

# RI-1040NR

# Rhode Island Nonresident Individual Income Tax Return 2001

(To be used by nonresident and part-year resident taxpayers)

|  |  |         |           |                                 |
|--|--|---------|-----------|---------------------------------|
| Name and Address<br><br>please print or type | First Name   | Initial | Last Name | Your Social Security Number     |
|  | Spouse's First Name  | Initial | Last Name | Spouse's Social Security Number |
|  | Present Home Address (Number and Street, Including Apartment No. or Rural Route) |         |           | Daytime Telephone Number<br>( ) |
|  | City, Town or Post Office  | State   | Zip Code  | City or Town of Legal Residence |

**Electoral Contribution** \$5.00 (\$10.00 if a joint return) See instructions.  Yes If you wish the 1st \$2.00 (\$4.00 if a joint return) to be paid to a specific party, check the 1st box and fill in the name of the political party. If you wish it to be paid to a nonpartisan general account, check 2nd box.  No

NOTE: this will not increase your tax or reduce your refund. Check one.

Nonpartisan General account

**Filing Status**

Check only one box  1  Single 2  Married filing joint return (even if only one had income) 3  Married filing separate return 4  Head of Household (with qualifying person) 5  Qualifying widow(er) with dependent child

|               |  |    |  |  |
|---------------|--|----|--|--|
| <b>Income</b> | 1. Federal AGI (Adjusted Gross Income) - Federal Form 1040, line 33; 1040A, line 19; 1040 EZ, line 4; Telefile item I.....     | 1. |  |  |
|               | 2. Net modifications to Federal AGI (If no modifications, enter zero on this line) - page 2, schedule I, line 25.....          | 2. |  |  |
|               | 3. Modified Federal AGI - combine lines 1 and 2 - (add net increases or subtract net decreases).....                           | 3. |  |  |
|               | 4. Federal deductions - Federal Form 1040, line 36; 1040A, line 22; 1040EZ, line 5; Telefile item J (first box).....           | 4. |  |  |
|               | 5. Subtract line 4 from line 3.....  | 5. |  |  |
|               | 6. Federal exemption amount - Federal Form 1040, line 38; 1040A, line 24; 1040EZ enter zero; Telefile item J (second box)..... | 6. |  |  |
|               | 7. <b>RI taxable income</b> - subtract line 6 from line 5.....   | 7. |  |  |

|                        |  |     |  |  |
|------------------------|--|-----|--|--|
| <b>Tax and Credits</b> | 8. RI income tax <input checked="" type="checkbox"/> RI Tax Table or RI Tax Rate Schedules <input type="checkbox"/> RI Schedule D <input type="checkbox"/> RI Schedule J | 8.  |  |  |
|                        | 9. RI alternative minimum tax - Form RI-6251, page 4, line 10.....   | 9.  |  |  |
|                        | 10. Total RI income tax to be allocated - add lines 8 and 9.....   | 10. |  |  |
|                        | 11. RI percentage of allowable Federal credits - from page 2, schedule II, line 34.....  | 11. |  |  |
|                        | 12. RI tax after allowable Federal credits - before allocation - subtract line 11 from line 10 (not less than zero).....   | 12. |  |  |

**Allocation**

13. RI allocated income tax - (check only one)  
 All income is from RI, enter amount from line 12 on this line.  Nonresident with income from outside RI, complete page 5, schedule III and enter result on this line.  Part-year resident with income from outside RI, complete page 7, schedule V and enter result on this line.

|   |  |     |  |  |
|---|--|-----|--|--|
| <b>Credits</b><br>Attach Forms W-2 and 1099 here. | 14. Other RI credits - indicate credit form numbers _____ attach forms.....  | 14. |  |  |
|   | 15. Total RI income tax after RI credits - subtract line 14 from line 13 (not less than zero).....   | 15. |  |  |
|   | 16. RI checkoff contributions - page 2, schedule IV, line 35G.....<br>(NOTE: These contributions will increase your balance due or reduce your refund) | 16. |  |  |
|   | 17. <b>Total RI tax and checkoff contributions</b> - add lines 15, 16 and Use/Sales tax due \$ _____ from RI-T205P, page 4, line 31.....               | 17. |  |  |

|  |   |      |  |  |
|--|---|------|--|--|
| <b>Payments</b><br><br>Enclose, but do not attach any payment. Also, please use Form RI-1040V. | 18. A. RI 2001 income tax withheld (Please attach forms - W-2, 1099, etc.)..... | 18A. |  |  |
|  | B. 2001 estimated tax payments and amounts applied from 2000 return.....        | 18B. |  |  |
|  | C. Nonresident withholding on real estate sales in 2001.....                    | 18C. |  |  |
|  | D. Other Payments.....  | 18D. |  |  |
|  | E. <b>Total payments and credits</b> - add lines 18A, 18B, 18C, and 18D.....    | 18E. |  |  |

