State of Rhode Island and Providence Plantations

2014 Form RI-2210A

RI Underpayment of Estimated Tax by Individuals

14101199990101

Name(s) shown on Form RI-1040 or RI-1040NR	Your social security number
XXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXX	999-99-9999

PART 1 - REQUIRED ANNUAL PAYMENT

1	Enter your **2014** RI income tax from RI-1040, line 10a less lines 14d and 14e or RI-1040NR, line 13a less line 17d...	1	9999999999 99
2	Enter 80% of the amount shown on line 1..... 2 9999999999 99		
3	RI withheld taxes paid for **2014** from RI-1040, line 14a or RI-1040NR, lines 17a and 17c.....	3	9999999999 99
4	Subtract line 3 from line 1. If the result is $250.00 or less, do not complete the rest of this form.....	4	9999999999 99
5	Enter your **2013** RI income tax from RI-1040, line 10a less line 14d and 14e or RI-1040NR, line 13a less line 17d.	5	9999999999 99
6	Enter the **SMALLER** of line 2 or line 5.....	6	9999999999 99

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	9999999999 99
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	9999999999 99
9	Underpayment. Subtract line 8 from line 7. If zero or less, enter $0.....	9	9999999999 99
10	Multiply line 9 by 12.0205% (.120205).....	10	9999999999 99
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	9999999999 99
12	**UNDERESTIMATING INTEREST**. Subtract line 11 from line 10. Enter here and on RI-1040, line 15b or RI-1040NR, line 18b...	12	9999999999 99

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 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 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.