#### **VOUCHER INSTRUCTIONS**

#### **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 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 upon 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.

STATE OF RHODE ISLAND DIVISION OF TAXATION * ONE CAPITOL HILL STE 9, PROVIDENCE, RI 02908-5811		SECOND ESTIMATE		
		IF NOT A CA	LENDAR YEAR, FISCAL YEAR	MUST BE ENTERED
		For Calendar Year		
		Or Taxable Year Beginning	And Ending	
	1120ES	1. ESTIMATED TAX FOR CURRENT YEAR	\$	00
R IDENTIFICATION #		2. 60% OF LINE 1	\$	00
under the penalties of perjury, that this document has been examined by		3. LESS AMOUNT FROM PRIOR YEAR CREDITED TO THIS PAYMENT	\$	00
o the best of my knowledge and belief, is true, and complete.				
Signature of Officer or Agent.		4. PAYMENT DUE WITH THIS RETURN	\$	00
AMOUNT ON LINE 4 IS DUE AND PAYABLE ON OR BEFO SIXTH MONTH OF THE TAXAB				
STATE OF RHODE				
DIVISION OF TAXATION * ONE CAPITOL HILL ST	E 9, PROVIDENCE, RI 02908-5811		FIRST ESTIMATE	
DIVISION OF TAXATION * ONE CAPITOL HILL ST	E 9, PROVIDENCE, RI 02908-5811		FIRST ESTIMATE	MUST BE ENTERED
DIVISION OF TAXATION * ONE CAPITOL HILL ST		For Calendar Year Or Taxable Year Beginning		MUST BE ENTERED
DIVISION OF TAXATION * ONE CAPITOL HILL ST	E 9, PROVIDENCE, RI 02908-5811	For Calendar Year Or Taxable Year Beginning	LENDAR YEAR, FISCAL YEAR	MUST BE ENTERED
		For Calendar Year Or Taxable Year Beginning	LENDAR YEAR, FISCAL YEAR	
R IDENTIFICATION #		For Calendar Year Or Taxable Year Beginning 1. ESTIMATED TAX FOR CURRENT YEAR 2. 40% OF LINE 1 3. LESS AMOUNT FROM PRIOR YEAR CREDITED	ALENDAR YEAR, FISCAL YEAR And Ending	00
R IDENTIFICATION #		For Calendar Year   Or Taxable Year Beginning   1. ESTIMATED TAX FOR   CURRENT YEAR   2. 40% OF LINE 1   3. LESS AMOUNT FROM	ALENDAR YEAR, FISCAL YEAR And Ending	

### AMENDED DECLARATION OF CORPORATION ESTIMATED TAX

# TAX YEAR <u>MUST</u> BE ENTERED

RM RI-1120 ES-2				BE ENTERED
nended)	For calendar year 20	or taxable year beginning	20 and ending	20
		Original Estimate	Amended Estimate	
1. Total Estimate	ed Corporation Tax for current year			
	Estimated Tax (Line 1) used for 6 month period only.)			
3. Payment mad	de on account of prior declarations for th	nis year		
	ANCE of Estimated Installment Tax, due his declaration (Insert on front side)	e to		
	penalties of perjury that this declaration owledge and belief is a true, correct, ar	•	·	
	(Signature of Off	icer or Agent)		
(Titl	e of Officer)	(Date)		

### AMENDED DECLARATION OF CORPORATION ESTIMATED TAX

# TAX YEAR <u>MUST</u> BE ENTERED

				BE ENTERED
FORM RI-1120 (Amended)	For calendar year 20	or taxable year beginning	20 and ending	20
		Original Estimate	Amended Estimate	
1. To	tal Estimated Corporation Tax for current year			
2. Pa	yment made on account of prior declarations for this	s year		
	VPAID BALANCE of Estimated Installment Tax, due paid with this declaration (Insert on front side)			
	under the penalties of perjury that this declaration l sst of my knowledge and belief is a true, correct, and			
	(Signature of Offic	er or Agent)		
	(Title of Officer)	(Date)		

#### **VOUCHER INSTRUCTIONS**

#### **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 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 upon 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.

