

280-RICR-20-55-1

TITLE 280 – DEPARTMENT OF REVENUE

CHAPTER 20 - DIVISION OF TAXATION

SUBCHAPTER 55 - PERSONAL INCOME TAX

Part 1 – Estimated Payments

1.1 Purpose

These rules and regulations implement R.I. Gen. Laws §§ 44-30-55 and 44-30-56. Those sections outline declarations and payments of estimated tax.

1.2 Authority

These rules and regulations are promulgated pursuant to R.I. Gen. Laws §§ 44-30-95(a) and 44-1-4. These rules and regulations have been prepared in accordance with the requirements of R.I. Gen. Laws § 42-35-1 *et seq.* of the Rhode Island Administrative Procedures Act.

1.3 Application

These rules and regulations shall be liberally construed so as to permit the Division of Taxation the authority to effectuate the purpose of R.I. Gen. Laws §§ 44-30-55, 44-30-56, and other applicable state laws and regulations.

1.4 Severability

If any provision of these rules and regulations, or the application thereof to any person or circumstances, is held invalid by a court of competent jurisdiction, the validity of the remainder of the rules and regulations shall not be affected hereby.

1.5 Estimated Payments

- A. Resident and nonresident individuals, estates and trusts are required to make declarations of estimated personal income taxes and pay the proper amounts due for each taxable year if the tax can reasonably be expected to be \$250 or more in excess of any credits allowable against the 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.

- B. Estimated payments for individuals may be made jointly or separately (singularly) but should be made in the same filing status as the return to which they will be applied. If a joint filing is to be made, payment should be made using the Social Security Number which appears first on the tax return.
- C. If individual taxpayers make joint estimated payments, and/or if they have a credit from a year for which a joint filing was made, and the individual taxpayers elect to file using the married, filing separately status, the two parties must decide on how the estimates and credits are to be divided between them.
 - 1. The taxpayers should notify the Division of Taxation of the method to be used to divide the estimated payments or credit on both tax returns filed. If the individuals do not so notify the Division, the first party to file and claim credit for the overpayment and/or estimated payments may be given the credit and estimated payments.

1.6 Underpayment of Estimated Tax Charges - Exceptions and Waiver

- A. Exceptions
 - 1. 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.
 - 2. 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.

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