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Name shown on Form RI-1040C Federal employer identification number

CHECK THE BOX IF THE BELOW APPLIES:

TAXPAYER IS USING THE ANNUALIZATION OF INCOME METHOD

PART 1 - REQUIRED ANNUAL PAYMENT

1	Enter your 2024 RI income tax from RI-1040C, line 11.....	1
2	Enter 80% of the amount shown on line 1.....	2
3	RI withheld taxes paid for 2024 from RI-1040C, lines 13 and 14.....	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	Enter your 2023 RI income tax from RI-1040C, line 11.....	5
6	Enter the SMALLER of line 2 or line 5.....	6

PART 2 - SHORTCUT METHOD

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

7	Enter the amount from Part 1, line 6 above.....	7
8	Total withholding and estimated tax you paid from RI-1040C, lines 12, 13 and 14.....	8
9	Underpayment. Subtract line 8 from line 7. If zero or less, enter \$0.....	9
10	Multiply line 9 by 6.9762% (0.069762).....	10
11	If the amount on line 9 was paid on or after 4/15/2025, enter \$0 If the amount on line 9 was paid before 4/15/2025, make the following calculation: The amount on line 9 (times) the number of days paid before 4/15/2025 (times) 0.000191 and enter the result here.....	11
12	UNDERESTIMATING INTEREST. Subtract line 11 from line 10. Enter here and on RI-1040C, line 18 Attach this form to your Rhode Island return.....	12

PART 3 - FIGURE YOUR UNDERPAYMENT

	PAYMENT DUE DATES				
	Column A 04/15/2024	Column B 06/15/2024	Column C 09/15/2024	Column D 01/15/2025	
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

2024 Form RI-2210C

Underpayment of Estimated Tax by Composite Filers



IMAGE ONLY

Name shown on Form RI-1040C

Federal employer identification number

PART 4 - HOW TO FIGURE THE CHARGES

PAYMENT DUE DATES

Column A 04/15/2024	Column B 06/15/2024	Column C 09/15/2024	Column D 01/15/2025
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18	Payment date or date listed in instructions for line 18, whichever is earlier...	18	MMDDYY	MMDDYY	MMDDYY	MMDDYY
19a	Number of days from the installment date to the date of payment or the due date of the next installment, whichever is earlier (see instructions).....	19a	days	days	days	
	b Number of days on line 19a X 12% X underpayment on line 17 .....					
19b	366	19b				
20a	Number of days from January 1, 2025 to the date of payment or January 15, 2025, whichever is earlier.....	20a		days		
	b Number of days on line 20a X 12% X underpayment on line 17 .....					
20b	365	20b				
21a	Number of days from January 15, 2025 to the date of payment or April 15, 2025, whichever is earlier.....	21a			days	
	b Number of days on line 21a X 12% X underpayment on line 17 .....					
21b	365	21b				
22	UNDERESTIMATING INTEREST. Total amount from all columns on lines 19b, 20b and 21b. Enter here and on RI-1040C, line 18. Attach this form to your Rhode Island return.....	22				

Part 5 Annualized Income Installment Worksheet

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

	01/01/2024 03/31/2024	01/01/2024 05/31/2024	01/01/2024 08/31/2024	01/01/2024 12/31/2024	
23	Figure your actual taxable income .....				
24	Annualization amount.....	4	24	15	1
25	Multiply the amount on line 23 by the indicator on line 24 .....				
26	Figure your Rhode Island tax on the amount on line 25 .....				
27	Applicable percentage.....	20%	40%	60%	80%
28	Multiply the amount on line 26 by the applicable percentages on line 27 .....				
29	Enter the combined amount from line 28 for all preceding periods.....				
30	Subtract line 29 from line 28 (not less than zero) .....				
31	Enter the amount from RI-2210C, page 1, line 13 for the period plus the amount from line 32 of this worksheet for the preceding period .....				
32	If line 31 is more than line 30, SUBTRACT line 30 from line 31, OTHERWISE enter \$0				
33	Enter the smaller of line 30 or line 31 here and on page 1, line 14.....				

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State of Rhode Island Division of Taxation  
**2024 Form RI-2210C**  
Underpayment of Estimated Tax by Composite Filers

**PURPOSE OF THIS FORM**

**PART 3 - FIGURE YOUR UNDERPAYMENT**

Entities should use this form to determine if their income tax was sufficiently prepaid throughout the year by having Rhode Island tax withheld or by paying Rhode Island estimated tax. If not, a charge may be imposed on the underpayment of the taxes. Complete Part 1 of this form to determine if the payment of the charge may be avoided.