STATE OF RHODE ISLAND DIVISION OF TAXATION * ONE CAPITOL HILL STE 9, PROVIDENCE, RI 02908-5811		SECOND ESTIMATE				
		IF NOT A CA	ALENDAR YE	AR, FISCAL YEAR	R MUST BE E	NTERED
		For Calendar Year		,		
		Or Taxable Year Beginning		_ And Ending		
YOUR COPY DO NOT FILE THIS COPY	1120ES	1. ESTIMATED TAX FOR CURRENT YEAR	\$			00
		2. 60% OF LINE 1	\$			0 0
nder the penalties of perjury, that this document has been examined by		3. LESS AMOUNT FROM PRIOR YEAR CREDITED TO THIS PAYMENT	\$			00
the best of my knowledge and belief, is true, and complete.						
Signature of Officer or Agent.		4. PAYMENT DUE WITH THIS RETURN	\$			00
AMOUNT ON LINE 4 IS DUE AND PAYABLE ON OR BEF SIXTH MONTH OF THE TAXA						
SIATE MONTE OF THE TAXA						
STATE OF RHODE Division of Taxation * ONE CAPITOL HILL ST	ISLAND		FIRST E	STIMATE		
STATE OF RHODE	ISLAND		FIRST E	STIMATE		
STATE OF RHODE	ISLAND	IF NOT A CA		STIMATE	MUST BE E	INTERED
STATE OF RHODE	ISLAND IE 9, PROVIDENCE, RI 02908-5811	For Calendar Year Or Taxable Year Beginning			MUST BE E	:NTERED
STATE OF RHODE DIVISION OF TAXATION * ONE CAPITOL HILL ST YOUR COPY DO NOT FILE THIS COPY	ISLAND	For Calendar Year Or Taxable Year Beginning		AR, FISCAL YEAR	R MUST BE E	INTERED
STATE OF RHODE DIVISION OF TAXATION * ONE CAPITOL HILL ST YOUR COPY DO NOT FILE THIS COPY WITH R.I. DIV OF TAXATION	ISLAND IE 9, PROVIDENCE, RI 02908-5811	For Calendar Year Or Taxable Year Beginning 1. ESTIMATED TAX FOR CURRENT YEAR 2. 40% OF LINE 1		AR, FISCAL YEAR		_
STATE OF RHODE DIVISION OF TAXATION * ONE CAPITOL HILL ST	ISLAND IE 9, PROVIDENCE, RI 02908-5811	For Calendar Year Or Taxable Year Beginning 1. ESTIMATED TAX FOR CURRENT YEAR		AR, FISCAL YEAR		00

AMOUNT ON LINE 4 IS DUE AND PAYABLE ON OR BEFORE THE FIFTEENTH DAY OF THE THIRD MONTH OF THE TAXABLE YEAR

#### AMENDED DECLARATION OF CORPORATION ESTIMATED TAX

#### TAX YEAR <u>MUST</u> BE ENTERED

DRM RI-1120 ES-2 mended)	2 For calendar year 20	or taxable year beginning	20 and endi	ng 20
		Original Estimate	Amended Estimate	
1. Total E	stimated Corporation Tax for current year			
	00% of Estimated Tax (Line 1) to be used for 6 month period only.)			
3. Payme	nt made on account of prior declarations for the	his year		
	D BALANCE of Estimated Installment Tax, due I with this declaration (Insert on front side)			
	er the penalties of perjury that this declaration f my knowledge and belief is a true, correct, a			
	(Signature of Off	ficer or Agent)		
	(Title of Officer)	(Date)		

## AMENDED DECLARATION OF CORPORATION ESTIMATED TAX

#### TAX YEAR <u>MUST</u> BE ENTERED

				DE ENTERED
FORM RI-1120 ES-3 (Amended)	For calendar year 20	or taxable year beginning	20 and ending	20
		Original Estimate	Amended Estimate	
1. Total Es	stimated Corporation Tax for current year			
3. UNPAIE	nt made on account of prior declarations f D BALANCE of Estimated Installment Tax	. due to		
I declare unde	with this declaration (Insert on front side) er the penalties of perjury that this declara my knowledge and belief is a true, correct	ation has been examined by me and	1	
	(Signature o	f Officer or Agent)		
	(Title of Officer)	(Date)		