WHOM 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: 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, 2010 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 2010
Your 2010 estimated income tax may be based upon your 2009 income tax liability. If you wish to compute your 2010 estimated income tax, use the enclosed estimated tax worksheet.

WHEN AND WHERE TO MAKE ESTIMATES
1st Estimate Due..................April 15, 2010
2nd Estimate Due................June 15, 2010
3rd Estimate Due................September 15, 2010
4th Estimate Due..................January 15, 2011

Note: You do not have to make your January 15, 2011 payment if you file your 2010 return by February 15, 2011, and pay the entire balance due with your return.

Mail to: STATE OF RHODE ISLAND
      Division of Taxation
      DEPT#83
      PO Box 9703
      Providence, RI 02940-9703

CREDIT FOR INCOME TAX OVERPAYMENT
Your credit for income tax overpayment from your 2009 Rhode Island income tax return may be deducted from the first installment of your 2010 estimated tax, and any excess credit from succeeding installments.

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.

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

STANDARD DEDUCTION FOR PEOPLE age 65 OR OLDER OR BLIND
Your standard deduction is increased by the following amount if, at the end of 2010, you are:

Married (jointly, separately or qualifying widow(er) and:
65 or older and blind $1,400.00
65 or older and blind $2,800.00

Both spouses 65 or older
65 or older or blind $1,100.00
65 or older and blind $2,200.00

One spouse 65 or older and blind
Both spouses 65 or older and blind
3,300.00
4,400.00

STANDARD DEDUCTION IF YOU CAN BE CLAIMED AS A DEPENDENT
Your standard deduction if you can be claimed as a dependent on another person's 2010 return is the greater of:
950.00, or
Your earned income plus $300 (up to the standard deduction amount),

OTHER QUESTIONS
Further assistance may be obtained by calling Taxpayer Assistance at (401) 574-8829 and selecting option #3, or at www.tax.ri.gov.

RECORD OF ESTIMATED PAYMENTS

<table>
<thead>
<tr>
<th>Payment Number</th>
<th>Check Number</th>
<th>Date</th>
<th>Amount</th>
<th>2009 Overpayment credit applied</th>
<th>Total amount paid and credited (add column B and Column C)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

DETACH HERE AND MAIL WITH YOUR PAYMENT

2010 RI-1040ES STATE OF RHODE ISLAND ESTIMATED PAYMENT COUPON
DIVISION OF TAXATION - DEPT#83 - PO BOX 9703 - PROVIDENCE, RI 02940-9703

YOUR SOCIAL SECURITY NUMBER
SPOUSE'S SOCIAL SECURITY NUMBER, IF JOINT PAYMENT
NAME
ADDRESS
CITY, STATE & ZIP CODE

FILE ONLY IF YOU ARE MAKING A PAYMENT OF ESTIMATED TAX

1. ENTER AMOUNT DUE AND PAID $ ____________ .00

DUE DATE JANUARY 15, 2011

Return this coupon with check or money order payable to: Rhode Island Division of Taxation, Dept#83, PO Box 9703, Providence, RI 02940-9703.

