

RI-1040NR

Rhode Island Nonresident Individual Income Tax Return

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

2002

Name and Address please print or type	First Name	Initial	Last Name	Your Social Security Number
	Spouse's First Name	Initial	Last Name	Spouse's Social Security Number
	Present Home Address (Number and Street, Including Apartment No. or Rural Route)			Daytime Telephone Number ()
	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 one.	<input type="checkbox"/> Yes	If you wish the 1st \$2.00 (\$4.00 if a joint return) to be paid to a specific party, check the 1st box and fill in the name of the political party. If you wish it to be paid to a nonpartisan general account, check 2nd box.	<input type="checkbox"/>	Nonpartisan General account
		<input type="checkbox"/> No		<input type="checkbox"/>	

Filing Status	<input checked="" type="checkbox"/> 1 Single <small>Check only one box</small>	<input type="checkbox"/> 2 Married filing jointly	<input type="checkbox"/> 3 Married filing separately	<input type="checkbox"/> 4 Head of Household	<input type="checkbox"/> 5 Qualifying widow(er)
----------------------	---	---	--	--	---

Income	1. Federal AGI (Adjusted Gross Income) - Federal Form 1040, line 35; 1040A, line 21; 1040 EZ, line 4 or Telefile line I.....	1.	
	2. Net modifications to Federal AGI (If no modifications, enter zero on this line) - page 2, schedule I, line 25.....	2.	
	3. Modified Federal AGI - combine lines 1 and 2 - (add net increases or subtract net decreases).....	3.	
	4. Federal deductions - Federal Form 1040, line 38; 1040A, line 24; 1040EZ, line 5 or Telefile line J(1).....	4.	
	5. Subtract line 4 from line 3.....	5.	
	6. Federal exemption - Federal Form 1040, line 40; 1040A, line 26; 1040EZ enter zero or Telefile line J(2).....	6.	
	7. RI taxable income - subtract line 6 from line 5.....	7.	

Tax and Credits	8. RI income tax <small>Check only one box</small> <input checked="" type="checkbox"/> RI Tax Table or Rate Schedules <input type="checkbox"/> RI Schedule D <input type="checkbox"/> RI Schedule J <input type="checkbox"/> RI-8615	8.	
------------------------	--	----	--

Credits	9. RI alternative minimum tax - Form RI-6251, page 4, line 10.....	9.	
	10. Total RI income tax to be allocated - add lines 8 and 9.....	10.	
	11. RI percentage of allowable Federal credits - from page 2, schedule II, line 34.....	11.	
	12. RI tax after allowable Federal credits - before allocation - subtract line 11 from line 10 (not less than zero).....	12.	

Allocation	13. RI allocated income tax - <small>(check only one box)</small> <input checked="" type="checkbox"/> All income is from RI, enter amount from line 12 on this line. <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.	
-------------------	--	-----	--

Credits	14. Other RI credits - indicate credit form numbers _____ attach forms.....	14.	
Payments	15. Total RI income tax after RI credits - subtract line 14 from line 13 (not less than zero).....	15.	
Amount Due	16. RI checkoff contributions - page 2, schedule IV, line 35G (contributions reduce your refund or increase your balance due).....	16.	
Refund	17. Total RI tax and checkoff contributions add lines 15, 16 and Use/Sales tax due \$ _____ from RI-T205P, page 4, line 31 (see instructions).....	17.	

Payments	18. A. RI 2002 income tax withheld (Please attach forms - W-2, 1099, etc.).....	18A.		Check if extension is attached <input checked="" type="checkbox"/>
	B. 2002 estimated tax payments and amounts applied from 2001 return.....	18B.		
	C. Nonresident withholding on real estate sales in 2002.....	18C.		
	D. Other Payments.....	18D.		
	E. Total payments and credits - add lines 18A, 18B, 18C, and 18D.....	18E.		

Amount Due	19. If line 17 is larger than line 18E, SUBTRACT line 18E from line 17 - This is the amount you owe. Complete RI-1040V. Check <input checked="" type="checkbox"/> if Form RI-2210 is attached - enter interest due \$ _____ or enter zero.....	19.	
Refund	20. If line 18E is larger than line 17, subtract line 17 from 18E - This is the amount you overpaid Mail refund returns to - RI Division of Taxation One Capitol Hill Providence, RI 02908-5814.....	20.	
	21. Amount of overpayment to be refunded.....	21.	
	22. Amount of overpayment to be applied to 2003 estimated tax.....	22.	

