



2003 RI-1040

Rhode Island Resident Individual Income Tax Return

This booklet contains:

RI-1040

RI Schedule EIC

RI-8615

RI Schedule OT

T-205P

RI Schedule CGW

RI Schedule D

RI-6251

RI Deduction Schedules

RI-2210A

Instructions

RI Tax Tables

RI Tax Rate Schedules

RI-1040H

RI-4868

RI-1040V

Return Envelope



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E-FILE!**



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TAX RETURN PAGE REFERENCE

Questions about what to put on a line? Help is on the page number in the circle.

RI-1040 RHODE ISLAND RESIDENT INDIVIDUAL INCOME TAX RETURN

2003

NAME AND ADDRESS <div style="border: 1px solid black; border-radius: 15px; padding: 2px; width: fit-content;">please print or type</div>	First Name ③ Initial Last Name Your Social Security Number
	Spouse's First Name ③ Initial Last Name Spouse's Social Security Number
	Present Home Address (Number and street, including apartment number or rural route) ③ Daytime Telephone Number ()
	City, Town or Post Office ③ State Zip code City or Town of Legal Residence

Electoral Contribution \$5.00 (\$10.00 if a joint return) See instructions. (This will not increase your tax or reduce your refund.) Check Yes No 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 the 2nd box. Nonpartisan general account

FILING STATUS Check only one box 1 Single 2 Married filing jointly 3 Married filing separately 4 Head of Household 5 Qualifying widow(er)

INCOME, TAX AND CREDITS	1. Federal AGI (Adjusted Gross Income) - Federal Form 1040, line 34; 1040A, line 21; 1040EZ, line 4 or Telefile, line I.....	1.	④
	2. Net modifications to Federal AGI (if no modifications, enter zero on this line) - Page 2, Schedule I, Line 25.....	2.	⑤
	3. Modified Federal AGI - combine lines 1 and 2 (add net increases or subtract net decreases).....	3.	
	4. Deductions - RI standard deduction (left margin) or amount from Federal Schedule A, line 28, whichever is greater. If you itemize and line 3 is over \$139,500 (\$69,750 if married filing separate) see itemized deduction schedule on page 7.....	4.	④
	5. Subtract line 4 from line 3.....	5.	④ NEW
	6. Exemptions - Enter federal exemptions in 6A then multiply by \$3,050 and enter result in 6B. If line 3 is over \$104,625, see worksheet on page I-4 for exemption amount.....	6A. <input type="checkbox"/> X \$3,050 = 6B.	④
	7. RI TAXABLE INCOME - subtract line 6B from line 5.....	7.	
	8. A. RI income tax <input type="checkbox"/> RI Tax Table or Rate Schedules <input checked="" type="checkbox"/> ⑦ NEW RI Schedule CGW <input type="checkbox"/> ⑦ RI Schedule D <input type="checkbox"/> RI Schedule J <input type="checkbox"/> ⑥ RI-8615	8A.	
	B. Other RI taxes from page 3, RI Schedule OT, line 15.....	8B.	⑥
	9. RI alternative minimum tax from page 6, Form RI-6251, line 14.....	9.	⑦
	10. Total RI income tax - add lines 8A, 8B and 9.....	10.	
	11. A. RI percentage of allowable Federal credits from page 2, schedule II, line 34.....	11A.	⑥
	B. Other RI credits - indicate credit form number(s) _____ attach forms.....	11B.	③
	C. RI credit for income taxes paid to other states from page 2, schedule III, line 41.....	11C.	⑥
	12. Total RI credits - add lines 11A, 11B and 11C.....	12.	
	13. RI income tax after credits - subtract line 12 from line 10 (not less than zero).....	13.	
	14. RI use/sales tax from page 3, Schedule T-205P, line 24 (see instructions).....	14.	⑥
15. Total RI tax - add lines 13 and 14.....	15.		
16. RI checkoff contributions from page 2, schedule IV, line 42G (contributions reduce your refund or increase your balance due).....	16.	⑥	
17. TOTAL RI TAX AND CHECKOFF CONTRIBUTIONS - add lines 15 and 16.....	17.		

PAYMENTS AND PROPERTY TAX RELIEF CREDIT	18. A. RI 2003 income tax withheld (please attach forms W-2, 1099, etc.).....	18A.	
	B. 2003 estimated tax payments and amount applied from 2002 return.....	18B.	
	C. Property tax relief credit from RI-1040H, line 15 or 22 (attach form RI-1040H).....	18C.	
	D. RI earned income credit from page 3, RI Schedule EIC, line 9.....	18D.	⑥ NEW
	E. Other payments.....	18E.	
	F. TOTAL PAYMENTS AND CREDITS - add lines 18A, 18B, 18C, 18D and 18E.....	18F.	

Check if extension is attached. **①**

AMOUNT DUE REFUND	19. If line 17 is LARGER than line 18F, Subtract line 18F from 17. YOU OWE THIS AMOUNT. Complete RI-1040V. Check <input type="checkbox"/> if RI-2210 or RI-2210A is attached - enter interest due \$ _____ or enter zero..... ☹️	19.	
	20. If line 18F is LARGER than 17, subtract line 17 from 18F. THIS IS THE AMOUNT YOU OVERPAID ☺️	20.	
	21. Amount of overpayment to be refunded.....	21.	
	22. Amount of overpayment to be applied to 2004 estimated tax.....	22.	

RI-1040 RHODE ISLAND RESIDENT INDIVIDUAL INCOME TAX RETURN

2003

NAME AND ADDRESS <div style="border: 1px solid black; border-radius: 10px; padding: 5px; width: fit-content;"> please print or type </div>	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 number or rural route) _____		Daytime Telephone Number () _____
	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. (This will not increase your tax or reduce your refund.) Check Yes No

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 the 2nd box. _____ Nonpartisan general account

FILING STATUS Check only one box 1 Single 2 Married filing jointly 3 Married filing separately 4 Head of Household 5 Qualifying widow(er)

INCOME, TAX AND CREDITS <div style="border: 1px solid black; padding: 5px;"> Single \$4,750 Married filing jointly or Qualifying widow(er) \$7,950 Married filing separately \$3,975 Head of household \$7,000 However, people over 65, blind or can be claimed as a dependent, see the RI Deduction Schedules on page 7, check <input checked="" type="checkbox"/> this box and attach the schedule. <input type="checkbox"/> Attach Forms W-2 and 1099 here. </div>	1. Federal AGI (Adjusted Gross Income) - Federal Form 1040, line 34; 1040A, line 21; 1040EZ, line 4 or Telefile, line 1.....	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. Deductions - RI standard deduction (left margin) or amount from Federal Schedule A, line 28, whichever is greater. If you itemize and line 3 is over \$139,500 (\$69,750 if married filing separate) see itemized deduction schedule on page 7.....	4.	
	5. Subtract line 4 from line 3.....	5.	
	6. Exemptions - Enter federal exemptions in 6A then multiply by \$3,050 and enter result in 6B. If line 3 is over \$104,625, see worksheet on page I-4 for exemption amount..... 6A. <input type="text"/> X \$3,050 =	6B.	
	7. RI TAXABLE INCOME - subtract line 6B from line 5.....	7.	
	8. A. RI income tax <input type="checkbox"/> RI Tax Table or Rate Schedules <input type="checkbox"/> RI Schedule CGW <input type="checkbox"/> RI Schedule D <input type="checkbox"/> RI Schedule J <input type="checkbox"/> RI-8615	8A.	
	B. Other RI taxes from page 3, RI Schedule OT, line 15.....	8B.	
	9. RI alternative minimum tax from page 6, Form RI-6251, line 14.....	9.	
	10. Total RI income tax - add lines 8A, 8B and 9.....	10.	
	11. A. RI percentage of allowable Federal credits from page 2, schedule II, line 34.....	11A.	
	B. Other RI credits - indicate credit form number(s) _____ attach forms.....	11B.	
	C. RI credit for income taxes paid to other states from page 2, schedule III, line 41.....	11C.	
	12. Total RI credits - add lines 11A, 11B and 11C.....	12.	
	13. RI income tax after credits - subtract line 12 from line 10 (not less than zero).....	13.	
	14. RI use/sales tax from page 3, Schedule T-205P, line 24 (see instructions).....	14.	
15. Total RI tax - add lines 13 and 14.....	15.		
16. RI checkoff contributions from page 2, schedule IV, line 42G (contributions reduce your refund or increase your balance due).....	16.		
17. TOTAL RI TAX AND CHECKOFF CONTRIBUTIONS - add lines 15 and 16.....	17.		

PAYMENTS AND PROPERTY TAX RELIEF CREDIT	18. A. RI 2003 income tax withheld (please attach forms W-2, 1099, etc.).....	18A.	
	B. 2003 estimated tax payments and amount applied from 2002 return.....	18B.	
	C. Property tax relief credit from RI-1040H, line 15 or 22 (attach form RI-1040H).....	18C.	
	D. RI earned income credit from page 3, RI Schedule EIC, line 9.....	18D.	
	E. Other payments.....	18E.	
	F. TOTAL PAYMENTS AND CREDITS - add lines 18A, 18B, 18C, 18D and 18E.....	18F.	

Check if extension is attached.

AMOUNT DUE	19. If line 17 is LARGER than line 18F, Subtract line 18F from 17. YOU OWE THIS AMOUNT. Complete RI-1040V. Check <input checked="" type="checkbox"/> if RI-2210 or RI-2210A is attached - enter interest due \$ _____ or enter zero.....	19.	
	REFUND	20. If line 18F is LARGER than 17, subtract line 17 from 18F. THIS IS THE AMOUNT YOU OVERPAID	20.
21. Amount of overpayment to be refunded.....		21.	
22. Amount of overpayment to be applied to 2004 estimated tax.....	22.		

RI SCHEDULE I RI MODIFICATIONS TO FEDERAL AGI

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 US 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.

RI SCHEDULE II ALLOWABLE FEDERAL CREDITS

26. RI income tax from page 1, line 10..... 26.
27. Foreign tax credit from Federal Form 1040, line 44..... 27.
28. Credit for child and dependent care expenses from Federal Form 1040, line 45 or 1040A, line 29..... 28.
29. Credit for the elderly or the disabled from Federal Form 1040, line 46 or 1040A, line 30..... 29.
30. Federal mortgage interest credit from Federal Form 8396, line 11..... 30.
31. Other federal credits (see instructions for credits) from Federal Form 1040, lines 52 and 67..... 31.
32. Total - add lines 27, 28, 29, 30 and 31..... 32.
33. Tentative allowable federal credits - multiply line 32 by 25% (.25)..... 33.
34. MAXIMUM CREDIT - (line 26 or 33 whichever is SMALLER) - Enter here and on page 1, line 11A..... 34.

RI SCHEDULE III CREDIT FOR INCOME TAXES PAID TO ANOTHER STATE

NOTE: Attach signed copy of the other state return.

35. RI income tax (page 1, line 10) less allowable federal credits (page 2, line 34)..... 35.
36. Adjusted gross income from other state. If more than one state - see instructions..... 36.
37. Modified federal AGI - page 1, line 3..... 37.
38. Divide line 36 by line 37..... 38.
39. Tentative credit - multiply line 35 by line 38..... 39.
40. Tax due and paid to other state (see specific instructions) Insert name of state paid 40.
41. MAXIMUM TAX CREDIT (line 35, 39 or 40 whichever is the smallest) Enter here and on page 1, line 11C..... 41.

RI SCHEDULE IV RI CHECKOFF CONTRIBUTIONS

NOTE: Contributions reduce your refund or increase your balance due.

42. A. Drug program account..... \$1.00 \$5.00 \$10.00 Other
B. Olympic Contribution Yes No \$1.00 Contribution (\$2.00 if a joint return)
C. RI Organ Transplant Fund.....
D. RI Council on the Arts.....
E. RI Nongame Wildlife Fund.....
F. Childhood Disease Victims' Fund.....
G. TOTAL CONTRIBUTIONS - add lines 42A, 42B, 42C, 42D, 42E and 42F - Enter here and on page 1, line 16..... 42G.

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 Date Spouse's Signature Date

If you do not need forms mailed to you next year, check box. May the division contact your preparer about this return? Yes No

Paid preparer's signature and address SSN, PTIN or EIN Telephone number

Name(s) shown on Form RI-1040

Your Social Security Number

RI SCHEDULE EIC RHODE ISLAND EARNED INCOME CREDIT

Table with 9 rows for RI SCHEDULE EIC. Includes items like Rhode Island income tax, Federal earned income credit, Rhode Island percentage (25%), and TOTAL RI EARNED INCOME CREDIT.

RI SCHEDULE OT OTHER RHODE ISLAND TAXES

TAX ON LUMP-SUM DISTRIBUTIONS, PARENTS' ELECTION TO REPORT CHILD'S INTEREST AND DIVIDENDS, RECAPTURE OF FEDERAL TAX CREDITS AND OTHER MISCELLANEOUS FEDERAL INCOME TAXES.

Table with 15 rows for RI SCHEDULE OT. Includes items like Tax on lump-sum distributions, Parents' election to report child's interest, and OTHER RHODE ISLAND TAXES (25%).

RI-8615 TAX FOR CHILDREN UNDER AGE 14 WHO HAVE INVESTMENT INCOME

Table with 4 rows for RI-8615. Includes Child's tax from Federal form 8615, Rhode Island percentage (25%), and TAX.

T-205P INDIVIDUAL CONSUMER'S USE/SALES TAX RETURN

Table with 10 rows for T-205P. Includes Schedule of purchases subject to the use/sales tax, Total sales price of purchases, Rhode Island percentage (7%), and TOTAL AMOUNT DUE.

RI Schedule CGW RHODE ISLAND CAPITAL GAINS WORKSHEET 2003

Name(s) shown on Form RI-1040 or RI-1040NR

Your Social Security Number

NOTE:

- Use this form **ONLY** if you did not calculate your tax on Federal Schedule D **AND**;
 1. you checked the box on Federal Form 1040, line 13a, **OR**
 2. you entered an amount on Federal Form 1040A, line 10a.
- You must attach this schedule to RI-1040 or RI-1040NR and check the box labeled RI Schedule CGW on line 8A.

1. RI taxable income, RI-1040 or RI-1040NR, line 7.....	1.		
2. Enter the amount of capital gains from Federal Form 1040, line 13a or 1040A, line 10a.....	2.		
3. Subtract line 2 from line 1 (if zero or less, enter zero).....	3.		
4. Figure the tax on the amount on line 3. Use the 2003 RI Tax Table or Tax Rate Schedule, whichever applies.....	4.		
5. Enter the SMALLER of the amount on line 1 above OR			
<ul style="list-style-type: none"> ● \$47,450 If Married filing jointly or Qualifying widow(er) ● \$28,400 If Single ● \$38,050 If Head of household ● \$23,725 If Married filing separately 	}	5.	
6. Is the amount on line 3 equal to or more than the amount on line 5?			
<input type="checkbox"/> Yes. Leave lines 6 through 8 blank; go to line 9 and check the "NO" box.			
<input type="checkbox"/> No. Enter the amount from line 3.....	6.		
7. Subtract line 6 from line 5.....	7.		
8. Multiply line 7 by 2.5% (.025).....	8.		
9. Are the amounts on lines 2 and 7 the same?			
<input type="checkbox"/> Yes. Leave lines 9 through 12 blank and go to line 13.			
<input type="checkbox"/> No. Enter the SMALLER of line 1 or line 2.....	9.		
10. Enter the amount, if any, from line 7.....	10.		
11. Subtract line 10 from line 9. (if zero or less, enter zero).....	11.		
12. Multiply line 11 by 5% (.05).....	12.		
13. Add lines 4, 8 and 12.....	13.		
14. Figure the tax on the amount on line 1. Use the 2003 RI Tax Table or Tax Rate Schedule, whichever applies.....	14.		
15. Tax on all taxable income (including capital gains). Enter the SMALLER of line 13 or line 14. Also enter this amount on RI-1040 or RI-1040NR, page 1, line 8A and check the RI Schedule CGW box.....	15.		

RI Schedule D

RHODE ISLAND CAPITAL GAINS AND LOSSES

2003

Name(s) shown on Form RI-1040 or RI-1040NR

Your Social Security Number

1. RI taxable income, RI-1040 or RI-1040NR, line 7 **(IF THIS LINE IS ZERO OR LESS, DO NOT COMPLETE THIS FORM)**..... 1. _____

2. Enter the **SMALLER** of Federal Schedule D, lines 17a or 16..... 2. _____

3. Enter the amount from Federal Form 4952, line 4g..... 3. _____

4. Subtract line 3 from line 2..... 4. _____

5. Combine Federal Schedule D, line 7b and Federal 28% Rate Gain Worksheet on page D-8, lines 1 through 5. **(if zero or less, enter zero)**.... 5. _____

6. Enter the **SMALLER** of line 5 above or Federal Schedule D, line 20. **(not less than zero)**..... 6. _____

7. Enter the amount from Federal Schedule D, line 19..... 7. _____

8. Add lines 6 and 7..... 8. _____

9. Subtract line 8 from line 4. **(if zero or less, enter zero)**..... 9. _____

10. Subtract line 9 from line 1. **(if zero or less, enter zero)**..... 10. _____

11. Enter the **SMALLER** of the amount on line 1 above **OR**

- \$47,450 If Married filing jointly or Qualifying widow(er)
- \$28,400 If Single
- \$38,050 If Head of household
- \$23,725 If Married filing separately

..... 11. _____

12. Enter the **SMALLER** of line 10 or 11..... 12. _____

13. Subtract line 4 from line 1. **(if zero or less, enter zero)**..... 13. _____

14. Enter the **LARGER** of line 12 or line 13..... 14. _____

15. Figure the tax on the amount on line 14. Use the 2003 RI Tax Table or Tax Rate Schedule, whichever applies..... 15. _____

IF LINES 11 AND 12 ARE THE SAME, SKIP LINES 16 THROUGH 21 AND GO TO LINE 22. OTHERWISE, GO TO LINE 16.

16. Subtract line 12 from line 11..... 16. _____

17. Qualified 5 year gain, if any, from Federal Schedule D, line 35..... 17. _____

18. Enter the **SMALLER** of line 16 or line 17..... 18. _____

19. Multiply line 18 by 2.00% (.02)..... 19. _____

20. Subtract line 18 from line 16..... 20. _____

21. Multiply line 20 by 2.5% (.025)..... 21. _____

IF LINES 1 AND 11 ARE THE SAME, SKIP LINES 22 THROUGH 34 AND GO TO LINE 35. OTHERWISE, GO TO LINE 22.

22. Enter the **SMALLER** of line 1 or line 9..... 22. _____

23. Enter the amount from line 16 above. **(if line 16 is blank, enter zero)**..... 23. _____

24. Subtract line 23 from line 22..... 24. _____

25. Multiply line 24 by 5.00% (.05)..... 25. _____

IF LINE 7 IS ZERO OR BLANK, SKIP LINES 26 THROUGH 31 AND GO TO LINE 32. OTHERWISE, GO TO LINE 26.

26. Enter the smaller of line 4 or line 7..... 26. _____

27. Add lines 4 and 14..... 27. _____

28. Enter the amount from line 1 above..... 28. _____

29. Subtract line 28 from line 27. **(if zero or less, enter zero)**..... 29. _____

30. Subtract line 29 from line 26. **(if zero or less, enter zero)**..... 30. _____

31. Multiply line 30 by 6.25% (.0625)..... 31. _____

IF LINE 6 IS ZERO, SKIP LINES 32 THROUGH 34 AND GO TO LINE 35. OTHERWISE, GO TO LINE 32.

32. Add lines 14, 16, 24 and 30..... 32. _____

33. Subtract line 32 from line 1..... 33. _____

34. Multiply line 33 by 7.00% (.07)..... 34. _____

35. Add lines 15, 19, 21, 25, 31 and 34..... 35. _____

36. Figure the tax on the amount on line 1. Use the 2003 RI Tax Table or Tax Rate Schedule, whichever applies..... 36. _____

37. Tax on all taxable income **(including capital gains)**. Enter the **SMALLER** of line 35 or line 36. Also enter this amount on RI-1040 or RI-1040NR, page 1, line 8A and check the RI Schedule D box..... 37.

Name(s) shown on Form RI-1040 or RI-1040NR

Your Social Security Number

PART 1 ALTERNATIVE MINIMUM TAX

1. Federal Alternative Minimum Taxable Income - Federal Form 6251, line 28..... 1. _____
2. Exemption If your filing status is... and line 1 is not over then enter on line 2 }
Single or Head of household \$112,500 \$35,750
Married filing jointly or Qualifying widow(er) 150,000 49,000
Married filing separately 75,000 24,500
(If line 1 is OVER the amount shown above for your filing status, see page I-8 of the instructions.)
3. Subtract line 2 from line 1..... 3. _____
4. If you figured your tax on RI Schedule D or CGW, complete part 2 and enter the amount from line 36 here. If you figured your tax using the tax table or tax rate schedule and line 3 is less than \$175,000 (\$87,500 if Married filing separately) then multiply line 3 by 6.5% (.065). Otherwise, multiply line 3 by 7% (.07) and subtract \$875 (\$438 if Married filing separately) from the result 4. _____
5. Alternative minimum tax foreign tax credit - Federal Form 6251, line 32..... 5. _____
6. RI Rate..... 6. 25%
7. Multiply line 5 by line 6..... 7. _____
8. Tentative minimum tax - subtract line 7 from line 4..... 8. _____
9. RI tax from RI-1040 or RI-1040NR, page 1, line 8A..... 9. _____
10. Foreign tax credit - RI-1040 or RI-1040NR, line 27..... 10. _____
11. RI Rate..... 11. 25%
12. Multiply line 10 by line 11..... 12. _____
13. RI income tax less foreign tax credit - subtract line 12 from line 9..... 13. _____
14. RI Alternative minimum tax - subtract line 13 from line 8 (if zero or less enter zero). Enter here and on RI-1040 or RI-1040NR, page 1, line 9..... 14. []

PART 2 ALTERNATIVE MINIMUM TAX USING MAXIMUM CAPITAL GAINS RATES

15. Enter the amount from line 3 above..... 15. _____
16. Amount from RI Schedule D, line 9 or RI Schedule CGW, line 2 (refigured for AMT, if necessary)..... 16. _____
17. Amount from RI Schedule D, line 7 or RI Schedule CGW enter zero (refigured for AMT, if necessary) 17. _____
18. A. Add lines 16 and 17..... 18A. _____
B. Amount from RI Schedule D, line 4 or RI Schedule CGW, line 2 (refigured for AMT, if necessary) 18B. _____
C. Enter the SMALLER of line 18A or 18B..... 18C. _____
19. Enter the SMALLER of line 15 or line 18C..... 19. _____
20. Subtract line 19 from line 15..... 20. _____
21. If line 20 is less than \$175,000 (\$87,500 if Married filing separately) then multiply line 20 by 6.5% (.065). Otherwise, multiply line 20 by 7% (.07) and subtract \$875 (\$438 if Married filing separately) from the result..... 21. _____
22. Enter the amount from RI Schedule D, line 16 or RI Schedule CGW, line 7..... 22. _____
23. Enter the SMALLER of line 15 or line 16..... 23. _____
24. Enter the SMALLER of line 22 or line 23 (if zero, go to line 30)..... 24. _____
25. Qualified 5 year gain, if any, from RI Schedule D, line 17 (as refigured for AMT, if necessary)..... 25. _____
26. Enter the SMALLER of line 24 or line 25..... 26. _____
27. Multiply line 26 by 2.00% (.02)..... 27. _____
28. Subtract line 26 from line 24..... 28. _____
29. Multiply line 28 by 2.50% (.025)..... 29. _____
30. Subtract line 24 from line 23..... 30. _____
31. Multiply line 30 by 5.00% (.05)..... 31. _____
IF LINE 17 IS ZERO OR BLANK, SKIP LINES 32 AND 33 AND GO TO LINE 34. OTHERWISE, GO TO LINE 32.
32. Subtract line 23 from line 19..... 32. _____
33. Multiply line 32 by 6.25% (.0625)..... 33. _____
34. Add lines 21, 27, 29, 31 and 33..... 34. _____
35. If line 15 is less than \$175,000 (\$87,500 if Married filing separately) then multiply line 15 by 6.5% (.065). Otherwise, multiply line 15 by 7% (.07) and subtract \$875 (\$438 if Married filing separately) from the result..... 35. _____
36. Enter the SMALLER of lines 34 or 35 here and on line 4 above..... 36. _____

RI Deduction Schedules for RI-1040 or RI-1040NR, line 4

2003

Name(s) shown on Form RI-1040 or RI-1040NR

Your Social Security Number

A. STANDARD DEDUCTION SCHEDULE FOR PEOPLE AGE 65 OR OLDER OR BLIND

DO NOT use this schedule if someone can claim you, or your spouse if filing jointly, as a dependent. Instead use RI Deduction Schedule B below.

Check if: **YOU** were 65 or older, (born before 01/02/1939), Blind, **SPOUSE** was 65 or older, (born before 01/02/1939), Blind

A. Enter the number of boxes checked above..... A. _____

If your filing status is	AND the number on line A is	THEN your RI standard deduction is
Single	1	\$5,900
	2	7,050
Married filing jointly or Qualifying widow(er)	1	8,900
	2	9,850
	3	10,800
	4	11,750
Married filing separately	1	4,925
	2	5,875
	3	6,825
	4	7,775
Head of household	1	8,150
	2	9,300

B. STANDARD DEDUCTION SCHEDULE FOR DEPENDENTS

Use this schedule **ONLY** if someone can claim you, or your spouse if filing jointly, as a dependent.

