

RI-1040NR RHODE ISLAND NONRESIDENT INDIVIDUAL INCOME TAX RETURN (TO BE USED BY NONRESIDENTS AND PART-YEAR RESIDENTS) 2004

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

1. Federal AGI (Adjusted Gross Income) - Federal Form 1040, line 36; 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 \$142,700 (\$71,350 if married filing separate) see itemized deduction schedule on page 4.....	4.	
5. Subtract line 4 from line 3.....	5.	
6. Exemptions - Enter federal exemptions in box then multiply by \$3,100 and enter result in 6. <input type="checkbox"/> X \$3,100 = If line 3 is over \$107,025, see worksheet on page I-4 for exemption amount.....	6.	
7. RI TAXABLE INCOME - subtract line 6 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 14.....	8B.	
9. RI alternative minimum tax from Form RI-6251, line 14.....	9.	
10. Total RI income tax - add lines 8A, 8B and 9.....	10.	
11. RI percentage of allowable Federal credits from page 2, schedule II, line 34.....	11.	
12. RI tax after allowable Federal credits - before allocation - subtract line 11 from line 10 (not less than zero).....	12.	
13. RI allocated income tax - (Check only one box) <input type="checkbox"/> All income is from RI, <input type="checkbox"/> Nonresident with income from outside RI, complete page 5, schedule III and enter result on this line. <input type="checkbox"/> Part-year resident with income from outside RI, complete page 7, schedule V and enter result on this line.	13.	
14. Other RI credits - indicate credit form number(s) _____ attach forms.....	14.	
15. RI income tax after credits - subtract line 14 from line 13 (not less than zero).....	15.	
16. RI checkoff contributions from page 3, schedule IV, line 8 (contributions reduce your refund or increase your balance due).....	16.	
17. TOTAL RI TAX AND CHECKOFF CONTRIBUTIONS add lines 15 and 16 and USE/SALES tax due \$ _____ from RI-T205P, page 3, line 23 (see instructions)..	17.	

PAYMENTS

18. A. RI 2004 income tax withheld (please attach forms W-2, 1099, etc.).....	18A.		Check <input type="checkbox"/> if extension is attached.
B. 2004 estimated tax payments and amount applied from 2003 return.....	18B.		
C. Nonresident withholding on real estate sales in 2004.....	18C.		
D. Nonresident withholding from pass-through entities (please attach forms RI 1099-PT).....	18D.		
E. RI earned income credit from page 2, RI Schedule EIC, line 43.....	18E.		
F. Other payments.....	18F.		
G. TOTAL PAYMENTS AND CREDITS - add lines 18A, 18B, 18C, 18D, 18E and 18F.....	18G.		

AMOUNT DUE 19. If line 17 is **LARGER** than line 18G, Subtract line 18G from 17. **YOU OWE THIS AMOUNT. Complete RI-1040V.** Check if RI-2210 or RI-2210A is attached - enter interest due \$ _____ or enter zero..... ☹️

REFUND 20. If line 18G is **LARGER** than 17, subtract line 17 from 18G. **THIS IS THE AMOUNT YOU OVERPAID.** ☺️

21. Amount of overpayment to be refunded.....

22. Amount of overpayment to be applied to 2005 estimated tax.....

RI SCHEDULE I RI MODIFICATIONS TO FEDERAL AGI

Table with 4 columns: Description, 23A/23B/24A/24B, 23C/24C, 25. Rows include modifications increasing and decreasing Federal AGI, and net modifications.

RI SCHEDULE II ALLOWABLE FEDERAL CREDITS

Table with 4 columns: Description, 27-31, 32-34. Rows include RI income tax, foreign tax credit, child and dependent care expenses, elderly/disabled credit, federal mortgage interest credit, other federal credits, total credits, tentative allowable credits, and maximum credit.

RI SCHEDULE III ALLOCATION AND MODIFICATION FOR NONRESIDENTS

NOTE: This schedule should be completed by NONRESIDENTS with income from outside RI. RI Schedule III is located on page 5. PART-YEAR residents with income from outside RI should complete RI Schedule V located on page 7. NONRESIDENTS and PART-YEAR residents with all income from RI sources do not need to complete either schedule III or V.