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 U.S. government included in Federal AGI but exempt from state income taxes (attach documentation).....	24A.			
B. Other modifications decreasing Federal AGI (see instructions - attach documentation).....	24B.			
C. Total modifications decreasing Federal AGI - add lines 24A and 24B (enter as a negative amount).....			24C.	()
25. Net modifications to Federal AGI - combine lines 23C and 24C (Enter here and on page 1, line 2).....			25.	

SCHEDULE II ALLOWABLE FEDERAL CREDITS

26. RI income tax to be allocated - page 1, line 10.....				26.	
27. Foreign tax credit - Federal Form 1040, line 45.....	27.				
28. Credit for child and dependent care expenses - Federal Form 1040, line 46 or 1040A, line 29.....	28.				
29. Credit for the elderly or the disabled - Federal Form 1040, line 47 or 1040A, line 30.....	29.				
30. Other federal credits (see instructions for credits) - Federal form 1040, lines 52, 53 and 68.....	30.				
31. Federal earned income credit - Federal Form 1040, line 64; 1040A, line 41; 1040EZ, line 8; Telefile line L.....	31.				
32. Total - add lines 27, 28, 29, 30 and 31.....				32.	
33. Tentative allowable Federal credits - multiply line 32 by 25%.....				33.	
34. Maximum credit (line 26 or 33 whichever is smaller) - Enter here and on page 1, line 11.....				34.	

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

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

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

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

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

Name(s) shown on Form RI-1040NR

Your social security number

RHODE ISLAND SCHEDULE D

PART 1 TAX COMPUTATION USING MAXIMUM CAPITAL GAINS RATES

(FOR TAXPAYERS WHO FIGURE THEIR TAX ON FEDERAL FORM SCHEDULE D OR COMPLETING PART 2 BELOW)

	Column A	Column B	Column C (col. A x col B.)
1. RI Taxable Income - RI-1040NR, line 7.....	1.		
2. 8% capital gains - Federal Schedule D, line 30 or Federal Schedule D Worksheet, line 18....	2.	X 2.00% =	
3. 10% capital gains - Federal Schedule D, line 32; Federal Schedule D Worksheet, line 20 or Federal Capital Gain Tax Worksheet, line 7.....	3.	X 2.50% =	
4. 20% capital gains - Federal Schedule D, line 36; Federal Schedule D Worksheet, line 24 or Federal Capital Gain Tax Worksheet, line 11.....	4.	X 5.00% =	
5. 25% capital gains - Federal Schedule D Tax Worksheet, line 30 - enter in column A.....	5.	X 6.25% =	
6. 28% capital gains - Federal Schedule D Tax Worksheet, line 33 - enter in column A.....	6.	X 7.00% =	
7. Total capital gains - add lines 2, 3, 4, 5, and 6 from column A.....	7.		
8. Tax on RI capital gain income - add lines 2, 3, 4, 5 and 6 from column C.....			8.
9. RI ordinary income - subtract line 7 from line 1.....	9.		
10. RI tax on amount on line 9 - use RI Tax Table or RI Tax Rate Schedules.....			10.
11. RI tax on capital gain income and ordinary income - add lines 8 and 10.....			11.
12. RI tax on amount on line 1 - use RI Tax Table or RI Tax Rate Schedules.....			12.
13. Total RI income tax - (the smaller of line 11 or line 12).....			13.

IF YOU HAVE NO TAX REPORTED ON FEDERAL FORMS 4972, 8814 OR NO RECAPTURE OF FEDERAL TAX CREDITS, ENTER THE AMOUNT FROM LINE 13 ON LINE 19 BELOW. OTHERWISE, CONTINUE TO PARTS 2 AND 3.

PART 2 TAX ON LUMP-SUM DISTRIBUTIONS, PARENTS' ELECTION TO REPORT CHILD'S INTEREST AND DIVIDENDS AND RECAPTURE OF FEDERAL TAX CREDITS

14. Federal Form 4972, line 30 (FOR TAXPAYERS WHO FILED FEDERAL FORM 4972).....	14.	
15. Federal Form 8814, line 9 (FOR TAXPAYERS WHO FILED FEDERAL FORM 8814).....	15.	
16. Amount of recapture of Federal tax credits (FOR TAXPAYERS WHO HAVE A RECAPTURE OF FEDERAL TAX CREDITS).....	16.	
17. Total - Add lines 14, 15 and 16.....	17.	
18. Tax - Multiply line 17 by 25%.....	18.	

PART 3 TOTAL OF PARTS 1 AND 2

19. Total - add part 1, line 13 and part 2, line 18 - Enter here and on RI-1040NR, page 1, line 8 and check the RI schedule D box.....	19.	
---	-----	--

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

(FOR TAXPAYERS WHO FILED FEDERAL FORM 8615)

20. Federal Form 8615, line 18.....	20.	
21. RI Percentage.....	21.	25%
22. Multiply line 20 by line 21 - Enter here and on RI-1040NR, line 8 and check the RI-8615 box.....	22.	