Please do not send cash with this coupon.
## 2010 Tax Rate Schedule

### SCHEDULE X - Use if your filing status is SINGLE

<table>
<thead>
<tr>
<th>Taxable Income (line 5)</th>
<th>Over</th>
<th>But not over</th>
<th>Pay</th>
<th>% on excess</th>
<th>% of the amount over</th>
<th>% of the amount over</th>
</tr>
</thead>
<tbody>
<tr>
<td>$0</td>
<td>0</td>
<td>34,000</td>
<td>$28,400</td>
<td>$68,650</td>
<td>7.00%</td>
<td>68,650</td>
</tr>
<tr>
<td>34,000</td>
<td>82,400</td>
<td>1,275.00</td>
<td>+ 7.00%</td>
<td>34,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>82,400</td>
<td>171,850</td>
<td>4,663.00</td>
<td>+ 7.75%</td>
<td>82,400</td>
<td></td>
<td></td>
</tr>
<tr>
<td>171,850</td>
<td>373,650</td>
<td>11,595.38</td>
<td>+ 9.00%</td>
<td>171,850</td>
<td></td>
<td></td>
</tr>
<tr>
<td>373,650</td>
<td></td>
<td>29,757.38</td>
<td>+ 9.90%</td>
<td>373,650</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Taxable Income (line 5)</th>
<th>Over</th>
<th>But not over</th>
<th>Pay</th>
<th>% on excess</th>
<th>% of the amount over</th>
<th>% of the amount over</th>
</tr>
</thead>
<tbody>
<tr>
<td>$0</td>
<td>0</td>
<td>28,400</td>
<td>$1,065.00</td>
<td>+ 7.00%</td>
<td>28,400</td>
<td></td>
</tr>
<tr>
<td>28,400</td>
<td>68,650</td>
<td>3,882.50</td>
<td>+ 7.75%</td>
<td>68,650</td>
<td></td>
<td></td>
</tr>
<tr>
<td>68,650</td>
<td>104,625</td>
<td>6,670.56</td>
<td>+ 9.00%</td>
<td>104,625</td>
<td></td>
<td></td>
</tr>
<tr>
<td>104,625</td>
<td>186,825</td>
<td>14,068.56</td>
<td>+ 9.90%</td>
<td>186,825</td>
<td></td>
<td></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 5)</th>
<th>Over</th>
<th>But not over</th>
<th>Pay</th>
<th>% on excess</th>
<th>% of the amount over</th>
<th>% of the amount over</th>
</tr>
</thead>
<tbody>
<tr>
<td>$0</td>
<td>0</td>
<td>56,800</td>
<td>$2,130.00</td>
<td>+ 7.00%</td>
<td>56,800</td>
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</tr>
<tr>
<td>56,800</td>
<td>137,300</td>
<td>7,765.00</td>
<td>+ 7.75%</td>
<td>137,300</td>
<td></td>
<td></td>
</tr>
<tr>
<td>137,300</td>
<td>209,250</td>
<td>13,341.13</td>
<td>+ 9.00%</td>
<td>209,250</td>
<td></td>
<td></td>
</tr>
<tr>
<td>209,250</td>
<td>373,650</td>
<td>28,137.13</td>
<td>+ 9.90%</td>
<td>373,650</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Taxable Income (line 5)</th>
<th>Over</th>
<th>But not over</th>
<th>Pay</th>
<th>% on excess</th>
<th>% of the amount over</th>
<th>% of the amount over</th>
</tr>
</thead>
<tbody>
<tr>
<td>$0</td>
<td>0</td>
<td>45,550</td>
<td>$1,708.13</td>
<td>+ 7.00%</td>
<td>45,550</td>
<td></td>
</tr>
<tr>
<td>45,550</td>
<td>117,650</td>
<td>6,755.13</td>
<td>+ 7.75%</td>
<td>117,650</td>
<td></td>
<td></td>
</tr>
<tr>
<td>117,650</td>
<td>190,550</td>
<td>12,404.88</td>
<td>+ 9.00%</td>
<td>190,550</td>
<td></td>
<td></td>
</tr>
<tr>
<td>190,550</td>
<td>373,650</td>
<td>28,883.88</td>
<td>+ 9.90%</td>
<td>373,650</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
STATE OF RHODE ISLAND ESTIMATED PAYMENT COUPON
DIVISION OF TAXATION - DEPT#83 - PO BOX 9703 - PROVIDENCE, RI 02940-9703

DUE DATE SEPTEMBER 15, 2010

1. ENTER AMOUNT DUE AND PAID $ 0.00

FILE ONLY IF YOU ARE MAKING A PAYMENT OF ESTIMATED TAX

RETURN THIS COUPON WITH CHECK OR MONEY ORDER PAYABLE TO: RHODE ISLAND DIVISION OF TAXATION, DEPT#83, PO BOX 9703, PROVIDENCE, RI 02940-9703.

Please do not send cash with this coupon.

NAME
ADDRESS
CITY, STATE & ZIP CODE

1. ENTER AMOUNT DUE AND PAID $ 0.00

DUE DATE JUNE 15, 2010

NAME
ADDRESS
CITY, STATE & ZIP CODE

1. ENTER AMOUNT DUE AND PAID $ 0.00

DUE DATE APRIL 15, 2010

NAME
ADDRESS
CITY, STATE & ZIP CODE