Check if extension is attached

**Amount Due** 19. If line 17 is larger than line 18E, SUBTRACT line 18E from line 17 - **This is the amount you owe. Complete RI-1040V.**  if Form RI-2210 is attached - enter interest due \$ \_\_\_\_\_ or enter zero..... ☹️

|               |  |     |  |  |
|---------------|--|-----|--|--|
| <b>Refund</b> | 20. If line 18E is larger than line 17, subtract line 17 from 18E - <b>This is the amount you overpaid</b> <b>Mail refund returns to - RI Division of Taxation One Capitol Hill Providence, RI 02908-5806</b> ..... ☺️ | 20. |  |  |
|               | 21. Amount of overpayment to be refunded.....  | 21. |  |  |
|               | 22. Amount of overpayment to be applied to 2002 estimated tax.....   | 22. |  |  |

**SCHEDULE I RI MODIFICATIONS TO FEDERAL AGI**

**2001**

|     |  |  |      |   |  |     |  |
|-----|--|--|------|---|--|-----|--|
| 23. | A.   | Modifications increasing Federal AGI - income from obligations of any state or its political subdivisions, other than RI (attach documentation).....                         | 23A. |   |  |     |  |
|     | B.   | Other modifications increasing Federal AGI (see instructions - attach documentation).....  | 23B. |   |  |     |  |
|     | C.   | Total modifications increasing Federal AGI - add lines 23A and 23B.....  | 23C. |   |  |     |  |
| 24. | A.   | Modifications decreasing Federal AGI - income from obligations of the U.S. government included in Federal AGI but exempt from state income taxes (attach documentation)..... | 24A. |   |  |     |  |
|     | B.   | Other modifications decreasing Federal AGI (see instructions - attach documentation).....  | 24B. |   |  |     |  |
|     | C.   | Total modifications decreasing Federal AGI - add lines 24A and 24B (enter as a negative amount).....   | 24C. | ( |  | )   |  |
| 25. | Net modifications to Federal AGI - combine lines 23C and 24C (Enter here and on page 1, line 2)..... |  |      |   |  | 25. |  |

**SCHEDULE II ALLOWABLE FEDERAL CREDITS**

|     |  |     |  |  |
|-----|--|-----|--|--|
| 26. | RI income tax to be allocated - page 1, line 10.....   | 26. |  |  |
| 27. | Foreign tax credit - Federal Form 1040, line 43.....   | 27. |  |  |
| 28. | Credit for child and dependent care expenses - Federal Form 1040, line 44; 1040A, line 27.....   | 28. |  |  |
| 29. | Credit for the elderly or the disabled - Federal Form 1040, line 45; 1040A, line 28.....   | 29. |  |  |
| 30. | General business credit(s); mortgage interest credit; credit for prior year minimum tax; empowerment zone employment credit; qualified electric vehicle credit - Federal Form 1040, line 50..... | 30. |  |  |
| 31. | Federal earned income credit - Federal Form 1040, line 61a; 1040A, line 39a; 1040EZ, line 9a; Telefile item L (second box).....  | 31. |  |  |
| 32. | Total - add lines 27, 28, 29, 30 and 31.....   | 32. |  |  |
| 33. | Tentative allowable Federal credits - multiply line 32 by 25.5%.....   | 33. |  |  |
| 34. | Maximum credit (line 26 or 33 whichever is smaller) - Enter here and on page 1, line 11.....   | 34. |  |  |

**SCHEDULE III ALLOCATION AND MODIFICATION FOR NONRESIDENTS is located on page 5**  
(Part-year residents complete page 7, schedule V)

