIES:

14  TAXPAYER IS USING THE ANNUALIZATION OF INCOME METHOD

18 PART 1 - REQUIRED ANNUAL PAYMENT

1	2021 Rhode Island income tax from RI-1096PT, line 4.....	1
2	Enter 80% of the amount shown on line 1.....	2
3	Rhode Island withholding paid on behalf of reporting entity for 2021 from RI-1096PT, lines 8a and 8b.....	3
4	Subtract line 3 from line 1. If the result is \$250.00 or less, do not complete the rest of this form.....	4
5	2020 Rhode Island tax from RI-1096PT, line 4.....	5
6	Enter the SMALLER of line 2 or line 5.....	6

26 PART 2 - SHORTCUT METHOD

27 You can use this method if you meet the following conditions (Otherwise, you must complete parts 3 and 4 to figure your underestimating interest):

- 28 ① You made no estimated payments OR all 4 estimated payments were equal and paid by the appropriate due dates;
- 29 ② AND you did not complete RI-2210PT, part 5 (Annualized Income Installment Worksheet).

7	Enter the amount from Part 1, line 6 above.....	7
8	Enter the total withholding and estimated tax paid from RI-1096PT, lines 5, 7, 8a and 8b.....	8
9	Underpayment. Subtract line 8 from line 7. If zero or less, enter \$0.....	9
10	Multiply line 9 by 11.9712% (0.119712).....	10
11	If the amount on line 9 was paid on or after 4/15/2022, enter \$0 If the amount on line 9 was paid before 4/15/2022, make the following calculation: The amount on line 9 (times) the number of days paid before 4/15/2022 (times) 0.00033 and enter the result here	11
12	UNDERESTIMATING INTEREST. Subtract line 11 from line 10. Enter here and on RI-1096PT, line 10 Attach this form to your Rhode Island return.....	12

40 PART 3 - FIGURE YOUR UNDERPAYMENT

PAYMENT DUE DATES

Column A	Column B	Column C	Column D
04/15/2021	06/15/2021	09/15/2021	01/15/2022

13	Divide the amount on line 6 by four (4) and enter the result in each column.....	13
14	Annualized income installments from Part 5, line 33. NOTE: Complete lines 15 through 17 in one column before completing the next column.....	14
15	Enter the amount from line 13 or line 14 if applicable.....	15
16	Rhode Island tax withheld and estimated tax paid. If line 16 is equal to or more than line 15 for all installment periods, do not complete or file this form unless you report annualized income installments on line 14.....	16
17	UNDERPAYMENT. Subtract line 16 from line 15 OR OVERPAYMENT. Subtract line 15 from line 16.....	17

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State of Rhode Island division of Taxation

2021 Form RI-2210PT



IMAGE ONLY

Underpayment of Estimated Tax by Pass-through Filers

Name shown on Form RI-1096PT

Federal employer identification number

PART 4 - HOW TO FIGURE THE CHARGES

PAYMENT DUE DATES

Column A 04/15/2021 Column B 06/15/2021 Column C 09/15/2021 Column D 01/15/2022

Table with 5 columns: Description, Column A, Column B, Column C, Column D. Rows include 18, 19a, 19b, 20a, 20b, 21a, 21b, 22.

Part 5 Annualized Income Installment Worksheet

IMPORTANT: Complete one column lines 23 - 33 before completing the next column.

01/01/2021 03/31/2021 01/01/2021 05/31/2021 01/01/2021 08/31/2021 01/01/2021 12/31/2021

Table with 5 columns: Description, Column A, Column B, Column C, Column D. Rows include 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33.

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State of Rhode Island Division of Taxation  
2021 Form RI-2210PT  
Underpayment of Estimated Tax by Pass-through Filers

Taxpayers with a year end other than December 31, 2021 should enter those payments made between the 16th day of the ninth month of the taxable year and the 15th day of the month following the end of the taxable year.

If you filed your return on or before January 31, 2022 and paid the tax balance in full, then enter that amount in column D. This only applies to those taxpayers who either were not required to make a Rhode Island estimated tax payment prior to the January 15, 2022 installment date or included their January 15, 2022 installment payment with the tax balance paid on or before January 31, 2022.

