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: 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, 2011 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 2011
Your 2011 estimated income tax may be based upon your 2010 income tax liability. If you wish to compute your 2011 estimated income tax, use the enclosed estimated tax worksheet.

CREDIT FOR INCOME TAX OVERPAYMENT
Your credit for income tax overpayment from your 2010 Rhode Island income tax return may be deducted from succeeding installments.

WHEN AND WHERE TO MAKE ESTIMATES

<table>
<thead>
<tr>
<th>Date</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Estimate Due</td>
<td></td>
</tr>
<tr>
<td>2nd Estimate Due</td>
<td></td>
</tr>
<tr>
<td>3rd Estimate Due</td>
<td></td>
</tr>
<tr>
<td>4th Estimate Due</td>
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</tr>
</tbody>
</table>

Note: You do not have to make your January 15, 2012 payment if you file your 2011 return by February 15, 2012, and pay the entire balance due with your return.

Mail to: Rhode Island Division of Taxation
Dept#83
PO Box 9703
Providence, RI 02940-9703

ALLOWABLE CREDITS
Effective January 1, 2011 only the following credits will be allowed against Rhode Island personal income tax:
1) Rhode Island Earned Income Credit - RIGL §44-30-2.6(C)(2)(N)
2) Property Tax Relief Credit - RIGL §44-33-1
3) Rhode Island Residential Lead Abatement Credit RIGL §44-30.3-1
4) Credit for Taxes Paid to Other States - RIGL §44-30-18
5) Historic Structures Tax Credit - RIGL §44-33.2-1
6) Motion Picture Productions Company Tax Credit RIGL §44-31.2-1
7) Child and Dependent Care Credit
8) Credits for Contributions to Scholarship Organizations - RIGL §44-62
9) Credit for Tax Withheld - RIGL §44-30-74

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.

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.
PART 1  ESTIMATED RHODE ISLAND INCOME TAX WORKSHEET

1. Modified Federal AGI .................................................................
2. Rhode Island Standard Deduction Amount from Deduction Worksheet below .................................................................
3. Rhode Island Exemption Amount from Exemption Worksheet below ...........................................................................
4. Taxable income - subtract lines 2 and 3 from line 1 ....................................................................................................................
5. Figure your 2011 tax on the amount on line 4 (2011 Tax Rate Schedule located on front) .................................................................
6. Enter your 2010 Rhode Island income tax .................................................................................................................................
7. Enter the SMALLER of lines 5 or 6 ...........................................................................................................................................
8. Estimated Rhode Island credits (See instructions on front for allowable credits) ...............................................................
9. Line 7 less line 8 ..............................................................................................................................................................
10. Rhode Island income tax withheld ..................................................................................................................................
11. Enter the SMALLER of lines 5 or 6 ...............................................................................................................................................
12. Enter amount of 2010 RI overpayment elected for credit towards your 1st quarter 2011 estimated tax. .................................
13. Amount of estimated payments to be paid - subtract line 12 from line 11 ..............................................................................
14. Divide line 13 by the number of installments to be made and enter here ..................................................................................

DEDUCTION WORKSHEET

15. Enter Standard Deduction Amount from left margin 15. 
16. Is the amount on line 1 more than $175,000
   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.  $175,000 
19. Subtract line 18 from line 17.  
   If the result is more than $20,000, STOP HERE.  
   Your standard deduction amount is zero ($0). Enter $0 on line 2. 
20. Divide line 19 by $5,000.  If the result is not a whole number, increase it to the next higher whole number (for example, increase 0.0004 to 1).  
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
   22. Deduction amount - Multiply line 15 by line 21. Enter here and on line 2 .................................................................

EXEMPTION WORKSHEET

23. Multiply $3,500 by the total number of exemptions 23. 
24. Is the amount on line 1 more than $175,000
   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.  $175,000 
27. Subtract line 26 from line 25.  
   If the result is more than $20,000, STOP HERE.  
   Your exemption amount is zero ($0). Enter $0 on line 3. 
28. Divide line 27 by $5,000.  If the result is not a whole number, increase it to the next higher whole number (for example, increase 0.0004 to 1).  
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
   30. Exemption amount - Multiply line 23 by line 29. Enter here and on line 3 .................................................................
<table>
<thead>
<tr>
<th>STATE OF RHODE ISLAND ESTIMATED PAYMENT COUPON</th>
</tr>
</thead>
<tbody>
<tr>
<td>DIVISION OF TAXATION - DEPT#83 - PO BOX 9703 - PROVIDENCE, RI 02940-9703</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>YOUR SOCIAL SECURITY NUMBER</th>
</tr>
</thead>
<tbody>
<tr>
<td>SPOUSE'S SOCIAL SECURITY NUMBER, IF JOINT PAYMENT</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>NAME</th>
</tr>
</thead>
<tbody>
<tr>
<td>ADDRESS</td>
</tr>
<tr>
<td>CITY, STATE &amp; ZIP CODE</td>
</tr>
</tbody>
</table>

**FILE ONLY IF YOU ARE MAKING A PAYMENT OF ESTIMATED TAX**

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**DUE DATE**

- **SEPTEMBER 15, 2011**
- **MAY 15, 2011**
- **JUNE 15, 2011**
- **APRIL 15, 2011**

**ITE**

1. ENTER AMOUNT DUE AND PAID

<table>
<thead>
<tr>
<th>DUE DATE</th>
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</thead>
<tbody>
<tr>
<td>SEPTEMBER 15, 2011</td>
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<tr>
<td>MAY 15, 2011</td>
</tr>
<tr>
<td>JUNE 15, 2011</td>
</tr>
<tr>
<td>APRIL 15, 2011</td>
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</tbody>
</table>

| $ ------------ .00 |

**DETACH HERE AND MAIL WITH YOUR PAYMENT**

**2011 RI-1040ES STATE OF RHODE ISLAND ESTIMATED PAYMENT COUPON**

**DIVISION OF TAXATION - DEPT#83 - PO BOX 9703 - PROVIDENCE, RI 02940-9703**