

# 2010 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, 2010 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 2010

Your 2010 estimated income tax may be based upon your 2009 income tax liability. If you wish to compute your 2010 estimated income tax, use the enclosed estimated tax worksheet.

## WHEN AND WHERE TO MAKE ESTIMATES

1st Estimate Due.....April 15, 2010  
 2nd Estimate Due.....June 15, 2010  
 3rd Estimate Due.....September 15, 2010  
 4th Estimate Due.....January 15, 2011

**Note:** You do not have to make your January 15, 2011 payment if you file your 2010 return by February 15, 2011, 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 2009 Rhode Island income tax return may be deducted from the first installment of your 2010 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 2010, 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  
 One spouse 65 or older and blind and the other spouse 65 or older or blind \$3,300.00  
 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 2010 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](http://www.tax.ri.gov).

## RECORD OF ESTIMATED PAYMENTS

	A	B	C	D	
Payment Number	Check Number	Date	Amount	2009 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

# 2010 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

NAME
ADDRESS
CITY, STATE & ZIP CODE

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, 2011**

# 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 <b>\$5,700</b> Married filing jointly or Qualifying widow(er) <b>\$9,550</b> Married filing separately <b>\$4,750</b> Head of household <b>\$8,400</b> 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. Number of exemptions in box then multiply by \$3,650 and enter result on line 3..... <input type="text"/> X \$3,650 =	3.	
	4. Taxable income - subtract lines 2 and 3 from line 1 .....	4.	
	5. Figure your 2010 tax on the amount on line 4 (2010 Tax Rate Schedule) .....	5.	
	6. Alternative Minimum Tax and Other Rhode Island Taxes .....	6.	
	7. Total 2010 RI Tax - add lines 5 and 6 .....	7.	
	8. Enter your 2009 RI income tax.....	8.	
	9. Enter the <b>SMALLER</b> of lines 7 or 8 .....	9.	
	10. Estimated Rhode Island credits.....	10.	
	11. Line 9 less line 10.....	11.	
	12. RI Flat Tax - multiply line 1 by 6.0% (.0600).....	12.	
	13. Credit for income taxes paid to another state.....	13.	
	14. Line 12 less line 13.....	14.	
	15. Enter the <b>SMALLER</b> of line 11 or 14.....	15.	
	16. Rhode Island income tax withheld.....	16.	
	17. Estimated Rhode Island income tax - subtract line 16 from line 15.....	17.	
	18. Enter amount of 2009 RI overpayment elected for credit towards your 1st quarter 2010 estimated tax. ....	18.	
	19. Amount of estimated payments to be paid - subtract line 18 from line 17 .....	19.	
	20. Divide line 19 by the number of installments to be made and enter here .....	20.	

**2010 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	\$ 34,000	\$ ---		3.75%	\$ 0
34,000	82,400	1,275.00	+	7.00%	34,000
82,400	171,850	4,663.00	+	7.75%	82,400
171,850	373,650	11,595.38	+	9.00%	171,850
373,650	.....	29,757.38	+	9.90%	373,650

**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	\$ 28,400	\$ ---		3.75%	\$ 0
28,400	68,650	1,065.00	+	7.00%	28,400
68,650	104,625	3,882.50	+	7.75%	68,650
104,625	186,825	6,670.56	+	9.00%	104,625
186,825	.....	14,068.56	+	9.90%	186,825

**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	\$ 56,800	\$ ---		3.75%	\$ 0
56,800	137,300	2,130.00	+	7.00%	56,800
137,300	209,250	7,765.00	+	7.75%	137,300
209,250	373,650	13,341.13	+	9.00%	209,250
373,650	.....	28,137.13	+	9.90%	373,650

**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	\$ 45,550	\$ ---		3.75%	\$ 0
45,550	117,650	1,708.13	+	7.00%	45,550
117,650	190,550	6,755.13	+	7.75%	117,650
190,550	373,650	12,404.88	+	9.00%	190,550
373,650	.....	28,883.88	+	9.90%	373,650

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**DUE DATE**  
**SEPTEMBER 15,**  
**2010**

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**DUE DATE**  
**JUNE 15, 2010**

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**DUE DATE**  
**APRIL 15, 2010**

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