**For tax year 2024 ONLY, if any of your due dates fell between April 15, 2024 and June 15, 2024, you should account for the extended due dates allowed by the RI Division of Taxation and intended to provide relief to taxpayers amidst the Coronavirus pandemic. The due dates for payments to be paid from April 15, 2024 to June 15, 2024 were extended to July 15, 2024.**

**PART 1 - REQUIRED ANNUAL PAYMENT**

**Line 1** - Enter your 2024 Rhode Island income tax from RI-1040C, line 11.

**Line 2** - Enter 80% of the amount shown on line 1.

**Line 3** - Enter the amount of Nonresident real estate withholding and Nonresident withholding received from pass-through entities for 2024 from RI-1040C, lines 13 and 14.

**Line 4** - Subtract line 3 from line 1. If the result is \$250.00 or less you do not owe any amount and need not complete the rest of this form.

**Line 5** - Enter your 2023 RI tax - RI-1040C, line 11. If you had no federal tax liability for 2023, then enter zero (0).

**Line 6** - Enter the smaller of line 2 or line 5 (including zero). If line 6 is zero, you do not owe any amount and need not complete the rest of this form. **However, you must attach this form to your Rhode Island return.**

**PART 2 - SHORTCUT METHOD**

**Line 7** - Enter the amount from line 6.

**Line 8** - Enter the amount of estimated tax paid, Nonresident real estate withholding and Nonresident withholding received from pass-through entities for 2024 from RI-1040C, lines 12, 13 and 14.

**Line 9** - Subtract line 8 from line 7.

**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 paid the tax balance due before 4/15/2025, multiply the number of days paid before 4/15/2025 by the amount on line 9 and by 0.000191 and enter the result on line 11.

*Note: Taxpayers with a fiscal-year end other than December 31, 2024 should substitute 4/15/2025 with the 15th day of the fourth month following the end of their taxable year.*

**Line 12** - Subtract line 11 from line 10. Enter here and in the space provided on RI-1040C, line 18.

**Payment Due Dates:**

**Column A:**

- Calendar year-end taxpayers: For tax year 2024, leave this blank.
- Taxpayers with a fiscal-year end other than 12/31/2024 should enter the 15th day of the fourth month of the taxable year.

However, if your payment due date fell between April 15, 2024 and June 15, 2024, enter 7/15/2024.

**Column B:**

- Calendar year-end taxpayers: For tax year 2024, enter 7/15/2024.
- Taxpayers with a fiscal-year end other than 12/31/2024 should enter the 15th day of the sixth month of the taxable year.

However, if your payment due date fell between April 15, 2024 and June 15, 2024, enter 7/15/2024.

**Column C:**

- Calendar year-end taxpayers: For tax year 2024, enter 9/15/2024.
- Taxpayers with a fiscal-year end other than 12/31/2024 should enter the 15th day of the ninth month of the taxable year.

However, if your payment due date fell between April 15, 2024 and June 15, 2024, enter 7/15/2024.

**Column D:**

- Calendar year-end taxpayers: For tax year 2024, enter 01/15/2025.
- Taxpayers with a fiscal-year end other than 12/31/2024 should enter the 15th day of the month following the end of the taxable year.

However, if your payment due date fell between April 15, 2024 and June 15, 2024, enter 7/15/2024.

**Line 13** - Divide the amount shown on line 6 by four (4) and enter the result in each column.

For tax year 2024, calendar year end taxpayers ONLY leave Column A blank, enter 50% of line 6 in Column B, 25% of line 6 in Column C and the remaining 25% of line 6 in Column D.

**Line 14** - If your income varies during the year, you may complete the annualized income installment worksheet. However, if you complete and use line 14 for any installment you must complete it and use it for all installments.

**NOTE: COMPLETE LINES 15-17 FOR ONE COLUMN BEFORE COMPLETING THE NEXT COLUMN.**

**Line 15** - Enter the amount from line 13 (or from line 14, if line 14 was completed)

**Line 16** - You are considered to have paid Rhode Island withholding tax evenly during the year unless you can show otherwise. Therefore, you are considered to have paid one-fourth of your Rhode Island withholding on each installment due date. Divide the total amount withheld by 4 and enter the results in each column.

For tax year 2024, calendar year end taxpayers ONLY leave Column A blank, enter 50% of the total amount withheld in Column B, 25% of the total amount withheld in Column C and the remaining 25% of the total amount withheld in Column D.