

~~State of Rhode Island – Division of Taxation~~

~~Personal Income Tax~~

~~Regulation PIT 00-17~~

~~Estimated Payments~~

~~Resident and nonresident individuals, estates and trusts are required to make declarations of estimated personal income taxes and pay the proper amounts due for each taxable year if the tax can reasonably be expected to be \$250 or more in excess of any credits allowable against the tax.~~

~~Estimated payments for individuals may be made jointly or separately (singularly) but should be made in the same filing status as the return to which they will be applied. If a joint filing is to be made, payment should be made using the social security number which appears first on the tax return.~~

~~If individual taxpayers make joint estimated payments, and/or if they have a credit from a year for which a joint filing was made, and the individual taxpayers elect to file using the married, filing separately status, the two parties must decide on how the estimates and credits are to be divided between them. The taxpayers should notify the Division of Taxation of the method to be used to divide the estimated payments or credit on both tax returns filed.~~

~~If the individuals do not so notify the Division, the first party to file and claim credit for the overpayment and/or estimated payments may be given the credit and estimated payments.~~

~~CROSS REFERENCE: PIT00-08, SEE ALSO FORMS: RI-1040ES AND RI-1041ES~~

~~R. GARY CLARK
TAX ADMINISTRATOR
EFFECTIVE: January 1, 2000~~

~~THIS REGULATION AMENDS AND SUPERCEDES PIT 90-17 PROMULGATED
MAY 1, 1990.~~