1. Add \$250 to your **EARNED INCOME***. Enter the total here..... 1. _____

2. Minimum standard deduction..... 2. 750

3. Enter the **LARGER** of line 1 or line 2..... 3. _____

4. Enter the amount shown below for your filing status.

Single.....	\$4,750	}	4. _____
Married filing jointly or Qualifying widow(er).....	7,950		
Married filing separately.....	3,975		
Head of household.....	7,000		

5. STANDARD DEDUCTION

A. Enter the **SMALLER** of line 3 or line 4. If under age 65 and not blind, **STOP HERE** and enter this amount on RI-1040 or RI-1040NR, line 4. **OTHERWISE**, go to line 5B..... 5A. _____

B. Check if: **YOU** were 65 or older, (born before 01/02/1939), Blind, **SPOUSE** was 65 or older, (born before 01/02/1939), Blind
If age 65 or older or blind, multiply the number of boxes checked by: \$1,150 if Single or Head of household; \$950 if Married filing jointly, Married filing separately or Qualifying widow(er)..... 5B. _____

C. Add lines 5A and 5B. Enter the total here and on RI-1040 or RI-1040NR, line 4..... 5C. _____

***EARNED INCOME** includes wages, salaries, tips professional fees and other compensation received for personal services you performed. It also includes any amount received as a scholarship that you must include in your income. Generally, your earned income is the total of the amount(s) you reported on Federal Form 1040, lines 7, 12 and 18 minus the amount, if any, on Federal Form 1040, line 29.

C. ITEMIZED DEDUCTION SCHEDULE

(If you claimed a modification on RI-1040 or RI-1040NR, line 2; you must recalculate your Federal Schedule A before you complete this schedule)

1. Add the amounts from Federal Form, Schedule A, lines 4, 9, 14, 18, 19, 26 and 27..... 1. _____

2. Add the amounts from Federal Form, Schedule A, lines 4, 13 and 19 plus any gambling and casualty or theft losses included on line 27..... 2. _____

3. Is the amount on line 2 less than the amount on line 1?

No. **STOP HERE!** Your deduction is not limited. Enter the amount from line 1 above on RI-1040 or RI-1040NR, line 4.

Yes. Subtract line 2 from line 1..... 3. _____

4. Multiply line 3 above by 80% (.80)..... 4. _____

5. Enter the amount from RI-1040 or RI-1040NR, line 3..... 5. _____

6. Enter \$139,500 (\$69,750 if Married filing separately)..... 6. _____

7. Is the amount on line 6 less than the amount on line 5?

No. **STOP HERE!** Your deduction is not limited. Enter the amount from line 1 above on RI-1040 or RI-1040NR, line 4.

Yes. Subtract line 6 from line 5..... 7. _____

8. Multiply line 7 by 3% (.03)..... 8. _____

9. Enter the **SMALLER** of line 4 or line 8..... 9. _____

10. Total itemized deductions - Subtract line 9 from line 1 - Enter the result here and on RI-1040 or RI-1040NR, line 4..... 10. _____

Name(s) shown on Form RI-1040 or RI-1040NR

Your Social Security Number

PART 1 REQUIRED ANNUAL PAYMENT

1. Enter your **2003** RI income tax from RI-1040, line 13 less line 18D or RI-1040NR, line 15 less line 18D..... 1. _____
2. Enter 80% of the amount shown on line 1..... 2. _____
3. RI withheld taxes paid for **2003** from RI-1040, line 18A or RI-1040NR, lines 18A and 18C..... 3. _____
4. Subtract line 3 from line 1 - (if the result is \$250.00 or less do not complete the rest of this form)..... 4. _____
5. Enter your **2002** RI tax from RI-1040, line 13 or RI-1040NR, line 15..... 5. _____
6. Enter the **SMALLER** of line 2 or line 5..... 6. _____

PART 2 SHORTCUT METHOD

You can use this method if you meet the following conditions (Otherwise, you must complete RI-2210 to figure your underestimating interest):

- ① You made no estimated payments **OR** all 4 estimated payments were equal and paid by the appropriate due dates;
- ② **AND** you did not complete RI-2210, part 5 (Annualized Income Installment Worksheet).
7. Enter the amount from Part 1, line 6 above..... 7. _____
8. Enter the total withholding and estimated tax you paid from RI-1040, lines 18A and 18B or RI-1040NR, lines 18A, 18B and 18C. 8. _____
9. Underpayment - subtract line 8 from line 7..... 9. _____
10. Multiply line 9 by 7.9808% (.079808)..... 10. _____
11. If the amount on line 9 was paid on or after 4/15/04, then enter \$0
If the amount on line 9 was paid before 4/15/04, then make the following calculation:
The amount on line 9 (times) the number of days paid before 4/15/04 (times) .00022 and enter the result here..... 11. _____
12. **UNDERESTIMATING INTEREST** - subtract line 11 from line 10 - enter here and in the space provided on RI-1040 or RI-1040NR, line 19..... 12.

INSTRUCTIONS

PURPOSE OF THIS FORM

Individuals (except qualified farmers and fishermen) should use this form to determine if their income tax was sufficiently prepared throughout the year by having RI tax withheld or by paying RI estimated tax; if not, a charge may be imposed on the underpayment of the taxes. Complete Part 1 of this form to determine if the payment of the charge may be avoided.

WHO CAN FILE THIS FORM

You can use this form only if you meet the following conditions ① You made no estimated payments **OR** all 4 estimated payments were equal and paid by the appropriate due dates **AND** ② You are not completing the Annualization Income Worksheet on RI-2210. If you do not meet these conditions, you must file RI-2210. RI-2210 is available online www.tax.ri.gov or by calling our forms department at (401) 222-1111.

FARMERS AND FISHERMEN

If you meet **BOTH** of the following tests, you may be exempt from the charge for underpayment of estimated tax: ① Gross income from farming or fishing is at least 2/3 (two thirds) of your annual gross income **AND** ② you filed form RI-1040 or RI-1040NR and paid the tax due on or before March 1, 2004. If you meet both of these tests, write next to line 1 "EXEMPT, FARMER/FISHERMAN" and do not complete the rest of this form. Attach this form to your return or mail to: The RI Division of Taxation - One Capitol Hill - Providence, RI 02908-5806 if the return has been previously filed.

PART 1 REQUIRED ANNUAL PAYMENT

- Line 1 Enter your **2003** Rhode Island tax from RI-1040, line 13 less line 18D or RI-1040NR, line 15 less line 18D.
- Line 2 Multiply line 1 by 80% (.80).
- Line 3 Enter the amount of **2003** Rhode Island income taxes withheld from RI-1040, line 18A or RI-1040NR, lines 18A and 18C.
- Line 4 Subtract line 3 from line 1. If the result is \$250.00 or less, you do not owe any underestimating interest and need not complete the rest of this form.
- Line 5 Enter your **2002** Rhode Island income tax from RI-1040, line 13 or RI-1040NR, line 15. If you had no federal tax liability for **2002** and you were a Rhode Island resident during all of **2002**, and your **2002** federal tax was (or would have been had you been required to file) for a full 12 months, then enter zero (0).
- Line 6 Enter the **SMALLER** of line 2 or line 5 (including zero). If line 6 is zero, you do not owe any underestimating interest and need not complete the rest of this form. However, you must attach this form to your Rhode Island return.

PART 2 SHORTCUT METHOD

- Line 7 Enter the amount from part 1, line 6.
- Line 8 Enter the amount of estimated and withholding tax you paid for **2003** from RI-1040, lines 18A and 18B or RI-1040NR, lines 18A, 18B and 18C
- Line 9 Subtract line 8 from line 7.
- Line 10 Multiply line 9 by 7.9808% (.079808).
- Line 11 If you paid the tax balance due before 4/15/2004, multiply the number of days paid before 4/15/2004 by the amount on line 9 by .00022 and enter the amount on line 11.
- Line 12 Subtract line 11 from line 10. Enter here and in the space provided on RI-1040 or RI-1040NR, line 19.

RI-1040 RHODE ISLAND RESIDENT INDIVIDUAL INCOME TAX RETURN

2003

NAME AND ADDRESS <div style="border: 1px solid black; border-radius: 10px; padding: 5px; width: fit-content;"> please print or type </div>	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 number or rural route) _____		Daytime Telephone Number (____) _____
	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. (This will not increase your tax or reduce your refund.) Check Yes No 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 the 2nd box. _____ Nonpartisan general account

FILING STATUS Check only one box 1 Single 2 Married filing jointly 3 Married filing separately 4 Head of Household 5 Qualifying widow(er)

INCOME, TAX AND CREDITS <div style="border: 1px solid black; padding: 5px;"> Single \$4,750 Married filing jointly or Qualifying widow(er) \$7,950 Married filing separately \$3,975 Head of household \$7,000 However, people over 65, blind or can be claimed as a dependent, see the RI Deduction Schedules on page 7, check <input type="checkbox"/> this box and attach the schedule. </div> <div style="border: 1px solid black; border-radius: 10px; padding: 5px; width: fit-content; margin-top: 10px;"> Attach Forms W-2 and 1099 here. </div>	1. Federal AGI (Adjusted Gross Income) - Federal Form 1040, line 34; 1040A, line 21; 1040EZ, line 4 or Telefile, line 1.....	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. Deductions - RI standard deduction (left margin) or amount from Federal Schedule A, line 28, whichever is greater. If you itemize and line 3 is over \$139,500 (\$69,750 if married filing separate) see itemized deduction schedule on page 7.....	4.	
	5. Subtract line 4 from line 3.....	5.	
	6. Exemptions - Enter federal exemptions in 6A then multiply by \$3,050 and enter result in 6B. If line 3 is over \$104,625, see worksheet on page I-4 for exemption amount..... 6A. <input type="text"/> X \$3,050 =	6B.	
	7. RI TAXABLE INCOME - subtract line 6B from line 5.....	7.	
	8. A. RI income tax <input type="checkbox"/> RI Tax Table or Rate Schedules <input type="checkbox"/> RI Schedule CGW <input type="checkbox"/> RI Schedule D <input type="checkbox"/> RI Schedule J <input type="checkbox"/> RI-8615	8A.	
	B. Other RI taxes from page 3, RI Schedule OT, line 15.....	8B.	
	9. RI alternative minimum tax from page 6, Form RI-6251, line 14.....	9.	
	10. Total RI income tax - add lines 8A, 8B and 9.....	10.	
	11. A. RI percentage of allowable Federal credits from page 2, schedule II, line 34.....	11A.	
	B. Other RI credits - indicate credit form number(s) _____ attach forms.....	11B.	
	C. RI credit for income taxes paid to other states from page 2, schedule III, line 41.....	11C.	
	12. Total RI credits - add lines 11A, 11B and 11C.....	12.	
	13. RI income tax after credits - subtract line 12 from line 10 (not less than zero).....	13.	
	14. RI use/sales tax from page 3, Schedule T-205P, line 24 (see instructions).....	14.	
15. Total RI tax - add lines 13 and 14.....	15.		
16. RI checkoff contributions from page 2, schedule IV, line 42G (contributions reduce your refund or increase your balance due).....	16.		
17. TOTAL RI TAX AND CHECKOFF CONTRIBUTIONS - add lines 15 and 16.....	17.		

PAYMENTS AND PROPERTY TAX RELIEF CREDIT	18. A. RI 2003 income tax withheld (please attach forms W-2, 1099, etc.).....	18A.	
	B. 2003 estimated tax payments and amount applied from 2002 return.....	18B.	
	C. Property tax relief credit from RI-1040H, line 15 or 22 (attach form RI-1040H).....	18C.	
	D. RI earned income credit from page 3, RI Schedule EIC, line 9.....	18D.	
	E. Other payments.....	18E.	
	F. TOTAL PAYMENTS AND CREDITS - add lines 18A, 18B, 18C, 18D and 18E.....	18F.	

Check if extension is attached.

AMOUNT DUE	19. If line 17 is LARGER than line 18F, Subtract line 18F from 17. YOU OWE THIS AMOUNT. Complete RI-1040V. Check <input checked="" type="checkbox"/> if RI-2210 or RI-2210A is attached - enter interest due \$ _____ or enter zero.....	19.	
	REFUND	20. If line 18F is LARGER than 17, subtract line 17 from 18F. THIS IS THE AMOUNT YOU OVERPAID	20.
21. Amount of overpayment to be refunded.....		21.	
22. Amount of overpayment to be applied to 2004 estimated tax.....	22.		

RI SCHEDULE I RI MODIFICATIONS TO FEDERAL AGI

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 US 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.

RI SCHEDULE II ALLOWABLE FEDERAL CREDITS

26. RI income tax from page 1, line 10..... 26.
27. Foreign tax credit from Federal Form 1040, line 44..... 27.
28. Credit for child and dependent care expenses from Federal Form 1040, line 45 or 1040A, line 29..... 28.
29. Credit for the elderly or the disabled from Federal Form 1040, line 46 or 1040A, line 30..... 29.
30. Federal mortgage interest credit from Federal Form 8396, line 11..... 30.
31. Other federal credits (see instructions for credits) from Federal Form 1040, lines 52 and 67..... 31.
32. Total - add lines 27, 28, 29, 30 and 31..... 32.
33. Tentative allowable federal credits - multiply line 32 by 25% (.25)..... 33.
34. MAXIMUM CREDIT - (line 26 or 33 whichever is SMALLER) - Enter here and on page 1, line 11A..... 34.

RI SCHEDULE III CREDIT FOR INCOME TAXES PAID TO ANOTHER STATE

NOTE: Attach signed copy of the other state return.

35. RI income tax (page 1, line 10) less allowable federal credits (page 2, line 34)..... 35.
36. Adjusted gross income from other state. If more than one state - see instructions..... 36.
37. Modified federal AGI - page 1, line 3..... 37.
38. Divide line 36 by line 37..... 38.
39. Tentative credit - multiply line 35 by line 38..... 39.
40. Tax due and paid to other state (see specific instructions) Insert name of state paid 40.
41. MAXIMUM TAX CREDIT (line 35, 39 or 40 whichever is the smallest) Enter here and on page 1, line 11C..... 41.

RI SCHEDULE IV RI CHECKOFF CONTRIBUTIONS

NOTE: Contributions reduce your refund or increase your balance due.

42. A. Drug program account..... \$1.00 \$5.00 \$10.00 Other
B. Olympic Contribution Yes No \$1.00 Contribution (\$2.00 if a joint return)
C. RI Organ Transplant Fund.....
D. RI Council on the Arts.....
E. RI Nongame Wildlife Fund.....
F. Childhood Disease Victims' Fund.....
G. TOTAL CONTRIBUTIONS - add lines 42A, 42B, 42C, 42D, 42E and 42F - Enter here and on page 1, line 16..... 42G.

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 Date Spouse's Signature Date

If you do not need forms mailed to you next year, check box. May the division contact your preparer about this return? Yes No
Paid preparer's signature and address SSN, PTIN or EIN Telephone number

Name(s) shown on Form RI-1040

Your Social Security Number

RI SCHEDULE EIC RHODE ISLAND EARNED INCOME CREDIT

- 1. Rhode Island income tax from RI-1040, page 1, line 13.
2. Federal earned income credit from Federal Form 1040, line 63; 1040A, line 41; 1040EZ, line 8 or Federal Telefile, line L.
3. Rhode Island percentage. 25%
4. Multiply line 2 by line 3.
5. Enter the SMALLER of line 1 or line 4.
6. Subtract line 5 from line 4 (if zero or less, enter the amount from line 5 on line 9. Otherwise, continue to line 7).
7. Refundable percentage. 5%
8. RI refundable earned income credit - multiply line 6 by line 7.
9. TOTAL RI EARNED INCOME CREDIT - add line 5 and line 8. Enter here and on RI-1040, line 18D.

RI SCHEDULE OT OTHER RHODE ISLAND TAXES

TAX ON LUMP-SUM DISTRIBUTIONS, PARENTS' ELECTION TO REPORT CHILD'S INTEREST AND DIVIDENDS, RECAPTURE OF FEDERAL TAX CREDITS AND OTHER MISCELLANEOUS FEDERAL INCOME TAXES.

- 10. Tax on lump-sum distributions - Federal Form 4972, line 30.
11. Parents' election to report child's interest and dividends from all Federal Form(s) 8814, line 9.
12. Amount of recapture of federal tax credits and other miscellaneous federal income taxes (see instructions).
13. Total - add lines 10, 11 and 12.
14. Rhode Island percentage. 25%
15. OTHER RHODE ISLAND TAXES - Multiply line 13 by line 14. Enter here and on RI-1040, line 8B.

RI-8615 TAX FOR CHILDREN UNDER AGE 14 WHO HAVE INVESTMENT INCOME

- 16. Child's tax from Federal form 8615, line 18.
17. Rhode Island percentage. 25%
18. TAX - multiply line 16 by line 17 - Enter here and on RI-1040, line 8A and check the RI-8615 box.

T-205P INDIVIDUAL CONSUMER'S USE/SALES TAX RETURN

- 19. Schedule of purchases subject to the use/sales tax (if you need more space to list your purchases, attach a separate sheet).
A.
B.
C.
D.
20. Total sales price of purchases subject to the use/sales tax - add lines 19A, 19B, 19C and 19D.
21. Rhode Island percentage. 7%
22. Amount of tax - multiply line 20 by line 21.
23. Credit for use/sales taxes paid in other states on the items listed on line 19.
24. TOTAL AMOUNT DUE - subtract line 23 from line 22 - enter here and on RI-1040, page 1, line 14.

RI Schedule CGW RHODE ISLAND CAPITAL GAINS WORKSHEET 2003

Name(s) shown on Form RI-1040 or RI-1040NR

Your Social Security Number

NOTE:

- Use this form **ONLY** if you did not calculate your tax on Federal Schedule D **AND**;
 1. you checked the box on Federal Form 1040, line 13a, **OR**
 2. you entered an amount on Federal Form 1040A, line 10a.

- You must attach this schedule to RI-1040 or RI-1040NR and check the box labeled RI Schedule CGW on line 8A.

1. RI taxable income, RI-1040 or RI-1040NR, line 7.....	1.		
2. Enter the amount of capital gains from Federal Form 1040, line 13a or 1040A, line 10a.....	2.		
3. Subtract line 2 from line 1 (if zero or less, enter zero).....	3.		
4. Figure the tax on the amount on line 3. Use the 2003 RI Tax Table or Tax Rate Schedule, whichever applies.....	4.		
5. Enter the SMALLER of the amount on line 1 above OR			
<ul style="list-style-type: none"> ● \$47,450 If Married filing jointly or Qualifying widow(er) ● \$28,400 If Single ● \$38,050 If Head of household ● \$23,725 If Married filing separately 	}	5.	
6. Is the amount on line 3 equal to or more than the amount on line 5?			
<input type="checkbox"/> Yes. Leave lines 6 through 8 blank; go to line 9 and check the "NO" box.			
<input type="checkbox"/> No. Enter the amount from line 3.....	6.		
7. Subtract line 6 from line 5.....	7.		
8. Multiply line 7 by 2.5% (.025).....	8.		
9. Are the amounts on lines 2 and 7 the same?			
<input type="checkbox"/> Yes. Leave lines 9 through 12 blank and go to line 13.			
<input type="checkbox"/> No. Enter the SMALLER of line 1 or line 2.....	9.		
10. Enter the amount, if any, from line 7.....	10.		
11. Subtract line 10 from line 9. (if zero or less, enter zero).....	11.		
12. Multiply line 11 by 5% (.05).....	12.		
13. Add lines 4, 8 and 12.....	13.		
14. Figure the tax on the amount on line 1. Use the 2003 RI Tax Table or Tax Rate Schedule, whichever applies.....	14.		
15. Tax on all taxable income (including capital gains). Enter the SMALLER of line 13 or line 14. Also enter this amount on RI-1040 or RI-1040NR, page 1, line 8A and check the RI Schedule CGW box.....	15.		

RI Schedule D

RHODE ISLAND CAPITAL GAINS AND LOSSES

2003

Name(s) shown on Form RI-1040 or RI-1040NR

Your Social Security Number

1. RI taxable income, RI-1040 or RI-1040NR, line 7 **(IF THIS LINE IS ZERO OR LESS, DO NOT COMPLETE THIS FORM)**..... 1. _____

2. Enter the **SMALLER** of Federal Schedule D, lines 17a or 16..... 2. _____

3. Enter the amount from Federal Form 4952, line 4g..... 3. _____

4. Subtract line 3 from line 2..... 4. _____

5. Combine Federal Schedule D, line 7b and Federal 28% Rate Gain Worksheet on page D-8, lines 1 through 5. **(if zero or less, enter zero)**.... 5. _____

6. Enter the **SMALLER** of line 5 above or Federal Schedule D, line 20. **(not less than zero)**..... 6. _____

7. Enter the amount from Federal Schedule D, line 19..... 7. _____

8. Add lines 6 and 7..... 8. _____

9. Subtract line 8 from line 4. **(if zero or less, enter zero)**..... 9. _____

10. Subtract line 9 from line 1. **(if zero or less, enter zero)**..... 10. _____

11. Enter the **SMALLER** of the amount on line 1 above **OR** }..... 11. _____

- \$47,450 If Married filing jointly or Qualifying widow(er)
- \$28,400 If Single
- \$38,050 If Head of household
- \$23,725 If Married filing separately

12. Enter the **SMALLER** of line 10 or 11..... 12. _____

13. Subtract line 4 from line 1. **(if zero or less, enter zero)**..... 13. _____

14. Enter the **LARGER** of line 12 or line 13..... 14. _____

15. Figure the tax on the amount on line 14. Use the 2003 RI Tax Table or Tax Rate Schedule, whichever applies..... 15. _____

IF LINES 11 AND 12 ARE THE SAME, SKIP LINES 16 THROUGH 21 AND GO TO LINE 22. OTHERWISE, GO TO LINE 16.

16. Subtract line 12 from line 11..... 16. _____

17. Qualified 5 year gain, if any, from Federal Schedule D, line 35..... 17. _____

18. Enter the **SMALLER** of line 16 or line 17..... 18. _____

19. Multiply line 18 by 2.00% (.02)..... 19. _____

20. Subtract line 18 from line 16..... 20. _____

21. Multiply line 20 by 2.5% (.025)..... 21. _____

IF LINES 1 AND 11 ARE THE SAME, SKIP LINES 22 THROUGH 34 AND GO TO LINE 35. OTHERWISE, GO TO LINE 22.

22. Enter the **SMALLER** of line 1 or line 9..... 22. _____

23. Enter the amount from line 16 above. **(if line 16 is blank, enter zero)**..... 23. _____

24. Subtract line 23 from line 22..... 24. _____

25. Multiply line 24 by 5.00% (.05)..... 25. _____

IF LINE 7 IS ZERO OR BLANK, SKIP LINES 26 THROUGH 31 AND GO TO LINE 32. OTHERWISE, GO TO LINE 26.

26. Enter the smaller of line 4 or line 7..... 26. _____

27. Add lines 4 and 14..... 27. _____

28. Enter the amount from line 1 above..... 28. _____

29. Subtract line 28 from line 27. **(if zero or less, enter zero)**..... 29. _____

30. Subtract line 29 from line 26. **(if zero or less, enter zero)**..... 30. _____

31. Multiply line 30 by 6.25% (.0625)..... 31. _____

IF LINE 6 IS ZERO, SKIP LINES 32 THROUGH 34 AND GO TO LINE 35. OTHERWISE, GO TO LINE 32.

32. Add lines 14, 16, 24 and 30..... 32. _____

33. Subtract line 32 from line 1..... 33. _____

34. Multiply line 33 by 7.00% (.07)..... 34. _____

35. Add lines 15, 19, 21, 25, 31 and 34..... 35. _____

36. Figure the tax on the amount on line 1. Use the 2003 RI Tax Table or Tax Rate Schedule, whichever applies..... 36. _____

37. Tax on all taxable income **(including capital gains)**. Enter the **SMALLER** of line 35 or line 36. Also enter this amount on RI-1040 or RI-1040NR, page 1, line 8A and check the RI Schedule D box..... 37.

Name(s) shown on Form RI-1040 or RI-1040NR

Your Social Security Number

PART 1 ALTERNATIVE MINIMUM TAX

1. Federal Alternative Minimum Taxable Income - Federal Form 6251, line 28..... 1. _____
2. Exemption If your filing status is... and line 1 is not over then enter on line 2 }
Single or Head of household \$112,500 \$35,750
Married filing jointly or Qualifying widow(er) 150,000 49,000
Married filing separately 75,000 24,500
(If line 1 is OVER the amount shown above for your filing status, see page I-8 of the instructions.)
3. Subtract line 2 from line 1..... 3. _____
4. If you figured your tax on RI Schedule D or CGW, complete part 2 and enter the amount from line 36 here. If you figured your tax using the tax table or tax rate schedule and line 3 is less than \$175,000 (\$87,500 if Married filing separately) then multiply line 3 by 6.5% (.065). Otherwise, multiply line 3 by 7% (.07) and subtract \$875 (\$438 if Married filing separately) from the result 4. _____
5. Alternative minimum tax foreign tax credit - Federal Form 6251, line 32..... 5. _____
6. RI Rate..... 6. 25%
7. Multiply line 5 by line 6..... 7. _____
8. Tentative minimum tax - subtract line 7 from line 4..... 8. _____
9. RI tax from RI-1040 or RI-1040NR, page 1, line 8A..... 9. _____
10. Foreign tax credit - RI-1040 or RI-1040NR, line 27..... 10. _____
11. RI Rate..... 11. 25%
12. Multiply line 10 by line 11..... 12. _____
13. RI income tax less foreign tax credit - subtract line 12 from line 9..... 13. _____
14. RI Alternative minimum tax - subtract line 13 from line 8 (if zero or less enter zero). Enter here and on RI-1040 or RI-1040NR, page 1, line 9..... 14. []

PART 2 ALTERNATIVE MINIMUM TAX USING MAXIMUM CAPITAL GAINS RATES

15. Enter the amount from line 3 above..... 15. _____
16. Amount from RI Schedule D, line 9 or RI Schedule CGW, line 2 (refigured for AMT, if necessary)..... 16. _____
17. Amount from RI Schedule D, line 7 or RI Schedule CGW enter zero (refigured for AMT, if necessary) 17. _____
18. A. Add lines 16 and 17..... 18A. _____
B. Amount from RI Schedule D, line 4 or RI Schedule CGW, line 2 (refigured for AMT, if necessary) 18B. _____
C. Enter the SMALLER of line 18A or 18B..... 18C. _____
19. Enter the SMALLER of line 15 or line 18C..... 19. _____
20. Subtract line 19 from line 15..... 20. _____
21. If line 20 is less than \$175,000 (\$87,500 if Married filing separately) then multiply line 20 by 6.5% (.065). Otherwise, multiply line 20 by 7% (.07) and subtract \$875 (\$438 if Married filing separately) from the result..... 21. _____
22. Enter the amount from RI Schedule D, line 16 or RI Schedule CGW, line 7..... 22. _____
23. Enter the SMALLER of line 15 or line 16..... 23. _____
24. Enter the SMALLER of line 22 or line 23 (if zero, go to line 30)..... 24. _____
25. Qualified 5 year gain, if any, from RI Schedule D, line 17 (as refigured for AMT, if necessary)..... 25. _____
26. Enter the SMALLER of line 24 or line 25..... 26. _____
27. Multiply line 26 by 2.00% (.02)..... 27. _____
28. Subtract line 26 from line 24..... 28. _____
29. Multiply line 28 by 2.50% (.025)..... 29. _____
30. Subtract line 24 from line 23..... 30. _____
31. Multiply line 30 by 5.00% (.05)..... 31. _____
IF LINE 17 IS ZERO OR BLANK, SKIP LINES 32 AND 33 AND GO TO LINE 34. OTHERWISE, GO TO LINE 32.
32. Subtract line 23 from line 19..... 32. _____
33. Multiply line 32 by 6.25% (.0625)..... 33. _____
34. Add lines 21, 27, 29, 31 and 33..... 34. _____
35. If line 15 is less than \$175,000 (\$87,500 if Married filing separately) then multiply line 15 by 6.5% (.065). Otherwise, multiply line 15 by 7% (.07) and subtract \$875 (\$438 if Married filing separately) from the result..... 35. _____
36. Enter the SMALLER of lines 34 or 35 here and on line 4 above..... 36. _____

RI Deduction Schedules for RI-1040 or RI-1040NR, line 4

2003

Name(s) shown on Form RI-1040 or RI-1040NR

Your Social Security Number

A. STANDARD DEDUCTION SCHEDULE FOR PEOPLE AGE 65 OR OLDER OR BLIND

DO NOT use this schedule if someone can claim you, or your spouse if filing jointly, as a dependent. Instead use RI Deduction Schedule B below.

