ESTIMATES VOUCHER:

1. Every corporation shall file a declaration of its estimated tax for the taxable year if its estimated tax on any basis (income or franchise) for such taxable year can reasonably be expected to exceed $500.00. The entire amount of such estimated tax shall constitute the amount of advance required to be paid. The due dates and the amounts of the installments are as follows: The 15th day of the third month of the taxable year (40%) and the 15th day of the 6th month of the taxable year (60%)
2. There is required an addition to the tax of 12% per annum for underpayments and penalties for the willful neglect or failure to file a declaration or pay any installment due thereunder.
3. To ensure proper processing, calendar year or fiscal year end must be entered on forms.

NOTE:

The exception to avoid interest and penalty for underestimated tax payments based on 100% of last year's tax is no longer available. However, the exception based upon last year's income using the current year rate is still in existence. Accordingly, when there is not an increase in the tax rate from one year to the next, no interest and penalty will occur for underestimated tax payments if pre-payments are made equal to the prior year's tax.
### AMENDED DECLARATION OF CORPORATION ESTIMATED TAX

**FORM RI-1120 ES-2**

For Calendar Year ________________________ Or Taxable Year Beginning ____________ And Ending ____________

<table>
<thead>
<tr>
<th>ORIGINAL ESTIMATE</th>
<th>AMENDED ESTIMATE</th>
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</table>

1. Total Estimated Corporation Tax for current year

2. Enter 80% of Estimated Tax (Line 1)
   (Line 2 to be used for 6 month period only.)

3. Payment made on account of prior declarations for this year

4. UNPAID BALANCE of Estimated Installment Tax, due to be paid with this declaration (insert on front side)

I declare, under the penalties of perjury, that this document has been examined by me and, to the best of my knowledge and belief, is true, correct, and complete.

**SIGNATURE OF OFFICER OR AGENT**

**TITLE OF OFFICER**

**DATE**

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### AMENDED DECLARATION OF CORPORATION ESTIMATED TAX

**FORM RI-1120 ES-1**

For Calendar Year ________________________ Or Taxable Year Beginning ____________ And Ending ____________

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<tr>
<th>ORIGINAL ESTIMATE</th>
<th>AMENDED ESTIMATE</th>
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</tbody>
</table>

1. Total Estimated Corporation Tax for current year

2. Payment made on account of prior declarations for this year

4. UNPAID BALANCE of Estimated Installment Tax, due to be paid with this declaration (insert on front side)

I declare, under the penalties of perjury, that this document has been examined by me and, to the best of my knowledge and belief, is true, correct, and complete.

**SIGNATURE OF OFFICER OR AGENT**

**TITLE OF OFFICER**

**DATE**