### PART 1  ESTIMATED RHODE ISLAND COMPOSITE INCOME TAX WORKSHEET

1. Federal Taxable Income expected in 2014

2. Net modifications to Federal Taxable Income

3. Modified Federal Taxable Income. Combine lines 1 and 2. Add net increases or subtract net decreases

4. Rhode Island Apportionment Ratio

5. Rhode Island Source Income. Multiply line 4 times line 3

6. Rhode Island Income Tax Using the Composite Income Tax Rate of 5.99%. Multiply line 5 times 5.99% (0.0599)

7. Enter your 2013 RI income tax

8. Enter the SMALLER of line 6 or line 7

9. Estimated Rhode Island credits

10. Rhode Island Income Tax. Subtract line 9 from line 8

11. Rhode Island pass-through withholding

12. Estimated Rhode Island income tax. Subtract line 11 from line 10

13. Computation of installment. Check the box when the estimated payment is to be filed and enter the amount indicated

   - April 15, 2014 Enter 1/4 of line 12
   - June 15, 2014 Enter 1/3 of line 12
   - September 15, 2014 Enter 1/2 of line 12
   - January 15, 2015 Enter amount from line 12

14. Enter amount of 2013 RI overpayment elected for credit to 2014 estimated tax. However, if you desire to spread the credit, divide it by the number of installments and enter here

15. Amount to be paid with this estimate. Subtract line 14 from line 13. Enter here and on RI-1040C-ES, line 1

### PART 2 ESTIMATED PAYMENT RECORD

<table>
<thead>
<tr>
<th>Column A</th>
<th>Column B</th>
<th>Column C</th>
<th>Column D</th>
</tr>
</thead>
<tbody>
<tr>
<td>Payment Number</td>
<td>Check Number</td>
<td>Date</td>
<td>Amount</td>
</tr>
<tr>
<td>1.</td>
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<td>2.</td>
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</tbody>
</table>

**Total**

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**ENTITY NAME**

**ADDRESS**

**CITY, STATE & ZIP CODE**

**FEDERAL EMPLOYER IDENTIFICATION NUMBER**

FILE ONLY IF YOU ARE MAKING A PAYMENT OF ESTIMATED TAX

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**Return this coupon with check or money order payable to the RI Division of Taxation, One Capitol Hill, Providence, RI 02908-5807. Please do not send cash with this coupon.**

**JANUARY 15, 2015**

**calendar year**

Fiscal year filers, enter fiscal year dates , 2014 to , 2015

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**RI-1040C-ES**

1. ENTER AMOUNT DUE AND PAID $00