Check if: **YOU** were 65 or older, (born before 01/02/1939), Blind, **SPOUSE** was 65 or older, (born before 01/02/1939), Blind

A. Enter the number of boxes checked above..... A. _____

If your filing status is	AND the number on line A is	THEN your RI standard deduction is
Single	1	\$5,900
	2	7,050
Married filing jointly or Qualifying widow(er)	1	8,900
	2	9,850
	3	10,800
	4	11,750
Married filing separately	1	4,925
	2	5,875
	3	6,825
	4	7,775
Head of household	1	8,150
	2	9,300

B. STANDARD DEDUCTION SCHEDULE FOR DEPENDENTS

Use this schedule **ONLY** if someone can claim you, or your spouse if filing jointly, as a dependent.

1. Add \$250 to your **EARNED INCOME***. Enter the total here..... 1. _____

2. Minimum standard deduction..... 2. 750

3. Enter the **LARGER** of line 1 or line 2..... 3. _____

4. Enter the amount shown below for your filing status.

Single.....	\$4,750	}	4. _____
Married filing jointly or Qualifying widow(er).....	7,950		
Married filing separately.....	3,975		
Head of household.....	7,000		

5. STANDARD DEDUCTION

A. Enter the **SMALLER** of line 3 or line 4. If under age 65 and not blind, **STOP HERE** and enter this amount on RI-1040 or RI-1040NR, line 4. **OTHERWISE**, go to line 5B..... 5A. _____

B. Check if: **YOU** were 65 or older, (born before 01/02/1939), Blind, **SPOUSE** was 65 or older, (born before 01/02/1939), Blind
If age 65 or older or blind, multiply the number of boxes checked by: \$1,150 if Single or Head of household; \$950 if Married filing jointly, Married filing separately or Qualifying widow(er)..... 5B. _____

C. Add lines 5A and 5B. Enter the total here and on RI-1040 or RI-1040NR, line 4..... 5C. _____

***EARNED INCOME** includes wages, salaries, tips professional fees and other compensation received for personal services you performed. It also includes any amount received as a scholarship that you must include in your income. Generally, your earned income is the total of the amount(s) you reported on Federal Form 1040, lines 7, 12 and 18 minus the amount, if any, on Federal Form 1040, line 29.

C. ITEMIZED DEDUCTION SCHEDULE

(If you claimed a modification on RI-1040 or RI-1040NR, line 2; you must recalculate your Federal Schedule A before you complete this schedule)

1. Add the amounts from Federal Form, Schedule A, lines 4, 9, 14, 18, 19, 26 and 27..... 1. _____

2. Add the amounts from Federal Form, Schedule A, lines 4, 13 and 19 plus any gambling and casualty or theft losses included on line 27..... 2. _____

3. Is the amount on line 2 less than the amount on line 1?

No. **STOP HERE!** Your deduction is not limited. Enter the amount from line 1 above on RI-1040 or RI-1040NR, line 4.

Yes. Subtract line 2 from line 1..... 3. _____

4. Multiply line 3 above by 80% (.80)..... 4. _____

5. Enter the amount from RI-1040 or RI-1040NR, line 3..... 5. _____

6. Enter \$139,500 (\$69,750 if Married filing separately)..... 6. _____

7. Is the amount on line 6 less than the amount on line 5?

No. **STOP HERE!** Your deduction is not limited. Enter the amount from line 1 above on RI-1040 or RI-1040NR, line 4.

Yes. Subtract line 6 from line 5..... 7. _____

8. Multiply line 7 by 3% (.03)..... 8. _____

9. Enter the **SMALLER** of line 4 or line 8..... 9. _____

10. Total itemized deductions - Subtract line 9 from line 1 - Enter the result here and on RI-1040 or RI-1040NR, line 4..... 10. _____

Name(s) shown on Form RI-1040 or RI-1040NR

Your Social Security Number

PART 1 REQUIRED ANNUAL PAYMENT

1. Enter your **2003** RI income tax from RI-1040, line 13 less line 18D or RI-1040NR, line 15 less line 18D..... 1. _____
2. Enter 80% of the amount shown on line 1..... 2. _____
3. RI withheld taxes paid for **2003** from RI-1040, line 18A or RI-1040NR, lines 18A and 18C..... 3. _____
4. Subtract line 3 from line 1 - (if the result is \$250.00 or less do not complete the rest of this form)..... 4. _____
5. Enter your **2002** RI tax from RI-1040, line 13 or RI-1040NR, line 15..... 5. _____
6. Enter the **SMALLER** of line 2 or line 5..... 6. _____

PART 2 SHORTCUT METHOD

You can use this method if you meet the following conditions (Otherwise, you must complete RI-2210 to figure your underestimating interest):

- ① You made no estimated payments **OR** all 4 estimated payments were equal and paid by the appropriate due dates;
- ② **AND** you did not complete RI-2210, part 5 (Annualized Income Installment Worksheet).
7. Enter the amount from Part 1, line 6 above..... 7. _____
8. Enter the total withholding and estimated tax you paid from RI-1040, lines 18A and 18B or RI-1040NR, lines 18A, 18B and 18C. 8. _____
9. Underpayment - subtract line 8 from line 7..... 9. _____
10. Multiply line 9 by 7.9808% (.079808)..... 10. _____
11. If the amount on line 9 was paid on or after 4/15/04, then enter \$0
If the amount on line 9 was paid before 4/15/04, then make the following calculation:
The amount on line 9 (times) the number of days paid before 4/15/04 (times) .00022 and enter the result here..... 11. _____
12. **UNDERESTIMATING INTEREST** - subtract line 11 from line 10 - enter here and in the space provided on RI-1040 or RI-1040NR, line 19..... 12.

INSTRUCTIONS

PURPOSE OF THIS FORM

Individuals (except qualified farmers and fishermen) should use this form to determine if their income tax was sufficiently prepared throughout the year by having RI tax withheld or by paying RI estimated tax; if not, a charge may be imposed on the underpayment of the taxes. Complete Part 1 of this form to determine if the payment of the charge may be avoided.

WHO CAN FILE THIS FORM

You can use this form only if you meet the following conditions ① You made no estimated payments **OR** all 4 estimated payments were equal and paid by the appropriate due dates **AND** ② You are not completing the Annualization Income Worksheet on RI-2210. If you do not meet these conditions, you must file RI-2210. RI-2210 is available online www.tax.ri.gov or by calling our forms department at (401) 222-1111.

FARMERS AND FISHERMEN

If you meet **BOTH** of the following tests, you may be exempt from the charge for underpayment of estimated tax: ① Gross income from farming or fishing is at least 2/3 (two thirds) of your annual gross income **AND** ② you filed form RI-1040 or RI-1040NR and paid the tax due on or before March 1, 2004. If you meet both of these tests, write next to line 1 "EXEMPT, FARMER/FISHERMAN" and do not complete the rest of this form. Attach this form to your return or mail to: The RI Division of Taxation - One Capitol Hill - Providence, RI 02908-5806 if the return has been previously filed.

PART 1 REQUIRED ANNUAL PAYMENT

- Line 1 Enter your **2003** Rhode Island tax from RI-1040, line 13 less line 18D or RI-1040NR, line 15 less line 18D.
- Line 2 Multiply line 1 by 80% (.80).
- Line 3 Enter the amount of **2003** Rhode Island income taxes withheld from RI-1040, line 18A or RI-1040NR, lines 18A and 18C.
- Line 4 Subtract line 3 from line 1. If the result is \$250.00 or less, you do not owe any underestimating interest and need not complete the rest of this form.
- Line 5 Enter your **2002** Rhode Island income tax from RI-1040, line 13 or RI-1040NR, line 15. If you had no federal tax liability for **2002** and you were a Rhode Island resident during all of **2002**, and your **2002** federal tax was (or would have been had you been required to file) for a full 12 months, then enter zero (0).
- Line 6 Enter the **SMALLER** of line 2 or line 5 (including zero). If line 6 is zero, you do not owe any underestimating interest and need not complete the rest of this form. However, you must attach this form to your Rhode Island return.

PART 2 SHORTCUT METHOD

- Line 7 Enter the amount from part 1, line 6.
- Line 8 Enter the amount of estimated and withholding tax you paid for **2003** from RI-1040, lines 18A and 18B or RI-1040NR, lines 18A, 18B and 18C
- Line 9 Subtract line 8 from line 7.
- Line 10 Multiply line 9 by 7.9808% (.079808).
- Line 11 If you paid the tax balance due before 4/15/2004, multiply the number of days paid before 4/15/2004 by the amount on line 9 by .00022 and enter the amount on line 11.
- Line 12 Subtract line 11 from line 10. Enter here and in the space provided on RI-1040 or RI-1040NR, line 19.

2003 INSTRUCTIONS FOR FILING RI-1040

(FOR RHODE ISLAND RESIDENTS FILING FORM RI-1040)

GENERAL INSTRUCTIONS

This booklet contains returns and instructions for filing the 2003 Rhode Island Resident Individual Income Tax Return. Read the instructions in this booklet carefully. For your convenience we have provided "line by line instructions" which will aid you in completing your return. Please print or type so that it will be legible. Check the accuracy of your name(s), address and social security number(s).

Most resident taxpayers will only need to complete the first two pages of Form RI-1040. Those taxpayers claiming modifications to federal adjusted gross income must complete page 2, schedule I. Taxpayers claiming a credit for income taxes paid to another state must complete page 2, schedule III.

Nonresidents and part-year residents will file their Rhode Island Individual Income Tax Returns on Form RI-1040NR. These forms and instructions are available upon request at local libraries, Post Office branches or the Rhode Island Division of Taxation, One Capitol Hill, Providence RI 02908-5801.

Complete your 2003 Federal Income Tax Return first. It is the basis for preparing your Rhode Island income tax return. In general, the Rhode Island income tax is based on your federal taxable income.

Accuracy and attention to detail in completing the return in accordance with these instructions will facilitate the processing of your tax return. You may find the following points helpful in preparing your Rhode Island Income Tax Return.

WHO MUST FILE A RETURN

Resident individuals – Every resident individual of Rhode Island required to file a federal income tax return must file a Rhode Island individual income tax return (RI-1040).

A resident individual who is not required to file a federal income tax return may be required to file a Rhode Island income tax return if his/her income for the taxable year is in excess of the sum of his/her federal personal exemptions.

"Resident" means an individual who is domiciled in the State of Rhode Island or an individual who maintains a permanent place of abode in Rhode Island and spends more than 183 days of the year in Rhode Island.

For purposes of the above definition, domicile is found to be a place an individual regards as his or her permanent home – the place to which he or she intends to return after a period of absence. A domicile, once established, continues until a new fixed and permanent home is acquired. No change of domicile results from moving to a new location if the intention is to remain only for a limited time, even if it is for a relatively long duration. For a married couple, normally both individuals have the same domicile.

Any person asserting a change in domicile must show:

- (1) an intent to abandon the former domicile,
- (2) an intent to acquire a new domicile and
- (3) actual physical presence in a new domicile.

JOINT AND SEPARATE RETURNS

JOINT RETURNS: Generally, if a husband and wife file a joint federal income tax return, they also must file a joint Rhode Island income tax return. However, if either the husband or the wife is a resident and the other is a non-resident, they must file separate returns, unless they elect to file a joint return as if both were residents of Rhode Island. If the resident spouse files separately in RI and a joint federal return is filed for both spouses, the resident spouse must compute income, exemptions and tax as if a separate federal return had been filed.

If neither spouse is required to file a federal income tax return and either or both are required to file a Rhode Island income tax return, they may elect to file a joint Rhode Island income tax return.

Individuals filing joint Rhode Island income tax returns are both equally liable to pay the tax. They incur what is known as "joint and several liability" for Rhode Island income tax.

SEPARATE RETURNS: Individuals filing separate federal income tax returns must file separate Rhode Island income tax returns.

MILITARY PERSONNEL

Under the provisions of the Soldiers and Sailors Civil Relief Act, the service pay of members of the armed forces can only be subject to income tax by the state of which they are legal residents. Place of legal residence at the time of entry into the service is normally presumed to be the legal state of residence and remains so until legal residence in another state is established and service records are changed accordingly. The Rhode Island income tax is imposed on all the federal taxable income of a resident who is a member of the armed forces, regardless of where such income is received. Military pay received by a nonresident service person stationed in Rhode Island is not subject to Rhode Island income tax. This does not apply to other income derived from Rhode Island sources, e.g., if the service person holds a separate job, not connected with his or her military service, income received from that job is subject to Rhode Island income tax. Income derived from Rhode Island sources by the service person's spouse is subject to Rhode Island income tax.

Internal Revenue Code provisions governing armed forces pay while serving in a "combat zone" or in an area under conditions that qualify for Hostile Fire Pay are applicable for Rhode Island purposes.

DECEASED TAXPAYERS

If the taxpayer died before filing a return for 2003, the taxpayer's spouse or personal representative must file and sign a return for the person who died if the deceased was required to file a return. A personal representative can be an executor, administrator or anyone who is in charge of the taxpayer's property.

The person who files the return should write "deceased" after the deceased's name and show the date of death in the name and address space on the return.

If you are claiming a refund as a surviving spouse filing a joint return with the deceased, no other form is needed to have the refund issued to you. However, all other filers requesting a refund due the deceased, must file Form RI-1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, to claim the refund.

WHEN TO FILE

Your return must be filed not later than April 15, 2004.

If the due date of your return falls on a Saturday, Sunday or Rhode Island legal holiday, the return will be due on the next working day.

EXTENSION OF TIME

Any extension of time granted for filing an individual income tax return shall not operate to extend the time for the payment of any tax due on such return.

In General -

- (1) An individual who is required to file a Rhode Island income tax return shall be allowed an automatic four month extension of time to file such return.
- (2) An application must be prepared in duplicate on form RI-4868.
- (3) The original of the application must be filed on or before the date prescribed for the filing of the return of the individual with the Rhode Island Division of Taxation.
- (4) Such application for extension must show the full amount properly estimated as tax for such taxpayer for such taxable year, and such application must be accompanied by the full remittance of the amount properly estimated as tax which is unpaid as of the date prescribed for the filing of the return.

NOTE: If no payment is required to be made with your Rhode Island extension form and you are filing a federal extension form for the same period of time, then you do not need to submit the Rhode Island form. Attach a copy of the Federal Form 4868 or the approved Federal Form 2688 to your Rhode Island individual income tax return at the time it is submitted.

WHERE TO FILE

Mail your return to:
STATE OF RHODE ISLAND
Division of Taxation
One Capitol Hill
Providence RI 02908 – 5806

WHERE TO GET FORMS

As far as practical, tax forms and instructions are mailed directly to taxpayers. Additional forms may be obtained from:

The website <http://www.tax.ri.gov>
The Division of Taxation (401) 222-1111

Forms may also be obtained at many local libraries and Post Office branches.

MISSING OR INCORRECT FORM W-2

This is the form furnished to you by your employer, which shows the amount of your income tax withheld by them, and a copy of it must accompany your Rhode Island income tax return if you are to receive credit for such withheld tax. Only your employer can issue or correct this form. If you have not received a Form W-2 from your employer by February 15, 2004 or if the form which you have received is incorrect, contact your employer as soon as possible.

ROUNDING OFF TO WHOLE DOLLARS

The money items on your return and schedules may be shown in whole dollars. This means that you may eliminate any amount less than 50 cents and increase any amount from 50 cents to 99 cents to the next higher dollar.

CHANGES IN YOUR FEDERAL TAXABLE INCOME OR FEDERAL TAX LIABILITY

You must report to the Rhode Island Division of Taxation any change or correction in federal taxable income or federal tax liability as reported on your federal income tax return, whether resulting from the filing of an amended federal return or otherwise. Such report must be made within 90 days after filing an amended federal return or final determination of such change by the Internal Revenue Service. Use Form RI-1040X.

RHODE ISLAND LOTTERY PRIZES

Winnings and prizes received from the Rhode Island Lottery are taxable under the Rhode Island personal income tax law and are includable in the income of both residents and nonresidents alike.

SIGNATURE

You must sign your Rhode Island income tax return and both husband and wife must sign their joint return. An unsigned return cannot be processed.

Any paid preparer who prepares a taxpayer's return must also sign as "preparer". If a firm or corporation prepares the return, it should be signed in the name of the firm or corporation.

If you wish to allow the Tax Division to contact your paid preparer should questions arise about your return, check the appropriate box above the preparer's name.

Don't need forms mailed to you next year? Taxpayers who pay someone else to prepare their returns probably do not need a booklet mailed to them each year. If you do not need a booklet mailed to you next year, check the box below the signature line. The Division of Taxation will send you a postcard as a reminder to see your preparer. Telling us that you do not need a booklet next year will help us to reduce printing and mailing costs.

PAYMENTS OR REFUNDS

Any tax due must be paid in full with your return. Complete Form RI-1040V. Make check or money order payable to the Rhode Island Division of Taxation and send them with your return to the Rhode Island Division of Taxation, One Capitol Hill, Providence, RI 02908-5806. An amount due of less than one dollar (\$1) need not be paid.

A refund will be made if an overpayment of income tax is shown on your return, unless you indicate on your return that such overpayment is to be credited to your estimated tax liability for 2004. No other application for refund is necessary. Please note that no refund can be made unless your return is properly signed. Refunds of less than \$1.00 will not be paid unless specifically requested.

ESTIMATED INCOME TAX

If a taxpayer can reasonably expect to owe more than \$250 after allowing for withholding tax and/or credits, he or she must make estimated tax payments. Estimated tax payments are made on Form RI-1040ES that has instructions for computing the estimated tax and making payments.

RI-1040H PROPERTY TAX RELIEF CREDIT

Full year Rhode Island residents who meet certain requirements may be able to take advantage of the property tax relief credit. The credit will be applied to decrease your income tax due or increase your refund.

Claim for the property tax relief credit is made on Form RI-1040H. A copy of the Form RI-1040H is included in the income tax booklet or may be obtained at libraries, Post Office branches or from the Rhode Island Division of Taxation, One Capitol Hill, Providence, RI 02908-5801.

Taxpayers who are required to file a RI-1040 and who qualify for the property tax relief credit should submit Form RI-1040H with their Rhode Island income tax return. However, if you are claiming an automatic extension of time to file your RI income tax return (RI-1040), you are still required to file your RI-1040H no later than April 15, 2004. An extension of time for filing your RI-1040H may be allowed at the Tax Administrator's discretion for sickness, absence or other disability.

NET OPERATING LOSS DEDUCTIONS

The Rhode Island Personal Income Tax law relating to Net Operating Loss deduction (NOL) has been amended by enactment of RIGL §44-30-2.8 and RIGL §44-30-87.1

Under the provisions of section 44-30-2.8, the five (5) year carry back provision for years ending in 2001 and 2002 provided by the Job Creation and

Worker Assistance Act of 2002 (P.L. 107-147) for federal tax purposes shall not be allowed for Rhode Island tax purposes.

If a taxpayer has already filed a return claiming a five (5) year carry back, he/she must file a Rhode Island amended return on form RI-1040X.

Under the provisions of section 44-30-87.1, for losses incurred for taxable years beginning on or after January 1, 2002, an NOL deduction may not be carried back for Rhode Island personal income tax purposes, but will only be allowed as a carry forward for the number of succeeding years as provided in IRS Sec. 172. A carry forward can only be used on the Rhode Island return to the extent that the carry forward is used on the federal return.

Should you have any questions regarding this notice, please call the Personal Income Tax Section at (401) 222-3911.

BONUS DEPRECIATION

A bill passed disallowing the new federal bonus depreciation for Rhode Island tax purposes. When filing a Rhode Island tax return any bonus depreciation taken for federal purposes must be added back to income as a modification on Schedule 1, line 23B for Rhode Island purposes. In subsequent years, when federal depreciation is less than what previously would have been allowed, the difference may be deducted from income as a modification on Schedule 1, line 24B for Rhode Island purposes.

A separate schedule of depreciation must be kept for Rhode Island purposes. The gain or loss on the sale or other disposition of the asset is to be determined, for Rhode Island purposes, using the Rhode Island depreciation schedule.

EXAMPLE: A company bought equipment after September 11, 2001 that cost \$10,000 and had a 10 year life and qualified for 30% bonus depreciation. Depreciation for federal purposes in the first year was \$3,700 (30% X \$10,000 + 10% x 7,000). Normal depreciation in the first year would have been \$1,000. The Company should add back on Schedule I, line 23b of RI-1040 the amount of \$2,700 (\$3,700 - \$1,000). The company should write on line 23b the words "Bonus Depreciation Adjustment". In subsequent years the company should deduct \$300 (\$1000 - \$700) each year while depreciation lasts. The deduction should be on line 24b of RI-1040 and they should write in the words "Bonus Depreciation Adjustment".

If a taxpayer has already filed a return, a form RI-1040X should be filed. Questions on this procedure should be addressed by calling the Personal Income Tax Section at (401) 222-3911

SECTION 179 DEPRECIATION

Rhode Island passed a bill disallowing the increase in the section 179 depreciation under the Jobs & Growth Tax Relief Reconciliation Act of 2003. Section 179 depreciation will remain limited to \$25,000 for Rhode Island income tax purposes. When filing your Rhode Island tax return any additional section 179 depreciation taken must be added back to federal adjusted gross income as a modification on RI-1040, page 2, schedule I, line 23B. In subsequent years, when federal depreciation is less than what previously would have been allowed, the

difference may be deducted from federal adjusted income as a modification on RI-1040, page 2, schedule I, line 24B.

A separate schedule of depreciation must be kept for Rhode Island purposes. The gain or loss on the sale or other disposition of the asset is to be determined, for Rhode Island purposes, using the Rhode Island depreciation schedule.

FAMILY EDUCATION ACCOUNTS

(Tuition Savings Program – Section 529)

A modification decreasing federal adjusted gross income may be claimed for contributions made to Rhode Island's tuition savings program "529 plan". The maximum modification shall not exceed \$500, \$1,000 if a joint return, regardless of the number of accounts. Taxpayers should claim the modification on line 24b and write in the words "Tuition Savings Program". If the funds are rolled over to a Tuition Savings Plan of another state or are an unqualified withdrawal, recapture is required.

Taxpayers may also take a modification decreasing federal adjusted gross income in the amount of any qualified withdrawal or distribution from the "Tuition Saving Program" which is included in federal adjusted gross income. Taxpayers should claim the modification on line 24b and write in the words "Tuition Savings Program".

RHODE ISLAND TAX CREDITS

Rhode Island law provides special Rhode Island tax credits which may be applied against the Rhode Island income tax. Before claiming any credits, taxpayers should refer to the Rhode Island law and/or regulations for specific requirements for each credit such as carryover provisions and the order in which the credits must be used. Taxpayers claiming credits must attach the proper form(s) and other documentation to the return; failure to do so will result in disallowance of the credit. The following is a brief list of the current Rhode Island state tax credits:

- (1) **Investment Tax Credit** (RI-3468) – for manufacturing and other property. RIGL 44-31
- (2) **Daycare Assistance and Development Credit** (RI-2441) – for employers and others providing daycare to employees. RIGL 44-47
- (3) **Historic Residence Credit** – for approved residence rehabilitation. RIGL 44-33.1
- (4) **Historic Commercial Building Credit** – for approved commercial rehabilitation. RIGL 44-33.2

Most resident taxpayers will only need to complete the first 2 pages of Form RI-1040. Those taxpayers claiming modification to federal adjusted gross income, allowable federal credits, Rhode Island earned income credit or credit for taxes paid to another state must complete the appropriate schedule on page 2 of Form RI-1040. Additionally, on page 2 a taxpayer may elect to make various check-off contributions. These contributions will increase your tax due or reduce your refund.

Taxpayers reporting a tax for children under age 14 who have investment income must complete Rhode Island 8615.

