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 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.

MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME
Taxpayers with modifications increasing or decreasing federal adjusted gross income may refer to Form RI-1040, schedule 1, lines 23C and 24C for examples of income to be entered as modifications.

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

CHANGES IN INCOME
Even though on April 15, 2005 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 2005 income tax return by February 15, 2006 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, 2006 or (b) pay the last installment of estimated tax otherwise due and payable on January 15, 2006.

HOW TO ESTIMATE YOUR TAX FOR 2005
Your 2005 estimated income tax may be based upon your 2004 income tax liability. If you wish to compute your 2005 estimated income tax, use the enclosed estimated tax worksheet.

WHEN AND WHERE TO MAKE ESTIMATES
Make your first estimated payment or the period January 1, 2005 through December 31, 2005, on or before April 15, 2005. It must be filed together with the payment due with the Division of Taxation, One Capitol Hill, Providence, RI 02908-5810.

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 2004 Rhode Island income tax return may be deducted for the first installment of your 2005 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 19 of RI-1040ES 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 that there was an underpayment of any installment of estimated tax, you may attach RI-2210 (if any of the exceptions apply) to your RI income tax return explaining why an additional charge should not be made.

OTHER QUESTIONS
Obviously the foregoing instructions for completing the forms which follow will not answer all questions that may arise. If you have any doubt regarding completion of your forms, further assistance may be obtained at the Division of Taxation, One Capitol Hill, Providence, RI 02908-5810 or by calling Taxpayer Assistance at (401) 222-1040.
PART 1   ESTIMATED RHODE ISLAND INCOME TAX WORKSHEET

3. Modified Federal AGI - combine lines 1 and 2 - (add net increases or subtract net decreases). ................................................................................................. 3.
4. Deductions - RI standard deduction (left margin) or amount from Federal Schedule A, whichever is greater................................................................................................................................. 4.
5. Subtract line 4 from line 3......................................................................................................................... 5.
6. Enter the number of exemptions in box then multiply by $3,200 and enter result on line 6. X $3,200 = 6.
7. Taxable income - subtract line 6 from line 5......................................................................................... 7.
8. Figure your 2005 RI tax on the amount on line 7 (see 2005 Tax Rate Schedule)................................. 8.
10. Other RI Taxes......................................................................................................................................... 10.
11. Total 2005 RI Tax - add lines 8, 9 and 10............................................................................................ 11.
12. Enter your 2004 RI income tax........................................................................................................... 12.
13. Enter the smaller of line 11 or 12........................................................................................................ 13.
15. Estimated Rhode Island credits........................................................................................................... 15.
16. Total Rhode Island withholding and credits - add lines 14 and 15....................................................... 16.
17. Estimated Rhode Island income tax - subtract line 16 from line 13.................................................... 17.
18. Computation of installment - check the box when the estimated payment is to be filed and enter the amount indicated
   ☐ April 15, 2005 Enter 1/4 of line 17
   ☐ June 15, 2005 Enter 1/3 of line 17
   ☐ September 15, 2005 Enter 1/2 of line 17
   ☐ January 15, 2006 Enter amount from line 17
19. Enter amount of 2004 RI overpayment elected for credit to 2005 estimated tax. However, if you desire to spread the credit, divide it by the number of installments and enter here................................................................. 19.
20. Amount to be paid with this estimate - subtract line 19 from line 18 and enter here and on RI-1040ES, line 1................................................................................................................................. 20.

PART 2   RECORD OF ESTIMATED PAYMENT

| Payment Number | Check Number | Date | Amount | 2004 Overpayment credit applied | Total amount paid and credited (add column B and column C) |
|----------------|--------------|------|--------|--------------------------------|--|------------------|
| 1.             |              |      |        |                                |                |
| 2.             |              |      |        |                                |                |
| 3.             |              |      |        |                                |                |
| 4.             |              |      |        |                                |                |
|                |              |      |        |                                |                |
| Total          |              |      |        |                                |                |

PART 3   AMENDED ESTIMATED TAX SCHEDULE

22. Amount of estimated tax paid to date and 2004 overpayment chosen for credit to 2005 estimated tax................................................................................................................................. 22.
23. Unpaid balance - subtract line 22 from line 21................................................................................. 23.
24. Balance due - divide line 23 by the remaining number of installments required to be paid................................................................. 24.
A. STANDARD DEDUCTION SCHEDULE FOR PEOPLE AGE 65 OR OLDER OR BLIND

DO NOT use this schedule if someone can claim you, or your spouse if filing jointly, as a dependent. Instead use RI Deduction Schedule B below.