Name(s) shown on Form RI-1040NR

Your social security number

RI-6251 RHODE ISLAND ALTERNATIVE MINIMUM TAX

(FOR TAXPAYERS WHO FILED A FEDERAL FORM 6251)

1. Federal tentative alternative minimum tax - Federal Form 6251, line 33.....		1.	
2. RI tentative alternative minimum tax - multiply line 1 by 25 %.....		2.	
3. RI income tax - RI-1040NR, page 1, line 8.....		3.	
4. Tax on lump-sum distributions - Federal Form 4972, line 30.....	4.		
5. Foreign tax credit - Federal Form 1040, line 45.....	5.		
6. Add lines 4 and 5.....	6.		
7. RI percentage.....	7.	25%	
8. Multiply line 6 by line 7.....		8.	
9. Subtract line 8 from line 3.....		9.	
10. RI alternative minimum tax - subtract line 9 from line 2 (if zero or less enter zero) - enter here and on RI-1040NR, line 9.....		10.	

RHODE ISLAND SCHEDULE J FARM INCOME AVERAGING

(FOR TAXPAYERS WHO FILED A FEDERAL SCHEDULE J)

11. Enter the amount from Federal Schedule J, line 3.....		11.	
12. RI tax on line 11 - use RI Tax Table; RI Tax Rate Schedule or RI Schedule D, part 1, whichever applies.....		12.	
13. Enter the amount from Federal Schedule J, line 8.....	13.		
14. Enter the amount from Federal Schedule J, line 12.....	14.		
15. Enter the amount from Federal Schedule J, line 16.....	15.		
16. Total - add lines 13, 14 and 15.....	16.		
17. Multiply line 16 by 25%.....		17.	
18. Add lines 12 and 17.....		18.	
19. Enter the amount from Federal Schedule J, line 18.....	19.		
20. Enter the amount from Federal Schedule J, line 19.....	20.		
21. Enter the amount from Federal Schedule J, line 20.....	21.		
22. Total - add lines 19, 20 and 21.....	22.		
23. Multiply line 22 by 25%.....		23.	
24. Subtract line 23 from line 18.....		24.	
25. Enter amount from RI Schedule D, part 2, line 18.....		25.	
26. Total Tax - add lines 24 and 25 - enter here and on RI-1040NR, page 1, line 8 and check the RI Schedule J box.....		26.	

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

27. Schedule of purchases subject to the use/sales tax (If you need more space to list your purchases, attach a separate sheet)	27.	TOTAL SALES PRICE

28. Total sale price of purchases subject to the use/sales tax.....	28.	
29. Amount of tax - multiply line 28 by 7%.....	29.	
30. Credit for use/sales taxes paid in other states on the above items.....	30.	
31. Total amount due - subtract line 30 from line 29 - enter here and in space provided on RI-1040NR, page 1, line 17.....	31.	