- (5) **Residential Lead Paint Removal Credit** (RI-6238) – for qualified lead hazard removal. RIGL 42-64.3
- (6) **SBA Loan Guaranty Fee Credit** (RI-2641) – for approved RI Small Business Authority loan fees. RIGL 44-43.1
- (7) **Research and Development Property Credit** (RI-7695P) – for property in laboratory or experimental research. RIGL 44-32-2
- (8) **Research and Development Expense Credit** (RI-7695E) – for federally defined excess RI expenses in laboratory or experimental research. RIGL 44-32-3
- (9) **Qualifying Widow(er) Credit** (RI-SP01) – for RI qualifying widow(er) age 65 with dependent child. RIGL 44-30-26
- (10) **Residential Renewable Energy System Credit** – for specific types of residential systems approved by the RI energy office. RIGL 44-57
- (11) **Employers' Worksite Adult Education Credit** (RI-6324) – for employers offering specific types of adult education. RIGL 44-46
- (12) **ISO Certification Credit** – for businesses attaining ISO certification. RIGL 44-11-42
- (13) **Jobs Training Expenses Credit** (RI-2949) – for training specifically approved by the RI Human Resource Investment Council. RIGL 42-64.6

INTEREST

Any tax not paid when due, including failure to pay adequate estimated tax, is subject to interest at the rates of 12% in 2003 and 12% in 2004. Interest on refunds of tax overpayments will be paid at the rate of 12% if the refund is not paid within 90 days of the due date or the date the completed return was filed, whichever is later.

PENALTIES

The law provides for penalties in the following circumstances:

Failure to file an income tax return.
Failure to pay any tax due on or before the due date.
Preparing or filing a fraudulent income tax return.

USE OF FEDERAL INCOME TAX INFORMATION

All amounts reported from the Federal Forms 1040, 1040A, 1040EZ, Telefile, 1040NR and 1040NR-EZ as well as those reported on Form RI-1040 are subject to verification and audit by the Rhode Island Division of Taxation.

SPECIFIC INSTRUCTIONS

NAME AND ADDRESS

If the name or address shown on the return is incorrect, print or type any necessary correction on the return. If you did not receive the booklet and pre-addressed return, please complete the identification portion of the return, including the city or town of legal residence.

ELECTORAL SYSTEM CONTRIBUTION

You may designate a contribution of five dollars (\$5) or ten dollars (\$10) if married and filing a joint return, to the account for the public financing of the elec-

The Rhode Island Division of Taxation and the Internal Revenue Service exchange income tax information to verify the accuracy of the information reported on Federal and Rhode Island income tax returns.

PAYMENT BY CREDIT CARD



To Pay by Credit Card. You may use your American Express® Card, Discover® Card, Visa® Card or MasterCard® card. To pay by credit card, call toll free or access by Internet the service provider listed on this page and follow the instructions of the provider. A convenience fee will be charged by the service provider based on the amount you are paying. You will be told what the fee is during the transaction and you will have the option to either continue or cancel the transaction. You can also find out what the fee will be by calling the provider's toll-free automated customer service number or visiting the provider's Web Site shown below. If you paid by credit card, enter on page 1 of Form RI-1040 in the upper left corner the confirmation number you were given at the end of the transaction and the amount of your tax payment (not including the convenience fee).

You may also use this method for making 2004 Rhode Island estimated income tax payments.

Official Payments Corporation
1-800-2PAY-TAX (1-800-272-9829)
On line payments
www.officialpayments.com
Customer Service
1-877-754-4413

OTHER QUESTIONS

Obviously the foregoing general instructions and the specific instructions for completing the return form(s) which follow will not answer all questions that may arise. If you have any doubt regarding completion of your return, further assistance may be obtained at the Division of Taxation, One Capitol Hill, Providence RI 02908-5801 or by calling Taxpayer Assistance at (401) 222-1040.

total system. The first two dollars (\$2) or four dollars (\$4) if married and filing a joint return, up to a total of two hundred thousand dollars (\$200,000) collectively for all parties and the nonpartisan account, shall be allocated only to political parties which at the preceding general election, nominated a candidate for governor and such candidate polled at least 5 percent of the entire vote cast in the state for governor. The remaining funds shall be allocated for the public financing of campaigns for governor.

An electoral system contribution will NOT increase your tax due or reduce your refund.

Designation of Political Party or Nonpartisan General Account

Make only one designation, either by naming a political party, or by checking the box for the nonpartisan general account. If you designate:

- (1) a political party which did not receive at least 5 percent of the entire vote for Governor in the preceding general election,
 - (2) a non-existent political party,
 - (3) a particular office,
 - (4) an individual officeholder or political figure or
 - (5) a national party which is not a state party,
- Your electoral system contribution will be credited to the nonpartisan general account. If you designate more than one political party or a political party and also the nonpartisan general account, your contribution will be credited to the first political party named.

FILING STATUS

Check the appropriate box to indicate your filing status. Generally your filing status for Rhode Island income tax purposes is the same as for Federal income tax purposes.

Line 1 – Federal Adjusted Gross Income: Enter your federal adjusted gross income from Federal Form 1040, line 34; 1040A, line 21; 1040EZ, line 4; Telefile line I; 1040NR, line 34 or 1040NR-EZ, line 10.

Line 2 – Modifications: Enter your net modifications from schedule I, line 25. Schedule I is found on page 2 of Form RI-1040 and is discussed further in these instructions.

Line 3 – Modified Federal Adjusted Gross Income: Determine your modified federal adjusted gross income by combining the amount on line 1 with the amount on line 2.

Line 4 – Deductions: Enter your RI standard deduction or amount from Federal Schedule A, line 28, whichever is greater.


Single	\$4,750
Married Joint	\$7,950

Qualifying Widow(er)	\$7,950
Married Separate	\$3,975
Head of Household	\$7,000

If you or your spouse were age 65 or older or blind at the end of 2003 see the RI Standard Deduction Schedule A on page 7 to determine the amount of your standard deduction. If you use the Schedule to determine the amount of your standard deduction, you must attach the schedule to your RI-1040.

If some else can claim you on their return you must complete the RI Standard Deduction Schedule B to determine the amount of your standard deduction. If you use the Schedule to determine the amount of your standard deduction, you must attach the schedule to your RI-1040.

If you itemize your deductions and line 3 is more than \$139,500 (\$69,750 if married filing separate), you need to recalculate your itemized deductions based on your modified federal adjusted gross income. Complete the RI Itemized Deduction Schedule on page 7.

 If you are filing married filing joint or married filing separate, you may itemize your deductions on your RI return even if you do not itemize on your federal return. Calculate your itemized deductions on your Federal Schedule A. Compare the amount to your RI standard deduction and enter the larger amount.

Line 5 - Subtract line 4 from line 3.

Line 6A – Federal Exemption Amount: Enter the amount from Federal Form 1040, line 6d or 1040A, line 6d. If you are filing a Federal 1040EZ or Federal Telefile Form then enter the amount from the chart below on line 6A.

Amount on Federal 1040EZ, line 5	Enter on RI-1040, line 6A
0	0
7,800	1
15,600	2

Amount on Federal Telefile line J(2)	Enter on RI-1040, line 6A
0	0
3,050	1
6,100	2

However, if line 3 is more than \$104,625, you may need to recalculate your exemptions based on your modified federal adjusted gross income (see worksheet below to compute your exemption amount).


Line 6B – Multiply line 6A by \$3,050 and enter the result.

Line 7 – Rhode Island Taxable Income: Subtract line 6B from line 5.

Line 8A – Rhode Island Income Tax: Enter the RI income tax from the RI Tax Table or Rate Schedule, RI Schedule CGW, RI Schedule D, RI Schedule J or RI-8615. Check the box to indicate the method used to calculate the RI income tax. Check only one box.

Line 8B – Other RI Taxes: Enter the amount from RI Schedule OT, page 3, line 15. Use this line to report any tax from lump-sum distributions, parents' election to report child's interest and dividends, recapture of federal tax credits and miscellaneous federal taxes.

Line 9 – Rhode Island Alternative Minimum Tax: If you are reporting an alternative minimum tax on your federal income tax return, you must complete Form RI-6251 and enter the amount from RI-6251, page 6, line 14 on Form RI-1040, page 1, line 9. Attach a copy of Form RI-6251 to your RI-1040.

 If you have claimed modifications to federal adjusted gross income on line 2, you must recalculate your federal alternative minimum tax based on your modified federal adjusted gross income. If you did not report a federal alternative minimum tax, but a federal alternative minimum tax would be required based on your modified federal adjusted gross income, you must calculate a federal alternative minimum tax based on your modified federal adjusted gross income for Rhode Island purposes and complete RI-6251.

EXEMPTION WORKSHEET for RI-1040 or RI-1040NR, line 6B

1. Is the amount on RI-1040 or RI-1040NR, line 3 more than the amount shown on line 4 below ?
 No. **STOP HERE!** Multiply \$3,050 by the total number of exemptions claimed on 6A and enter the result on line 6B.
 Yes. Continue to line 2.
2. Multiply \$3,050 by the total number of exemptions claimed on RI-1040 or RI-1040NR, line 6A..... 2. _____
3. Enter the amount from RI-1040 or RI-1040NR, line 3..... 3. _____
4. If your filing status is... then enter on line 4

Single	\$139,500	} 4. _____
Married filing jointly or Qualifying widow(er)	209,250		
Married filing separately	104,625		
Head of household	174,400		
5. Subtract line 4 from line 3. If the result is more than \$122,500 (\$61,250 if Married filing separately), then **STOP HERE** you **CANNOT** take a deduction for exemptions. Otherwise, enter the result here..... 5. _____
6. Divide line 5 by \$2,500 (\$1,250 if Married filing separately). If the result is not a whole number, increase it to the next higher whole number (for example, increase 0.0004 to 1)..... 6. _____
7. Multiply line 6 by 2% (.02) and enter the result as a decimal..... 7. _____
8. Multiply line 2 by line 7..... 8. _____
9. Deduction for exemption. Subtract line 8 from line 2. Enter here and on RI-1040 or RI-1040NR, line 6B..... 9. _____

Line 10 – Total Rhode Island Income Tax: Add lines 8A, 8B and 9

Line 11A – Rhode Island Percentage of Allowable Federal Credits: Enter the amount of allowable federal credits from page 2, schedule II, line 34.

Line 11B – Other Rhode Island Credits: Enter amount of other Rhode Island credits and list the credit form number on line 11B. Attach a copy of the appropriate credit form to your RI-1040. A listing and a description of the various Rhode Island credits are available in the general instructions.

Line 11C - Credit for Taxes Paid to Other States: Enter amount of credit for taxes paid to other states from page 2, schedule III, line 41. If credit is claimed for taxes paid to more than one state, make a separate calculation of each state on Form RI-1040MU. This form can be obtained by contacting the RI Division of Taxation at One Capitol Hill, Providence, RI 02908-5801 or by calling (401) 222-1111.

Line 12 – Total Rhode Island Credits: Add lines 11A, 11B, and 11C.

Line 13 – Rhode Island Tax after Credits: Subtract line 12 from line 10 (if zero or less enter zero).

Line 14 – Rhode Island Use/Sales Tax: Enter the amount of Rhode Island Use Tax from Form T-205P, page 3, line 24. An explanation of what a Use tax is and how to compute it is included later in these instructions.

Line 15 – Total Rhode Island Tax: Add lines 13 and 14.

Line 16 – Rhode Island Checkoff Contributions: Enter the amount of checkoff contributions from page 2, schedule IV, line 42G. An explanation of each checkoff contribution is contained later in these instructions. These checkoff contributions will increase your tax due or reduce your refund.

Line 17 – Total Rhode Island Tax and Checkoff Contributions: Add lines 15 and 16.

Line 18A – Rhode Island Income Tax Withheld: Enter total amount of Rhode Island 2003 income tax withheld. (Attach state copy of all forms W-2, 1099s, etc. to the front of the return) Credit for Rhode Island income tax withheld will be allowed only for those amounts supported by attached W-2s, 1099s, etc.

Line 18B – 2003 Estimated Payments and Amount Applied from 2002 Return: Enter the amount of estimated payments on 2003 Form RI-1040ES and the amount applied from your 2002 return.

Line 18C – Property Tax Relief Credit: Enter the amount of allowable property tax relief credit from Form RI-1040H line 15 or 22, whichever is applicable. If you are filing a Rhode Island Form RI-1040, attach a copy of form RI-1040H to the front of your RI-1040. However, if you are not required to file a form RI-1040, you may file a Form RI-1040H separately to claim your property tax relief credit. Property tax relief claims must be filed no later than April 15, 2004.

Line 18D – RI Earned Income Credit: Enter amount from RI Schedule EIC, page 3, line 9. If you are claiming a RI earned income credit you must attach RI Schedule EIC to your RI-1040.

Line 18E – Other Payments: Enter any other payments, including advance payments made with your application for an automatic extension of time to file (Form RI-4868). Attach a copy of Form RI-4868 and check the box on the face of the RI-1040 to the right of line 18.

Line 18F – Total Payments and Credits: Add lines 18A, 18B, 18C, 18D and 18E.

Line 19 – Balance Due: If the amount on line 17 is greater than the amount of line 18F, **SUBTRACT** line 18F from line 17 and enter the balance due on line 19. This is the amount you owe. This amount is payable in full with your return. Complete Form RI-1040V. Send payment and Form RI-1040V with your return. An amount due of less than one dollar (\$1) need not be paid.

If you owe underestimating interest, complete Form RI-2210 or Form RI-2210A. Indicate the amount of interest due from RI-2210, line 12 or line 22 or form RI-2210A, line 12 in the space provided on line 19. Add the interest to the amount due, enter the total on line 19 and include the total amount due with your return.

Line 20 – Overpayment: If the amount on line 18F is greater than the amount on line 17 then **SUBTRACT** line 17 from line 18F and enter the overpayment on line 20.

Line 21 – Refund: Enter the amount of the overpayment on line 20 that is to be refunded. Refunds of less than \$1.00 will not be paid unless specifically requested.

Line 22 - Overpayment to be applied to 2004: Enter the amount of overpayment on line 20, which is to be applied to your 2004 estimated tax. (See General Instructions)

SCHEDULE I – MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME

Line 23A – Modifications increasing federal adjusted gross income: Enter income from obligations of any state or its political subdivision, other than Rhode Island.

Line 23B – Other Modifications: Enter the amount of other adjustments increasing federal adjusted gross income (attach explanation). These may include:

- (1) Rhode Island fiduciary adjustment as beneficiary of an estate or trust under Section 44-30-17;
- (2) Income distributed to a resident beneficiary of a trust which was previously taxed to the grantor of the trust for federal income tax purposes but was not taxable as investment income prior to the amendment of Section 44-28-7(d);
- (3) Interest on indebtedness incurred or continued to purchase or carry obligations or securities the income of which is exempt from Rhode Island personal income tax, to the extent such interest has been deducted in determining federal adjusted gross income or taxable income;
- (4) Family Education Accounts
- (5) Bonus depreciation that has been taken for federal purposes that must be added back to Rhode Island income. (See general instruction for more details).
- (6) Increased Section 179 depreciation that has been taken for federal purposes that must be added back to Rhode Island income. (See general instructions for more details).

Line 23C – Total Modifications Increasing Federal Adjusted Gross Income: Add lines 23A and 23B.

Line 24A - Modifications Decreasing Federal Adjusted Gross Income: Enter income from obligations of the United States Government to the extent included in adjusted gross income for federal tax purposes but exempt for state purposes. Example – US Government Series E bond interest. Taxpayers claiming these modifications must submit a schedule showing the source and amount of income claimed to be exempt.

Line 24B - Other modifications: Enter the amount of other adjustments decreasing federal adjusted gross income (attach explanation). These may include:

- (1) Rhode Island fiduciary adjustment as beneficiary of an estate or trust under Section 44-30-17;
- (2) Interest or dividend income on obligations or securities of any authority, commission or instrumentality of the United States to the extent included in gross income for federal income tax purposes but exempt from state income taxes under the laws of the United States;
- (3) Elective deduction for new research and development facilities. (attach form RI-1040RD);
- (4) Railroad Retirement benefits included in gross income for federal income tax purposes but exempt from state income taxes under the laws of the United States;
- (5) Qualifying investment in a certified venture capital partnership;
- (6) Family Education Accounts – Enter amount of modification decreasing federal AGI from RI-1040FEA;
- (7) Tuition Saving Program (section 529 accounts) - A modification decreasing federal adjusted gross income may be claimed for any contributions made to an account under the tuition savings program. The maximum modification shall not exceed \$500, \$1,000 if a joint return.
- (8) Exemptions from tax on profit or gain for writers, composers and artists residing within a section of the defined Economic Development Zone within the cities of Pawtucket & Providence and the Town of Westerly and creating artistic works while a resident of the Zone. Taxpayers claiming these modifications must submit a schedule showing the source and amount of income claimed to be exempt.
- (9) Depreciation that has not been taken for federal purposes because of the bonus depreciation that must be subtracted from Rhode Island income. (See general instructions for more details).
- (10) Depreciation that has not been taken for federal purposes because of the increased section 179 depreciation was not taken originally. (See general instructions for more details).

Line 24C – Total Modifications Decreasing Federal Adjusted Gross Income: Add lines 24A and 24B and enter as a negative number.

Line 25 – Net Modifications: Combine lines 23C and 24C (Enter here and on RI-1040, page 1, line 2).

SCHEDULE II – ALLOWABLE FEDERAL CREDITS

Line 26 – Rhode Island Income Tax: Enter the amount from Form RI-1040, page 1, line 10.

Line 27 – Foreign Tax Credit: Enter the amount from Federal Form 1040, line 44 or 1040NR, line 43.

Line 28 – Credit for Child and Dependent Care Expenses: Enter the amount from Federal Form 1040, line 45; 1040A, line 29 or 1040NR, line 44.

Line 29 – Credit for Elderly or the Disabled: Enter the amount from Federal Form 1040, line 46 or 1040A, Line 30.

Line 30 – Federal Mortgage Interest Credit: Enter the amount from Federal Form 8396, line 11.

Line 31 – Other Federal Credits: Enter the amount of allowable federal credits from Federal Form 1040, lines 52 and 67 or 1040NR, lines 48, 49 and 63.

Allowable Federal Credits included on Federal Form 1040, lines 52 and 67:

- (1) 3468 Investment Credit
- (2) 6478 Credit for Alcohol Used as Fuel
- (3) 6765 Credit for Increasing Research Activities
- (4) 8586 Low-Income Housing Credit
- (5) 8826 Disabled Access Credit
- (6) 8830 Enhanced Oil Recovery Credit
- (7) 8835 Renewable Electricity Production Credit
- (8) 8845 Indian Employment Credit
- (9) 8846 Credit for Employer Social Security and Medicare Taxes Paid on Certain Employees
- (10) 8847 Credit for Contributions to Selected Community Development Corporations
- (11) 8801 Credit for Prior Year Minimum Tax
- (12) 8834 Qualified Electric Vehicle Credit
- (13) 8844 Empowerment Zone Employment Credit
- (14) 4136 Credit for Federal Tax Paid on Fuels

Line 32 – Total Allowable Federal Credits: Add lines 27, 28, 29, 30 and 31.

Line 33 – Multiply the amount on line 32 by 25%

Line 34 - Maximum Credit: Enter the amount from line 26 or 33, whichever is less. Enter here and on form RI-1040, page 1, line 11A.

SCHEDULE III – CREDIT FOR INCOME TAXES PAID TO ANOTHER STATE

Line 35 – Rhode Island Income Tax: Enter the amount from page 1, line 10 less allowable federal credits from page 2, schedule II, line 34.

Line 36 – Adjusted Gross Income from Other State(s): Enter the amount of adjusted gross income derived from other states. If state income tax has been paid to more than one other state, prepare a separate calculation for each state, on Form RI-1040MU. This form can be obtained by contacting the Rhode Island Division of Taxation at One Capitol Hill, Providence, RI 02908-5801 or calling (401) 222-1111.

Line 37 – Modified Federal AGI: Enter amount from page 1, line 3.

Line 38 – Divide line 36 by line 37.

Line 39 – Tentative Credit: Multiply the amount on line 35 by the percentage on line 38.

Line 40 – Tax Due and Paid to Other State: Enter the amount of income tax due and paid to the other state. A signed copy of the return filed with the other state must be attached to your Rhode Island Form RI-1040. If you owe no tax to the other state and are to be refunded all the taxes withheld or paid to the other state, enter \$0.00 on line 40.

Line 41 – Maximum Credit for Tax Paid to Other States: Enter the amount on line 35, line 39 or line 40, whichever is the smallest. Enter here and on page 1, line 11C.

SCHEDULE IV – RHODE ISLAND CHECK-OFF CONTRIBUTIONS

NOTE: These checkoff contributions will increase your tax due or reduce your refund. All checkoff contributions are voluntary.

Lines 42A through 42F – Contributions: A contribution to the following programs may be made by checking the appropriate box(es) or by entering the amount you want to contribute. All such contributions are deposited as general revenues.

- (1) Olympic Contribution
- (2) Rhode Island Organ Transplant Fund
- (3) Rhode Island Council on the Arts
- (4) Rhode Island Non-game Wildlife Appropriation
- (5) Childhood Disease Victims' Fund

Line 42G – Total Contributions: Add lines 42A, 42B, 42C, 42D, 42E and 42F then enter the total here and on page 1, line 16.

RI SCHEDULE EIC – RHODE ISLAND EARNED INCOME CREDIT

Line 1 – Rhode Island Income Tax: Enter the amount from RI-1040, line 13.

Line 2 – Federal Earned Income Credit: Enter the amount of Federal Earned Income Credit from Federal Form 1040, line 63; 1040A, line 41; 1040EZ, line 8 or telefile line L.

Line 3 – The Rhode Island percentage for 2003 is 25%.

Line 4 – Multiply line 2 by line 3.

Line 5 – Enter the smaller of line 1 or line 4.

Line 6 – Subtract line 5 from line 4. If line 5 is greater than or equal to line 4, skip lines 7 and 8 and enter the amount from line 5 on line 9. Otherwise continue to line 7.

Line 7 – The refundable Rhode Island percentage is 5%.

Line 8 – Rhode Island Refundable Earned Income Credit: Multiply line 6 by line 7.

Line 9 – Total Rhode Island Earned Income Credit: Add line 8 and line 5. Enter here and on RI-1040, line 18D.

RI SCHEDULE OT – OTHER RHODE ISLAND TAXES

Complete this schedule if you are reporting a federal tax on lump-sum distributions, parents' election to report child's interest and dividends, a recapture of federal tax credits or other miscellaneous federal income taxes.

Line 10 – Tax on Lump-sum Distributions: Enter the amount from Federal Form 4972, line 30.

Line 11 – Tax on Parents' Election To Report Child's Interest and Dividends: Enter all the amounts from each Federal Form 8814, line 9.

Line 12 – Tax on Amount of Recapture of Federal Tax Credits and Other Miscellaneous Federal Income Taxes: Enter the amount of recapture of federal tax credits and any other miscellaneous federal income taxes that you are claiming. Miscellaneous Federal Taxes may include, but are not limited to:

- (1) Recapture of Mortgage Credit Certificate
- (2) Tax on Accumulation Distribution of Trusts

Line 13 – Add lines 10, 11 and 12.

Line 14 - The Rhode Island percentage for 2003 is 25%.

Line 15 – Other RI Taxes: Multiply line 13 by line 14. Enter here and on RI-1040, line 8B.

RI-8615 – TAX FOR CHILDREN UNDER AGE 14 WHO HAVE INVESTMENT INCOME (FOR TAXPAYERS WHO FILED FEDERAL FORM 8615)

Line 16 – Enter the amount from Federal Form 8615, Line 18

Line 17 – The Rhode Island percentage for 2003 is 25%.

Line 18 – Multiply line 16 by line 17. Enter here and on RI-1040, page 1, line 8A and check the RI-8615 box.

T-205P INDIVIDUAL CONSUMER'S USE/SALES TAX RETURN

What is a Use Tax?

A Use Tax is a tax on the use of tangible personal property in a state where the property has not been subject to the sales tax. Rhode Island Use Tax applies when merchandise purchased outside of Rhode Island is brought into Rhode Island. Sales and use taxes are complementary taxes and are assessed at the same rate. In Rhode Island the sales and use tax rate is 7%. The Rhode Island Use Tax is most often due when merchandise subject to the sales tax in Rhode Island is purchased from an out-of-state vendor who did not collect the Rhode Island tax and the property is subsequently used in this state. Common examples of transactions from which use tax liability may arise are mail order catalog sales and toll-free "800" purchases and purchases made over the internet.

What is taxable?

The same items that are subject to the Rhode Island Sales Tax are subject to the use tax. Some typical examples of taxable items are jewelry, computers and electronic equipment. Clothing and footwear are not taxable.

How do I file and pay?

To report use tax, please complete the Rhode Island Individual Consumer's Use/Sales Tax return (T-205P) found on page 3 of Form RI-1040.

Line 19 – Purchases Subject to Use/Sales Tax: Enter a description of the property purchased and the amount paid. If you need more space to list your taxable purchases, attach extra pages.

Line 20 – Total Sales Price: Enter the total sales price of the purchases reported on line 19.

Line 21 – The RI use tax rate is 7%.

Line 22 – Amount of Use Tax: Multiply the total purchases on line 20 by the Rhode Island Use Tax rate of 7%.

Line 23 – Credit for Sales Tax Paid in Other States: Enter the amount of sales tax paid to other states on the purchases listed on line 19. The credit for sales tax paid on each item is limited to 7% (the Rhode Island Use Tax Rate).

Line 24 – Total Use Tax Due: Subtract line 23 from line 22. Enter here and on RI-1040, page 1, line 14.

RI SCHEDULE CGW – RHODE ISLAND CAPITAL GAIN WORKSHEET

Use this schedule only if you did not calculate your tax on Federal Schedule D and checked off the box on Federal Form 1040, line 13a.

Line 1 – Enter the amount of RI taxable income from page 1, line 7.

Line 2 – Enter the amount of capital gain distributions from Federal Form 1040, line 13a or Federal Form 1040A, line 9A.

Line 3 – Subtract line 2 from line 1.

Line 4 – Figure the tax on the amount on line 3. Use the RI Tax Tables or the RI Tax Rate Schedule whichever applies.

Line 5 – Enter the smaller of the amount on line 1 or:

Single	\$28,400
Married Joint	\$47,450
Qualifying Widower	\$47,450
Head of House	\$38,050
Married Separate	\$23,725

Line 6 – If the amount on line 3 is equal to or more than the amount on line 5 then skip lines 6 through 8 and go to line 9. Otherwise enter the amount from line 3.