**SCHEDULE IV RI CHECKOFF CONTRIBUTIONS** NOTE: contributions will increase your balance due or reduce your refund.

|     |    |  |      |  |  |
|-----|----|--|------|--|--|
| 35. | A. | Drug Program account.....\$1.00 <input type="checkbox"/> \$5.00 <input type="checkbox"/> \$10.00 <input type="checkbox"/> Other <input type="checkbox"/> \$ _____                | 35A. |  |  |
|     | B. | Olympic Contribution \$1.00 (\$2.00 if a joint return)..... Yes <input type="checkbox"/> No <input type="checkbox"/>   | 35B. |  |  |
|     | C. | R.I. Organ Transplant Fund.....\$1.00 <input type="checkbox"/> \$5.00 <input type="checkbox"/> \$10.00 <input type="checkbox"/> Other <input type="checkbox"/> \$ _____          | 35C. |  |  |
|     | D. | R.I. Council on the Arts.....\$1.00 <input type="checkbox"/> \$5.00 <input type="checkbox"/> \$10.00 <input type="checkbox"/> Other <input type="checkbox"/> \$ _____            | 35D. |  |  |
|     | E. | R.I. Nongame Wildlife Appropriation.....\$1.00 <input type="checkbox"/> \$5.00 <input type="checkbox"/> \$10.00 <input type="checkbox"/> Other <input type="checkbox"/> \$ _____ | 35E. |  |  |
|     | F. | Childhood Disease Victims' Fund.....\$1.00 <input type="checkbox"/> \$5.00 <input type="checkbox"/> \$10.00 <input type="checkbox"/> Other <input type="checkbox"/> \$ _____     | 35F. |  |  |
|     | G. | Total Contributions - add lines 35A, 35B, 35C, 35D, 35E and 35F - Enter here and on page 1, line 16.....   | 35G. |  |  |

Under penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and belief, it is true, correct and complete.

|  |  |
|--|--|
| Your Signature ><br>Date   | Spouse's Signature ><br>Date   |
| If you do not need forms mailed to you next year, check box. <input checked="" type="checkbox"/> | May the Division contact your preparer about this return? Yes <input type="checkbox"/> No <input type="checkbox"/> |
| PAID PREPARER'S SIGNATURE & ADDRESS  | SSN, PTIN or EIN Telephone Number<br>( )   |

Name(s) shown on Form RI-1040NR

Your Social Security Number

**SCHEDULE III NONRESIDENT TAX CALCULATION**

(This schedule is only to be completed by full year nonresidents - Part-year residents complete page 7, schedule V)

**PART 1 ALLOCATION AND TAX WORKSHEET**

|   |     | column A     |  | column B |  |
|---|-----|--------------|--|----------|--|
|   |     | RHODE ISLAND |  | FEDERAL  |  |
| 1. Wages, salaries, tips, etc. - Federal Form 1040 or 1040A, line 7; 1040EZ, line 1; Telefile item I.....                                 | 1.  |              |  |          |  |
| 2. Interest and dividends - Federal Form 1040 or 1040A, lines 8a and 9; 1040EZ, line 2.....   | 2.  |              |  |          |  |
| 3. Business income - Federal Form 1040, line 12.....  | 3.  |              |  |          |  |
| 4. Sale or exchange of property - Federal Form 1040, lines 13 and 14; 1040A, line 10.....   | 4.  |              |  |          |  |
| 5. Pension and annuities; rents and royalties, etc. - Federal Form 1040, lines 15b, 16b and 17;<br>1040A, lines 11b and 12b.....          | 5.  |              |  |          |  |
| 6. Farm income - Federal Form 1040, line 18.....  | 6.  |              |  |          |  |
| 7. Miscellaneous income - Federal Form 1040, lines 10, 11, 19, 20b and 21; 1040A, lines 13 and 14b;<br>1040EZ, line 3.....                | 7.  |              |  |          |  |
| 8. Total - add lines 1, 2, 3, 4, 5, 6 and 7.....  | 8.  |              |  |          |  |
| 9. Adjustments (attach schedule) - Federal Form 1040, line 32; 1040A, line 18.....  | 9.  |              |  |          |  |
| 10. Adjusted gross income - subtract line 9 from line 8.....  | 10. |              |  |          |  |
| 11. Net modifications to Federal AGI.....   | 11. |              |  |          |  |
| 12. Modified Federal AGI - combine lines 10 and 11<br>Amount in column B should be equal to amount on RI-1040NR, page 1, line 3.....      | 12. |              |  |          |  |
| 13. Allocation - divide line 12, column A by line 12, column B (if line 12, column A is greater than line 12, column B enter 1.0000)..... | 13. |              |  |          |  |
| 14. RI tax after allowable Federal credits - before allocation - RI-1040NR, page 1, line 12.....  | 14. |              |  |          |  |
| 15. RI income tax - multiply line 14 by line 13 - enter here and on RI-1040NR, page 1, line 13 and check the <b>N</b> onresident box..... | 15. |              |  |          |  |

