

RI Schedule J

INCOME AVERAGING FOR FARMERS AND FISHERMEN (FOR TAXPAYERS WHO FILED A FEDERAL SCHEDULE J)

2008

Name(s) shown on Form RI-1040 or RI-1040NR	Your Social Security Number	
1. Enter the amount from Federal Schedule J, line 3.....	1. _____	
2. RI tax on the amount on line 1. Use RI Tax Table, RI Tax Computation Worksheet, RI Schedule FT, RI Schedule CGW or RI Schedule D, whichever applies.....	2. _____	
3. Enter the amount from Federal Schedule J, line 8.....	3. _____	
4. Enter the amount from Federal Schedule J, line 12.....	4. _____	
5. Enter the amount from Federal Schedule J, line 16.....	5. _____	
6. Total - add lines 3, 4 and 5.....	6. _____	
7. RI percentage.....	7. 25%	
8. Multiply line 6 by line 7.....	8. _____	
9. Add lines 2 and 8.....	9. _____	
10. Enter the amount from Federal Schedule J, line 18.....	10. _____	
11. Enter the amount from Federal Schedule J, line 19.....	11. _____	
12. Enter the amount from Federal Schedule J, line 20.....	12. _____	
13. Total - add lines 10, 11 and 12.....	13. _____	
14. RI percentage.....	14. 25%	
15. Multiply line 13 by line 14.....	15. _____	
16. TOTAL TAX - Subtract line 15 from line 9 - Enter here and on RI-1040 or RI-1040NR, page 1, line 8A and check the RI Schedule J box.....	16. <table border="1"><tr><td> </td></tr></table>	

2008 INSTRUCTIONS FOR FILING RI SCHEDULE J

HELPFUL HINTS

- IF YOU HAD INCOME FROM FARMING AND YOU DETERMINED YOUR FEDERAL TAX USING FEDERAL SCHEDULE J, YOUR RHODE ISLAND TAX MAY BE LESS IF YOU CHOOSE TO FIGURE IT USING FARM INCOME AVERAGING ON RHODE ISLAND SCHEDULE J.
- ATTACH RI SCHEDULE J TO YOUR RI-1040 OR RI-1040NR AND CHECK THE RI SCHEDULE J BOX.
- ATTACH RI SCHEDULE J ONLY IF YOU ARE CALCULATING YOUR TAX ON RI SCHEDULE J.
- YOUR TAX MAY BE LESS IF YOU FIGURE IT USING THE 2008 RI TAX TABLE, RI TAX COMPUTATION WORKSHEET, RI CAPITAL GAIN WORKSHEET OR RI SCHEDULE D.

SPECIFIC INSTRUCTIONS

Line 1 - Enter the amount from Federal Schedule J, line 3.

Line 2 - Figure the Rhode Island income tax on the amount on line 1. Use the Rhode Island Tax Table, Rhode Island Tax Computation Worksheet, Rhode Island Schedule FT, Rhode Island Schedule CGW or Rhode Island Schedule D, whichever applies.

Line 3 - Enter the amount from Federal Schedule J, line 8.

Line 4 - Enter the amount from Federal Schedule J, line 12.

Line 5 - Enter the amount from Federal Schedule J, line 16.

Line 6 - Add lines 3, 4 and 5.

Line 7 - RI Percentage: The Rhode Island percentage is 25%.

Line 8 - Multiply line 6 by line 7.

Line 9 - Add line 2 and line 8.

Line 10 - Enter the amount from Federal Schedule J, line 18.

Line 11 - Enter the amount from Federal Schedule J, line 19.

Line 12 - Enter the amount from Federal Schedule J, line 20.

Line 13 - Add lines 10, 11 and 12.

Line 14 - RI Percentage: The Rhode Island percentage is 25%.

Line 15 - Multiply line 13 by line 14.

Line 16 - Total Tax: Subtract line 15 from line 9. Enter here and on RI-1040 or RI-1040NR, page 1, line 8A and check the RI Schedule J box.