Name(s) shown on Form RI-1040NR

Your Social Security Number

SCHEDULE III NONRESIDENT TAX CALCULATION

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

PART 1 ALLOCATION AND TAX WORKSHEET

		column A	column B
		RHODE ISLAND	FEDERAL
1. Wages, salaries, tips, etc. - Federal Form 1040 or 1040A, line 7; 1040EZ, line 1; Telefile line 1.....	1.		
2. Interest and dividends - Federal Form 1040 or 1040A, lines 8a and 9; 1040EZ, line 2.....	2.		
3. Business income - Federal Form 1040, line 12.....	3.		
4. Sale or exchange of property - Federal Form 1040, lines 13 and 14 or 1040A, line 10.....	4.		
5. Pension and annuities; rents and royalties, etc. - Federal Form 1040, lines 15b, 16b and 17 or 1040A, lines 11b and 12b.....	5.		
6. Farm income - Federal Form 1040, line 18.....	6.		
7. Miscellaneous income - Federal Form 1040, lines 10, 11, 19, 20b and 21; 1040A, lines 13 and 14b or 1040EZ, line 3.....	7.		
8. Total - add lines 1, 2, 3, 4, 5, 6 and 7.....	8.		
9. Adjustments (attach schedule) - Federal Form 1040, line 34 or 1040A, line 20.....	9.		
10. Adjusted gross income - subtract line 9 from line 8.....	10.		
11. Net modifications to Federal AGI.....	11.		
12. Modified Federal AGI - combine lines 10 and 11 <i>Amount in column B should be equal to amount on RI-1040NR, page 1, line 3.</i>	12.		
13. Allocation - divide line 12, column A by line 12, column B (if line 12, column A is greater than line 12, column B enter 1.0000).	13.		_____
14. RI tax after allowable Federal credits - before allocation - RI-1040NR, page 1, line 12.....	14.		
15. RI income tax - multiply line 14 by line 13 - enter here and on RI-1040NR, page 1, line 13 and check the 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 year.....	2.	365 days
3. Sick leave days.....	3.	_____ days
4. Vacation days.....	4.	_____ days
5. Other nonworking days (Saturdays, Sundays, holidays and etc.).....	5.	_____ days
6. Total nonworking days - add lines 3, 4 and 5.....	6.	_____ days
7. Total days worked in year - subtract line 6 from line 2.....	7.	_____ days
8. Total days worked outside RI.....	8.	_____ days
9. Days worked in RI - subtract line 8 from line 7.....	9.	_____ days
10. Allocation - divide line 9 by 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 in column C.....	4.		_____
5. Wages, salaries and other personal service compensation paid during the year divide column A by column B and enter amount in column C.....	5.		_____
6. Gross sales of merchandise or charges for services during the year divide column A by column B and enter amount in column C.....	6.		_____
7. Total of percentages in column C - add lines 4, 5 and 6.....	7.		_____
8. Business allocation percentage - divide line 7 by three or the number of percentages on lines 4, 5 and 6 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 A - line _____	9.	_____	
10. Line number from RI-1040NR, page 5, schedule III, column A - line _____	10.	_____	
11. Line number from RI-1040NR, page 5, schedule III, column A - line _____	11.	_____	
12. Line number from RI-1040NR, page 5, schedule III, column A - line _____	12.	_____	
13. Line number from RI-1040NR, page 5, schedule III, column A - line _____	13.	_____	

Name(s) shown on Form RI-1040NR

Your Social Security Number

SCHEDULE V PART-YEAR RESIDENT TAX CALCULATION

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

A part-year resident is a person who changed his legal residence by moving into or moving out of RI at any time during the year 2002. If you are a part-year resident you should complete this schedule. If you did not earn any income outside the state of RI while you were living in RI complete part 1 below. If any of your income earned while you were living in RI was taxed by another state complete part 1, below, and page 8, part 2.

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

PART 1 ALLOCATION AND TAX WORKSHEET

Instructions

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

Enter dates you were a Rhode Island resident:

from ___ / ___ / ___ to ___ / ___ / ___

	FEDERAL INCOME	RI RESIDENT PERIOD	RI NONRESIDENT PERIOD	
	Column A INCOME FROM FEDERAL RETURN	Column B INCOME FROM COLUMN A FOR THIS PERIOD	Column C INCOME FROM COLUMN A FOR THIS PERIOD	Column D INCOME FROM COLUMN C FROM RI SOURCES
1. Wages, salaries, tips, etc. - Federal Form 1040 or 1040A, line 7, 1040EZ, line 1; Telefile line I.....				
2. Interest and dividends - Federal Form 1040 or 1040A, lines 8a and 9; 1040EZ, line 1; Telefile line I.....				
3. Business income - Federal Form 1040, line 12.....				
4. Sale or exchange of property - Federal Form 1040, lines 13 and 14 or 1040A, line 10.....				
5. Pension and annuities; rents and royalties, etc. - Federal Form 1040, lines 15b, 16b and 17 or 1040A lines 11b and 12b.....				
6. Farm income - Federal Form 1040, line 18.....				
7. Miscellaneous income - Federal Form 1040, lines 10, 11, 19, 20b and 21; 1040A, lines 13 and 14b or 1040EZ, line 3.....				
8. Total Income - add lines 1, 2, 3, 4, 5, 6 and 7.....				
9. Adjustments - Federal Form 1040, line 34 or 1040A, line 20.....				
10. Adjusted gross income - subtract line 9 from line 8.....				
11. Net modifications to Federal AGI.....				
12. Modified Federal AGI - combine lines 10 and 11 - Column A should be equal to amount on RI-1040NR, page 1, line 3.				
13. Total RI income - add line 12, column B and column D.....				13.
14. Allocation - divide line 13 by line 12, column A (if line 13 is greater than line 12, column A, enter 1.0000).....				14.
15. RI tax after allowable Federal credits - before allocation - from RI-1040NR, page 1, line 12.....				15.
16. RI income tax - multiply line 15 by line 14 - if you have income earned in another state while you were a resident of RI, complete part 2 on page 8, otherwise enter here and on RI-1040NR, page 1, line 13 and check the Part-year resident box.				16.

Name(s) shown on Form RI-1040NR

Your Social Security Number

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

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

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

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