Line 7 – Subtract line 6 from line 5.

Line 8 – Multiply line 7 by 2.5 % (.025).

Line 9 – If the amounts on line 2 and 7 are the same, leave lines 9 through 12 blank and go to line 13. Otherwise enter the smaller of line 1 or line 2.

Line 10 – Enter the amount if any from line 7.

Line 11 – Subtract line 10 from line 9. If zero or less, enter zero.

Line 12 – Multiply line 11 by 5% (.05)

Line 13 – Add lines 4, 8 and 12.

Line 14 – Figure the tax on the amount on line 1. Use the RI Tax Table or RI Tax Rate Schedule, whichever applies.

Line 15 – Tax: Enter the smaller of line 13 or line 14. Enter here and on RI-1040, page 1, line 8A and check the RI Schedule CGW box.

RHODE ISLAND SCHEDULE D – CAPITAL GAINS

This form is to be used by taxpayers reporting capital gains or figuring their tax on Federal Form Schedule D.

Line 1 - Rhode Island Taxable Income: Enter the amount from Form RI-1040, page 1, line 7. (If this line is zero or less, do not complete this form).

Line 2 – Enter the **SMALLER** of Federal Schedule D, line 17a or Federal Schedule D, line 16.

Line 3 – Enter the amount of investment interest expense deduction from Federal form 4952, line 4g.

Line 4 – Subtract line 3 from line 2.

Line 5 – Combine net short term capital gains (Federal Schedule D, line 7b) and any federal 28% rate gain (Federal 28% Rate Gain Worksheet, lines 1 through 5). If zero or less, enter zero.

Line 6 – Enter the **SMALLER** of RI Schedule D, line 5 or Federal Schedule D, line 20. (not less than zero)

Line 7 – Enter the amount of unrecaptured section 1250 gain from Federal Schedule D, line 19.

Line 8 – Add lines 6 and 7.

Line 9 – Subtract line 8 from line 4. (If zero or less, enter zero).

Line 10 – Subtract line 9 from line 1. (If zero or less enter zero).

Line 11 – Enter the **SMALLER** of the amount on line 1 **OR:**

Single	\$28,400
Married Joint	\$47,450
Qualifying Widower	\$47,450
Head of House	\$38,050
Married Separate	\$23,725

Line 12 – Enter the **SMALLER** of line 10 or line 11.

Line 13 – Subtract line 4 from line 1. (If zero or less, enter zero).

Line 14 – Enter the **LARGER** of line 12 or line 13.

Line 15 – Figure the tax on the amount on line 14. Use the 2003 RI Tax Tables or Rate Schedule, whichever applies.

IF LINES 11 AND 12 ARE THE SAME, SKIP LINES 16 THROUGH 21 AND GO TO LINE 22. OTHERWISE, GO TO LINE 16.

Line 16 – Subtract line 12 from line 11.

Line 17 – Enter the amount of qualified 5 year gain, if any, from Federal Schedule D, line 35.

Line 18 – Enter the **SMALLER** of line 16 or line 17.

Line 19 – Multiply line 18 by 2.00% (.02).

Line 20 – Subtract line 18 from line 16.

Line 21 – Multiply line 20 by 2.50% (.025).

IF LINES 1 AND 11 ARE THE SAME, SKIP LINES 22 THROUGH 34 AND GO TO LINE 35. OTHERWISE, GO TO LINE 22.

Line 22 – Enter the **SMALLER** of line 1 or line 9.

Line 23 – Enter the amount from line 16 above. (If line 16 is blank, enter zero).

Line 24 – Subtract line 23 from line 22.

Line 25 – Multiply line 24 by 5.00% (.05).

IF LINE 7 IS ZERO OR BLANK, SKIP LINES 26 THROUGH 31 AND GO TO LINE 32. OTHERWISE, GO TO LINE 26.

Line 26 – Enter the **SMALLER** of line 4 or line 7.

Line 27 – Add lines 4 and 14.

Line 28 – Enter the amount from line 1 above.

Line 29 – Subtract line 28 from line 27. (If zero or less, enter zero).

Line 30 – Subtract line 29 from line 26. (If zero or less, enter zero).

Line 31 – Multiply line 30 by 6.25% (.0625).

IF LINE 6 IS ZERO, SKIP LINES 32 THROUGH 34 AND GO TO LINE 35. OTHERWISE, GO TO LINE 32.

Line 32 – Add lines 14, 16, 24 and 30.

Line 33 – Subtract line 32 from line 1.

Line 34 – Multiply line 33 by 7.00% (.07).

Line 35 – Add lines 15, 19, 21, 25, 31 and 34.

Line 36 – Figure the tax on the amount on line 1. Use the 2003 RI Tax Table or Rate Schedule, whichever applies.

Line 37 – Tax on All Taxable Income (Including Capital Gains): Enter the **SMALLER** of line 35 or line 36. Also enter on RI-1040, page 1, line 8A and check the RI Schedule D box.

RI 6251 - RHODE ISLAND ALTERNATIVE MINIMUM TAX

Part 1 – Alternative Minimum Tax

Line 1 – Federal Alternative Minimum Taxable Income: Enter your federal alternative minimum taxable income from Federal Form 6251, line 28.

Line 2 – Exemption

Filing status	Not over	Exemption
Single	112,500	35,750
Head of Household	112,500	35,750
Married Joint	150,000	49,000
Qualifying widow(er)	150,000	49,000
Married Separate	75,000	24,500

If line 1 is not over the amount listed above for your filing status, then enter the exemption amount for your filing status on line 2. If the amount on line 1 is over the amount listed above for your filing status, then you must complete RI-6251 Exemption Worksheet on page I-8 and enter the amount from line 10 on RI-6251, line 2.

Line 3 – Subtract line 2 from line 1.

Line 4 – If you figured your tax on RI Schedule D or CGW, complete part 2 and enter the amount from line 36 on line 4. If you figured your tax using the tax table or tax rate schedule and line 3 is less than \$175,000 (\$87,500 if Married filing separately) then

multiply line 3 by 6.5% (.065). Otherwise, multiply line 3 by 7% (.07) and subtract \$875 (\$438 if Married filing separately) from the result.

Line 5 – Enter the amount of alternative minimum tax foreign tax credit from Federal Form 6251, line 32.

Line 6 - The RI rate is 25% (.25).

Line 7 - Multiply line 5 by line 6.

Line 8 - Tentative Minimum Tax: Subtract line 7 from line 4.

Line 9 - Enter your RI tax from RI-1040, page 1, line 8A.

Line 10 - Foreign Tax Credit: Enter the amount from RI-1040, line 27.


Line 11 - The RI rate is 25% (.25).

Line 12 - Multiply line 10 by line 11.

Line 13 - Subtract line 12 from line 9.

Line 14 – RI Alternative Minimum Tax: Subtract line 13 from line 8. (If zero or less, enter zero). Enter here and on RI-1040, page 1, line 9.

Part 2 – Alternative Minimum Tax Using Maximum Capital Gains Rates

 **NOTE: If you are required to refigure your Federal Schedule D for the AMT tax, your RI schedule D must also be refigured for AMT purposes, based on the refigured Federal Schedule D.**

Line 15 – Enter the amount from RI-6251, line 3.

Line 16 – Enter the amount from RI Schedule D, line 9 or RI Schedule CGW, line 2. (As refigured for AMT, if necessary).

Line 17 - Enter the amount from RI Schedule D, line 7 or RI Schedule CGW enter zero. (As refigured for AMT, if necessary).

Line 18A - Add lines 16 and 17.

Line 18B – Enter the amount from RI Schedule D, line 4 or RI Schedule CGW, line 2. (As refigured for AMT, if necessary).

Line 18C – Enter the **SMALLER** of line 18A or line 18B.

Line 19 – Enter the **SMALLER** of line 15 or line 18C.

Line 20 – Subtract line 19 from line 15.

Line 21 – If line 20 is less than \$175,000 (\$87,500 if Married filing separately) then multiply line 20 by 6.5% (.065). Otherwise, multiply line 20 by 7% (.07) and subtract \$875 (\$438 if Married filing separately) from the result.

Line 22 – Enter the amount from RI Schedule D, line 16 or RI Schedule CGW, line 7.

Line 23 – Enter the **SMALLER** of line 15 or line 16.

Line 24 – Enter the **SMALLER** of line 22 or line 23 (if zero go to line 30).

Line 25 – Enter qualified 5 year gain, if any, from RI Schedule D, line 17. (As refigured for AMT, if necessary).

Line 26 - Enter the **SMALLER** of line 24 or line 25.

Line 27 - Multiply line 26 by 2.00% (.02).

Line 28 - Subtract line 26 from line 24.

Line 29 - Multiply line 28 by 2.50% (.025).

Line 30 - Subtract line 24 from line 23.

Line 31 - Multiply line 30 by 5.00% (.05).

IF LINE 17 IS ZERO OR BLANK, SKIP LINES 32 AND 33 AND GO TO LINE 34. OTHERWISE, GO TO LINE 32.

Line 32 - Subtract line 23 from line 19.

Line 33 - Multiply line 32 by 6.25% (.0625).

Line 34 - Add lines 21, 27, 29, 31 and 33.

Line 35 - If line 15 is less than \$175,000 (\$87,500 if Married filing separately) then multiply line 15 by 6.5% (.065). Otherwise, multiply line 15 by 7% (.07) and subtract \$875 (\$438 if Married filing separately) from the result.

Line 36 - Enter the **SMALLER** of lines 34 or 35 here and on line 4 above.

EXEMPTION WORKSHEET for RI-6251, line 2

NOTE: If RI-6251, line 1 is equal to or more than \$255,000 if Single or Head of household; \$346,000 if Married filing jointly or Qualifying widow(er); or \$173,000 if Married filing separately; your exemption is zero. **DO NOT** complete this worksheet; instead, enter the amount from RI-6251 line 1 on line 3 and go to line 4.

1. If your filing status is... then enter on line 1		
Single or Head of household	\$35,750	} 1. _____
Married filing jointly or Qualifying widow(er)	49,000	
Married filing separately	24,500	
2. Enter your alternative minimum taxable income from RI-6251, part 1, line 1.....	2.	_____
3. If your filing status is... then enter on line 3		
Single or Head of household	\$112,500	} 3. _____
Married filing jointly or Qualifying widow(er)	150,000	
Married filing separately	75,000	
4. Subtract line 3 from line 2 (if zero or less, enter zero).....	4.	_____
5. Multiply line 4 by 25% (.25).....	5.	_____
6. Subtract line 5 from line 1. (If zero or less enter zero). (If this form is for a child under the age of 14, go to line 28. Otherwise, STOP HERE and enter this amount on RI-6251, part 1, line 2).....	6.	_____
7. Child's minimum exemption amount.....	7.	5,500
8. Enter the child's earned income from Federal AMT Exemption Worksheet, line 8.....	8.	_____
9. Add lines 7 and 8.....	9.	_____
10. Enter the SMALLER of line 6 or line 9 - Enter here and on RI-6251, part 1, line 2.....	10.	_____

Rhode Island Tax Table

2003

Use if you RI taxable income is less than \$60,000. If your taxable income is \$60,000 or more, use the Tax Rate Schedules located on page T-8.

Sample Table

If line 7 (taxable income) is :		And you are :			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is :			
25,200	25,250	946	946	995	946
25,250	25,300	948	948	998	948
25,300	25,350	950	950	1,002	950
25,350	25,400	952	952	1,005	952

EXAMPLE: You are filing a joint return. Your taxable income on page 1, line 7 of your RI return is \$25,300. (1) You find the \$25,300 - 25,350 income line. (2) You find the column for married filing jointly. The amount shown where the income line and filing status column meet is \$950. This is the tax amount you should enter on page 1, line 8 of your RI return.

If line 7 (taxable income) is :		And you are :				If line 7 (taxable income) is :		And you are :				If line 7 (taxable income) is :		And you are :			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
0						2,000						4,000					
0	50	0	0	0	0	2,000	2,050	76	76	76	76	4,000	4,050	151	151	151	151
50	100	3	3	3	3	2,050	2,100	78	78	78	78	4,050	4,100	153	153	153	153
100	150	5	5	5	5	2,100	2,150	80	80	80	80	4,100	4,150	155	155	155	155
150	200	7	7	7	7	2,150	2,200	82	82	82	82	4,150	4,200	157	157	157	157
200	250	8	8	8	8	2,200	2,250	83	83	83	83	4,200	4,250	158	158	158	158
250	300	10	10	10	10	2,250	2,300	85	85	85	85	4,250	4,300	160	160	160	160
300	350	12	12	12	12	2,300	2,350	87	87	87	87	4,300	4,350	162	162	162	162
350	400	14	14	14	14	2,350	2,400	89	89	89	89	4,350	4,400	164	164	164	164
400	450	16	16	16	16	2,400	2,450	91	91	91	91	4,400	4,450	166	166	166	166
450	500	18	18	18	18	2,450	2,500	93	93	93	93	4,450	4,500	168	168	168	168
500	550	20	20	20	20	2,500	2,550	95	95	95	95	4,500	4,550	170	170	170	170
550	600	22	22	22	22	2,550	2,600	97	97	97	97	4,550	4,600	172	172	172	172
600	650	23	23	23	23	2,600	2,650	98	98	98	98	4,600	4,650	173	173	173	173
650	700	25	25	25	25	2,650	2,700	100	100	100	100	4,650	4,700	175	175	175	175
700	750	27	27	27	27	2,700	2,750	102	102	102	102	4,700	4,750	177	177	177	177
750	800	29	29	29	29	2,750	2,800	104	104	104	104	4,750	4,800	179	179	179	179
800	850	31	31	31	31	2,800	2,850	106	106	106	106	4,800	4,850	181	181	181	181
850	900	33	33	33	33	2,850	2,900	108	108	108	108	4,850	4,900	183	183	183	183
900	950	35	35	35	35	2,900	2,950	110	110	110	110	4,900	4,950	185	185	185	185
950	1,000	37	37	37	37	2,950	3,000	112	112	112	112	4,950	5,000	187	187	187	187
1,000						3,000						5,000					
1,000	1,050	38	38	38	38	3,000	3,050	113	113	113	113	5,000	5,050	188	188	188	188
1,050	1,100	40	40	40	40	3,050	3,100	115	115	115	115	5,050	5,100	190	190	190	190
1,100	1,150	42	42	42	42	3,100	3,150	117	117	117	117	5,100	5,150	192	192	192	192
1,150	1,200	44	44	44	44	3,150	3,200	119	119	119	119	5,150	5,200	194	194	194	194
1,200	1,250	46	46	46	46	3,200	3,250	121	121	121	121	5,200	5,250	196	196	196	196
1,250	1,300	48	48	48	48	3,250	3,300	123	123	123	123	5,250	5,300	198	198	198	198
1,300	1,350	50	50	50	50	3,300	3,350	125	125	125	125	5,300	5,350	200	200	200	200
1,350	1,400	52	52	52	52	3,350	3,400	127	127	127	127	5,350	5,400	202	202	202	202
1,400	1,450	53	53	53	53	3,400	3,450	128	128	128	128	5,400	5,450	203	203	203	203
1,450	1,500	55	55	55	55	3,450	3,500	130	130	130	130	5,450	5,500	205	205	205	205
1,500	1,550	57	57	57	57	3,500	3,550	132	132	132	132	5,500	5,550	207	207	207	207
1,550	1,600	59	59	59	59	3,550	3,600	134	134	134	134	5,550	5,600	209	209	209	209
1,600	1,650	61	61	61	61	3,600	3,650	136	136	136	136	5,600	5,650	211	211	211	211
1,650	1,700	63	63	63	63	3,650	3,700	138	138	138	138	5,650	5,700	213	213	213	213
1,700	1,750	65	65	65	65	3,700	3,750	140	140	140	140	5,700	5,750	215	215	215	215
1,750	1,800	67	67	67	67	3,750	3,800	142	142	142	142	5,750	5,800	217	217	217	217
1,800	1,850	68	68	68	68	3,800	3,850	143	143	143	143	5,800	5,850	218	218	218	218
1,850	1,900	70	70	70	70	3,850	3,900	145	145	145	145	5,850	5,900	220	220	220	220
1,900	1,950	72	72	72	72	3,900	3,950	147	147	147	147	5,900	5,950	222	222	222	222
1,950	2,000	74	74	74	74	3,950	4,000	149	149	149	149	5,950	6,000	224	224	224	224

* This column is also used by qualifying widow(er).

Rhode Island Tax Table *(continued)*

2003

If line 7 (taxable income) is :		And you are :				If line 7 (taxable income) is :		And you are :				If line 7 (taxable income) is :		And you are :			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
Your tax is :						Your tax is :						Your tax is :					
6,000						9,000						12,000					
6,000	6,050	226	226	226	226	9,000	9,050	338	338	338	338	12,000	12,050	451	451	451	451
6,050	6,100	228	228	228	228	9,050	9,100	340	340	340	340	12,050	12,100	453	453	453	453
6,100	6,150	230	230	230	230	9,100	9,150	342	342	342	342	12,100	12,150	455	455	455	455
6,150	6,200	232	232	232	232	9,150	9,200	344	344	344	344	12,150	12,200	457	457	457	457
6,200	6,250	233	233	233	233	9,200	9,250	346	346	346	346	12,200	12,250	458	458	458	458
6,250	6,300	235	235	235	235	9,250	9,300	348	348	348	348	12,250	12,300	460	460	460	460
6,300	6,350	237	237	237	237	9,300	9,350	350	350	350	350	12,300	12,350	462	462	462	462
6,350	6,400	239	239	239	239	9,350	9,400	352	352	352	352	12,350	12,400	464	464	464	464
6,400	6,450	241	241	241	241	9,400	9,450	353	353	353	353	12,400	12,450	466	466	466	466
6,450	6,500	243	243	243	243	9,450	9,500	355	355	355	355	12,450	12,500	468	468	468	468
6,500	6,550	245	245	245	245	9,500	9,550	357	357	357	357	12,500	12,550	470	470	470	470
6,550	6,600	247	247	247	247	9,550	9,600	359	359	359	359	12,550	12,600	472	472	472	472
6,600	6,650	248	248	248	248	9,600	9,650	361	361	361	361	12,600	12,650	473	473	473	473
6,650	6,700	250	250	250	250	9,650	9,700	363	363	363	363	12,650	12,700	475	475	475	475
6,700	6,750	252	252	252	252	9,700	9,750	365	365	365	365	12,700	12,750	477	477	477	477
6,750	6,800	254	254	254	254	9,750	9,800	367	367	367	367	12,750	12,800	479	479	479	479
6,800	6,850	256	256	256	256	9,800	9,850	368	368	368	368	12,800	12,850	481	481	481	481
6,850	6,900	258	258	258	258	9,850	9,900	370	370	370	370	12,850	12,900	483	483	483	483
6,900	6,950	260	260	260	260	9,900	9,950	372	372	372	372	12,900	12,950	485	485	485	485
6,950	7,000	262	262	262	262	9,950	10,000	374	374	374	374	12,950	13,000	487	487	487	487
7,000						10,000						13,000					
7,000	7,050	263	263	263	263	10,000	10,050	376	376	376	376	13,000	13,050	488	488	488	488
7,050	7,100	265	265	265	265	10,050	10,100	378	378	378	378	13,050	13,100	490	490	490	490
7,100	7,150	267	267	267	267	10,100	10,150	380	380	380	380	13,100	13,150	492	492	492	492
7,150	7,200	269	269	269	269	10,150	10,200	382	382	382	382	13,150	13,200	494	494	494	494
7,200	7,250	271	271	271	271	10,200	10,250	383	383	383	383	13,200	13,250	496	496	496	496
7,250	7,300	273	273	273	273	10,250	10,300	385	385	385	385	13,250	13,300	498	498	498	498
7,300	7,350	275	275	275	275	10,300	10,350	387	387	387	387	13,300	13,350	500	500	500	500
7,350	7,400	277	277	277	277	10,350	10,400	389	389	389	389	13,350	13,400	502	502	502	502
7,400	7,450	278	278	278	278	10,400	10,450	391	391	391	391	13,400	13,450	503	503	503	503
7,450	7,500	280	280	280	280	10,450	10,500	393	393	393	393	13,450	13,500	505	505	505	505
7,500	7,550	282	282	282	282	10,500	10,550	395	395	395	395	13,500	13,550	507	507	507	507
7,550	7,600	284	284	284	284	10,550	10,600	397	397	397	397	13,550	13,600	509	509	509	509
7,600	7,650	286	286	286	286	10,600	10,650	398	398	398	398	13,600	13,650	511	511	511	511
7,650	7,700	288	288	288	288	10,650	10,700	400	400	400	400	13,650	13,700	513	513	513	513
7,700	7,750	290	290	290	290	10,700	10,750	402	402	402	402	13,700	13,750	515	515	515	515
7,750	7,800	292	292	292	292	10,750	10,800	404	404	404	404	13,750	13,800	517	517	517	517
7,800	7,850	293	293	293	293	10,800	10,850	406	406	406	406	13,800	13,850	518	518	518	518
7,850	7,900	295	295	295	295	10,850	10,900	408	408	408	408	13,850	13,900	520	520	520	520
7,900	7,950	297	297	297	297	10,900	10,950	410	410	410	410	13,900	13,950	522	522	522	522
7,950	8,000	299	299	299	299	10,950	11,000	412	412	412	412	13,950	14,000	524	524	524	524
8,000						11,000						14,000					
8,000	8,050	301	301	301	301	11,000	11,050	413	413	413	413	14,000	14,050	526	526	526	526
8,050	8,100	303	303	303	303	11,050	11,100	415	415	415	415	14,050	14,100	528	528	528	528
8,100	8,150	305	305	305	305	11,100	11,150	417	417	417	417	14,100	14,150	530	530	530	530
8,150	8,200	307	307	307	307	11,150	11,200	419	419	419	419	14,150	14,200	532	532	532	532
8,200	8,250	308	308	308	308	11,200	11,250	421	421	421	421	14,200	14,250	533	533	533	533
8,250	8,300	310	310	310	310	11,250	11,300	423	423	423	423	14,250	14,300	535	535	535	535
8,300	8,350	312	312	312	312	11,300	11,350	425	425	425	425	14,300	14,350	537	537	537	537
8,350	8,400	314	314	314	314	11,350	11,400	427	427	427	427	14,350	14,400	539	539	539	539
8,400	8,450	316	316	316	316	11,400	11,450	428	428	428	428	14,400	14,450	541	541	541	541
8,450	8,500	318	318	318	318	11,450	11,500	430	430	430	430	14,450	14,500	543	543	543	543
8,500	8,550	320	320	320	320	11,500	11,550	432	432	432	432	14,500	14,550	545	545	545	545
8,550	8,600	322	322	322	322	11,550	11,600	434	434	434	434	14,550	14,600	547	547	547	547
8,600	8,650	323	323	323	323	11,600	11,650	436	436	436	436	14,600	14,650	548	548	548	548
8,650	8,700	325	325	325	325	11,650	11,700	438	438	438	438	14,650	14,700	550	550	550	550
8,700	8,750	327	327	327	327	11,700	11,750	440	440	440	440	14,700	14,750	552	552	552	552
8,750	8,800	329	329	329	329	11,750	11,800	442	442	442	442	14,750	14,800	554	554	554	554
8,800	8,850	331	331	331	331	11,800	11,850	443	443	443	443	14,800	14,850	556	556	556	556
8,850	8,900	333	333	333	333	11,850	11,900	445	445	445	445	14,850	14,900	558	558	558	558
8,900	8,950	335	335	335	335	11,900	11,950	447	447	447	447	14,900	14,950	560	560	560	560
8,950	9,000	337	337	337	337	11,950	12,000	449	449	449	449	14,950	15,000	562	562	562	562

* This column is also used by qualifying widow(er).