Name(s) shown on Form RI-1040NR

Your Social Security Number

**PART 2 ALLOCATION OF WAGE AND SALARY INCOME TO RHODE ISLAND**

**NOTE: Use this schedule only if you worked for the same employer in more than one state and your wages or salary income has not been allocated on your W-2.**

|   |     |     |       |
|---|-----|-----|-------|
| 1. Wages, salaries, tips, etc.....  | 1.  |     |       |
| 2. Total days in year.....  | 2.  | 365 | days  |
| 3. Sick leave days.....   | 3.  |     | days  |
| 4. Vacation days.....   | 4.  |     | days  |
| 5. Other nonworking days (Saturdays, Sundays, holidays and etc.).....   | 5.  |     | days  |
| 6. Total nonworking days - add lines 3, 4 and 5.....  | 6.  |     | days  |
| 7. Total days worked in year - subtract line 6 from line 2.....   | 7.  |     | days  |
| 8. Total days worked outside RI.....  | 8.  |     | days  |
| 9. Days worked in RI - subtract line 8 from line 7.....   | 9.  |     | days  |
| 10. Allocation - divide line 9 by 7.....  | 10. |     | _____ |
| 11. RI amount - multiply line 1 by line 10 - enter here and include on RI-1040NR, page 5, schedule III, line 1, column A..... | 11. |     | _____ |

**PART 3 BUSINESS ALLOCATION PERCENTAGE**

|  | Column A<br>RI amounts | Column B<br>Total amounts | Column C<br>(col. A ÷ col. B) |
|--|------------------------|---------------------------|-------------------------------|
| 1. Real property owned.....  | 1.                     |                           |                               |
| 2. Real property rented from others (8 times annual net rental rate).....  | 2.                     |                           |                               |
| 3. Tangible personal property owned.....   | 3.                     |                           |                               |
| 4. Total property - add lines 1, 2 and 3 then divide column A by column B and enter in column C.....   | 4.                     |                           | _____                         |
| 5. Wages, salaries and other personal service compensation paid during the year - divide column A by column B and enter amount in column C.....      | 5.                     |                           | _____                         |
| 6. Gross sales of merchandise or charges for services during the year - divide column A by column B and enter amount in column C.....                | 6.                     |                           | _____                         |
| 7. Total of percentages in column C - add lines 4, 5 and 6.....  | 7.                     |                           | _____                         |
| 8. Business allocation percentage - divide line 7 by three or the number of percentages on lines 4, 5 and 6<br>Enter here and in column B below..... | 8.                     |                           | _____                         |

Enter line number and amount of each item of business income (or loss) reported on RI-1040NR, page 5, schedule III, column B required to be allocated and multiply by allocation percentage to determine RI amount. Then enter amounts from column C on corresponding lines on RI-1040NR, page 5, schedule III, column A.

|   | Column A<br>(income to be allocated) | Column B<br>(from line 8 above) | Column C<br>(col. A x col. B) |
|---|--------------------------------------|---------------------------------|-------------------------------|
| 9. Line number from RI-1040NR, page 5, schedule III, column A - line _____  | 9.                                   | _____                           |                               |
| 10. Line number from RI-1040NR, page 5, schedule III, column A - line _____ | 10.                                  | _____                           |                               |
| 11. Line number from RI-1040NR, page 5, schedule III, column A - line _____ | 11.                                  | _____                           |                               |
| 12. Line number from RI-1040NR, page 5, schedule III, column A - line _____ | 12.                                  | _____                           |                               |
| 13. Line number from RI-1040NR, page 5, schedule III, column A - line _____ | 13.                                  | _____                           |                               |

Name(s) shown on Form RI-1040NR

Your Social Security Number

**SCHEDULE V PART-YEAR RESIDENT TAX CALCULATION**

**(This schedule is only to be completed by part-year residents. - Full year nonresidents complete page 5, schedule III)**

A part-year resident is a person who changed his legal residence by moving into or moving out of RI at any time during the year 2001. If you are a part-year resident you should complete this schedule. If you did not earn any income outside the state of RI while you were living in RI complete part 1 below. If any of your income earned while you were living in RI was taxed by another state complete part 1, below, and page 8, part 2.

If at any time during the year you were not a legal resident of RI, **DO NOT COMPLETE THIS SCHEDULE.** Complete page 5, schedule III.

**PART 1 ALLOCATION AND TAX WORKSHEET**

**Instructions**

- Column A Enter in column A amounts of income and adjustments reported on your Federal income tax return.
- Column B Enter in column B the amount of income and adjustments from column A that you earned while you were a RI resident. This includes all your income earned inside and outside RI while you were a resident.
- Column C Enter in column C the amount of income you earned while you were a non-resident of RI. This includes all your income earned inside and outside of RI while you were a nonresident.
- Column D Enter in column D the amount of income from column C derived from or connected with RI sources while you were a nonresident of RI. RI source income includes, but is not limited to, services performed in RI, income from real or tangible property in RI and income from businesses conducted in RI.

