


**ESTIMATE VOUCHER INSTRUCTIONS**


1. Every corporation shall file a declaration of its estimated tax for the taxable year if its estimated tax on any basis (income or franchise) for such taxable year can reasonably be expected to exceed \$500.00. The entire amount of such estimated tax shall constitute the amount of advance required to be paid.
2. The amounts and due dates of the installments are as follows:
  - > 40% by the 15th day of the third month of the taxable year
  - > 60% by the 15th day of the sixth month of the taxable year.
3. Every corporation is subject to an assessment of 18% per annum for underpayments and penalties for the willful neglect or failure to file a declaration or pay any installment due thereunder.
4. To ensure proper processing, **calendar year or fiscal year end dates** must be entered on the forms.

**Payments can be made online. For more information, visit: <https://www.ri.gov/taxation/business/index.php>**

**NOTE:** The exception to avoid interest and penalty for underestimated tax payments based upon 100% of last year's tax is no longer available. However, the exception based upon last year's income using the current year rate is still in existence. Accordingly, when there is not an increase in the tax rate from one year to the next, no interest and penalty will occur for underestimated tax payments if pre-payments are made equal to the prior year's tax.

	<b>STATE OF RHODE ISLAND</b> DIVISION OF TAXATION * ONE CAPITOL HILL SUITE 9, PROVIDENCE, RI 02908-5807	<b>SECOND ESTIMATE</b>
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