Check if:  [ ] YOU were 65 or older, (born before 01/02/1941),  [ ] Blind,  [ ] SPOUSE was 65 or older, (born before 01/02/1941),  [ ] Blind

A. Enter the number of boxes checked above............................................................................................................. A. 

If your filing status is .... AND the number on line A is .... THEN your RI standard deduction is ....

<table>
<thead>
<tr>
<th>Filing Status</th>
<th>Line 1</th>
<th>Line 2</th>
<th>Line 3</th>
<th>Line 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>Single</td>
<td>$6,250</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Married filing jointly</td>
<td>$9,300</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>or Qualifying widow(er)</td>
<td>$11,300</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Marrying filing separately</td>
<td>$5,150</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>or Qualifying widow(er)</td>
<td>$6,150</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>or Qualifying widow(er)</td>
<td>$7,150</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>or Qualifying widow(er)</td>
<td>$8,150</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Head of household</td>
<td>$8,550</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>$9,800</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

B. STANDARD DEDUCTION SCHEDULE FOR DEPENDENTS

Use this schedule ONLY if someone can claim you, or your spouse if filing jointly, as a dependent.

1. Add $250 to your EARNED INCOME*. Enter the total here............................................................................................................. 1. 

2. Minimum standard deduction........................................................................................................................................... 2. 800

3. Enter the LARGER of line 1 or line 2........................................................................................................................................... 3.

4. Enter the amount shown below for your filing status.
   - Single................................................................................................................. $5,000
   - Married filing jointly or Qualifying widow(er)............. $8,300
   - Married filing separately.......................................... $4,150
   - Head of household................................................ $7,300

5. STANDARD DEDUCTION
   A. Enter the SMALLER of line 3 or line 4. If under age 65 and not blind, STOP HERE and enter this amount on RI-1040 or RI-1040NR, line 4. OTHERWISE, go to line 5B............................................................................................................. 5A.
   B. Check if:  [ ] YOU were 65 or older, (born before 01/02/1941),  [ ] Blind,  [ ] SPOUSE was 65 or older, (born before 01/02/1941),  [ ] Blind

   If age 65 or older or blind, multiply the number of boxes checked by: $1,250 if Single or Head of household; $1,000 if Married filing jointly, Married filing separately or Qualifying widow(er)............................................................................................................. 5B.

   C. Add lines 5A and 5B. Enter the total here and on RI Estimated Worksheet, line 4............................................................................................................. 5C.

*EARNED INCOME includes wages, salaries, tips professional fees and other compensation received for personal services you performed. It also includes any amount received as a scholarship that you must include in your income. Generally, your earned income is the total of the amount(s) you reported on Federal Form 1040, lines 7, 12 and 18 minus the amount, if any, on Federal Form 1040, line 30.

**FILE ONLY IF YOU ARE MAKING A PAYMENT OF ESTIMATED TAX**
STATE OF RHODE ISLAND ESTIMATED PAYMENT COUPON
DIVISION OF TAXATION • ONE CAPITOL HILL, PROVIDENCE, RI 02908-5810

Return this coupon with check or money order payable to the R.I. Division of Taxation, One Capitol Hill, Providence, R.I. 02908-5810. Please do not send cash with this coupon.

DUE DATE
SEPTEMBER 15, 2005

ITE

1. ENTER AMOUNT DUE AND PAID $ 0 0

NAME

ADDRESS

CITY, STATE & ZIP CODE

YOUR SOCIAL SECURITY NUMBER

SPOUSE’S SOCIAL SECURITY NUMBER, IF JOINT PAYMENT

FILE ONLY IF YOU ARE MAKING A PAYMENT OF ESTIMATED TAX

RETURN THIS COUPON WITH CHECK OR MONEY ORDER PAYABLE TO THE R.I. DIVISION OF TAXATION, ONE CAPITOL HILL, PROVIDENCE, R.I. 02908-5810. PLEASE DO NOT SEND CASH WITH THIS COUPON.

DUE DATE
JUNE 15, 2005

ITE

1. ENTER AMOUNT DUE AND PAID $ 0 0

NAME

ADDRESS

CITY, STATE & ZIP CODE

YOUR SOCIAL SECURITY NUMBER

SPOUSE’S SOCIAL SECURITY NUMBER, IF JOINT PAYMENT

FILE ONLY IF YOU ARE MAKING A PAYMENT OF ESTIMATED TAX

RETURN THIS COUPON WITH CHECK OR MONEY ORDER PAYABLE TO THE R.I. DIVISION OF TAXATION, ONE CAPITOL HILL, PROVIDENCE, R.I. 02908-5810. PLEASE DO NOT SEND CASH WITH THIS COUPON.

