

State of Rhode Island - Division of Taxation

Personal Income Tax

Regulation PIT 00-08

Underpayment Of Estimated Tax Charges - Exceptions And Waiver

I. IN GENERAL

Resident and nonresident individuals, estates and trusts are required to file declarations of estimated tax and make estimated payments if the Rhode Island personal income tax can reasonably be expected to be \$250 or more above any credits allowed against the Rhode Island tax. This is true whether or not the person or estate or trust is required to file a Federal declaration and/or to make any Federal estimated payments.

II. EXCEPTIONS

In general, the Federal exceptions under which taxpayers will not be charged for underpayment of estimated tax may be followed in relation to the underpayment of estimated Rhode Island personal income tax.

Taxpayers should follow the instructions to complete and submit a RI-2210 form, if necessary, and should attach it to their Rhode Island personal income tax return to make it an integral part of the filing. If a taxpayer has received a billing for the underpayment of estimated taxes, a completed RI-2210 form should be attached to the remittance portion of the billing and sent to the Division of Taxation with any required payment.

CROSS REFERENCE: PIT 00-17 - SEE ALSO FORM RI-2210

R. GARY CLARK
TAX ADMINISTRATOR
EFFECTIVE: January 1, 2000

THIS REGULATION AMENDS AND SUPERCEDES REGULATION PIT 90-08
PROMULGATED JANUARY 1, 1990.