

**2014 Form RI-2210A**

RI Underpayment of Estimated Tax by Individuals

Name(s) shown on Form RI-1040 or RI-1040NR	Your social security number

**PART 1 - REQUIRED ANNUAL PAYMENT**

1 Enter your <b>2014</b> RI income tax from RI-1040, line 10a less lines 14d and 14e or RI-1040NR, line 13a less line 17d...	1		
2 Enter 80% of the amount shown on line 1.....	2		
3 RI withheld taxes paid for <b>2014</b> from RI-1040, line 14a or RI-1040NR, lines 17a and 17c.....	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>2013</b> RI income tax from RI-1040, line 10a less line 14d and 14e or RI-1040NR, line 13a less line 17d.	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 RI-2210 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 Enter the total withholding and estimated tax you paid from RI-1040, lines 14a and 14b or RI-1040NR, lines 17a, 17b and 17c....	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 4/15/2015, enter \$0 If the amount on line 9 was paid before 4/15/2015, make the following calculation: The amount on line 9 (times) the number of days paid before 4/15/2015 (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 or RI-1040NR, line 18b....	12		

**Check the box on that line and attach this form to your Rhode Island return.**

**INSTRUCTIONS**

**PURPOSE OF THIS FORM** Individuals (**except qualified farmers and fishermen**) 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, an assessment may be imposed on the underpayment of the taxes. Complete Part 1 of this form to determine if the payment of the assessment may be avoided.

**WHO CAN FILE THIS FORM** You can use this form only if you meet the following conditions ① You made no estimated payments **OR** all 4 estimated payments were equal and paid by the appropriate due dates **AND** ② You are not completing the Annualization Income Worksheet on Form RI-2210. If you do not meet these conditions, you must file Form RI-2210. Form RI-2210 is available online at [www.tax.ri.gov](http://www.tax.ri.gov) or by calling our forms department.

**FARMERS AND FISHERMEN** If you meet **BOTH** of the following tests, you may be exempt from the charge for underpayment of estimated tax: ① Gross income from farming or fishing is at least 2/3 (two thirds) of your annual gross income **AND** ② you filed Form RI-1040 or RI-1040NR and paid the tax due on or before March 1, 2015. If you meet both of the tests, enter zero on Form RI-2210A, line 12. Also, enter zero for interest due on Form RI-1040, page 1, line 15b or RI-1040NR, page 1, line 18b; check the box on that line and attach this form to your return. If you do not meet these conditions, you must file Form RI-2210. Form RI-2210 is available online at [www.tax.ri.gov](http://www.tax.ri.gov) or by calling our forms department at (401) 574-8970.

**PART 1 REQUIRED ANNUAL PAYMENT**

- Line 1 Enter your **2014** Rhode Island tax from RI-1040, line 10a less lines 14d and 14e or RI-1040NR, line 13a less line 17d.
- Line 2 Multiply line 1 by 80% (.80).
- Line 3 Enter the amount of **2014** Rhode Island income taxes withheld from RI-1040, line 14a or RI-1040NR, lines 17a and 17c.
- Line 4 Subtract line 3 from line 1. If the result is \$250.00 or less, you do not owe any underestimating interest and need not complete the rest of this form.
- Line 5 Enter your **2013** Rhode Island income tax from RI-1040, line 10a less lines 14d and 14e or RI-1040NR, line 13a less line 17d. If you had no federal tax liability for **2013** and you were a Rhode Island resident during all of **2013**, and your **2013** federal tax was (or would have been had 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 zero, you do not owe any underestimating interest 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 part 1, line 6.
- Line 8 Enter the amount of estimated and withholding tax you paid for **2014** from RI-1040, lines 14a and 14b or RI-1040NR, lines 17a, 17b and 17c.
- Line 9 Subtract line 8 from line 7. If zero or less, enter \$0.
- Line 10 Multiply line 9 by 12.0205% (.120205).
- Line 11 If you paid the tax balance due before 4/15/2015, multiply the number of days paid before 4/15/2015 by the amount on line 9 by .00033 and enter the amount on line 11.
- Line 12 Subtract line 11 from line 10. Enter here and on RI-1040, page 1, line 15b or RI-1040NR, page 1, line 18b.