**Line 17** - Subtract line 16 from line 15 for any underpayments. Subtract line 15 from line 16 for any overpayments. Any overpayments on line 17 should be used to increase the amount entered on line 16 for the next installment period. Any underpayment on line 17 should be used to decrease the amount on line 16 for the next installment period. However, if you entered amounts on line 14, annualized income installments, and the 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 4 - HOW TO FIGURE THE CHARGE**

**Payment Due Dates:**

For each column, enter the payment due dates as determined under Part 3.

**Line 18** - Payment date or date of next installment, whichever is earlier.

**Column A:** Enter the date you paid the tax balance due for the current installment or 6/15/2021, whichever is earlier.

*Taxpayers with a fiscal-year end other than 12/31/2021 should enter the date you paid the tax balance due for the current installment or the 15th day of the sixth month of the taxable year, whichever is earlier.*

**Column B:** Enter the date you paid the tax balance due for the current installment or 9/15/2021, whichever is earlier.

*Taxpayers with a fiscal-year end other than 12/31/2021 should substitute 9/15/2021 with the 15th day of the ninth month of the taxable year.*

**Column C:** Enter the date you paid the tax balance due for the current installment or 01/01/2022, whichever is earlier.

*Taxpayers with a fiscal-year end other than 12/31/2021 should substitute 01/01/2022 with the 1st day of the month following the end of the taxable year.*

**Column D:** Enter the date you paid the tax balance due for the current installment or 04/15/2022, whichever is earlier.

*Taxpayers with a fiscal-year end other than 12/31/2021 should substitute 4/15/2022 with the 15th day of the fourth month following the end of their taxable year.*

**Line 19a** - Number of days between payment/due dates

**Column A:**

Calendar year-end taxpayers: Enter the number of days from 4/15/2021 to the date of payment or the due date of the next installment, whichever is earlier.

*Taxpayers with a fiscal-year end other than 12/31/2021 should enter the number of days from the installment due date determined under Part 3 to the date of payment or the due date of the next installment as determined for line 18, whichever is earlier.*

**Column B:**

Calendar year-end taxpayers: Enter the number of days from 6/15/2021 to

the date of payment or the due date of the next installment, whichever is earlier.

*Taxpayers with a fiscal-year end other than 12/31/2021 should enter the number of days from the installment due date determined under Part 3 to the date of payment or the due date of the next installment as determined for line 18, whichever is earlier.*

**Column C:** Enter the number of days from the installment due date to the date of payment or January 1, 2022, whichever is earlier.

*Taxpayers with a fiscal-year end other than 12/31/2021 should enter the number of days from the installment due date determined under Part 3 to the date of payment or the 1st of the month following the end of the taxable year, whichever is earlier.*

**Line 19b** - Compute the charge using the applicable interest rates and number of days times underpayment entered on line 17 for each installment period. Divide the number of days from line 19a by the total number of days in the year times the applicable interest rate times the amount of the underpayment on line 17 for each installment.

**Line 20a** - Enter the number of days from January 1, 2022 to the date of payment or January 15, 2022, whichever is earlier.

*Taxpayers with a fiscal-year end other than 12/31/2021 should enter the number of days from the 1st of the month following the end of the taxable year to the date of payment or the 15th day of the month following the end of the taxable year, whichever is earlier.*

**Line 20b** - Compute the charge using the applicable interest rates and number of days times underpayment entered on line 17 for each installment period. Divide the number of days from line 20a by the total number of days in the year times the applicable interest rate times the amount of the underpayment on line 17.

**Line 21a** - Enter the number of days from January 15, 2022 to the date of payment or April 15, 2022, whichever is earlier.

*Taxpayers with a fiscal-year end other than 12/31/2021 should enter the number of days from the 15th day of the month following the end of the taxable year to the date of payment or the 15th day of the fourth month following the end of the taxable year, whichever is earlier.*

*Remember to use the extended due date if applicable.*

**Line 21b** - Compute the charge using the applicable interest rates and number of days times underpayment entered on line 17 for each installment period. Divide the number of days from line 21a by the total number of days in the year times the applicable interest rate times the amount of the underpayment on line 17.

**The interest rate to be used is 18% per annum.**

**Line 22** - Add the amounts from all columns on lines 19b, 20b and 21b and enter the total here. Include this amount with your tax balance payment and attach this form to your return.

If your Rhode Island tax return has previously been filed, send this form along with any payment due to the:

RI Division of Taxation  
One Capitol Hill  
Providence, RI 02908-5806