

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

# 2025 RI-1040C-ES

Fiscal year filers, enter fiscal year dates MM/DD/2025 through MM/DD/2026		
Name		
Address		
City	State	ZIP Code
Federal employer identification number		

- APRIL 15, 2025 (1st Quarter)     SEPTEMBER 15, 2025 (3rd Quarter)  
 JUNE 15, 2025 (2nd Quarter)     JANUARY 15, 2026 (4th Quarter)

1. ENTER AMOUNT ENCLOSED

**DETACH VOUCHER AT PERFORATION TO MAIL IN WITH YOUR PAYMENT**

State of Rhode Island Division of Taxation  
**2025 Form RI-1040C-ES**  
Composite Income Tax Estimated Payment

**PART 1 ESTIMATED RHODE ISLAND COMPOSITE INCOME TAX WORKSHEET**

1 Federal Taxable Income expected in 2025	1
2 Net modifications to Federal Taxable Income	2
3 Modified Federal Taxable Income. Combine lines 1 and 2. Add net increases or subtract net decreases	3
4 Rhode Island Apportionment Ratio	4
5 Rhode Island Source Income. Multiply line 4 times line 3	5
6 RI Income Tax Using the Composite Income Tax Rate of 5.99%. Multiply line 5 by 5.99% (0.0599)	6
7 Enter your 2024 RI income tax	7
8 Rhode Island Tax. Enter the <b>SMALLER</b> of line 6 or line 7	8
9 Rhode Island pass-through withholding	9
10 Estimated Rhode Island income tax. Subtract line 9 from line 8	10
11 Computation of installment. Check the box when the estimated payment is to be filed and enter the amount indicated	11
<input type="checkbox"/> April 15, 2025 <input type="checkbox"/> June 15, 2025 <input type="checkbox"/> September 15, 2025 <input type="checkbox"/> January 15, 2026 Enter 1/4 of line 10.    Enter 1/3 of line 10.    Enter 1/2 of line 10.    Enter amount from line 10.	
12 Enter amount of 2024 RI overpayment elected for credit to 2025 estimated tax. However, if you desire to spread the credit, divide it by the number of installments and enter here	12
13 Amount to be paid with this estimate. Subtract line 12 from line 11. Enter here and on RI-1040C-ES, line 1	13

**PART 2 ESTIMATED PAYMENT RECORD**

Payment Number	Check Number	Date	Amount	2024 Overpayment credit applied	Total amount paid and credited Add Column B and Column C
1.					
2.					
3.					
4.					
Total					

Rhode Island has an Electronic Mandate for filing a return and remitting a payment.  
See Form RI-1040C Instructions for more information on the requirements and how to file and pay.