

2009 RI-1040ES Rhode Island Resident and Nonresident Estimated Payment Coupons

WHO MUST MAKE ESTIMATED PAYMENTS

Every resident and nonresident individual shall make estimated Rhode Island personal income tax payments if his or her estimated Rhode Island personal income tax can be reasonably expected to be \$250 or more in excess of any credits allowable against his or her tax, whether or not he or she is required to file a federal estimated tax for such year.

JOINT RETURNS: A husband and wife may make joint payments as if they were one taxpayer, in which case the liability with respect to the estimated tax shall be joint and several. No joint payments may be made if husband and wife are separated under a decree of divorce or of separate maintenance. If joint payments are made, but husband and wife determine their Rhode Island income taxes separately, the estimated tax, for such period, may be treated as the estimated tax of either husband or wife, or may be divided between them, as they may elect.

CHANGES IN INCOME: Even though on April 15, 2009 you do not expect your tax to be large enough to require making estimated payments, a change in income may require you to make estimated payments later.

HOW TO ESTIMATE YOUR TAX FOR 2009

Your 2009 estimated income tax may be based upon your 2008 income tax liability. If you wish to compute your 2009 estimated income tax, use the enclosed estimated tax worksheet.

WHEN AND WHERE TO MAKE ESTIMATES

1st Estimate due.....April 15, 2009
 2nd Estimate due.....June 15, 2009
 3rd Estimate Due.....September 15, 2009
 4th Estimate Due.....January 15, 2010
Note: You do not have to make your January 15, 2010 payment if you file your 2009 return by February 15, 2010, and pay the entire balance due with your return.

Mail to: STATE OF RHODE ISLAND
 Division of Taxation
 One Capitol Hill
 Providence, RI 02908-5810

CREDIT FOR INCOME TAX OVERPAYMENT

Your credit for income tax overpayment from your 2008 Rhode Island income tax return may be deducted from the first installment of your 2009 estimated tax, and any excess credit from succeeding installments.

CHARGE FOR UNDERPAYMENT OF INSTALLMENTS OF ESTIMATED TAX

An interest charge is imposed for underpayment of an installment of estimated tax. The Rhode Island income tax law follows similar provisions of the Internal Revenue Code with respect to exceptions. Such charge on any unpaid installment shall be computed on the amount by which the actual payments and credits applied to the tax are less than 80% of such installment at the time it is due. If it appears that there was an underpayment of any installment of estimated tax, you may attach RI-2210 (if any of the exceptions apply) to your RI income tax return explaining why an additional charge should not be made.

PENALTIES

The law imposes penalties and interest charges for failing to pay estimated tax due or for making false or fraudulent statements.

STANDARD DEDUCTION FOR PEOPLE AGE 65 OR OLDER OR BLIND

Your standard deduction is increased by the following amount if, at the end of 2009, you are:

Unmarried (single or head of household) and:
 65 or older or blind \$1,400.00
 65 or older and blind \$2,800.00

Married (jointly, separately or qualifying widow(er) and:

65 or older or blind \$1,100.00
 65 or older and blind \$2,200.00
 Both spouses 65 or older \$2,200.00
 Both spouses 65 or older and blind \$4,400.00

STANDARD DEDUCTION IF YOU CAN BE CLAIMED AS A DEPENDENT

Your standard deduction if you can be claimed as a dependent on another person's 2009 return is the greater of:

\$950.00, **or**
 Your earned income plus \$300 (up to the standard deduction amount),

OTHER QUESTIONS

Further assistance may be obtained by calling Taxpayer Assistance at (401) 574-8829 and selecting option #3, or at www.tax.ri.gov.

RECORD OF ESTIMATED PAYMENTS

	A	B	C	D	
Payment Number	Check Number	Date	Amount	2008 Overpayment credit applied	
1.					
2.					
3.					
4.					
				Total	Total amount paid and credited (add column B and Column C)

DETACH HERE AND MAIL WITH YOUR PAYMENT

2009 RI-1040ES

STATE OF RHODE ISLAND ESTIMATED PAYMENT COUPON
 DIVISION OF TAXATION * ONE CAPITOL HILL, PROVIDENCE, RI 02908-5810

YOUR SOCIAL SECURITY NUMBER
SPOUSE'S SOCIAL SECURITY NUMBER, IF JOINT PAYMENT

Return this coupon with check or money order payable to the R.I. Division of Taxation, One Capitol Hill, Providence, R.I. 02908-5810. Please do not send cash with this coupon.