Enter dates you were a Rhode Island resident:

from \_\_\_/\_\_\_/\_\_\_ to \_\_\_/\_\_\_/\_\_\_.

|  | FEDERAL INCOME                      | RI RESIDENT PERIOD                            | RI NONRESIDENT PERIOD                         |   |
|--|-------------------------------------|---|---|---|
|  | Column A INCOME FROM FEDERAL RETURN | Column B INCOME FROM COLUMN A FOR THIS PERIOD | Column C INCOME FROM COLUMN A FOR THIS PERIOD | Column D INCOME FROM COLUMN C FROM RI SOURCES |
| 1. Wages, salaries, tips, etc. - Federal Form 1040 or 1040A, line 7; 1040EZ, line 1; Telefile item I.....  |                                     |   |   |   |
| 2. Interest and dividends - Federal Form 1040 or 1040A, lines 8a and 9; 1040EZ, line 1; Telefile item I.....   |                                     |   |   |   |
| 3. Business income - Federal Form 1040, line 12.....   |                                     |   |   |   |
| 4. Sale or exchange of property - Federal Form 1040, lines 13 and 14; 1040A, line 10.....  |                                     |   |   |   |
| 5. Pension and annuities; rents and royalties, etc. - Federal Form 1040, lines 15b, 16b and 17; 1040A lines 11b and 12b.....   |                                     |   |   |   |
| 6. Farm income - Federal Form 1040, line 18.....   |                                     |   |   |   |
| 7. Miscellaneous income - Federal Form 1040, lines 10, 11, 19, 20b and 21; 1040A, lines 13 and 14b; 1040EZ, line 3.....  |                                     |   |   |   |
| 8. Total Income - add lines 1, 2, 3, 4, 5, 6 and 7.....  |                                     |   |   |   |
| 9. Adjustments - Federal Form 1040, line 32; 1040A, line 18.....   |                                     |   |   |   |
| 10. Adjusted gross income - subtract line 9 from line 8.....   |                                     |   |   |   |
| 11. Net modifications to Federal AGI.....  |                                     |   |   |   |
| 12. Modified Federal AGI - combine lines 10 and 11 - Amount in column A should be equal to amount on RI-1040NR, page 1, line 3.  |                                     |   |   |   |
| 13. Total RI income - add line 12, column B and column D.....  |                                     |   |   |   |
| 14. Allocation - divide line 13 by line 12, column A (if line 13 is greater than line 12, column A, enter 1.0000).....   |                                     |   |   |   |
| 15. RI tax after allowable Federal credits - before allocation - from RI-1040NR, page 1, line 12.....  |                                     |   |   |   |
| 16. RI income tax - multiply line 15 by line 14 - <b>if you have income earned in another state while you were a resident of RI, complete part 2 page 8</b> , otherwise enter here and on RI-1040NR, page 1, line 13 and check the <b>P</b> art-year resident box..... |                                     |   |   |   |

Name(s) shown on Form RI-1040NR

Your Social Security Number

SCHEDULE V PART-YEAR RESIDENT TAX CALCULATION (con't)

(This schedule is only to be completed by part-year residents - Attach a signed copy of return filed with other state)

PART 2 CREDIT FOR INCOME TAXES PAID TO ANOTHER STATE AND TAX WORKSHEET

|  |     |  |     |  |             |
|--|-----|--|-----|--|-------------|
| 17. RI income tax - from page 7, schedule V, part 1, line 16.....  |     |  | 17. |  |             |
| 18. Income taxed by other states while a RI resident included on page 7, schedule V, part 1, line 10, column B.....                                | 18. |  |     |  |             |
| 19. Total RI income - page 7, schedule V, part 1, line 13.....   | 19. |  |     |  |             |
| 20. Divide line 18 by line 19.....   |     |  | 20. |  | — . — — — — |
| 21. Multiply line 17 by line 20.....   |     |  | 21. |  |             |
| 22. Tax due and paid to other state..... Insert name of state paid _____   |     |  | 22. |  |             |
| 23. Amount from line 18 above.....   | 23. |  |     |  |             |
| 24. Total adjusted gross income from other state's income tax return (attach copy of return).....  | 24. |  |     |  |             |
| 25. Divide line 23 by line 24.....   |     |  | 25. |  | — . — — — — |
| 26. Multiply line 22 by line 25.....   |     |  | 26. |  |             |
| 27. Maximum tax credit (line 17, 21 or 26 whichever is the smallest).....  |     |  | 27. |  |             |
| 28. RI income tax - subtract line 27 from line 17 - enter here and on RI-1040NR, page 1, line 13 and check the <b>P</b> art-year resident box..... |     |  | 28. |  |             |