DUE DATE
APRIL 15, 2005

ITE

1. ENTER AMOUNT DUE AND PAID $ 0 0

NAME

ADDRESS

CITY, STATE & ZIP CODE

YOUR SOCIAL SECURITY NUMBER

SPOUSE’S SOCIAL SECURITY NUMBER, IF JOINT PAYMENT

FILE ONLY IF YOU ARE MAKING A PAYMENT OF ESTIMATED TAX

RETURN THIS COUPON WITH CHECK OR MONEY ORDER PAYABLE TO THE R.I. DIVISION OF TAXATION, ONE CAPITOL HILL, PROVIDENCE, R.I. 02908-5810. PLEASE DO NOT SEND CASH WITH THIS COUPON.
### SCHEDULE X - Use if your filing status is SINGLE

<table>
<thead>
<tr>
<th>Taxable Income (line 7)</th>
<th>Pay</th>
<th>% on excess</th>
<th>of the amount over</th>
</tr>
</thead>
<tbody>
<tr>
<td>Over $ 0 $ 29,700</td>
<td>$</td>
<td>3.75%</td>
<td>$ 0</td>
</tr>
<tr>
<td>29,700</td>
<td>71,950</td>
<td>1,113.75</td>
<td>7.00%</td>
</tr>
<tr>
<td>71,950</td>
<td>150,150</td>
<td>4,071.25</td>
<td>7.75%</td>
</tr>
<tr>
<td>150,150</td>
<td>326,450</td>
<td>10,131.75</td>
<td>9.00%</td>
</tr>
<tr>
<td>326,450</td>
<td>........</td>
<td>25,998.75</td>
<td>9.90%</td>
</tr>
</tbody>
</table>

### SCHEDULE Y1 - Use if your filing status is MARRIED FILING JOINTLY or QUALIFYING WIDOW(ER)

<table>
<thead>
<tr>
<th>Taxable Income (line 7)</th>
<th>Pay</th>
<th>% on excess</th>
<th>of the amount over</th>
</tr>
</thead>
<tbody>
<tr>
<td>Over $ 0 $ 49,650</td>
<td>$</td>
<td>3.75%</td>
<td>$ 0</td>
</tr>
<tr>
<td>49,650</td>
<td>119,950</td>
<td>1,861.88</td>
<td>7.00%</td>
</tr>
<tr>
<td>119,950</td>
<td>182,800</td>
<td>6,782.88</td>
<td>7.75%</td>
</tr>
<tr>
<td>182,800</td>
<td>326,450</td>
<td>11,653.75</td>
<td>9.00%</td>
</tr>
<tr>
<td>326,450</td>
<td>........</td>
<td>24,582.25</td>
<td>9.90%</td>
</tr>
</tbody>
</table>

### SCHEDULE Y2 - Use if your filing status is MARRIED FILING SEPARATELY

<table>
<thead>
<tr>
<th>Taxable Income (line 7)</th>
<th>Pay</th>
<th>% on excess</th>
<th>of the amount over</th>
</tr>
</thead>
<tbody>
<tr>
<td>Over $ 0 $ 24,825</td>
<td>$</td>
<td>3.75%</td>
<td>$ 0</td>
</tr>
<tr>
<td>24,825</td>
<td>59,975</td>
<td>930.94</td>
<td>7.00%</td>
</tr>
<tr>
<td>59,975</td>
<td>91,400</td>
<td>3,391.44</td>
<td>7.75%</td>
</tr>
<tr>
<td>91,400</td>
<td>163,225</td>
<td>5,826.88</td>
<td>9.00%</td>
</tr>
<tr>
<td>163,225</td>
<td>........</td>
<td>12,291.13</td>
<td>9.90%</td>
</tr>
</tbody>
</table>

### SCHEDULE Z - Use if your filing status is HEAD OF HOUSEHOLD

<table>
<thead>
<tr>
<th>Taxable Income (line 7)</th>
<th>Pay</th>
<th>% on excess</th>
<th>of the amount over</th>
</tr>
</thead>
<tbody>
<tr>
<td>Over $ 0 $ 39,800</td>
<td>$</td>
<td>3.75%</td>
<td>$ 0</td>
</tr>
<tr>
<td>39,800</td>
<td>102,800</td>
<td>1,492.50</td>
<td>7.00%</td>
</tr>
<tr>
<td>102,800</td>
<td>166,450</td>
<td>5,902.50</td>
<td>7.75%</td>
</tr>
<tr>
<td>166,450</td>
<td>326,450</td>
<td>10,835.38</td>
<td>9.00%</td>
</tr>
<tr>
<td>326,450</td>
<td>........</td>
<td>25,235.38</td>
<td>9.90%</td>
</tr>
</tbody>
</table>