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t	2022 Form RI-2210	
	Underpayment of Estimated Tax by Individuals,	Estatos
_	Onderpayment of Estimated lax by individuals,	
_	PURPOSE OF THIS FORM	Line 15 Estartha anount from line 12 (or from line 14 lifeline 14 upo
_	Individuals should use this form to determine if their income tax was suffi-	Line 15 - Enter the amount from line 13 (or from line 14, if line 14 was completed).
_	ciently prepaid throughout the year by having Rhode Island tax withheld or	Line 16 - You are considered to have paid Rhode Island withholding tax
_	by paying Rhode Island estimated tax. If not, a charge may be imposed	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 Is and withholding on each instaliment due date. Divide the total amount withhold by 4 and
_	mine if the payment of the charge may be avoided.	enter the results in each column. Enter the estimated taxes paid that were
_	If you are a farmer or fisherman, or are using the annualization of in-	for 2022 tax year plus any portion of your overpayment from 2022, which
_	come method, check the appropriate box at the top of the form.	you elected to be applied to 2022. Enter in column A those payments
_	FARMER AND FISHERMAN	made on or before April 15, 2022, in column B those payments made be- tween April 16, 2022 and June 15, 2022, in column C those payments
_	If you meet both of the following tests, you may be exempt from the	made between June 16, 2022 and September 15, 2022, and in column D
_	charge for underpayment of estimated tax: CGross income from farming	those payments made between September 16, 2022 and January 15,
	or fishing is at least two thirds of your annual gross income, and, ② Filed	2023
	Form RI-1040 or RI-1040NR and paid the tax due on or before March 1,	If you filed your return on or before Jahuary 31, 2023 and paid the tax bal-
_	2023. If you meet both of the tests, enter zero on Form RI-2210, line 22, 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 those taxpayers who either were not required to make a Rhode Island es-
_	stitute 66.67 % for 80% on Part I, line 2 and complete Part 1 and Part 3.	timated tax payment prior to the January 15, 2023 installment date or in-
_	Column D of this form. Enter all Rhode Island withholding and estimates	cluded their January 15, 2023 installment payment with the tax balance
_	paid in Column D. Attach this form to your return or mail to RI Division of	paid on or before January 31, 2023.
_	Taxation if the return has been previously filed.	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
_	ESTATES	should be used to increase the amount entered on line 16 for the next in-
_	Estates are not required to file a declaration of estimated tax for the first	stallment period. Any underpayment on line 17 should be used to de-
_	two years after a decedent's death. If the estate qualifies for this exemp-	crease the amount on line 16 for the next installment period. However, if
	tion from remitting payments and is not subject to the charge for underesti- 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 periods, then
	RI-1041, line 16b.	enter zero (\$0) on line 22 and file this form with your return.
	PART 1 - REQUIRED ANNUAL PAYMENT	PART 4 - HOW TO FIGURE THE CHARGE
	Line 1 - Enter your 2022 RI tax from RI-1040, line 10a less lines 14d and 14e, RI-1040NR, line 13a less line 17d or RI-1041, line 14a.	Line 18 - Column A: Enter the date you paid the tax balance due for the
_	Line 2 - Enter 80% of the amount shown on line 1.	<ul> <li>current installment or 6/15/2022, whichever is earlier. Column B: Enter the date you baid the tax balance due for the current installment or 9/15/2022.</li> </ul>
	Line 3 - Enter your 2022 RI taxes withheld from RI-1040, line 14a , RI-	whichever is earlier. Column C: Enter the date you paid the tax balance
	1040NR, lines 17a and 17c or RI-1041, lines 15a and 15c.	due for the current installment or 12/31/2022, whichever is earlier. Column
	Line 4 - Subtract line 3 from line 1. If the result is \$250.00 or less you do	D: Enter the date you paid the tax balance due for the current installment
	not owe any amount and need not complete the rest of this form. Line 5 - Enter your 2021 RI tax - RI-1040, line 10 less lines 14d and 14e.	or 4/15/2023, whichever is earlier. Line 19a - Column A & Column B: Enter the number of cavs from the in-
_	RI-1040NR, line 13 less line 17d, or RI-1041, line 14A. If you had no fed-	stallment due date to the date of payment or the due date of the next in-
_	eral tax liability for 2021 and you were a Rhode Island resident during all	stallment, whichever is earlier. Column C: Enter the number of days from
_	of 2021, and your 2021 federal tax return was (or would have been had	the instailment due date to the cate of payment or January 1, 2023,
	you been required to file) for a full 12 months, then enter zero (0). Line 6 - Enter the smaller of line 2 or line 5 (including zero). If line 6 is	whichever is earlier. Line 19b - Compute the charge using the applicable interest rates and
_	zero, you do not owe any amount and need not complete the rest of this	number of days times underpayment entered on line 17 for each install-
_	form. However, you must attach this form to your Rhode Island return.	ment 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
_	PART 2 - SHORTCUT METHOD Line 7 - Enter the amount from line 6.	the underpayment on line 17 for each installment. Line 20a - Enter the number of days from January 1, 2023 to the date of
-	Line 8 - Enter the total amount of estimated tax and withholding tax you	payment or January 15, 2023, whichever is earlier.
-	paid for 2022 (RI-1040, lines 14a and 14b, RI-1040NR, lines 17a, 17b and	Line 20b - Compute the charge using the applicable interest rates and
_	17c or RI-1041, lines 15a, 15b and 15c).	number of days times underpayment entered on line 17 for each install-
_	Line 9 - Subtract line 8 from line 7. Line 10 - Multiply line 9 by 11.9712% (0.119712)	ment 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
-	Line 10 - Wallphy line 9 by 11.9/12/2 (0.119/12). Line 11 - If you paid the tax balance after 4/15/2023, enter zero (0). If you	the underpayment on line 17.
	paid the tax balance due before 4/15/2023, multiply the number of days	Line 21a - Enter the number of days from January 15, 2023 to the date of
	paid before 4/15/2023 by the amount on line 9 and by 0.00033 and enter	payment or April 15, 2023, whichever is earlier.
_	the result on line 11. 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 number of days times underpayment entered on line 17 for each install-
-	15b, RI-1040NR, line 18b or RI-1041, line 16b.	ment 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
	PART 3 - FIGURE YOUR UNDERPAYMENT	the underpayment on line 17.
-	Line 13 - Divide the amount shown on line 6 by four (4) and enter the re-	The interest rate to be used is 18% per annum from January 1, 2023
	suit in each column. Line 14 - If your income varies during the year, you may complete the an-	to December 31, 2023. 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-	ment and attach this form to your return. If your Rhode Island tax return
_		has previously been filed, then attach your check to this form and mail it to
-	NOTE: COMPLETE LINES 15-17 FOR ONE COLUMN BEFORE COMPLETING, THE NEXT COPPIER OF COLUMN BEFORE	the RI Division of Taxation. One Capitol Hill, Providence, RI 02908-5806.
		ואויז איז איז איז איז איז אויז אויז ואואושושושושושושושושושו אויז איז איז איז איז איז איז איז אוידיו אוידיו אויד