

2025 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

Married individuals 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 the married individuals are separated under a decree of divorce or of separate maintenance. If joint payments are made, but the married individuals determine their Rhode Island income taxes separately, the estimated tax, for such period, may be treated as the estimated tax of either individual, or may be divided between them, as they may elect.

CHANGES IN INCOME

Even though on April 15, 2025 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 2025

Your 2025 estimated income tax may be based upon your 2024 income tax liability. If you wish to compute your 2025 estimated income tax, use the enclosed estimated tax worksheet.

CREDIT FOR INCOME TAX OVERPAYMENT

Your credit for income tax overpayment from your 2024 Rhode Island income tax return may be deducted from the first installment of your 2025 estimated tax, and any excess credit from succeeding installments.

WHEN AND WHERE TO MAKE ESTIMATES

1st Estimate Due.....April 15, 2025
 2nd Estimate Due.....June 15, 2025
 3rd Estimate Due.....September 15, 2025
 4th Estimate Due.....January 15, 2026
 You do not have to make your January 15, 2026 payment if you file your 2025 return by February 15, 2026, and pay the entire balance due with your return.

Mail to: RI Division of Taxation
 One Capitol Hill
 Providence, RI 02908

You may also file electronically using Taxation's Portal Visit: <https://taxportal.ri.gov>

ALLOWABLE CREDITS

Only the following credits are allowed against Rhode Island personal income tax:

- 1) RI Earned Income Credit - **RIGL §44-30-2.6(c)(2)(N)**
- 2) Property Tax Relief Credit - **RIGL §44-33**
- 3) RI Residential Lead Abatement Credit - **RIGL §44-30.3**
- 4) Credit for Taxes Paid to Other States - **RIGL §44-30-18**
- 5) Historic Structures Tax Credit - **RIGL §44-33.2**
- 6) Historic Preservation Tax Credits 2013 - **RIGL §44-33.6**
- 7) Motion Picture Production Tax Credit - **RIGL §44-31.2**
- 8) Musical and Theatrical Production Tax Credits - **RIGL §44-31.3**
- 9) Child and Dependent Care Credit
- 10) Credits for Contributions to Scholarship Organizations - **RIGL §44-62**
- 11) RI New Qualified Jobs Incentive - **RIGL §44-48.3**

- 12) Rebuild Rhode Island Tax Credit - **RIGL §42-64.20**
- 13) Stay Invested in RI Wavemaker Credit - **RIGL §42-64.26**
- 14) Historic Homeowner Assistance Act - **RIGL §44-33.1**
- 15) Low-Income Housing Tax Credits - **RIGL §44-71**

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 there was an underpayment of any installment of estimated tax, you may attach Form RI-2210 (if any of the exceptions apply) to your Rhode Island 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.

OTHER QUESTIONS

Further assistance may be obtained by calling the Personal Income Tax Section at (401) 574-8829 and selecting option #3, or by visiting the Rhode Island Division of Taxation's website at www.tax.ri.gov.

2025 Tax Rate Schedule - FOR ALL FILING STATUS TYPES

Taxable Income (line 4)		Pay	+	% on excess	of the amount over
Over	But not over				
\$ 0	\$ 79,900	\$ ---		3.75%	\$ 0
79,900	181,650	2,996.25	+	4.75%	79,900
181,650	7,829.38	+	5.99%	181,650

RECORD OF ESTIMATED PAYMENTS

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					

DETACH HERE AND MAIL WITH YOUR PAYMENT

2025 RI-1040ES STATE OF RHODE ISLAND ESTIMATED PAYMENT COUPON

DIVISION OF TAXATION - ONE CAPITOL HILL - PROVIDENCE, RI 02908

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: Rhode Island Division of Taxation
 One Capitol Hill
 Providence, RI 02908
 Please do not send cash with this coupon.

