

State of Rhode Island and Providence Plantations  
**2013 Form RI-2210**  
 Underpayment of Estimated Tax by Individuals, Estates

Name(s) shown on Form RI-1040, RI-1040NR or RI-1041	Your social security or federal employer identification number

**PART 1 - REQUIRED ANNUAL PAYMENT**

1 Enter your <b>2013</b> 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		
2 Enter 80% of the amount shown on line 1.....	2		
3 RI withheld taxes paid for <b>2013</b> from RI-1040, line 14a, RI-1040NR, lines 17a and 17c or RI-1041, lines 15A and 15C.....	3		
4 Subtract line 3 from line 1. <b>If the result is \$250.00 or less, do not complete the rest of this form.</b> .....	4		
5 Enter your <b>2012</b> RI tax from RI-1040, line 10A less line 14D and 14E, RI-1040NR, line 13A less line 17D or RI-1041, line 14.....	5		
6 Enter the <b>SMALLER</b> 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):**

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

7 Enter the amount from Part 1, line 6 above.....	7		
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		
9 Underpayment. Subtract line 8 from line 7. <b>If zero or less, enter \$0.</b> .....	9		
10 Multiply line 9 by 12.0205% (.120205).....	10		
11 If the amount on line 9 was paid on or after 4/15/2014, enter \$0 If the amount on line 9 was paid before 4/15/2014, make the following calculation: The amount on line 9 (times) the number of days paid before 4/15/2014 (times) .00033 and enter the result here.....	11		
12 <b>UNDERESTIMATING INTEREST.</b> Subtract line 11 from line 10. Enter here and on RI-1040, line 15b, RI-1040NR, line 18b or RI-1041, line 16B. <b>Check the box on that line and attach this form to your Rhode Island return.</b>	12		

**PART 3 - FIGURE YOUR UNDERPAYMENT**

		PAYMENT DUE DATES			
		Column A 04/15/2013	Column B 06/15/2013	Column C 09/15/2013	Column D 01/15/2014
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: Completed 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 <b>UNDERPAYMENT.</b> Subtract line 16 from line 15 <b>OR</b> <b>OVERPAYMENT.</b> Subtract line 15 from line 16.....	17				

**PART 4 - HOW TO FIGURE THE CHARGES**

		PAYMENT DUE DATES			
		Column A 04/15/2013	Column B 06/15/2013	Column C 09/15/2013	Column D 01/15/2014
18 Payment date or date listed in instructions for line 18, whichever is earlier.....	18	MM/DD/YYYY	MM/DD/YYYY	MM/DD/YYYY	MM/DD/YYYY
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	
19b <u>Number of days on line 19a</u> X 18% X underpayment on line 17 .....	19b				
20a Number of days from January 1, 2014 to the date of payment or January 15, 2014, whichever is earlier .....	20a			days	
20b <u>Number of days on line 20a</u> X 18% X underpayment on line 17 .....	20b				
21a Number of days from January 15, 2014 to the date of payment or April 15, 2014, whichever is earlier .....	21a				days
21b <u>Number of days on line 21a</u> X 18% X underpayment on line 17 .....	21b				
22 <b>UNDERESTIMATING INTEREST.</b> Total amount from all columns on lines 19b, 20b and 21b. Enter here and on RI-1040, line 15b, RI-1040NR, line 18b or RI-1041, line 16B. Check the box on that line and attach this form to your Rhode Island return	22				

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**Part 5 Annualized Income Installment Worksheet**

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

	01/01/2013 03/31/2013	01/01/2013 05/31/2013	01/01/2013 08/31/2013	01/01/2013 12/31/2013
23 Figure your actual taxable income.....				
24 Annualization amount.....	4	2.4	1.5	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 33 for all preceding periods.....				
30 Subtract line 29 from line 28 (not less than zero).....				
31 Enter the amount from RI-2210, 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 zero				
33 Enter the smaller of line 30 or line 31 here and on page 1, line 14.....				