### 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

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

### CHANGES IN INCOME

Even though on April 15, 2014 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 2014

Your 2014 estimated income tax may be based upon your 2013 income tax liability. If you wish to compute your 2014 estimated income tax, use the enclosed estimated tax worksheet. You do not have to make your January 15, 2015 payment if you file your 2014 return by February 15, 2015, and pay the entire balance due with your return.

### ALLOWABLE CREDITS

Only the following credits are 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
3. Rhode Island Residential Lead Abatement Credit - RIGL §44-30.3
4. Credit for Taxes Paid to Other States - RIGL §44-30-18
5. Historic Structures Tax Credit - RIGL §44-33.2
6. Motion Picture Productions Company Tax Credit - RIGL §44-31.2
7. Musical and Theatrical Production Tax Credits - RIGL §44-31.3
8. Child and Dependent Care Credit - RIGL §44-62
9. Credits for Contributions to Scholarship Organizations - RIGL §44-62

### 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 there was an underpayment of any installment of estimated tax, you may attach Form RI-2210 (if any of the exceptions apply) to your Rhode Island 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 the Personal Income Tax Section at (401) 574-8829 and selecting option #3, or by visiting the Rhode Island Division of Taxation’s website at www.tax.ri.gov.

### 2014 Tax Rate Schedule - FOR ALL FILING STATUS TYPES

<table>
<thead>
<tr>
<th>Taxable Income (line 4)</th>
<th>Pay</th>
<th>% of the amount over</th>
<th>Over</th>
<th>But not over</th>
</tr>
</thead>
<tbody>
<tr>
<td>$0</td>
<td>---</td>
<td>3.75%</td>
<td>$0</td>
<td>$59,600</td>
</tr>
<tr>
<td>59,600</td>
<td>$2,235.00</td>
<td>4.75%</td>
<td>$59,600</td>
<td></td>
</tr>
<tr>
<td>135,500</td>
<td>$5,840.25</td>
<td>5.99%</td>
<td>$135,500</td>
<td></td>
</tr>
</tbody>
</table>

### RECORD OF ESTIMATED PAYMENTS

<table>
<thead>
<tr>
<th>Payment Number</th>
<th>Check Number</th>
<th>Date</th>
<th>Amount</th>
<th>2013 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>

**Total**

### 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**

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

**DUE DATE**

**JANUARY 15, 2015**

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1. ENTER AMOUNT DUE AND PAID $___________.00

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FILE ONLY IF YOU ARE MAKING A PAYMENT OF ESTIMATED TAX
### PART 1  ESTIMATED RHODE ISLAND INCOME TAX WORKSHEET

1. Modified Federal AGI................................................................................................................................. 1.
2. Rhode Island Standard Deduction Amount from Deduction Worksheet below........................................... 2.
3. Rhode Island Exemption Amount from Exemption Worksheet below......................................................... 3.
4. Taxable income. Subtract lines 2 and 3 from line 1....................................................................................... 4.
5. Figure your 2014 tax on the amount on line 4 using the 2014 Tax Rate Schedule located on the front...... 5.
7. Enter the SMALLER of lines 5 or 6................................................................................................................. 7.
8. Estimated Rhode Island credits. See instructions on the front for allowable credits............................... 8.
9. Line 7 less line 8......................................................................................................................................... 9.
10. Rhode Island income tax withheld............................................................................................................ 10.
11. Enter the SMALLER of lines 5 or 6............................................................................................................ 11.
12. Amount of estimated payments to be paid. Subtract line 12 from line 11..................................................... 12.
13. Enter amount of 2013 RI overpayment elected for credit towards your 1st quarter 2014 estimated tax.... 13.
14. Divide line 13 by the number of installments to be made and enter here.................................................. 14.

### DEDUCTION WORKSHEET

15. Enter Standard Deduction Amount from left margin 15.________________________________________________________
16. Is the amount on line 1 more than $189,700?  
   [ ] 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.  
19. Subtract line 18 from line 17. If the result is more than $21,600, STOP HERE. Your standard deduction amount is zero ($0). Enter $0 on line 2. 19.  
20. Divide line 19 by $5,400. If the result is not a whole number, increase it to the next higher whole number (for example, increase 0.0004 to 1). 20.  
21. Enter the applicable percentage from the chart below if the number on line 20 is: then enter on line 21  
   1 0.8000 21. 0.8000  
   2 0.6000 21. 0.6000  
   3 0.4000 21. 0.4000  
   4 0.2000 21. 0.2000  
22. Deduction amount - Multiply line 15 by line 21. Enter here and on line 2 _______________ 22.  

### EXEMPTION WORKSHEET

23. Multiply $3,800 by the total number of exemptions 23.  
24. Is the amount on line 1 more than $189,700?  
   [ ] 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.  
27. Subtract line 26 from line 25. If the result is more than $21,600, STOP HERE. Your exemption amount is zero ($0). Enter $0 on line 3. 27.  
28. Divide line 27 by $5,400. If the result is not a whole number, increase it to the next higher whole number (for example, increase 0.0004 to 1). 28.  
29. Enter the applicable percentage from the chart below if the number on line 28 is: then enter on line 29  
   1 0.8000 29. 0.8000  
   2 0.6000 29. 0.6000  
   3 0.4000 29. 0.4000  
   4 0.2000 29. 0.2000  
30. Exemption amount - Multiply line 23 by line 29. Enter here and on line 3 _______________ 30.
Return this coupon with check or money order payable to: Rhode Island Division of Taxation, Dept #83, PO Box 9703 Providence, RI 02940-9703.

DUE DATE

- SEPTEMBER 15, 2014
- JUNE 15, 2014
- APRIL 15, 2014

ITE

1. ENTER AMOUNT DUE AND PAID

$ ____________ .00

FILE ONLY IF YOU ARE MAKING A PAYMENT OF ESTIMATED TAX

DETACH HERE AND MAIL WITH YOUR PAYMENT