DUE DATE
JANUARY 15, 2010

ITE

1. ENTER AMOUNT DUE AND PAID

\$

00

FILE ONLY IF YOU ARE MAKING A PAYMENT OF ESTIMATED TAX

PART 1 ESTIMATED RHODE ISLAND INCOME TAX WORKSHEET

Single \$5,700 Married filing jointly or Qualifying widow(er) \$9,500 Married filing separately \$4,750 Head of household \$8,350 However, people who are over 65, blind or can be claimed as a dependent, see the Standard Deduction section in the instructions.	1. Modified Federal AGI	1.	
	2. Deductions - RI standard deduction (left margin) or amount from Federal Schedule A, whichever is greater.....	2.	
	3. Subtract line 2 from line 1.....	3.	
	4. Number of exemptions in box then multiply by \$3,650 and enter result on line 4..... <input type="text"/> X \$3,650 =	4.	
	5. Taxable income - subtract line 4 from line 3.....	5.	
	6. Figure your 2009 tax on the amount on line 5 (2009 Tax Rate Schedule)	6.	
	7. Alternative Minimum Tax and Other Rhode Island Taxes	7.	
	8. Total 2009 RI Tax - add lines 6 and 7	8.	
	9. Enter your 2008 RI income tax.....	9.	
	10. Enter the SMALLER of lines 8 or 9	10.	
	11. Estimated Rhode Island credits.....	11.	
	12. Line 10 less line 11.....	12.	
	13. RI Flat Tax - multiply line 1 by 6.5% (.0650).....	13.	
	14. Credit for income taxes paid to another state.....	14.	
	15. Line 13 less line 14.....	15.	
	16. Enter the SMALLER of line 12 or 15.....	16.	
	17. Rhode Island income tax withheld.....	17.	
	18. Estimated Rhode Island income tax - subtract line 17 from line 16.....	18.	
	19. Enter amount of 2008 RI overpayment elected for credit to 2009 estimated tax. However, if you desire to spread the credit, divide it by the number of installments and enter here.....	19.	

2009 Tax Rate Schedule

SCHEDULE X - Use if your filing status is SINGLE

Taxable Income (line 5)		Pay	+	% on excess	of the amount over
Over	But not over				
\$ 0	\$ 33,950	\$ ---		3.75%	\$ 0
33,950	82,250	1,273.13		7.00%	33,950
82,250	171,550	4,654.13		7.75%	82,250
171,550	372,950	11,574.88		9.00%	171,550
372,950	.....	29,700.88		9.90%	372,950

SCHEDULE Y2 - Use if your filing status is MARRIED FILING SEPARATELY

Taxable Income (line 5)		Pay	+	% on excess	of the amount over
Over	But not over				
\$ 0	\$ 28,350	\$ ---		3.75%	\$ 0
28,350	68,525	1,063.13		7.00%	28,350
68,525	104,425	3,875.38		7.75%	68,525
104,425	186,475	6,657.63		9.00%	104,425
186,475	.....	14,042.13		9.90%	186,475

SCHEDULE Y1 - Use if your filing status is MARRIED FILING JOINTLY or QUALIFYING WIDOW(ER)

Taxable Income (line 5)		Pay	+	% on excess	of the amount over
Over	But not over				
\$ 0	\$ 56,700	\$ ---		3.75%	\$ 0
56,700	137,050	2,126.25		7.00%	56,700
137,050	208,850	7,750.75		7.75%	137,050
208,850	372,950	13,315.25		9.00%	208,850
372,950	.....	28,084.25		9.90%	372,950

SCHEDULE Z - Use if your filing status is HEAD OF HOUSEHOLD

Taxable Income (line 5)		Pay	+	% on excess	of the amount over
Over	But not over				
\$ 0	\$ 45,500	\$ ---		3.75%	\$ 0
45,500	117,450	1,706.25		7.00%	45,500
117,450	190,200	6,742.75		7.75%	117,450
190,200	372,950	12,380.88		9.00%	190,200
372,950	.....	28,828.38		9.90%	372,950