RI SCHEDULE EIC RHODE ISLAND EARNED INCOME CREDIT

Table with 4 columns: Description, 35-43. Rows include Rhode Island income tax, federal earned income credit, Rhode Island percentage, allocation calculations, and total RI earned income credit.

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.

Signature and Date fields for taxpayer and spouse, and checkboxes for mailing preferences and preparer contact.

OTHER RI SCHEDULES








2004

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

Your Social Security Number

RI SCHEDULE IV RI CHECKOFF ✓ CONTRIBUTIONS

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

		\$1.00	\$5.00	\$10.00	Other			
1.	 Drug program account.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$ _____	1. _____	
2.	 Olympic Contribution Yes <input type="checkbox"/> No <input type="checkbox"/> \$1.00 Contribution (\$2.00 if a joint return).....							2. _____
3.	 RI Organ Transplant Fund.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$ _____	3. _____	
4.	 RI Council on the Arts.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$ _____	4. _____	
5.	 RI Nongame Wildlife Fund.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$ _____	5. _____	
6.	 Childhood Disease Victims' Fund.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$ _____	6. _____	
7.	 RI Military Family Relief Fund.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$ _____	7. _____	
8.	TOTAL CONTRIBUTIONS - add lines 1, 2, 3, 4, 5, 6 and 7 - Enter here and on RI-1040 or RI-1040NR, page 1, line 16.....							8. <input style="border: 2px solid black;" type="text"/>

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.

9.	Tax on lump-sum distributions - Federal Form 4972, line 7 or line 30, whichever applies.....	9.	_____
10.	Parents' election to report child's interest and dividends from all Federal Form(s) 8814, line 9.....	10.	_____
11.	Amount of recapture of federal tax credits and other miscellaneous federal income taxes (see instructions).....	11.	_____
12.	Total - add lines 9, 10 and 11.....	12.	_____
13.	Rhode Island percentage.....	13.	25%
14.	OTHER RHODE ISLAND TAXES - Multiply line 12 by line 13. Enter here and on RI-1040 or RI-1040NR, line 8B.....	14.	<input style="border: 2px solid black;" type="text"/>

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

15.	Child's tax from Federal form 8615, line 18.....	15.	_____
16.	Rhode Island percentage.....	16.	25%
17.	TAX - multiply line 15 by line 16 - Enter here and on RI-1040 or RI-1040NR, line 8A and check the RI-8615 box.....	17.	<input style="border: 2px solid black;" type="text"/>

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

18.	Schedule of purchases subject to the use/sales tax (if you need more space to list your purchases, attach a separate sheet).		
	A. _____	18A.	_____
	B. _____	18B.	_____
	C. _____	18C.	_____
	D. _____	18D.	_____
19.	Total sales price of purchases subject to the use/sales tax - add lines 18A, 18B, 18C and 18D.....	19.	_____
20.	Rhode Island percentage.....	20.	7%
21.	Amount of tax - multiply line 19 by line 20.....	21.	_____
22.	Credit for use/sales taxes paid in other states on the items listed on line 18.....	22.	_____
23.	TOTAL AMOUNT DUE - subtract line 22 from line 21 - enter here and on RI-1040, page 1, line 14 or in the space provided on RI-1040NR, page 1, line 17.....	23.	<input style="border: 2px solid black;" type="text"/>

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

2004

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 01/02/1940), Blind, **SPOUSE** was 65 or older, (born before 01/02/1940), 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	\$6,050
	2	7,250
Married filing jointly or Qualifying widow(er)	1	9,100
	2	10,050
	3	11,000
	4	11,950
Married filing separately	1	5,025
	2	5,975
	3	6,925
	4	7,875
Head of household	1	8,350
	2	9,550

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. 800

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

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

Single.....	\$4,850	}	4. _____
Married filing jointly or Qualifying widow(er).....	8,150		
Married filing separately.....	4,075		
Head of household.....	7,150		

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 01/02/1940), Blind, **SPOUSE** was 65 or older, (born before 01/02/1940), Blind
If age 65 or older or blind, multiply the number of boxes checked by: \$1,200 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 30.

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 \$142,700 (\$71,350 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-1040NR

Your Social Security Number

RI SCHEDULE III NONRESIDENT TAX CALCULATION

THIS SCHEDULE IS ONLY TO BE COMPLETED BY FULL YEAR NONRESIDENTS. PART-YEAR RESIDENTS COMPLETE PAGE 7, SCHEDULE V.

