

Name(s) shown on Form RI-1040 or RI-1040NR

Your social security number

## PART 1 REQUIRED ANNUAL PAYMENT

1. Enter your **2012** 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 **2012** from RI-1040, line 14A or RI-1040NR, lines 17A and 17C ..... 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 **2011** RI tax from RI-1040, line 10 less line 14D and 14E or RI-1040NR, line 13 less line 17D..... 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 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. **If zero or less, enter \$0.**..... 9. \_\_\_\_\_
10. Multiply line 9 by 12.0205% (.120205)..... 10. \_\_\_\_\_
11. If the amount on line 9 was paid on or after 4/15/2013, enter \$0  
If the amount on line 9 was paid before 4/15/2013, make the following calculation:  
The amount on line 9 (times) the number of days paid before 4/15/2013 (times) .00033 and enter the result here..... 11. \_\_\_\_\_
12. **UNDERESTIMATING INTEREST.** 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 at (401) 574-8970.

### 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, 2013. 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 **2012** 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 **2012** 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 **2011** Rhode Island income tax from RI-1040, line 10 less lines 14D and 14E or RI-1040NR, line 13 less line 17D. If you had no federal tax liability for **2011** and you were a Rhode Island resident during all of **2011**, and your **2011** 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 **2012** 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 4/15/2013, multiply the number of days paid before 4/15/2013 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.