



# 2025

## Form RI-1041ES Rhode Island Fiduciary Estimated Payment Coupons

### PURPOSE OF FORM

This form provides a means of paying your Rhode Island income tax on a current basis on income other than salaries or wages subject to withholding. If you are entitled to a refund because the amount paid or credited as estimated tax for the taxable period exceeds your actual tax liability, you must file an income tax return to obtain the refund.

### WHO MUST MAKE ESTIMATED PAYMENTS

Every estate and trust shall make estimated Rhode Island income tax payments if their estimated Rhode Island income tax can be reasonably expected to be \$250 or more in excess of any credits allowable against their tax, whether or not they are required to file a federal estimated tax for such year.

### MODIFICATIONS TO FEDERAL TOTAL INCOME

Taxpayers with modifications increasing or decreasing federal total income may refer to Form RI-1041, Schedule M for examples of income to be entered as modifications.

### 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.

If you file your 2025 income tax return by February 15, 2026 and pay the full balance of tax due, YOU NEED NOT: (a) make an original estimated payment otherwise due for the first time on January 15, 2026 or (b) pay the last installment of estimated tax otherwise due and payable on January 15, 2026.

### 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.

### WHEN AND WHERE TO MAKE ESTIMATES

Make your first estimated payment for the period January 1, 2025 through December 31, 2025, on or before April 15, 2025. It must be filed together with the payment due with the:

### PAYMENTS OF ESTIMATED TAX

Except as provided for in the next paragraph of instructions, the estimated tax on line 15 of the worksheet is payable as follows: 25% on or before April 15, 2025; 25% on or before June 15, 2025; 25% on or before September 15, 2025 and 25% on or before January 15, 2026.

### FISCAL YEAR TAXPAYERS

If you report income on a fiscal year basis, substitute the corresponding fiscal year months for the months specified in the previous instructions. For example, if your fiscal year begins on April 1, 2025, your estimated payments will be due on July 15, 2025, together with 25% of the estimated tax. In this instance, 25% will be due on or before September 15, 2025; 25% on or before December 15, 2025 and 25% on or before April 15, 2026.

### AMENDED ESTIMATED PAYMENTS

If, after having paid one or more installments of tax, the taxpayer finds that his or her estimated tax should be increased or decreased by a change in income, he or she must file an amended estimate on or before the next filing date. If an amendment is made after September 15th of the taxable year any balance due should be paid at the time of filing the amendment. (SEE AMENDED ESTIMATED TAX SCHEDULE)

### 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. However, if you desire to spread the credit, divide it by the number of installments and enter on line 14 of RI-1041ES worksheet.

### 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 in-

stallment of estimated tax, you may attach Form RI-2210 (if any of the exceptions apply) to your Rhode Island Fiduciary income tax return explaining why an additional charge should not be made.

Note: Estates are not required to file a declaration of estimated tax for the first two years after a decedent's death.

### PENALTIES

The law imposes penalties and interest charges for failing to pay the estimated tax due or for making false or fraudulent statements.

### OTHER QUESTIONS

Obviously, the foregoing instructions for completing these forms will not answer all questions that may arise. If you have any doubt regarding completion of your forms, additional assistance may be obtained by going the Division of Taxation, One Capitol Hill, Providence, RI 02908-5810, by visiting the Division of Taxation's website at [www.tax.ri.gov](http://www.tax.ri.gov), or by calling the Personal Income Tax Section at (401) 574-8829, option #3.

FREE INTERNET FILING/PAYMENT  
AVAILABLE

You may file and pay your estimate  
electronically using the  
RI Division of Taxation's Portal.

FOR MORE INFORMATION VISIT:  
<https://taxportal.ri.gov>

# RI-1041ES Rhode Island Fiduciary Estimated Payment Worksheet 2025

## PART 1 ESTIMATED RHODE ISLAND INCOME TAX WORKSHEET

1. Federal total income of Fiduciary expected in 2025.....	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 2025 Rhode Island tax on the amount on line 5. See 2024 Tax Computation Worksheet.....	6.	
7. Enter the Fiduciary's 2024 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 any RI Form K-1's received and 2024 overpayment credited to 2025.....	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 payment is to be filed and enter the amount indicated  <input type="checkbox"/> April 15, 2025 Enter 1/4 of line 12 <input type="checkbox"/> June 15, 2025 Enter 1/3 of line 12 <input type="checkbox"/> September 15, 2025 Enter 1/2 of line 12 <input type="checkbox"/> January 15, 2026 Enter amount from line 12	13.	
14. 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.....	14.	
15. Amount to be paid with this estimate. Subtract line 14 from line 13. Enter here and on RI-1041ES, line 1.....	15.	

## PART 2 RECORD OF ESTIMATED PAYMENTS

	Column A	Column B	Column C	Column D
Payment Number	Check Number	Date	Amount	2023 Overpayment credit applied
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 2024 overpayment chosen for credit to 2025 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 - <b>RIGL §44-30-18</b>        | 6) Credits for Contributions to Scholarship Organizations - <b>RIGL §44-62</b> |
| 2) Historic Structures Tax Credit - <b>RIGL §44-33.2</b>                | 7) RI New Qualified Jobs Incentive - <b>RIGL §44-48.3</b>                      |
| 3) Historic Preservation Tax Credits 2013 - <b>RIGL §44-33.6</b>        | 8) Rebuild Rhode Island Tax Credit - <b>RIGL §42-64.20</b>                     |
| 4) Motion Picture Productions Company Tax Credit - <b>RIGL §44-31.2</b> | 9) Low Income Housing Tax Credit - <b>RIGL §44-71</b>                          |
| 5) Musical and Theatrical Production Tax Credits - <b>RIGL §44-31.3</b> |  |

# RI-1041 TAX RATE SCHEDULES

# 2025

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

Taxable Income (line 5)		Pay	+	% on excess	of the amount over
Over	But not over				
\$ 0	\$ 3,200	\$ ---		3.75%	\$ 0
3,200	10,200	120.00	+	4.75%	3,200
10,200	.....	452.50	+	5.99%	10,200

## BANKRUPTCY ESTATES

Taxable Income (line 5)		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

# RI-1041 TAX COMPUTATION WORKSHEET 2025

These schedules are to be used by calendar year 2024 taxpayers or fiscal year taxpayers that have a year beginning in 2025.

**ESTATE OR NONGRANTOR TRUST** use this schedule

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) TAX Subtract (d) from (c) Enter here and on RI-1041ES Worksheet, line 6
	At least	But not over				
\$0	\$3,200		3.75%		\$0.00	
\$3,200	\$10,200		4.75%		\$32.00	
Over \$10,200			5.99%		\$158.48	

**BANKRUPTCY ESTATES** use this schedule

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) TAX Subtract (d) from (c) Enter here and on RI-1041ES Worksheet, line 6
	At least	But not over				
\$0	\$79,900		3.75%		\$0.00	
\$79,900	\$181,650		4.75%		\$799.00	
Over \$181,650			5.99%		\$3,051.46	

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DETACH VOUCHER AT PERFORATION TO MAIL IN WITH YOUR PAYMENT  
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**RHODE ISLAND FIDUCIARY ESTIMATED PAYMENT**  
RI DIVISION OF TAXATION - ONE CAPITOL HILL  
PROVIDENCE, RI 02908-5807



16102299990101

## 2025 RI-1041ES

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

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

1. ENTER AMOUNT ENCLOSED

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