PART 1 ALLOCATION AND TAX WORKSHEET

		Column A	Column B
		RHODE ISLAND	FEDERAL
1. Wages, salaries, tips, etc. from Federal Form 1040 or 1040A, line 7; 1040EZ, line 1 or telefile, line 1.....	1.		
2. Interest and dividends from Federal Form 1040 or 1040A, lines 8a and 9a or 1040EZ, line 2.....	2.		
3. Business income from Federal Form 1040, line 12.....	3.		
4. Sale or exchange of property from Federal Form 1040, lines 13 and 14 or 1040A, line 10.....	4.		
5. Pension and annuities; rents, royalties, etc. from Federal Form 1040, lines 15b, 16b and 17 or 1040A, line 11b and 12b.....	5.		
6. Farm income from Federal Form 1040, line 18.....	6.		
7. Miscellaneous income from Federal Form 1040, lines 10, 11, 19, 20b and 21; 1040A, lines 13 and 14b or 1040EZ, line 3.....	7.		
8. TOTAL - add lines 1, 2, 3, 4, 5, 6 and 7.....	8.		
9. Adjustments to AGI from Federal Form 1040, line 35 or 1040A, line 20.....	9.		
10. Adjusted gross income - subtract line 9 from line 8.....	10.		
11. Net modifications to Federal AGI from RI-1040NR, page 2, Schedule I, line 25.....	11.		
12. Modified Federal AGI - combine lines 10 and 11 (the amount in column B should be equal to the amount on RI-1040NR, page 1, line 3)	12.		
13. Allocation - divide line 12, column A by line 12, column B (if line 12, column A is greater than line 12, column B then enter 1.0000).	13.		_____
14. RI tax after allowable federal credits before allocation from RI-1040NR, page 1, line 12.....	14.		
15. RI INCOME TAX - multiply line 14 by line 13 and enter here and on RI-1040NR, page 1, line 13 and check the N onresident box...	15.		

Name(s) shown on Form RI-1040NR

Your Social Security Number

PART 2 ALLOCATION OF WAGE AND SALARY INCOME TO RHODE ISLAND

NOTE: USE THIS SCHEDULE ONLY IF YOU WORKED FOR THE SAME EMPLOYER IN MORE THAN ONE STATE AND YOUR WAGES OR SALARY INCOME HAS NOT BEEN ALLOCATED ON YOUR W-2.

1. Wages, salaries, tips, etc.....	1.	
2. Total days in the year.....	2.	366 days
3. Sick leave days.....	3.	days
4. Vacation days.....	4.	days
5. Other nonworking days (Saturdays, Sundays, holidays, etc.).....	5.	days
6. Total nonworking days - add lines 3, 4 and 5.....	6.	days
7. Total days worked in the year - subtract line 6 from line 2.....	7.	days
8. Total days worked outside RI.....	8.	days
9. Days worked in RI - subtract line 8 from line 7.....	9.	days
10. Allocation - divide line 9 by line 7.....	10.	_____
11. RI AMOUNT - multiply line 1 by line 10 - enter here and include on RI-1040NR, page 5, schedule III, line 1, column A.....	11.	_____

PART 3 BUSINESS ALLOCATION PERCENTAGE

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

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

	Column A Income to be allocated	Column B From line 8 above	Column C (col. A X col. B)
9. Line number from RI-1040NR, page 5, Schedule III, column B, line _____	9.	_____	
10. Line number from RI-1040NR, page 5, Schedule III, column B, line _____	10.	_____	
11. Line number from RI-1040NR, page 5, Schedule III, column B, line _____	11.	_____	
12. Line number from RI-1040NR, page 5, Schedule III, column B, line _____	12.	_____	
13. Line number from RI-1040NR, page 5, Schedule III, column B, line _____	13.	_____	

Name(s) shown on Form RI-1040NR

Your Social Security Number

RI SCHEDULE V PART-YEAR RESIDENT TAX CALCULATION (CONTINUED)

THIS SCHEDULE IS ONLY TO BE COMPLETED BY PART-YEAR RESIDENTS. ATTACH A SIGNED COPY OF THE RETURN FILED WITH THE OTHER STATE.

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

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