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i_	2024 Form RI-2210	
	Underpayment of Estimated Tax by Individuals, E	
	Onderpayment of Loundted lak by individuals, t	
	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	Line 16 - Withholding: You are considered to have paid Rhode Island with-
	by paying Rhode Island estimated tax. If not, a charge may be imposed	holding tax evenly during the year unless you can show otherwise. There-
	on the underpayment of the taxes. Complete Part 1 of this form to deter-	fore, you are considered to have paid one-fourth of your Rhode Island
	mine if the payment of the charge may be avoided.	withholding on each installment due date. Enter 50% of the total amount
_		withheld in Column B, 25% of the total amount withheld in Column C and
	If you are a farmer or fisherman, or are using the annualization of in- come method, check the appropriate box at the top of the form.	the remaining 25% of the total amount withheld in Column D. Estimates: Enter the estimated taxes paid that were for 2024 tax year plus
_		any portion of your overpayment from 2023, which you elected to be ap-
	FARMER AND FISHERMAN	plied to 2024.
	If you meet both of the following tests, you may be exempt from the	Column B: Enter those payments made on or before July 15, 2024
	charge for underpayment of estimated tax: @Gross income from farming	Column C: Enter those payments made between July 16, 2024 and Sep-
	or fishing is at least two thirds of your annual gross income; and, @ Filed	tember 15, 2024
	Form RI-1040 or RI-1040NR and paid the tax due on or before March 1,	Column D: Enter those payments made between September 16, 2024 and
	2025. If you meet both of the tests, enter zero on Form RI-2210, line 22,	January 15, 2025.
	as well as on RI-1040, line 15b or RI-1040NR, line 18b. Otherwise, sub-	If you filed your return on or before January 31, 2025 and paid the tax bal- 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.	ance in full, then enter that amount in column D. This only applies to
	Column D of this form. Enter all Rhode Island withholding and estimates	those taxpayers who either were not required to make a Rhode Island es-
	paid in Column D. Attach this form to your return or mail to RI Division of	timated tax payment prior to the January 15, 2025 installment date or in-
	Taxation if the return has been previously filed.	cluded their January 15, 2025 installment payment with the tax balance
		paid on or before January 31, 2025.
	ESTATES	Line 17 - Subtract line 16 from line 15 for any underpayments. Subtract
	Estates are not required to file a declaration of estimated tax for the first	line 15 from line 16 for any overpayments. Any overpayments on line 17
	two years after a decedent's death. If the estate qualifies for this exemp-	should be used to increase the amount entered on line 16 for the next in-
	tion from remitting payments and is not subject to the charge for underesti-	stallment period. Any underpayment on line 17 should be used to de-
	mating interest, enter zero on Form RI-2210, line 22, as well as on RI-1041, line 16b.	crease the amount on line 16 for the next installment period. However, if you entered amounts on line 14, annualized income installments, and the
	PART 1 - REQUIRED ANNUAL PAYMENT	
	Line 1 - Enter your 2024 RI tax from RI-1040, line 10a less lines 14d and	
	14e, RI-1040NR, line 13a less line 17d or RI-1041, line 14a.	PART 4 - HOW TO FIGURE THE CHARGE
	Line 2 - Enter 80% of the amount shown on line 1.	For tax year 2024 do not enter anything in Column A.
	Line 3 - Enter your 2024 RI taxes withheld from RI-1040, line 14a, RI-	Line 18 - Column B: Enter the date you paid the tax balance due for the
_	1040NR, lines 17a and 17c or RI-1041, lines 15a and 15c.	a urrent installment or 0/15/2024 which about a partier
_	Line 4 - Subtract line 3 from line 1. If the result is \$250.00 or less you do	Column C: Enter the date you paid the tax balance cue for the current in- calment or 12/31/2024, whichever is earlier
	not owe any amount and need not complete the rest of this form.	stallment or 12/31/2024, whichever is earlier.
	Line 5 - Enter your 2023 RI tax - RI-1040, line 10 less lines 14d and 14e,	Column D: Enter the date you paid the tax balance due for the current in-
	RI-1040NR, line 13 less line 17d, or RI-1041, line 14a. If you had no fed-	stallment or 4/15/2025, whichever is earlier.
	eral tax liability for 2023 and you were a Rhode Island resident during all	Line 19a - Column B: Enter the number of days from the installment due
	of 2023, and your 2023 federal tax return was (or would have been had	date to the date of payment or the due date of the next installment,
	you been required to file) for a full 12 months, then enter zero (0).	whichever is earlier.
	Line 6 - Enter the smaller of line 2 or line 5 (including zero). If line 6 is	Column C: Enter the number of days from the installment due date to the
	zero, you do not owe any amount and need not complete the rest of this	date of payment or January 1, 2025, whichever is earlier.
	form. However, you must attach this form to your Rhode Island return.	Line 19b - Compute the charge using the applicable interest rates and
		number of days times underpayment entered on line 17 for each install-
	PART 2 - SHORTCUT METHOD Line 7 - Enter the amount from line 6.	ment period. Divide the number of days from line 19a by the total number
	Line 8 - Enter the total amount of estimated tax and withholding tax you	of days in the year times the applicable interest rate times the amount of the underpayment on line 17 for each installment.
	paid for 2024 (RI-1040, lines 14a and 14b, RI-1040NR, lines 17a, 17b and	Line 20a - Enter the number of days from January 1, 2025 to the date of
	17c or RI-1041, lines 15a, 15b and 15c).	payment or January 15, 2025, whichever is earlier
	Line 9 - Subtract line 8 from line 7.	Line 20b - Compute the charge using the applicable interest rates and
	Line 10 - Multiply line 9 by 6,9762% (0.069762).	
	Line 11 - If you paid the tax balance after 4/15/2025, enter zero (0). If you	number of days times underpayment entered on line 17 for each install- ment period. Divide the number of days from line 20a by the total number
	paid the tax balance due before 4/15/2025, multiply the number of days	of days in the year times the applicable interest rate times the amount of
	paid before 4/15/2025 by the amount on line 9 and by 0.000191 and enter	the underpayment on line 17
	the result on line 11.	Line 21a - Enter the number of days from January 15, 2025 to the date of
	Line 12 - Subtract line 11 from line 10. Enter here and on RI-1040, line	payment or April 15, 2025, whichever is earlier.
	15b, RI-1040NR, line 18b or RI-1041, line 16b.	Line 21b - Compute the charge using the applicable interest rates and
		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 2 la by the total number
-	For tax year 2024 do not enter anything in Column A.	of days in the year times the applicable interest rate times the amount of
	Line 13 - Enter 50% of line 6 in Column B, 25% of line 6 in Column C and	the underpayment on line 17.
_	the remaining 25% of line 6 in Column D.	The interest rate to be used is 12% per annum from January 1, 2025
	Line 14 - If your income varies during the year, you may complete the an-	to December 31, 2025.
	nualized income installment worksheet. However, if you complete and use	Line 22 - Add the amounts from all columns on lines 19b, 20b and 21b
_	line 14 for any installment you must complete it and use it for all install-	and enter the total here. Include this amount with your tax balance pay ment and attach this form to your return. If your Rhode Island tax return
	Ments. Note: Complete 1, INES, 15, 17 FOR-ONE COLUMN-BEFORE 7 7 4 4 4 4	has previously been tilled then attach your check to this form and maining