DUE DATE
JANUARY 15, 2026

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 \$10,900	1. Modified Federal AGI.....	1.	
Married filing jointly or Qualifying widow(er) \$21,800	2. Rhode Island Standard Deduction Amount from Deduction Worksheet below.....	2.	
Married filing separately \$10,900	3. Rhode Island Exemption Amount from Exemption Worksheet below.....	3.	
Head of household \$16,350	4. Taxable income. Subtract lines 2 and 3 from line 1.....	4.	
	5. Figure your 2025 tax on the amount on line 4 using the 2025 Tax Rate Schedule located on the front.....	5.	
	6. Enter your 2024 Rhode Island income tax.....	6.	
	7. Enter the SMALLER of lines 5 or 6.....	7.	
	8. Estimated Rhode Island credits. See instructions on the front for allowable credits.....	8.	
	9. Line 7 less line 8.....	9.	
	10. Rhode Island income tax withheld.....	10.	
	11. Estimated Rhode Island income tax. Subtract line 10 from line 9.....	11.	
	12. Enter amount of 2024 RI overpayment elected for credit towards your 1st quarter 2025 estimated tax.....	12.	
	13. Amount of estimated payments to be paid. Subtract line 12 from line 11.....	13.	
	14. Divide line 13 by the number of installments to be made and enter here.....	14.	

DEDUCTION WORKSHEET

15. Enter Standard Deduction Amount from left margin 15. _____

16. Is the amount on line 1 more than \$254,250?
 Yes. Continue to line 17.
 No. **STOP HERE!** Enter the amount from line 15 on line 2.

17. Enter your Modified Federal AGI from line 1 17. _____

18. Deduction Phaseout Amount 18. **\$254,250**

19. Subtract line 18 from line 17. 19. _____
If the result is more than \$29,000, STOP HERE.
Your standard deduction amount is zero (\$0). Enter \$0 on line 2.

20. Divide line 19 by \$7,250. If the result is not a whole number, increase it to the next higher whole number (for example, increase 0.0004 to 1). 20. _____

21. Enter the applicable percentage from the chart below
If the number on line 20 is: then enter on line 21

1	0.8000
2	0.6000
3	0.4000
4	0.2000

}

21. **0** . _____

22. **Deduction amount** - Multiply line 15 by line 21. Enter here and on line 2 22. _____

EXEMPTION WORKSHEET

23. Multiply \$5,100 by the total number of exemptions 23. _____

24. Is the amount on line 1 more than \$254,250?
 Yes. Continue to line 25.
 No. **STOP HERE!** Enter the amount from line 23 on line 3.

25. Enter your Modified Federal AGI from line 1 25. _____

26. Exemption Phaseout Amount 26. **\$254,250**

27. Subtract line 26 from line 25. 27. _____
If the result is more than \$29,000, STOP HERE.
Your exemption amount is zero (\$0). Enter \$0 on line 3.

28. Divide line 27 by \$7,250. If the result is not a whole number, increase it to the next higher whole number (for example, increase 0.0004 to 1). 28. _____

29. Enter the applicable percentage from the chart below
If the number on line 28 is: then enter on line 29

1	0.8000
2	0.6000
3	0.4000
4	0.2000

}

29. **0** . _____

30. **Exemption amount** - Multiply line 23 by line 29. Enter here and on line 3 30. _____

2025 RI-1040ES

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

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: Rhode Island Division of Taxation
One Capitol Hill
Providence, RI 02908
Please do not send cash with this coupon.

DUE DATE
SEPTEMBER 15,
2025

ITE

1. ENTER AMOUNT DUE AND PAID \$ _____ **00**

FILE ONLY IF YOU ARE MAKING A PAYMENT OF ESTIMATED TAX

DETACH HERE AND MAIL WITH YOUR PAYMENT

2025 RI-1040ES

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

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: Rhode Island Division of Taxation
One Capitol Hill
Providence, RI 02908
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DUE DATE
JUNE 15, 2025

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1. ENTER AMOUNT DUE AND PAID \$ _____ **00**

FILE ONLY IF YOU ARE MAKING A PAYMENT OF ESTIMATED TAX

DETACH HERE AND MAIL WITH YOUR PAYMENT

2025 RI-1040ES

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

YOUR SOCIAL SECURITY NUMBER
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NAME
ADDRESS
CITY, STATE & ZIP CODE

Return this coupon with check or money order payable to: Rhode Island Division of Taxation
One Capitol Hill
Providence, RI 02908
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DUE DATE
APRIL 15, 2025

ITE

1. ENTER AMOUNT DUE AND PAID \$ _____ **00**

FILE ONLY IF YOU ARE MAKING A PAYMENT OF ESTIMATED TAX