Rhode Island Tax Table *(continued)*

2003

If line 7 (taxable income) is :		And you are :				If line 7 (taxable income) is :		And you are :				If line 7 (taxable income) is :		And you are :			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is :						Your tax is :						Your tax is :			
15,000						18,000						21,000					
15,000	15,050	563	563	563	563	18,000	18,050	676	676	676	676	21,000	21,050	788	788	788	788
15,050	15,100	565	565	565	565	18,050	18,100	678	678	678	678	21,050	21,100	790	790	790	790
15,100	15,150	567	567	567	567	18,100	18,150	680	680	680	680	21,100	21,150	792	792	792	792
15,150	15,200	569	569	569	569	18,150	18,200	682	682	682	682	21,150	21,200	794	794	794	794
15,200	15,250	571	571	571	571	18,200	18,250	683	683	683	683	21,200	21,250	796	796	796	796
15,250	15,300	573	573	573	573	18,250	18,300	685	685	685	685	21,250	21,300	798	798	798	798
15,300	15,350	575	575	575	575	18,300	18,350	687	687	687	687	21,300	21,350	800	800	800	800
15,350	15,400	577	577	577	577	18,350	18,400	689	689	689	689	21,350	21,400	802	802	802	802
15,400	15,450	578	578	578	578	18,400	18,450	691	691	691	691	21,400	21,450	803	803	803	803
15,450	15,500	580	580	580	580	18,450	18,500	693	693	693	693	21,450	21,500	805	805	805	805
15,500	15,550	582	582	582	582	18,500	18,550	695	695	695	695	21,500	21,550	807	807	807	807
15,550	15,600	584	584	584	584	18,550	18,600	697	697	697	697	21,550	21,600	809	809	809	809
15,600	15,650	586	586	586	586	18,600	18,650	698	698	698	698	21,600	21,650	811	811	811	811
15,650	15,700	588	588	588	588	18,650	18,700	700	700	700	700	21,650	21,700	813	813	813	813
15,700	15,750	590	590	590	590	18,700	18,750	702	702	702	702	21,700	21,750	815	815	815	815
15,750	15,800	592	592	592	592	18,750	18,800	704	704	704	704	21,750	21,800	817	817	817	817
15,800	15,850	593	593	593	593	18,800	18,850	706	706	706	706	21,800	21,850	818	818	818	818
15,850	15,900	595	595	595	595	18,850	18,900	708	708	708	708	21,850	21,900	820	820	820	820
15,900	15,950	597	597	597	597	18,900	18,950	710	710	710	710	21,900	21,950	822	822	822	822
15,950	16,000	599	599	599	599	18,950	19,000	712	712	712	712	21,950	22,000	824	824	824	824
16,000						19,000						22,000					
16,000	16,050	601	601	601	601	19,000	19,050	713	713	713	713	22,000	22,050	826	826	826	826
16,050	16,100	603	603	603	603	19,050	19,100	715	715	715	715	22,050	22,100	828	828	828	828
16,100	16,150	605	605	605	605	19,100	19,150	717	717	717	717	22,100	22,150	830	830	830	830
16,150	16,200	607	607	607	607	19,150	19,200	719	719	719	719	22,150	22,200	832	832	832	832
16,200	16,250	608	608	608	608	19,200	19,250	721	721	721	721	22,200	22,250	833	833	833	833
16,250	16,300	610	610	610	610	19,250	19,300	723	723	723	723	22,250	22,300	835	835	835	835
16,300	16,350	612	612	612	612	19,300	19,350	725	725	725	725	22,300	22,350	837	837	837	837
16,350	16,400	614	614	614	614	19,350	19,400	727	727	727	727	22,350	22,400	839	839	839	839
16,400	16,450	616	616	616	616	19,400	19,450	728	728	728	728	22,400	22,450	841	841	841	841
16,450	16,500	618	618	618	618	19,450	19,500	730	730	730	730	22,450	22,500	843	843	843	843
16,500	16,550	620	620	620	620	19,500	19,550	732	732	732	732	22,500	22,550	845	845	845	845
16,550	16,600	622	622	622	622	19,550	19,600	734	734	734	734	22,550	22,600	847	847	847	847
16,600	16,650	623	623	623	623	19,600	19,650	736	736	736	736	22,600	22,650	848	848	848	848
16,650	16,700	625	625	625	625	19,650	19,700	738	738	738	738	22,650	22,700	850	850	850	850
16,700	16,750	627	627	627	627	19,700	19,750	740	740	740	740	22,700	22,750	852	852	852	852
16,750	16,800	629	629	629	629	19,750	19,800	742	742	742	742	22,750	22,800	854	854	854	854
16,800	16,850	631	631	631	631	19,800	19,850	743	743	743	743	22,800	22,850	856	856	856	856
16,850	16,900	633	633	633	633	19,850	19,900	745	745	745	745	22,850	22,900	858	858	858	858
16,900	16,950	635	635	635	635	19,900	19,950	747	747	747	747	22,900	22,950	860	860	860	860
16,950	17,000	637	637	637	637	19,950	20,000	749	749	749	749	22,950	23,000	862	862	862	862
17,000						20,000						23,000					
17,000	17,050	638	638	638	638	20,000	20,050	751	751	751	751	23,000	23,050	863	863	863	863
17,050	17,100	640	640	640	640	20,050	20,100	753	753	753	753	23,050	23,100	865	865	865	865
17,100	17,150	642	642	642	642	20,100	20,150	755	755	755	755	23,100	23,150	867	867	867	867
17,150	17,200	644	644	644	644	20,150	20,200	757	757	757	757	23,150	23,200	869	869	869	869
17,200	17,250	646	646	646	646	20,200	20,250	758	758	758	758	23,200	23,250	871	871	871	871
17,250	17,300	648	648	648	648	20,250	20,300	760	760	760	760	23,250	23,300	873	873	873	873
17,300	17,350	650	650	650	650	20,300	20,350	762	762	762	762	23,300	23,350	875	875	875	875
17,350	17,400	652	652	652	652	20,350	20,400	764	764	764	764	23,350	23,400	877	877	877	877
17,400	17,450	653	653	653	653	20,400	20,450	766	766	766	766	23,400	23,450	878	878	878	878
17,450	17,500	655	655	655	655	20,450	20,500	768	768	768	768	23,450	23,500	880	880	880	880
17,500	17,550	657	657	657	657	20,500	20,550	770	770	770	770	23,500	23,550	882	882	882	882
17,550	17,600	659	659	659	659	20,550	20,600	772	772	772	772	23,550	23,600	884	884	884	884
17,600	17,650	661	661	661	661	20,600	20,650	773	773	773	773	23,600	23,650	886	886	886	886
17,650	17,700	663	663	663	663	20,650	20,700	775	775	775	775	23,650	23,700	888	888	888	888
17,700	17,750	665	665	665	665	20,700	20,750	777	777	777	777	23,700	23,750	890	890	890	890
17,750	17,800	667	667	667	667	20,750	20,800	779	779	779	779	23,750	23,800	892	892	893	892
17,800	17,850	668	668	668	668	20,800	20,850	781	781	781	781	23,800	23,850	893	893	897	893
17,850	17,900	670	670	670	670	20,850	20,900	783	783	783	783	23,850	23,900	895	895	900	895
17,900	17,950	672	672	672	672	20,900	20,950	785	785	785	785	23,900	23,950	897	897	904	897
17,950	18,000	674	674	674	674	20,950	21,000	787	787	787	787	23,950	24,000	899	899	907	899

* This column is also used by qualifying widow(er).

Rhode Island Tax Table *(continued)*

2003

If line 7 (taxable income) is :		And you are :				If line 7 (taxable income) is :		And you are :				If line 7 (taxable income) is :		And you are :			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is :						Your tax is :						Your tax is :			
24,000						27,000						30,000					
24,000	24,050	901	901	911	901	27,000	27,050	1,013	1,013	1,121	1,103	30,000	30,050	1,179	1,126	1,331	1,126
24,050	24,100	903	903	914	903	27,050	27,100	1,015	1,015	1,124	1,015	30,050	30,100	1,182	1,128	1,334	1,128
24,100	24,150	905	905	918	905	27,100	27,150	1,017	1,017	1,128	1,017	30,100	30,150	1,186	1,130	1,338	1,130
24,150	24,200	907	907	921	907	27,150	27,200	1,019	1,019	1,131	1,019	30,150	30,200	1,189	1,132	1,341	1,132
24,200	24,250	908	908	925	908	27,200	27,250	1,021	1,021	1,135	1,021	30,200	30,250	1,193	1,133	1,345	1,133
24,250	24,300	910	910	928	910	27,250	27,300	1,023	1,023	1,138	1,023	30,250	30,300	1,196	1,135	1,348	1,135
24,300	24,350	912	912	932	912	27,300	27,350	1,025	1,025	1,142	1,025	30,300	30,350	1,200	1,137	1,352	1,137
24,350	24,400	914	914	935	914	27,350	27,400	1,027	1,027	1,145	1,027	30,350	30,400	1,203	1,139	1,355	1,139
24,400	24,450	916	916	939	916	27,400	27,450	1,028	1,028	1,149	1,028	30,400	30,450	1,207	1,141	1,359	1,141
24,450	24,500	918	918	942	918	27,450	27,500	1,030	1,030	1,152	1,030	30,450	30,500	1,210	1,143	1,362	1,143
24,500	24,550	920	920	946	920	27,500	27,550	1,032	1,032	1,156	1,032	30,500	30,550	1,214	1,145	1,366	1,145
24,550	24,600	922	922	949	922	27,550	27,600	1,034	1,034	1,159	1,034	30,550	30,600	1,217	1,147	1,369	1,147
24,600	24,650	923	923	953	923	27,600	27,650	1,036	1,036	1,163	1,036	30,600	30,650	1,221	1,148	1,373	1,148
24,650	24,700	925	925	956	925	27,650	27,700	1,038	1,038	1,166	1,038	30,650	30,700	1,224	1,150	1,376	1,150
24,700	24,750	927	927	960	927	27,700	27,750	1,040	1,040	1,170	1,040	30,700	30,750	1,228	1,152	1,380	1,152
24,750	24,800	929	929	963	929	27,750	27,800	1,042	1,042	1,173	1,042	30,750	30,800	1,231	1,154	1,383	1,154
24,800	24,850	931	931	967	931	27,800	27,850	1,043	1,043	1,177	1,043	30,800	30,850	1,235	1,156	1,387	1,156
24,850	24,900	933	933	970	933	27,850	27,900	1,045	1,045	1,180	1,045	30,850	30,900	1,238	1,158	1,390	1,158
24,900	24,950	935	935	974	935	27,900	27,950	1,047	1,047	1,184	1,047	30,900	30,950	1,242	1,160	1,394	1,160
24,950	25,000	937	937	977	937	27,950	28,000	1,049	1,049	1,187	1,049	30,950	31,000	1,245	1,162	1,397	1,162
25,000						28,000						31,000					
25,000	25,050	938	938	981	938	28,000	28,050	1,051	1,051	1,191	1,051	31,000	31,050	1,249	1,163	1,401	1,163
25,050	25,100	940	940	984	940	28,050	28,100	1,053	1,053	1,194	1,053	31,050	31,100	1,252	1,165	1,404	1,165
25,100	25,150	942	942	988	942	28,100	28,150	1,055	1,055	1,198	1,055	31,100	31,150	1,256	1,167	1,408	1,167
25,150	25,200	944	944	991	944	28,150	28,200	1,057	1,057	1,201	1,057	31,150	31,200	1,259	1,169	1,411	1,169
25,200	25,250	946	946	995	946	28,200	28,250	1,058	1,058	1,205	1,058	31,200	31,250	1,263	1,171	1,415	1,171
25,250	25,300	948	948	998	948	28,250	28,300	1,060	1,060	1,208	1,060	31,250	31,300	1,266	1,173	1,418	1,173
25,300	25,350	950	950	1,002	950	28,300	28,350	1,062	1,062	1,212	1,062	31,300	31,350	1,270	1,175	1,422	1,175
25,350	25,400	952	952	1,005	952	28,350	28,400	1,064	1,064	1,215	1,064	31,350	31,400	1,273	1,177	1,425	1,177
25,400	25,450	953	953	1,009	953	28,400	28,450	1,067	1,066	1,219	1,066	31,400	31,450	1,277	1,178	1,429	1,178
25,450	25,500	955	955	1,012	955	28,450	28,500	1,070	1,068	1,222	1,068	31,450	31,500	1,280	1,180	1,432	1,180
25,500	25,550	957	957	1,016	957	28,500	28,550	1,074	1,070	1,226	1,070	31,500	31,550	1,284	1,182	1,436	1,182
25,550	25,600	959	959	1,019	959	28,550	28,600	1,077	1,072	1,229	1,072	31,550	31,600	1,287	1,184	1,439	1,184
25,600	25,650	961	961	1,023	961	28,600	28,650	1,081	1,073	1,233	1,073	31,600	31,650	1,291	1,186	1,443	1,186
25,650	25,700	963	963	1,026	963	28,650	28,700	1,084	1,075	1,236	1,075	31,650	31,700	1,294	1,188	1,446	1,188
25,700	25,750	965	965	1,030	965	28,700	28,750	1,088	1,077	1,240	1,077	31,700	31,750	1,298	1,190	1,450	1,190
25,750	25,800	967	967	1,033	967	28,750	28,800	1,091	1,079	1,243	1,079	31,750	31,800	1,301	1,192	1,453	1,192
25,800	25,850	968	968	1,037	968	28,800	28,850	1,095	1,081	1,247	1,081	31,800	31,850	1,305	1,193	1,457	1,193
25,850	25,900	970	970	1,040	970	28,850	28,900	1,098	1,083	1,250	1,083	31,850	31,900	1,308	1,195	1,460	1,195
25,900	25,950	972	972	1,044	972	28,900	28,950	1,102	1,085	1,254	1,085	31,900	31,950	1,312	1,197	1,464	1,197
25,950	26,000	974	974	1,047	974	28,950	29,000	1,105	1,087	1,257	1,087	31,950	32,000	1,315	1,199	1,467	1,199
26,000						29,000						32,000					
26,000	26,050	976	976	1,051	976	29,000	29,050	1,109	1,088	1,261	1,088	32,000	32,050	1,319	1,201	1,471	1,201
26,050	26,100	978	978	1,054	978	29,050	29,100	1,112	1,090	1,264	1,090	32,050	32,100	1,322	1,203	1,474	1,203
26,100	26,150	980	980	1,058	980	29,100	29,150	1,116	1,092	1,268	1,092	32,100	32,150	1,326	1,205	1,478	1,205
26,150	26,200	982	982	1,061	982	29,150	29,200	1,119	1,094	1,271	1,094	32,150	32,200	1,329	1,207	1,481	1,207
26,200	26,250	983	983	1,065	983	29,200	29,250	1,123	1,096	1,275	1,096	32,200	32,250	1,333	1,208	1,485	1,208
26,250	26,300	985	985	1,068	985	29,250	29,300	1,126	1,098	1,278	1,098	32,250	32,300	1,336	1,210	1,488	1,210
26,300	26,350	987	987	1,072	987	29,300	29,350	1,130	1,100	1,282	1,100	32,300	32,350	1,340	1,212	1,492	1,212
26,350	26,400	989	989	1,075	989	29,350	29,400	1,133	1,102	1,285	1,102	32,350	32,400	1,343	1,214	1,495	1,214
26,400	26,450	991	991	1,079	991	29,400	29,450	1,137	1,103	1,289	1,103	32,400	32,450	1,347	1,216	1,499	1,216
26,450	26,500	993	993	1,082	993	29,450	29,500	1,140	1,105	1,292	1,105	32,450	32,500	1,350	1,218	1,502	1,218
26,500	26,550	995	995	1,086	995	29,500	29,550	1,144	1,107	1,296	1,107	32,500	32,550	1,354	1,220	1,506	1,220
26,550	26,600	997	997	1,089	997	29,550	29,600	1,147	1,109	1,299	1,109	32,550	32,600	1,357	1,222	1,509	1,222
26,600	26,650	998	998	1,093	998	29,600	29,650	1,151	1,111	1,303	1,111	32,600	32,650	1,361	1,223	1,513	1,223
26,650	26,700	1,000	1,000	1,096	1,000	29,650	29,700	1,154	1,113	1,306	1,113	32,650	32,700	1,364	1,225	1,516	1,225
26,700	26,750	1,002	1,002	1,100	1,002	29,700	29,750	1,158	1,115	1,310	1,115	32,700	32,750	1,368	1,227	1,520	1,227
26,750	26,800	1,004	1,004	1,103	1,004	29,750	29,800	1,161	1,117	1,313	1,117	32,750	32,800	1,371	1,229	1,523	1,229
26,800	26,850	1,006	1,006	1,107	1,006	29,800	29,850	1,165	1,118	1,317	1,118	32,800	32,850	1,375	1,231	1,527	1,231
26,850	26,900	1,008	1,008	1,110	1,008	29,850	29,900	1,168	1,120	1,320	1,120	32,850	32,900	1,378	1,233	1,530	1,233
26,900	26,950	1,010	1,010	1,114	1,010	29,900	29,950	1,172	1,122	1,324	1,122	32,900	32,950	1,382	1,235	1,534	1,235
26,950	27,000	1,012	1,012	1,117	1,012	29,950	30,000	1,175	1,124	1,327	1,124	32,950	33,000	1,385	1,237	1,537	1,237

* This column is also used by qualifying widow(er).

Rhode Island Tax Table *(continued)*

2003

If line 7 (taxable income) is :		And you are :				If line 7 (taxable income) is :		And you are :				If line 7 (taxable income) is :		And you are :			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is :						Your tax is :						Your tax is :			
33,000						36,000						39,000					
33,000	33,050	1,389	1,238	1,541	1,238	36,000	36,050	1,599	1,351	1,751	1,351	39,000	39,050	1,809	1,463	1,961	1,495
33,050	33,100	1,392	1,240	1,544	1,240	36,050	36,100	1,602	1,353	1,754	1,353	39,050	39,100	1,812	1,465	1,964	1,499
33,100	33,150	1,396	1,242	1,548	1,242	36,100	36,150	1,606	1,355	1,758	1,355	39,100	39,150	1,816	1,467	1,968	1,502
33,150	33,200	1,399	1,244	1,551	1,244	36,150	36,200	1,609	1,357	1,761	1,357	39,150	39,200	1,819	1,469	1,971	1,506
33,200	33,250	1,403	1,246	1,555	1,246	36,200	36,250	1,613	1,358	1,765	1,358	39,200	39,250	1,823	1,471	1,975	1,509
33,250	33,300	1,406	1,248	1,558	1,248	36,250	36,300	1,616	1,360	1,768	1,360	39,250	39,300	1,826	1,473	1,978	1,513
33,300	33,350	1,410	1,250	1,562	1,250	36,300	36,350	1,620	1,362	1,772	1,362	39,300	39,350	1,830	1,475	1,982	1,516
33,350	33,400	1,413	1,252	1,565	1,252	36,350	36,400	1,623	1,364	1,775	1,364	39,350	39,400	1,833	1,477	1,985	1,520
33,400	33,450	1,417	1,253	1,569	1,253	36,400	36,450	1,627	1,366	1,779	1,366	39,400	39,450	1,837	1,478	1,989	1,523
33,450	33,500	1,420	1,255	1,572	1,255	36,450	36,500	1,630	1,368	1,782	1,368	39,450	39,500	1,840	1,480	1,992	1,527
33,500	33,550	1,424	1,257	1,576	1,257	36,500	36,550	1,634	1,370	1,786	1,370	39,500	39,550	1,844	1,482	1,996	1,530
33,550	33,600	1,427	1,259	1,579	1,259	36,550	36,600	1,637	1,372	1,789	1,372	39,550	39,600	1,847	1,484	1,999	1,534
33,600	33,650	1,431	1,261	1,583	1,261	36,600	36,650	1,641	1,373	1,793	1,373	39,600	39,650	1,851	1,486	2,003	1,537
33,650	33,700	1,434	1,263	1,586	1,263	36,650	36,700	1,644	1,375	1,796	1,375	39,650	39,700	1,854	1,488	2,006	1,541
33,700	33,750	1,438	1,265	1,590	1,265	36,700	36,750	1,648	1,377	1,800	1,377	39,700	39,750	1,858	1,490	2,010	1,544
33,750	33,800	1,441	1,267	1,593	1,267	36,750	36,800	1,651	1,379	1,803	1,379	39,750	39,800	1,861	1,492	2,013	1,548
33,800	33,850	1,445	1,268	1,597	1,268	36,800	36,850	1,655	1,381	1,807	1,381	39,800	39,850	1,865	1,493	2,017	1,551
33,850	33,900	1,448	1,270	1,600	1,270	36,850	36,900	1,658	1,383	1,810	1,383	39,850	39,900	1,868	1,495	2,020	1,555
33,900	33,950	1,452	1,272	1,604	1,272	36,900	36,950	1,662	1,385	1,814	1,385	39,900	39,950	1,872	1,497	2,024	1,558
33,950	34,000	1,455	1,274	1,607	1,274	36,950	37,000	1,665	1,387	1,817	1,387	39,950	40,000	1,875	1,499	2,027	1,562
34,000						37,000						40,000					
34,000	34,050	1,459	1,276	1,611	1,276	37,000	37,050	1,669	1,388	1,821	1,388	40,000	40,050	1,879	1,501	2,031	1,565
34,050	34,100	1,462	1,278	1,614	1,278	37,050	37,100	1,672	1,390	1,824	1,390	40,050	40,100	1,882	1,503	2,034	1,569
34,100	34,150	1,466	1,280	1,618	1,280	37,100	37,150	1,676	1,392	1,828	1,392	40,100	40,150	1,886	1,505	2,038	1,572
34,150	34,200	1,469	1,282	1,621	1,282	37,150	37,200	1,679	1,394	1,831	1,394	40,150	40,200	1,889	1,507	2,041	1,576
34,200	34,250	1,473	1,283	1,625	1,283	37,200	37,250	1,683	1,396	1,835	1,396	40,200	40,250	1,893	1,508	2,045	1,579
34,250	34,300	1,476	1,285	1,628	1,285	37,250	37,300	1,686	1,398	1,838	1,398	40,250	40,300	1,896	1,510	2,048	1,583
34,300	34,350	1,480	1,287	1,632	1,287	37,300	37,350	1,690	1,400	1,842	1,400	40,300	40,350	1,900	1,512	2,052	1,586
34,350	34,400	1,483	1,289	1,635	1,289	37,350	37,400	1,693	1,402	1,845	1,402	40,350	40,400	1,903	1,514	2,055	1,590
34,400	34,450	1,487	1,291	1,639	1,291	37,400	37,450	1,697	1,403	1,849	1,403	40,400	40,450	1,907	1,516	2,059	1,593
34,450	34,500	1,490	1,293	1,642	1,293	37,450	37,500	1,700	1,405	1,852	1,405	40,450	40,500	1,910	1,518	2,062	1,597
34,500	34,550	1,494	1,295	1,646	1,295	37,500	37,550	1,704	1,407	1,856	1,407	40,500	40,550	1,914	1,520	2,066	1,600
34,550	34,600	1,497	1,297	1,649	1,297	37,550	37,600	1,707	1,409	1,859	1,409	40,550	40,600	1,917	1,522	2,069	1,604
34,600	34,650	1,501	1,298	1,653	1,298	37,600	37,650	1,711	1,411	1,863	1,411	40,600	40,650	1,921	1,523	2,073	1,607
34,650	34,700	1,504	1,300	1,656	1,300	37,650	37,700	1,714	1,413	1,866	1,413	40,650	40,700	1,924	1,525	2,076	1,611
34,700	34,750	1,508	1,302	1,660	1,302	37,700	37,750	1,718	1,415	1,870	1,415	40,700	40,750	1,928	1,527	2,080	1,614
34,750	34,800	1,511	1,304	1,663	1,304	37,750	37,800	1,721	1,417	1,873	1,417	40,750	40,800	1,931	1,529	2,083	1,618
34,800	34,850	1,515	1,306	1,667	1,306	37,800	37,850	1,725	1,418	1,877	1,418	40,800	40,850	1,935	1,531	2,087	1,621
34,850	34,900	1,518	1,308	1,670	1,308	37,850	37,900	1,728	1,420	1,880	1,420	40,850	40,900	1,938	1,533	2,090	1,625
34,900	34,950	1,522	1,310	1,674	1,310	37,900	37,950	1,732	1,422	1,884	1,422	40,900	40,950	1,942	1,535	2,094	1,628
34,950	35,000	1,525	1,312	1,677	1,312	37,950	38,000	1,735	1,424	1,887	1,424	40,950	41,000	1,945	1,537	2,097	1,632
35,000						38,000						41,000					
35,000	35,050	1,529	1,313	1,681	1,313	38,000	38,050	1,739	1,426	1,891	1,426	41,000	41,050	1,949	1,538	2,101	1,635
35,050	35,100	1,532	1,315	1,684	1,315	38,050	38,100	1,742	1,428	1,894	1,428	41,050	41,100	1,952	1,540	2,104	1,639
35,100	35,150	1,536	1,317	1,688	1,317	38,100	38,150	1,746	1,430	1,898	1,430	41,100	41,150	1,956	1,542	2,108	1,642
35,150	35,200	1,539	1,319	1,691	1,319	38,150	38,200	1,749	1,432	1,901	1,432	41,150	41,200	1,959	1,544	2,111	1,646
35,200	35,250	1,543	1,321	1,695	1,321	38,200	38,250	1,753	1,433	1,905	1,433	41,200	41,250	1,963	1,546	2,115	1,649
35,250	35,300	1,546	1,323	1,698	1,323	38,250	38,300	1,756	1,435	1,908	1,435	41,250	41,300	1,966	1,548	2,118	1,653
35,300	35,350	1,550	1,325	1,702	1,325	38,300	38,350	1,760	1,437	1,912	1,437	41,300	41,350	1,970	1,550	2,122	1,656
35,350	35,400	1,553	1,327	1,705	1,327	38,350	38,400	1,763	1,439	1,915	1,439	41,350	41,400	1,973	1,552	2,125	1,660
35,400	35,450	1,557	1,328	1,709	1,328	38,400	38,450	1,767	1,441	1,919	1,441	41,400	41,450	1,977	1,553	2,129	1,663
35,450	35,500	1,560	1,330	1,712	1,330	38,450	38,500	1,770	1,443	1,922	1,443	41,450	41,500	1,980	1,555	2,132	1,667
35,500	35,550	1,564	1,332	1,716	1,332	38,500	38,550	1,774	1,445	1,926	1,445	41,500	41,550	1,984	1,557	2,136	1,670
35,550	35,600	1,567	1,334	1,719	1,334	38,550	38,600	1,777	1,447	1,929	1,447	41,550	41,600	1,987	1,559	2,139	1,674
35,600	35,650	1,571	1,336	1,723	1,336	38,600	38,650	1,781	1,448	1,933	1,448	41,600	41,650	1,991	1,561	2,143	1,677
35,650	35,700	1,574	1,338	1,726	1,338	38,650	38,700	1,784	1,450	1,936	1,450	41,650	41,700	1,994	1,563	2,146	1,681
35,700	35,750	1,578	1,340	1,730	1,340	38,700	38,750	1,788	1,452	1,940	1,452	41,700	41,750	1,998	1,565	2,150	1,684
35,750	35,800	1,581	1,342	1,733	1,342	38,750	38,800	1,791	1,454	1,943	1,454	41,750	41,800	2,001	1,567	2,153	1,688
35,800	35,850	1,585	1,343	1,737	1,343	38,800	38,850	1,795	1,456	1,947	1,456	41,800	41,850	2,005	1,568	2,157	1,691
35,850	35,900	1,588	1,345	1,740	1,345	38,850	38,900	1,798	1,458	1,950	1,458	41,850	41,900	2,008	1,570	2,160	1,695
35,900	35,950	1,592	1,347	1,744	1,347	38,900	38,950	1,802	1,460	1,954	1,460	41,900	41,950	2,012	1,572	2,164	1,698
35,950	36,000	1,595	1,349	1,747	1,349	38,950	39,000	1,805	1,462	1,957	1,462	41,950	42,000	2,015	1,574	2,167	1,702

* This column is also used by qualifying widow(er).

