



# RI-1041ES Rhode Island Fiduciary Estimated Payment Worksheet 2023

## PART 1 ESTIMATED RHODE ISLAND INCOME TAX WORKSHEET

1. Federal total income of Fiduciary expected in 2023.....	1.	
2. Net modifications to federal total income.....	2.	
3. Modified federal total income. Combine lines 1 and 2. Add net increases or subtract net decreases.....	3.	
4. Rhode Island deductions .....	4.	
5. Rhode Island taxable income. Subtract line 4 from line 3.....	5.	
6. Figure the Fiduciary's 2023 Rhode Island tax on the amount on line 5. See 2023 Tax Computation Worksheet.....	6.	
7. Enter the Fiduciary's 2022 Rhode Island income tax.....	7.	
8. Enter the <b>SMALLER</b> of line 6 or 7.....	8.	
9. Estimated Rhode Island Credits (see below for list of allowable credits).....	9.	
10. Line 8 less line 9. If zero or less, enter zero.....	10.	
11. Rhode Island income tax withheld, including RI-1099PTs received and 2022 overpayment credited to 2023.....	11.	
12. Estimated RI income tax payment required. Subtract line 11 from line 10. If result is \$250.00 or <b>LESS</b> , no payment is required.....	12.	
13. Computation of installment. Check the box when the estimated payments to be paid and enter the amount indicated: <input type="checkbox"/> April 15, 2023 Enter 1/4 of line 12 <input type="checkbox"/> June 15, 2023 Enter 1/3 of line 12 <input type="checkbox"/> September 15, 2023 Enter 1/2 of line 12 <input type="checkbox"/> January 15, 2024 Enter amount from line 12.....	13.	
14. Enter amount of 2022 RI overpayment elected for credit to 2023 estimated tax. However, if you desire to spread the credit, divide it by the number of installments and enter here.....	14.	
15. Amount to be paid with this estimate. Subtract line 14 from line 13. Enter here and on RI-1041ES line 15.....	15.	

## PART 2 RECORD OF ESTIMATED PAYMENTS

Payment Number	Check Number	Date	Column B Amount	Column C 2022 Overpayment credit applied	Column D Total amount paid and credited (add column B and column C)
1.					
2.					
3.					
4.					
Total					

## PART 3 AMENDED ESTIMATED TAX SCHEDULE

16. Amended estimated income tax.....	16.	
17. Amount of estimated tax paid to date and 2022 overpayment chosen for credit to 2023 estimated tax.....	17.	
18. Unpaid balance. Subtract line 17 from line 16.....	18.	
19. Balance due. Divide line 18 by the remaining number of installments required to be paid.....	19.	

## ALLOWABLE RHODE ISLAND CREDITS

- Only the following credits will be allowed against Rhode Island fiduciary income tax:
- 1) Credit for Taxes Paid to Other States - **RIGL §44-30-18**
  - 2) Historic Structures Tax Credit - **RIGL §44-33.2**
  - 3) Historic Preservation Tax Credits 2013 - **RIGL §44-33.6**
  - 4) Motion Picture Productions Company Tax Credit - **RIGL §44-31.2**
  - 5) Musical and Theatrical Production Tax Credits - **RIGL §44-31.3**
  - 6) Credits for Contributions to Scholarship Organizations - **RIGL §44-62.4**
  - 7) RI New Qualified Jobs Incentive - **RIGL §44-48.3**
  - 8) Rebuild Rhode Island Tax Credit - **RIGL §42-64.20**

# RI-1041 TAX RATE SCHEDULES

# 2023

These schedules are shown so you can see the tax rate that applies to all levels of taxable income. DO NOT use these schedules to calculate your Rhode Island tax. Instead, use the computation schedules below.

## ESTATES AND NONGRANTOR TRUST

## BANKRUPTCY ESTATES

Taxable Income (line 5)		Pay	+	on excess	% of the amount over
Over	But not over				
\$ 0	\$ 2,950	---		3.75%	\$ 0
2,950	9,350	110.63	+	4.75%	2,950
9,350	.....	414.63	+	5.99%	9,350

Taxable Income (line 5)		Pay	+	on excess	% of the amount over
Over	But not over				
\$ 0	\$ 73,450	---		3.75%	\$ 0
73,450	166,950	2,754.38	+	4.75%	73,450
166,950	.....	7,195.63	+	5.99%	166,950

# RI-1041 TAX COMPUTATION WORKSHEET 2023

These schedules are to be used by calendar year 2023 taxpayers or fiscal year taxpayers that have a year beginning in 2023.

## ESTATE OR NONGRANTOR TRUST use this schedule

TAX

If Taxable Income- RI-1041ES Worksheet, line 5 is:		(a) Enter the amount from RI-1041ES Worksheet, line 5	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	(e) Subtract (d) from (c) Enter here and on RI-1041ES Worksheet, line 6
At least	But not over					
\$0	\$2,950		3.75%		\$0.00	
\$2,950	\$9,350		4.75%		\$29.50	
Over \$9,350			5.99%		\$145.44	

## BANKRUPTCY ESTATES use this schedule

TAX

If Taxable Income- RI-1041ES Worksheet, line 5 is:		(a) Enter the amount from RI-1041ES Worksheet, line 5	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	(e) Subtract (d) from (c) Enter here and on RI-1041ES Worksheet, line 6
At least	But not over					
\$0	\$73,450		3.75%		\$0.00	
\$73,450	\$166,950		4.75%		\$734.50	
Over \$166,950			5.99%		\$2,804.68	

DETACH VOUCHER AT PERFORATION TO MAIL IN WITH YOUR PAYMENT

RHODE ISLAND FIDUCIARY ESTIMATED PAYMENT  
RI DIVISION OF TAXATION - ONE CAPITOL HILL  
PROVIDENCE, RI 02908-5807



16102299990101

## 2023 RI-1041ES

Fiscal year filers, enter fiscal year dates		
MM/DD/2023 through MM/DD/2024		
Name		
Address		
City	State	ZIP Code
Federal employer identification number		

- APRIL 15, 2023 (1st Quarter)     SEPTEMBER 15, 2023 (3rd Quarter)  
 JUNE 15, 2023 (2nd Quarter)     JANUARY 15, 2024 (4th Quarter)

1. ENTER AMOUNT ENCLOSED

11111111111122222222223333333333334444444444555555555555666666666666777777777777888888888888999999999999