Rhode Island Tax Table *(continued)*

2003

If line 7 (taxable income) is :		And you are :				If line 7 (taxable income) is :		And you are :				If line 7 (taxable income) is :		And you are :			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is :						Your tax is :						Your tax is :			
42,000						45,000						48,000					
42,000	42,050	2,019	1,576	2,171	1,705	45,000	45,050	2,229	1,688	2,381	1,915	48,000	48,050	2,439	1,820	2,591	2,125
42,050	42,100	2,022	1,578	2,174	1,709	45,050	45,100	2,232	1,690	2,384	1,919	48,050	48,100	2,442	1,823	2,594	2,129
42,100	42,150	2,026	1,580	2,178	1,712	45,100	45,150	2,236	1,692	2,388	1,922	48,100	48,150	2,446	1,827	2,598	2,132
42,150	42,200	2,029	1,582	2,181	1,716	45,150	45,200	2,239	1,694	2,391	1,926	48,150	48,200	2,449	1,830	2,601	2,136
42,200	42,250	2,033	1,583	2,185	1,719	45,200	45,250	2,243	1,696	2,395	1,929	48,200	48,250	2,453	1,834	2,605	2,139
42,250	42,300	2,036	1,585	2,188	1,723	45,250	45,300	2,246	1,698	2,398	1,933	48,250	48,300	2,456	1,837	2,608	2,143
42,300	42,350	2,040	1,587	2,192	1,726	45,300	45,350	2,250	1,700	2,402	1,936	48,300	48,350	2,460	1,841	2,612	2,146
42,350	42,400	2,043	1,589	2,195	1,730	45,350	45,400	2,253	1,702	2,405	1,940	48,350	48,400	2,463	1,844	2,615	2,150
42,400	42,450	2,047	1,591	2,199	1,733	45,400	45,450	2,257	1,703	2,409	1,943	48,400	48,450	2,467	1,848	2,619	2,153
42,450	42,500	2,050	1,593	2,202	1,737	45,450	45,500	2,260	1,705	2,412	1,947	48,450	48,500	2,470	1,851	2,622	2,157
42,500	42,550	2,054	1,595	2,206	1,740	45,500	45,550	2,264	1,707	2,416	1,950	48,500	48,550	2,474	1,855	2,626	2,160
42,550	42,600	2,057	1,597	2,209	1,744	45,550	45,600	2,267	1,709	2,419	1,954	48,550	48,600	2,477	1,858	2,629	2,164
42,600	42,650	2,061	1,598	2,213	1,747	45,600	45,650	2,271	1,711	2,423	1,957	48,600	48,650	2,481	1,862	2,633	2,167
42,650	42,700	2,064	1,600	2,216	1,751	45,650	45,700	2,274	1,713	2,426	1,961	48,650	48,700	2,484	1,865	2,636	2,171
42,700	42,750	2,068	1,602	2,220	1,754	45,700	45,750	2,278	1,715	2,430	1,964	48,700	48,750	2,488	1,869	2,640	2,174
42,750	42,800	2,071	1,604	2,223	1,758	45,750	45,800	2,281	1,717	2,433	1,968	48,750	48,800	2,491	1,872	2,643	2,178
42,800	42,850	2,075	1,606	2,227	1,761	45,800	45,850	2,285	1,718	2,437	1,971	48,800	48,850	2,495	1,876	2,647	2,181
42,850	42,900	2,078	1,608	2,230	1,765	45,850	45,900	2,288	1,720	2,440	1,975	48,850	48,900	2,498	1,879	2,650	2,185
42,900	42,950	2,082	1,610	2,234	1,768	45,900	45,950	2,292	1,722	2,444	1,978	48,900	48,950	2,502	1,883	2,654	2,188
42,950	43,000	2,085	1,612	2,237	1,772	45,950	46,000	2,295	1,724	2,447	1,982	48,950	49,000	2,505	1,886	2,657	2,192
43,000						46,000						49,000					
43,000	43,050	2,089	1,613	2,241	1,775	46,000	46,050	2,299	1,726	2,451	1,985	49,000	49,050	2,509	1,890	2,661	2,195
43,050	43,100	2,092	1,615	2,244	1,779	46,050	46,100	2,302	1,728	2,454	1,989	49,050	49,100	2,512	1,893	2,664	2,199
43,100	43,150	2,096	1,617	2,248	1,782	46,100	46,150	2,306	1,730	2,458	1,992	49,100	49,150	2,516	1,897	2,668	2,202
43,150	43,200	2,099	1,619	2,251	1,786	46,150	46,200	2,309	1,732	2,461	1,996	49,150	49,200	2,519	1,900	2,671	2,206
43,200	43,250	2,103	1,621	2,255	1,789	46,200	46,250	2,313	1,733	2,465	1,999	49,200	49,250	2,523	1,904	2,675	2,209
43,250	43,300	2,106	1,623	2,258	1,793	46,250	46,300	2,316	1,735	2,468	2,003	49,250	49,300	2,526	1,907	2,678	2,213
43,300	43,350	2,110	1,625	2,262	1,796	46,300	46,350	2,320	1,737	2,472	2,006	49,300	49,350	2,530	1,911	2,682	2,216
43,350	43,400	2,113	1,627	2,265	1,800	46,350	46,400	2,323	1,739	2,475	2,010	49,350	49,400	2,533	1,914	2,685	2,220
43,400	43,450	2,117	1,628	2,269	1,803	46,400	46,450	2,327	1,741	2,479	2,013	49,400	49,450	2,537	1,918	2,689	2,223
43,450	43,500	2,120	1,630	2,272	1,807	46,450	46,500	2,330	1,743	2,482	2,017	49,450	49,500	2,540	1,921	2,692	2,227
43,500	43,550	2,124	1,632	2,276	1,810	46,500	46,550	2,334	1,745	2,486	2,020	49,500	49,550	2,544	1,925	2,696	2,230
43,550	43,600	2,127	1,634	2,279	1,814	46,550	46,600	2,337	1,747	2,489	2,024	49,550	49,600	2,547	1,928	2,699	2,234
43,600	43,650	2,131	1,636	2,283	1,817	46,600	46,650	2,341	1,748	2,493	2,027	49,600	49,650	2,551	1,932	2,703	2,237
43,650	43,700	2,134	1,638	2,286	1,821	46,650	46,700	2,344	1,750	2,496	2,031	49,650	49,700	2,554	1,935	2,706	2,241
43,700	43,750	2,138	1,640	2,290	1,824	46,700	46,750	2,348	1,752	2,500	2,034	49,700	49,750	2,558	1,939	2,710	2,244
43,750	43,800	2,141	1,642	2,293	1,828	46,750	46,800	2,351	1,754	2,503	2,038	49,750	49,800	2,561	1,942	2,713	2,248
43,800	43,850	2,145	1,643	2,297	1,831	46,800	46,850	2,355	1,756	2,507	2,041	49,800	49,850	2,565	1,946	2,717	2,251
43,850	43,900	2,148	1,645	2,300	1,835	46,850	46,900	2,358	1,758	2,510	2,045	49,850	49,900	2,568	1,949	2,720	2,255
43,900	43,950	2,152	1,647	2,304	1,838	46,900	46,950	2,362	1,760	2,514	2,048	49,900	49,950	2,572	1,953	2,724	2,258
43,950	44,000	2,155	1,649	2,307	1,842	46,950	47,000	2,365	1,762	2,517	2,052	49,950	50,000	2,575	1,956	2,727	2,262
44,000						47,000						50,000					
44,000	44,050	2,159	1,651	2,311	1,845	47,000	47,050	2,369	1,763	2,521	2,055	50,000	50,050	2,579	1,960	2,731	2,265
44,050	44,100	2,162	1,653	2,314	1,849	47,050	47,100	2,372	1,765	2,524	2,059	50,050	50,100	2,582	1,963	2,734	2,269
44,100	44,150	2,166	1,655	2,318	1,852	47,100	47,150	2,376	1,767	2,528	2,062	50,100	50,150	2,586	1,987	2,738	2,272
44,150	44,200	2,169	1,657	2,321	1,856	47,150	47,200	2,379	1,769	2,531	2,066	50,150	50,200	2,589	1,970	2,741	2,276
44,200	44,250	2,173	1,658	2,325	1,859	47,200	47,250	2,383	1,771	2,535	2,069	50,200	50,250	2,593	1,974	2,745	2,279
44,250	44,300	2,176	1,660	2,328	1,863	47,250	47,300	2,386	1,773	2,538	2,073	50,250	50,300	2,596	1,977	2,748	2,283
44,300	44,350	2,180	1,662	2,332	1,866	47,300	47,350	2,390	1,775	2,542	2,076	50,300	50,350	2,600	1,981	2,752	2,286
44,350	44,400	2,183	1,664	2,335	1,870	47,350	47,400	2,393	1,777	2,545	2,080	50,350	50,400	2,603	1,984	2,755	2,290
44,400	44,450	2,187	1,666	2,339	1,873	47,400	47,450	2,397	1,778	2,549	2,083	50,400	50,450	2,607	1,988	2,759	2,293
44,450	44,500	2,190	1,668	2,342	1,877	47,450	47,500	2,400	1,781	2,552	2,087	50,450	50,500	2,610	1,991	2,762	2,297
44,500	44,550	2,194	1,670	2,346	1,880	47,500	47,550	2,404	1,785	2,556	2,090	50,500	50,550	2,614	1,995	2,766	2,300
44,550	44,600	2,197	1,672	2,349	1,884	47,550	47,600	2,407	1,788	2,559	2,094	50,550	50,600	2,617	1,998	2,769	2,304
44,600	44,650	2,201	1,673	2,353	1,887	47,600	47,650	2,411	1,792	2,563	2,097	50,600	50,650	2,621	2,002	2,773	2,307
44,650	44,700	2,204	1,675	2,356	1,891	47,650	47,700	2,414	1,795	2,566	2,101	50,650	50,700	2,624	2,005	2,776	2,311
44,700	44,750	2,208	1,677	2,360	1,894	47,700	47,750	2,418	1,799	2,570	2,104	50,700	50,750	2,628	2,009	2,780	2,314
44,750	44,800	2,211	1,679	2,363	1,898	47,750	47,800	2,421	1,802	2,573	2,108	50,750	50,800	2,631	2,012	2,783	2,318
44,800	44,850	2,215	1,681	2,367	1,901	47,800	47,850	2,425	1,806	2,577	2,111	50,800	50,850	2,635	2,016	2,787	2,321
44,850	44,900	2,218	1,683	2,370	1,905	47,850	47,900	2,428	1,809	2,580	2,115	50,850	50,900	2,638	2,019	2,790	2,325
44,900	44,950	2,222	1,685	2,374	1,908	47,900	47,950	2,432	1,813	2,584	2,118	50,900	50,950	2,642	2,023	2,794	2,328
44,950	45,000	2,225	1,687	2,377	1,912	47,950	48,000	2,435	1,816	2,587	2,122	50,950	51,000	2,645	2,026	2,797	2,332

* This column is also used by qualifying widow(er).

Rhode Island Tax Table (continued)

2003

If line 7 (taxable income) is :		And you are :				If line 7 (taxable income) is :		And you are :				If line 7 (taxable income) is :		And you are :			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is :						Your tax is :						Your tax is :			
51,000						54,000						57,000					
51,000	51,050	2,649	2,030	2,801	2,335	54,000	54,050	2,859	2,240	3,011	2,545	57,000	57,050	3,069	2,450	3,221	2,755
51,050	51,100	2,652	2,033	2,804	2,339	54,050	54,100	2,862	2,243	3,014	2,549	57,050	57,100	3,072	2,453	3,224	2,759
51,100	51,150	2,656	2,037	2,808	2,342	54,100	54,150	2,866	2,247	3,018	2,552	57,100	57,150	3,076	2,457	3,228	2,762
51,150	51,200	2,659	2,040	2,811	2,346	54,150	54,200	2,869	2,250	3,021	2,556	57,150	57,200	3,079	2,460	3,231	2,766
51,200	51,250	2,663	2,044	2,815	2,349	54,200	54,250	2,873	2,254	3,025	2,559	57,200	57,250	3,083	2,464	3,235	2,769
51,250	51,300	2,666	2,047	2,818	2,353	54,250	54,300	2,876	2,257	3,028	2,563	57,250	57,300	3,086	2,467	3,238	2,773
51,300	51,350	2,670	2,051	2,822	2,356	54,300	54,350	2,880	2,261	3,032	2,566	57,300	57,350	3,090	2,471	3,242	2,776
51,350	51,400	2,673	2,054	2,825	2,360	54,350	54,400	2,883	2,264	3,035	2,570	57,350	57,400	3,093	2,474	3,246	2,780
51,400	51,450	2,677	2,058	2,829	2,363	54,400	54,450	2,887	2,268	3,039	2,573	57,400	57,450	3,097	2,478	3,249	2,783
51,450	51,500	2,680	2,061	2,832	2,367	54,450	54,500	2,890	2,271	3,042	2,577	57,450	57,500	3,100	2,481	3,253	2,787
51,500	51,550	2,684	2,065	2,836	2,370	54,500	54,550	2,894	2,275	3,046	2,580	57,500	57,550	3,104	2,485	3,257	2,790
51,550	51,600	2,687	2,068	2,839	2,374	54,550	54,600	2,897	2,278	3,049	2,584	57,550	57,600	3,107	2,488	3,261	2,794
51,600	51,650	2,691	2,072	2,843	2,377	54,600	54,650	2,901	2,282	3,053	2,587	57,600	57,650	3,111	2,492	3,265	2,797
51,650	51,700	2,694	2,075	2,846	2,381	54,650	54,700	2,904	2,285	3,056	2,591	57,650	57,700	3,114	2,495	3,269	2,801
51,700	51,750	2,698	2,079	2,850	2,384	54,700	54,750	2,908	2,289	3,060	2,594	57,700	57,750	3,118	2,499	3,273	2,804
51,750	51,800	2,701	2,082	2,853	2,388	54,750	54,800	2,911	2,292	3,063	2,598	57,750	57,800	3,121	2,502	3,277	2,808
51,800	51,850	2,705	2,086	2,857	2,391	54,800	54,850	2,915	2,296	3,067	2,601	57,800	57,850	3,125	2,506	3,280	2,811
51,850	51,900	2,708	2,089	2,860	2,395	54,850	54,900	2,918	2,299	3,070	2,605	57,850	57,900	3,128	2,509	3,284	2,815
51,900	51,950	2,712	2,093	2,864	2,398	54,900	54,950	2,922	2,303	3,074	2,608	57,900	57,950	3,132	2,513	3,288	2,818
51,950	52,000	2,715	2,096	2,867	2,402	54,950	55,000	2,925	2,306	3,077	2,612	57,950	58,000	3,135	2,516	3,292	2,822
52,000						55,000						58,000					
52,000	52,050	2,719	2,100	2,871	2,405	55,000	55,050	2,929	2,310	3,081	2,615	58,000	58,050	3,139	2,520	3,296	2,825
52,050	52,100	2,722	2,103	2,874	2,409	55,050	55,100	2,932	2,313	3,084	2,619	58,050	58,100	3,142	2,523	3,300	2,829
52,100	52,150	2,726	2,107	2,878	2,412	55,100	55,150	2,936	2,317	3,088	2,622	58,100	58,150	3,146	2,527	3,304	2,832
52,150	52,200	2,729	2,110	2,881	2,416	55,150	55,200	2,939	2,320	3,091	2,626	58,150	58,200	3,149	2,530	3,308	2,836
52,200	52,250	2,733	2,114	2,885	2,419	55,200	55,250	2,943	2,324	3,095	2,629	58,200	58,250	3,153	2,534	3,311	2,839
52,250	52,300	2,736	2,117	2,888	2,423	55,250	55,300	2,946	2,327	3,098	2,633	58,250	58,300	3,156	2,537	3,315	2,843
52,300	52,350	2,740	2,121	2,892	2,426	55,300	55,350	2,950	2,331	3,102	2,636	58,300	58,350	3,160	2,541	3,319	2,846
52,350	52,400	2,743	2,124	2,895	2,430	55,350	55,400	2,953	2,334	3,105	2,640	58,350	58,400	3,163	2,544	3,323	2,850
52,400	52,450	2,747	2,128	2,899	2,433	55,400	55,450	2,957	2,338	3,109	2,643	58,400	58,450	3,167	2,548	3,327	2,853
52,450	52,500	2,750	2,131	2,902	2,437	55,450	55,500	2,960	2,341	3,112	2,647	58,450	58,500	3,170	2,551	3,331	2,857
52,500	52,550	2,754	2,135	2,906	2,440	55,500	55,550	2,964	2,345	3,116	2,650	58,500	58,550	3,174	2,555	3,335	2,860
52,550	52,600	2,757	2,138	2,909	2,444	55,550	55,600	2,967	2,348	3,119	2,654	58,550	58,600	3,177	2,558	3,339	2,864
52,600	52,650	2,761	2,142	2,913	2,447	55,600	55,650	2,971	2,352	3,123	2,657	58,600	58,650	3,181	2,562	3,342	2,867
52,650	52,700	2,764	2,145	2,916	2,451	55,650	55,700	2,974	2,355	3,126	2,661	58,650	58,700	3,184	2,565	3,346	2,871
52,700	52,750	2,768	2,149	2,920	2,454	55,700	55,750	2,978	2,359	3,130	2,664	58,700	58,750	3,188	2,569	3,350	2,874
52,750	52,800	2,771	2,152	2,923	2,458	55,750	55,800	2,981	2,362	3,133	2,668	58,750	58,800	3,191	2,572	3,354	2,878
52,800	52,850	2,775	2,156	2,927	2,461	55,800	55,850	2,985	2,366	3,137	2,671	58,800	58,850	3,195	2,576	3,358	2,881
52,850	52,900	2,778	2,159	2,930	2,465	55,850	55,900	2,988	2,369	3,140	2,675	58,850	58,900	3,198	2,579	3,362	2,885
52,900	52,950	2,782	2,163	2,934	2,468	55,900	55,950	2,992	2,373	3,144	2,678	58,900	58,950	3,202	2,583	3,366	2,888
52,950	53,000	2,785	2,166	2,937	2,472	55,950	56,000	2,995	2,376	3,147	2,682	58,950	59,000	3,205	2,586	3,370	2,892
53,000						56,000						59,000					
53,000	53,050	2,789	2,170	2,941	2,475	56,000	56,050	2,999	2,380	3,151	2,685	59,000	59,050	3,209	2,590	3,373	2,895
53,050	53,100	2,792	2,173	2,944	2,479	56,050	56,100	3,002	2,383	3,154	2,689	59,050	59,100	3,212	2,593	3,377	2,899
53,100	53,150	2,796	2,177	2,948	2,482	56,100	56,150	3,006	2,387	3,158	2,692	59,100	59,150	3,216	2,597	3,381	2,902
53,150	53,200	2,799	2,180	2,951	2,486	56,150	56,200	3,009	2,390	3,161	2,696	59,150	59,200	3,219	2,600	3,385	2,906
53,200	53,250	2,803	2,184	2,955	2,489	56,200	56,250	3,103	2,394	3,165	2,699	59,200	59,250	3,223	2,604	3,389	2,909
53,250	53,300	2,806	2,187	2,958	2,493	56,250	56,300	3,016	2,397	3,168	2,703	59,250	59,300	3,226	2,607	3,393	2,913
53,300	53,350	2,810	2,191	2,962	2,496	56,300	56,350	3,020	2,401	3,172	2,706	59,300	59,350	3,230	2,611	3,397	2,916
53,350	53,400	2,813	2,194	2,965	2,500	56,350	56,400	3,023	2,404	3,175	2,710	59,350	59,400	3,233	2,614	3,401	2,920
53,400	53,450	2,817	2,198	2,969	2,503	56,400	56,450	3,027	2,408	3,179	2,713	59,400	59,450	3,237	2,618	3,404	2,923
53,450	53,500	2,820	2,201	2,972	2,507	56,450	56,500	3,030	2,411	3,182	2,717	59,450	59,500	3,240	2,621	3,408	2,927
53,500	53,550	2,824	2,205	2,976	2,510	56,500	56,550	3,034	2,415	3,186	2,720	59,500	59,550	3,244	2,625	3,412	2,930
53,550	53,600	2,827	2,208	2,979	2,514	56,550	56,600	3,037	2,418	3,189	2,724	59,550	59,600	3,247	2,628	3,416	2,934
53,600	53,650	2,831	2,212	2,983	2,517	56,600	56,650	3,041	2,422	3,193	2,727	59,600	59,650	3,251	2,632	3,420	2,937
53,650	53,700	2,834	2,215	2,986	2,521	56,650	56,700	3,044	2,425	3,196	2,731	59,650	59,700	3,254	2,635	3,424	2,941
53,700	53,750	2,838	2,219	2,990	2,524	56,700	56,750	3,048	2,429	3,200	2,734	59,700	59,750	3,258	2,639	3,428	2,944
53,750	53,800	2,841	2,222	2,993	2,528	56,750	56,800	3,051	2,432	3,203	2,738	59,750	59,800	3,261	2,642	3,432	2,948
53,800	53,850	2,845	2,226	2,997	2,531	56,800	56,850	3,055	2,436	3,207	2,741	59,800	59,850	3,265	2,646	3,435	2,951
53,850	53,900	2,848	2,229	3,000	2,535	56,850	56,900	3,058	2,439	3,210	2,745	59,850	59,900	3,268	2,649	3,439	2,955
53,900	53,950	2,852	2,233	3,004	2,538	56,900	56,950	3,062	2,443	3,214	2,748	59,900	59,950	3,272	2,653	3,443	2,958
53,950	54,000	2,855	2,236	3,007	2,542	56,950	57,000	3,065	2,446	3,217	2,752	59,950	60,000	3,275	2,656	3,447	2,962

* This column is also used by qualifying widow(er).

RHODE ISLAND TAX RATE SCHEDULES

2003

Use only if your RI taxable income (RI-1040 or RI-1040NR, line 7) is \$60,000 or more. If line 7 is less, use the **TAX TABLES**. Even though you should not use the tax rate schedules below if your taxable income is less than \$60,000, all levels of taxable income are shown so taxpayers can see the tax rate that applies to each level.

SCHEDULE X - Use if your filing status is **SINGLE**

Taxable Income (line 7)		Pay	+	%	of the
Over	But not over				
\$ 0	\$ 28,400	\$		3.75%	\$ 0
28,400	68,800	1,065.00		7.00%	28,400
68,800	143,500	3,893.00		7.75%	68,800
143,500	311,950	9,682.25		9.00%	143,500
311,950	.....	24,842.75		9.90%	311,950

SCHEDULE Y1 - Use if your filing status is **MARRIED FILING JOINTLY** or **QUALIFYING WIDOW(ER)**

Taxable Income (line 7)		Pay	+	%	of the
Over	But not over				
\$ 0	\$ 47,450	\$		3.75%	\$ 0
47,450	114,650	1,779.38		7.00%	47,450
114,650	174,700	6,483.38		7.75%	114,650
174,700	311,950	11,137.25		9.00%	174,700
311,950	.....	23,489.75		9.90%	311,950

SCHEDULE Y2 - Use if your filing status is **MARRIED FILING SEPARATELY**

Taxable Income (line 7)		Pay	+	%	of the
Over	But not over				
\$ 0	\$ 23,725	\$		3.75%	\$ 0
23,725	57,325	889.69		7.00%	23,725
57,325	87,350	3,241.69		7.75%	57,325
87,350	155,975	5,568.63		9.00%	87,350
155,975	.....	11,744.88		9.90%	155,975

SCHEDULE Z - Use if your filing status is **HEAD OF HOUSEHOLD**

Taxable Income (line 7)		Pay	+	%	of the
Over	But not over				
\$ 0	\$ 38,050	\$		3.75%	\$ 0
38,050	98,250	1,426.88		7.00%	38,050
98,250	159,100	5,640.88		7.75%	98,250
159,100	311,950	10,356.75		9.00%	159,100
311,950	.....	24,113.25		9.90%	311,950

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 number or rural route)			Daytime Telephone Number
City, Town or Post Office	State	Zip code	City or Town of Legal Residence

PART 1 ANSWER THE FOLLOWING QUESTIONS TO DETERMINE IF YOU QUALIFY FOR PROPERTY TAX RELIEF

A. Were you a legal resident of Rhode Island for all of 2003.....	A. YES <input type="checkbox"/> <input type="checkbox"/> NO
B. Did you live in a household or rent a dwelling that was subject to property tax.....	B. YES <input type="checkbox"/> <input type="checkbox"/> NO
C. Are you current for property taxes or rent due on the homestead for all prior years.....	C. YES <input type="checkbox"/> <input type="checkbox"/> NO
D. Are you current on 2003 property taxes or rent and will pay any unpaid installments.....	D. YES <input type="checkbox"/> <input type="checkbox"/> NO
E. Was your household income \$30,000 or less (from part 2, line 8 below).....	E. YES <input type="checkbox"/> <input type="checkbox"/> NO

IF YOU ANSWER NO TO ANY OF THESE QUESTIONS, YOU ARE NOT ELIGIBLE FOR THIS CREDIT. STOP HERE. DO NOT COMPLETE THIS FORM.

PART 2 ENTER ALL INCOME RECEIVED BY YOU AND OTHER MEMBERS LIVING IN YOUR HOUSEHOLD

1. Adjusted Gross Income from Federal Form 1040, line 34; 1040A, line 21; 1040EZ, line 4 or Telefile, item I If no federal return is filed, complete page 2, part 6 and enter result on line 8 below.....	1.
2. Non-taxable interest and dividends.....	2.
3. Capital gains not included in line 1.....	3.
4. Social Security (including Medicare premiums) and Railroad Retirement Benefits not included in line 1.....	4.
5. Worker's compensation and tax exempt pensions.....	5.
6. Cash public assistance payments (welfare, etc.).....	6.
7. Other non-taxable income - specify: _____.....	7.
8. TOTAL 2003 HOUSEHOLD INCOME - add lines 1 through 7 or enter amount from page 2, part 6, line 37.....	8.

PART 3 ADDITIONAL INFORMATION

9A. Enter your date of birth.....	9A. / /
9B. Enter spouse's date of birth.....	9B. / /
9C. Are you or your spouse disabled and receiving Social Security Disability payments during 2003.....	9C. YES <input type="checkbox"/> <input type="checkbox"/> NO
9D. Indicate the number of persons in your household.....	9D.

PART 4 TO BE COMPLETED BY HOMEOWNERS ONLY

10. Enter the amount of property taxes you paid or will pay in 2003.....	10.
11. Enter the amount from line 8 above.....	11.
12. Enter percentage from computation table on back page.....	12. %
13. Multiply amount on line 11 by percentage on line 12.....	13.
14. Tentative credit - line 10 minus line 13 (if line 13 is greater than line 10, then enter zero).....	14.
15. RI PROPERTY TAX RELIEF CREDIT (line 14 or \$250.00 whichever is LESS) enter here and on RI-1040, page 1, line 18C.....	15.

PART 5 TO BE COMPLETED BY RENTERS ONLY

	Landlord's Name	Landlord's Address
Enter landlord's name and address		
16. Enter amount of rent you paid in 2003.....	16.	
17. Multiply the amount on line 16 by 20%.....	17.	
18. Enter the amount from line 8 above.....	18.	
19. Enter percentage from computation table on back page.....	19. %	
20. Multiply amount on line 18 by percentage on line 19.....	20.	
21. Tentative credit - line 17 minus line 20 (if line 20 is greater than line 17, then enter zero).....	21.	
22. RI PROPERTY TAX RELIEF CREDIT (line 21 or \$250.00 whichever is LESS) enter here and on RI-1040, page 1, line 18C.....	22.	

I hereby certify that the property taxes accrued and used for the purpose of the property tax relief credit have been or will be paid by me and there are no delinquent property taxes on my homestead.

Your Signature		Spouse's Signature	
Date		Date	
Paid preparer's signature and address		SSN, PTIN or EIN	Telephone number ()

PART 6 WORKSHEET FOR COMPUTING TOTAL HOUSEHOLD INCOME

IF YOU DO NOT FILE A FEDERAL TAX RETURN, USE THE FOLLOWING WORKSHEET TO COMPUTE YOUR TOTAL HOUSEHOLD INCOME.

23. Social Security (including Medicare premiums) and Railroad Retirement benefits.....	23.	
24. Unemployment benefits, worker's compensation.....	24.	
25. Wages, salaries, tips, etc.....	25.	
26. Dividends and interest (taxable and nontaxable).....	26.	
27. Business and Farm income (net of expenses).....	27.	
28. Pension and annuity income (taxable and nontaxable).....	28.	
29. Rental income (net of expenses).....	29.	
30. Partnership, estate and trust income.....	30.	
31. Total gain on sale or exchange of property.....	31.	
32. Loss on sale or exchange of property (capital losses are limited to \$3,000.00).....	32.	
33. Cash public assistance (welfare, etc.).....	33.	
34. Alimony and support money.....	34.	
35. Nontaxable military compensation and cash benefits.....	35.	
36. Other taxable income, please specify: _____	36.	
37. TOTAL 2003 HOUSEHOLD INCOME - add lines 23 through 36, enter here and on form RI-1040H, page 1, line 8.....	37.	

COMPUTATION TABLE INSTRUCTIONS

Step	Instruction	Household income	Percentage of income allowable as credit	
			1 person	2 or more
Step 1	Read down the column titled household income until you find the income range that includes the amount shown on line 8.	Less than 6,001	3%	3%
Step 2	Read across from the income range line determined in step 1 to find the percent of income allowed as a credit. Enter this percentage on line 12 or line 19, whichever applies.	6,001 - 9,000	4%	4%
		9,001 - 12,000	5%	5%
		12,001 - 15,000	6%	5%
		15,001 - 30,000	6%	6%

GENERAL INSTRUCTIONS

If you are filing a Rhode Island income tax return and claiming a property tax relief credit, attach RI-1040H to your Rhode Island income tax return. Your property tax relief credit will decrease any income tax due or increase any income tax refund. If you are not required to file a Rhode Island income tax return, Form RI-1040H may be filed without attaching it to a Rhode Island income tax return.

WHO MAY QUALIFY

To qualify for the property tax relief credit you must meet all of the following conditions:

- If you are 65 years of age or older (born **BEFORE 01/02/1939**) or a disabled person who has received social security disability payments during 2003, you will receive the full amount of property tax relief for which you qualify. However, if you are not 65 years of age or older or not a disabled person who has received social security disability payments during 2003, your claim for property tax relief will be held until **June 30, 2004**. At that time, the Tax Administrator shall make payments to each such claimant proportionately, based on the unexpended appropriation, pursuant to R.I.G.L. Chapter 44-33.
- You must have been a legal resident of Rhode Island for the entire calendar year 2003.
- Your household income must have been \$30,000.00 or less.
- You must have lived in a household or rented a dwelling that was subject to property taxes.
- You must be current on property tax due on your homestead for all prior years and on any current installments.

WHO MAY CLAIM CREDIT

If you meet all of the qualifications outlined above, you should complete Form RI-1040H to determine if you are entitled to a credit. Only one person of a household may claim the credit. If you and one or more qualified individuals each rent or own a homestead within a single dwelling, you may each file a claim. The right to file a claim does not survive a person's death; therefore a claim filed on behalf of a deceased person cannot be allowed. If the claimant dies after having filed a timely claim, the amount thereof will be disbursed to another member of the household as determined by the Tax Administrator.

WHEN AND WHERE TO FILE

Your property tax relief claim should be filed as soon as possible after **December 31, 2003**. However, no claim for the year 2003 will be allowed unless such claim is filed by **April 15, 2004**. However, an extension for filing may be allowed at the Tax Administrator's discretion for sickness, absence or other disability. Mail your property tax relief claim to the Rhode Island Division of Taxation - One Capitol Hill - Providence, RI 02908-5806.

IMPORTANT DEFINITIONS

What is meant by "**homestead**" - The term "homestead" means your Rhode Island dwelling, whether owned or rented, and so much of the land around it as is reasonably necessary for the use of the dwelling as a home, but not exceeding one acre. It may consist of a part of a multi-dwelling, a multi-purpose building or another shelter in which people live. It may be an apartment, a rented room, a mobile home or a farm.

What is meant by a "**household**" - "household" means one or more persons occupying a dwelling unit and living as a single nonprofit housekeeping unit. Household does not mean bona fide lessees, tenants or roomers and borders on contract.

What is meant by "**household income**" - "household income" means all income received both taxable and nontaxable by all persons of a household in a calendar year while members of the household.

What is meant by "**rent paid for occupancy only**" - The term "rent paid for occupancy only" means the gross rent paid only for the right of occupying your homestead. If you rented furnished quarters, or if utilities were furnished, such as heat, electricity, etc., then you must reduce the amount of gross rent by the reasonable rental value (not cost) of the furniture and the reasonable value of such utilities as were furnished.

LIMITATIONS ON CREDIT

Under the provisions of Section 44-33-16, a claim for relief shall exclude all taxes or rent paid with public assistance funds. The maximum amount of credit allowable under Chapter 44-33, Property Tax Relief Act, for calendar year 2003 is \$250.00. In event that more than one person owns the residence, the taxes will be divided by the owner's share.

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 number or rural route)			Daytime Telephone Number
City, Town or Post Office	State	Zip code	City or Town of Legal Residence

PART 1 ANSWER THE FOLLOWING QUESTIONS TO DETERMINE IF YOU QUALIFY FOR PROPERTY TAX RELIEF

A. Were you a legal resident of Rhode Island for all of 2003.....	A. YES <input type="checkbox"/> <input type="checkbox"/> NO
B. Did you live in a household or rent a dwelling that was subject to property tax.....	B. YES <input type="checkbox"/> <input type="checkbox"/> NO
C. Are you current for property taxes or rent due on the homestead for all prior years.....	C. YES <input type="checkbox"/> <input type="checkbox"/> NO
D. Are you current on 2003 property taxes or rent and will pay any unpaid installments.....	D. YES <input type="checkbox"/> <input type="checkbox"/> NO
E. Was your household income \$30,000 or less (from part 2, line 8 below).....	E. YES <input type="checkbox"/> <input type="checkbox"/> NO

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4. Social Security (including Medicare premiums) and Railroad Retirement Benefits not included in line 1.....	4.
5. Worker's compensation and tax exempt pensions.....	5.
6. Cash public assistance payments (welfare, etc.).....	6.
7. Other non-taxable income - specify: _____.....	7.
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PART 3 ADDITIONAL INFORMATION

9A. Enter your date of birth.....	9A. / /
9B. Enter spouse's date of birth.....	9B. / /
9C. Are you or your spouse disabled and receiving Social Security Disability payments during 2003.....	9C. YES <input type="checkbox"/> <input type="checkbox"/> NO
9D. Indicate the number of persons in your household.....	9D.

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	Landlord's Name	Landlord's Address
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18. Enter the amount from line 8 above.....	18.	
19. Enter percentage from computation table on back page.....	19. %	
20. Multiply amount on line 18 by percentage on line 19.....	20.	
21. Tentative credit - line 17 minus line 20 (if line 20 is greater than line 17, then enter zero).....	21.	
22. RI PROPERTY TAX RELIEF CREDIT (line 21 or \$250.00 whichever is LESS) enter here and on RI-1040, page 1, line 18C.....	22.	

I hereby certify that the property taxes accrued and used for the purpose of the property tax relief credit have been or will be paid by me and there are no delinquent property taxes on my homestead.

Your Signature		Spouse's Signature	
Date		Date	
Paid preparer's signature and address		SSN, PTIN or EIN	Telephone number ()

PART 6 WORKSHEET FOR COMPUTING TOTAL HOUSEHOLD INCOME

IF YOU DO NOT FILE A FEDERAL TAX RETURN, USE THE FOLLOWING WORKSHEET TO COMPUTE YOUR TOTAL HOUSEHOLD INCOME.

23. Social Security (including Medicare premiums) and Railroad Retirement benefits.....	23.	
24. Unemployment benefits, worker's compensation.....	24.	
25. Wages, salaries, tips, etc.....	25.	
26. Dividends and interest (taxable and nontaxable).....	26.	
27. Business and Farm income (net of expenses).....	27.	
28. Pension and annuity income (taxable and nontaxable).....	28.	
29. Rental income (net of expenses).....	29.	
30. Partnership, estate and trust income.....	30.	
31. Total gain on sale or exchange of property.....	31.	
32. Loss on sale or exchange of property (capital losses are limited to \$3,000.00).....	32.	
33. Cash public assistance (welfare, etc.).....	33.	
34. Alimony and support money.....	34.	
35. Nontaxable military compensation and cash benefits.....	35.	
36. Other taxable income, please specify: _____	36.	
37. TOTAL 2003 HOUSEHOLD INCOME - add lines 23 through 36, enter here and on form RI-1040H, page 1, line 8.....	37.	

COMPUTATION TABLE INSTRUCTIONS

Step	Instruction	Household income	Percentage of income allowable as credit	
			1 person	2 or more
Step 1	Read down the column titled household income until you find the income range that includes the amount shown on line 8.	Less than 6,001	3%	3%
Step 2	Read across from the income range line determined in step 1 to find the percent of income allowed as a credit. Enter this percentage on line 12 or line 19, whichever applies.	6,001 - 9,000	4%	4%
		9,001 - 12,000	5%	5%
		12,001 - 15,000	6%	5%
		15,001 - 30,000	6%	6%

GENERAL INSTRUCTIONS

If you are filing a Rhode Island income tax return and claiming a property tax relief credit, attach RI-1040H to your Rhode Island income tax return. Your property tax relief credit will decrease any income tax due or increase any income tax refund. If you are not required to file a Rhode Island income tax return, Form RI-1040H may be filed without attaching it to a Rhode Island income tax return.

WHO MAY QUALIFY

To qualify for the property tax relief credit you must meet all of the following conditions:

- If you are 65 years of age or older (born **BEFORE 01/02/1939**) or a disabled person who has received social security disability payments during 2003, you will receive the full amount of property tax relief for which you qualify. However, if you are not 65 years of age or older or not a disabled person who has received social security disability payments during 2003, your claim for property tax relief will be held until **June 30, 2004**. At that time, the Tax Administrator shall make payments to each such claimant proportionately, based on the unexpended appropriation, pursuant to R.I.G.L. Chapter 44-33.
- You must have been a legal resident of Rhode Island for the entire calendar year 2003.
- Your household income must have been \$30,000.00 or less.
- You must have lived in a household or rented a dwelling that was subject to property taxes.
- You must be current on property tax due on your homestead for all prior years and on any current installments.

WHO MAY CLAIM CREDIT

If you meet all of the qualifications outlined above, you should complete Form RI-1040H to determine if you are entitled to a credit. Only one person of a household may claim the credit. If you and one or more qualified individuals each rent or own a homestead within a single dwelling, you may each file a claim. The right to file a claim does not survive a person's death; therefore a claim filed on behalf of a deceased person cannot be allowed. If the claimant dies after having filed a timely claim, the amount thereof will be disbursed to another member of the household as determined by the Tax Administrator.

WHEN AND WHERE TO FILE

Your property tax relief claim should be filed as soon as possible after **December 31, 2003**. However, no claim for the year 2003 will be allowed unless such claim is filed by **April 15, 2004**. However, an extension for filing may be allowed at the Tax Administrator's discretion for sickness, absence or other disability. Mail your property tax relief claim to the Rhode Island Division of Taxation - One Capitol Hill - Providence, RI 02908-5806.

IMPORTANT DEFINITIONS

What is meant by "**homestead**" - The term "homestead" means your Rhode Island dwelling, whether owned or rented, and so much of the land around it as is reasonably necessary for the use of the dwelling as a home, but not exceeding one acre. It may consist of a part of a multi-dwelling, a multi-purpose building or another shelter in which people live. It may be an apartment, a rented room, a mobile home or a farm.

What is meant by a "**household**" - "household" means one or more persons occupying a dwelling unit and living as a single nonprofit housekeeping unit. Household does not mean bona fide lessees, tenants or roomers and borders on contract.

What is meant by "**household income**" - "household income" means all income received both taxable and nontaxable by all persons of a household in a calendar year while members of the household.

What is meant by "**rent paid for occupancy only**" - The term "rent paid for occupancy only" means the gross rent paid only for the right of occupying your homestead. If you rented furnished quarters, or if utilities were furnished, such as heat, electricity, etc., then you must reduce the amount of gross rent by the reasonable rental value (not cost) of the furniture and the reasonable value of such utilities as were furnished.

LIMITATIONS ON CREDIT

Under the provisions of Section 44-33-16, a claim for relief shall exclude all taxes or rent paid with public assistance funds. The maximum amount of credit allowable under Chapter 44-33, Property Tax Relief Act, for calendar year 2003 is \$250.00. In event that more than one person owns the residence, the taxes will be divided by the owner's share.

General Instructions

Use Form RI-4868 to apply for 4 more months to file Form RI-1040 or RI-1040NR

Extension of Time

If a taxpayer meets all the following tests, the Rhode Island extension form and the additional extension form need not be filed.

1. The taxpayer is not required to make payment with Rhode Island extension form; and
2. The taxpayer files a proper federal extension form (automatic or additional); and
3. The taxpayer's request for extension covers the same time period for both Rhode Island and federal purposes.

If the taxpayer meets the criteria above, the taxpayer must attach a copy of Federal Form 4868, or the approved Federal Form 2688 to the front of the Rhode Island return when it is filed.

If a taxpayer does not meet the tests above and must file a Rhode Island request for extension, the taxpayer should:

1. Prepare the Rhode Island extension Form RI-4868.
2. Clearly show the full amount properly estimated as Rhode Island tax for the year 2003.
3. File the extension with the Rhode Island Division of Taxation on or before the due date for filing Rhode Island income tax returns; and
4. Pay the amount of Rhode Island tax due as calculated on Form RI-4868.
5. Be sure to attach a copy of the Form RI-4868 and/or the approved additional extension (Form RI-2688) to the front of the Rhode Island return when it is filed.
6. Retain the top portion of this form for your records. Detach and return the lower portion with your payment.

Date paid	Check number	Amount
_____	_____	\$ _____

DETACH HERE AND MAIL WITH YOUR PAYMENT

Additional Information

If a taxpayer has been allowed the automatic 4 extension to file, the taxpayer may be granted additional time to file. To request this additional time, file Form RI-2688.

A taxpayer living or traveling outside the United States on April 15 is granted a special, automatic two-month extension without having to file the initial Form RI-4868.

The filing or granting of an extension of time to file does not extend the time for payment of tax due on the return.

How To Prepare Your Payment?

Make your check or money order payable to the "R.I. Division of Taxation." Do not send cash. Make sure your name and address appears on your check or money order. Write "Form RI-4868", your daytime phone number and social security number on your check or money order. If you are filing a joint return, enter the social security number shown first on your return.

Payment By Credit Card



Contact the service provider listed on this page and follow their instructions. Enter on page 1 of Form RI-1040 or RI-1040NR in the upper left corner the confirmation number you were given at the end of the transaction and the amount of your tax payment (not including the convenience fee). See tax return instructions for more details.

telephone: **1-800-2PAY-TAX (1-800-272-9829)**
internet: **www.officialpayments.com**



STATE OF RHODE ISLAND

DIVISION OF TAXATION * ONE CAPITOL HILL, PROVIDENCE, RI 02908-5806

Form RI-4868
2003

Application for Automatic Extension of Time To File Rhode Island Individual Income Tax Return

NAME(S)
ADDRESS
CITY, STATE & ZIP
YOUR SOCIAL SECURITY NUMBER
SPOUSE'S SOCIAL SECURITY NUMBER, IF JOINT PAYMENT

RI-4868

Enter tentative tax computation

- A. Tentative RI income tax _____
- B. Total tax withheld, payments & credits _____
- C. Balance Due (line A less line B) _____

ENTER AMOUNT ENCLOSED \$ 0 0



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What Is Form RI-1040V and Do You Need To Use It?

It is a statement you send with your payment of any balance due on line 19 of your Form RI-1040 or Form RI-1040NR. Using Form RI-1040V allows us to process your payment more accurately and efficiently. We strongly encourage you to use Form RI-1040V, but there is no penalty if you do not do so.

How To Fill In Form RI-1040V

Box 1. Enter your name(s) and addresses as shown on your return.

Box 2. Enter your social security number and your spouse's social security number in the boxes provided.

Box 3. Enter the first four letters of your last name. See examples below.

- Name..... Enter
- John Brown BROW
- Juan DeJesus DEJE
- Joan A. Lee LEE
- Nancy McCarthy MCCA
- Helen O'Neill ONEI
- Pedro Torres-Lopez TORR

Box 4. Enter the amount of the payment you are making. Also enter below for your records.

Date Paid	Check Number	Amount
_____	_____	\$ _____

How To Prepare Your Payment

Make your check or money order payable to the "R.I. Division of Taxation." Do not send cash. Make sure your name and address appears on your check or money order. Write "Form RI-1040V," your daytime phone number and social security number on your check or money order. If you are filing a joint return, enter the social security number shown first on your return.

How To Send In Your Return, Payment, and RI-1040V

Retain the top portion of this form for your records. Detach and return the lower portion with your payment. DO NOT staple or otherwise attach your payment of Form RI-1040V to your return or to each other. Instead, just put them loose in the envelope. If an envelope came with your tax package, please use it to mail your tax return, payment, and Form RI-1040V. If you do not have that envelope or you used a paid preparer, mail your tax return, payment and Form RI-1040V to the Rhode Island Division of Taxation, One Capitol Hill, Suite 34, Providence, RI 02908-5806.

Payment By Credit Card



Contact the service provider listed on this page and follow their instructions. Enter on page 1 of Form RI-1040 or RI-1040NR in the upper left corner the confirmation number you were given at the end of the transaction and the amount of your tax payment (not including the convenience fee). See tax return instructions for more details.

telephone: 1-800-2PAY-TAX (1-800-272-9829)
internet: www.officialpayments.com

----- DETACH HERE AND MAIL WITH YOUR PAYMENT -----

 STATE OF RHODE ISLAND DIVISION OF TAXATION * ONE CAPITOL HILL, PROVIDENCE, RI 02908-5806	Form RI-1040V 2003	
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DO NOT STAPLE OR ATTACH THIS VOUCHER TO YOUR PAYMENT

NAME(S)
ADDRESS
CITY STATE ZIP
YOUR SOCIAL SECURITY NUMBER
SPOUSE'S SOCIAL SECURITY NUMBER, IF JOINT PAYMENT

3. ENTER THE FIRST FOUR LETTERS OF YOUR LAST NAME	<input style="width: 100%; height: 20px;" type="text"/>
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RI-1040V

4. ENTER AMOUNT ENCLOSED	\$ <input style="width: 100%; height: 20px;" type="text"/>
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TAX RETURN PAGE REFERENCE

Questions about what to put on a line? Help is on the page number in the circle.

RI-1040

2003

RI SCHEDULE I RI MODIFICATIONS TO FEDERAL AGI

23. A. Modifications INCREASING Federal AGI - income from obligations of any state or its political subdivisions, other than RI (attach documentation).....	23A.	⑤	
B. Other modifications INCREASING Federal AGI (see instructions - attach documentation).....	23B.	⑤	
C. Total modifications INCREASING Federal AGI - add lines 23A and 23B.....	23C.		
24. A. Modifications DECREASING Federal AGI - income from obligations of the US government included in Federal AGI but exempt from state income taxes (attach documentation).....	24A.	⑤	
B. Other modifications DECREASING Federal AGI (see instructions - attach documentation).....	24B.	⑤	
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.		

RI SCHEDULE II ALLOWABLE FEDERAL CREDITS

26. RI income tax from page 1, line 10.....	26.	
27. Foreign tax credit from Federal Form 1040, line 44.....	27.	⑤
28. Credit for child and dependent care expenses from Federal Form 1040, line 45 or 1040A, line 29.....	28.	⑥
29. Credit for the elderly or the disabled from Federal Form 1040, line 46 or 1040A, line 30.....	29.	⑥
30. Federal mortgage interest credit from Federal Form 8396, line 11.....	30.	⑥ / NEW
31. Other federal credits (see instructions for credits) from Federal Form 1040, lines 52 and 67.....	31.	⑥
32. Total - add lines 27, 28, 29, 30 and 31.....	32.	
33. Tentative allowable federal credits - multiply line 32 by 25% (.25).....	33.	
34. MAXIMUM CREDIT - (line 26 or 33 whichever is SMALLER) - Enter here and on page 1, line 11A.....	34.	

RI SCHEDULE III CREDIT FOR INCOME TAXES PAID TO ANOTHER STATE NOTE: Attach signed copy of the other state return.

35. RI income tax (page 1, line 10) less allowable federal credits (page 2, line 34).....	35.	
36. Adjusted gross income from other state. If more than one state - see instructions.....	36.	
37. Modified federal AGI - page 1, line 3.....	37.	
38. Divide line 36 by line 37.....	38.	
39. Tentative credit - multiply line 35 by line 38.....	39.	
40. Tax due and paid to other state (see specific instructions) Insert name of state paid _____	40.	
41. MAXIMUM TAX CREDIT (line 35, 39 or 40 whichever is the smallest) Enter here and on page 1, line 11C.....	41.	⑥

RI SCHEDULE IV RI CHECKOFF ✓ CONTRIBUTIONS NOTE: Contributions reduce your refund or increase your balance due.

	\$1.00	\$5.00	\$10.00	Other	
42. A. Drug program account.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> \$ _____	42A.
B. Olympic Contribution Yes <input type="checkbox"/> No <input type="checkbox"/> \$1.00 Contribution (\$2.00 if a joint return).....					42B.
C. RI Organ Transplant Fund.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> \$ _____	42C.
D. RI Council on the Arts.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> \$ _____	42D.
E. RI Nongame Wildlife Fund.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> \$ _____	42E.
F. Childhood Disease Victims' Fund.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> \$ _____	42F.
G. TOTAL CONTRIBUTIONS - add lines 42A, 42B, 42C, 42D, 42E and 42F - Enter here and on page 1, line 16.....					42G.

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 ②	Date	Spouse's Signature ②	Date
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If you do not need forms mailed to you next year, check box. ② May the division contact your preparer about this return? Yes No ②

Paid preparer's signature and address _____ SSN, PTIN or EIN _____ Telephone number () _____

WHERE TO GET FORMS, INFORMATION AND TAX ASSISTANCE



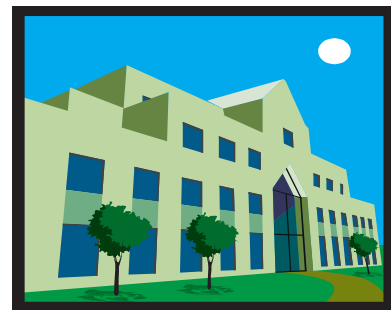
On the World Wide Web

www.tax.ri.gov



Telephone

Information (401) 222-1040
Forms (401) 222-1111



In person

8:30^{am} to 3:30^{pm}

**Free walk-in assistance and forms are available Monday through Friday 8:30^{am} to 3:30^{pm}.
One Capitol Hill · Providence, RI · 02908-5800**

The following non-profit organizations operate Low Income Tax Clinics partially funded by the IRS which assist qualified individuals with tax problems. While this is not a recommendation or endorsement by the R.I Division of Taxation, the information below is supplied as a public service.

Rhode Island Tax Clinic, Inc. (401) 421-1040
Rhode Island Legal Services, Inc. (401) 274-2652

Directions

From points south

Take 95 north to exit 23 (State Offices). At the end of the exit ramp, go straight through the traffic light onto State Street. Take your first right into the parking lots. The Department of Administration building is the second building on your left.

From points north

Take 95 south to exit 23 (State Offices). At the end of the exit ramp, you can only continue in one direction onto Charles Street. Take a left onto Ashburton Avenue (at the liquor store). This will lead you back onto Charles Street in the opposite direction. At the second traffic light, take a right onto Orms Street (at the Marriott). At the next traffic light, take a left onto State Street. Take Your first right into the parking lots. The Department of Administration building is the second building on your left.



RHODE ISLAND DIVISION OF TAXATION MISSION STATEMENT



To assess and collect all revenue that the legislature places under the control of the Tax Administrator in the most efficient and cost effective manner and to foster voluntary compliance with the tax laws by instilling public confidence through professional, impartial and ethical conduct.
