

# RI-1040NR RHODE ISLAND NONRESIDENT INDIVIDUAL INCOME TAX RETURN (TO BE USED BY NONRESIDENTS AND PART-YEAR RESIDENTS) 2003

NAME AND ADDRESS  <div style="border: 1px solid black; border-radius: 10px; padding: 5px; display: inline-block;">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)

<b>INCOME, TAX AND CREDITS</b>	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="checkbox"/> X \$3,050 =	6B.	
	7. <b>RI TAXABLE INCOME</b> - 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. 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 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 9, schedule III and enter result on this line. <input type="checkbox"/> Part-year resident with income from outside RI, complete page 11, 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 2, schedule IV, line 42G (contributions reduce your refund or increase your balance due).....	16.	
17. <b>TOTAL RI TAX AND CHECKOFF CONTRIBUTIONS</b> add lines 15 and 16 and <b>USE/SALES</b> tax due \$ _____ from RI-T205P, page 3, line 24 (see instructions).....	17.		

<b>PAYMENTS</b>	18. A. RI 2003 income tax withheld (please attach forms W-2, 1099, etc.).....	18A.		Check <input checked="" type="checkbox"/> if extension is attached. <input type="checkbox"/>
	B. 2003 estimated tax payments and amount applied from 2002 return.....	18B.		
	C. Nonresident withholding on real estate sales in 2003.....	18C.		
	D. RI earned income credit from page 3, RI Schedule EIC, line 9.....	18D.		
	E. Other payments.....	18E.		
	F. <b>TOTAL PAYMENTS AND CREDITS</b> - add lines 18A, 18B, 18C, 18D and 18E.....	18F.		

<b>AMOUNT DUE</b>	19. If line 17 is <b>LARGER</b> than line 18F, Subtract line 18F from 17. <b>YOU OWE THIS AMOUNT. Complete RI-1040V.</b> Check <input type="checkbox"/> if RI-2210 or RI-2210A is attached - enter interest due \$ _____ or enter zero..... ☹️	19.		
	<b>REFUND</b>	20. If line 18F is <b>LARGER</b> than 17, subtract line 17 from 18F. <b>THIS IS THE AMOUNT YOU OVERPAID.</b> ☺️	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 <b>INCREASING</b> Federal AGI - income from obligations of any state or its political subdivisions, other than RI (attach documentation).....	23A.		
B. Other modifications <b>INCREASING</b> Federal AGI (see instructions - attach documentation).....	23B.		
C. Total modifications <b>INCREASING</b> Federal AGI - add lines 23A and 23B.....	23C.		
24. A. Modifications <b>DECREASING</b> 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 <b>DECREASING</b> Federal AGI (see instructions - attach documentation).....	24B.		
C. Total modifications <b>DECREASING</b> 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 <b>SMALLER</b> - Enter here and on page 1, line 11.....	34.	

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 9. **PART-YEAR** residents with income from outside RI should complete RI Schedule V located on page 11. **NONRESIDENTS** and **PART-YEAR** residents with all income from RI sources do not need to complete either schedule III or V.

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. <b>TOTAL CONTRIBUTIONS</b> - 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. <input checked="" type="checkbox"/>		May the division contact your preparer about this return? Yes <input type="checkbox"/> No <input type="checkbox"/>	
Paid preparer's signature and address		SSN, PTIN or EIN	Telephone number ( )

Name(s) shown on Form RI-1040NR

Your Social Security Number

RI SCHEDULE EIC RHODE ISLAND EARNED INCOME CREDIT

Table with 9 rows for Rhode Island earned income credit calculation, including percentages of 25% and 5%.

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 other Rhode Island taxes, including a 25% rate and a total amount box.

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

Table with 4 rows for RI-8615 tax calculation, including a 25% rate and a total amount box.

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

Table with 10 rows for individual consumer's use/sales tax return, including a 7% rate and a total amount due box.

# 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 <b>SMALLER</b> of the amount on line 1 above <b>OR</b>			
<ul style="list-style-type: none"> <li>● \$47,450 If Married filing jointly or Qualifying widow(er)</li> <li>● \$28,400 If Single</li> <li>● \$38,050 If Head of household</li> <li>● \$23,725 If Married filing separately</li> </ul>	}	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 <b>SMALLER</b> 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 <b>SMALLER</b> 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](http://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.



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 11, 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 13a 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. <b>TOTAL</b> - add lines 1, 2, 3, 4, 5, 6 and 7.....	8.		
9. Adjustments to AGI from Federal Form 1040, line 33 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 <b>(the amount in column B should be equal to the amount on RI-1040NR, page 1, line 3)</b> .....	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. <b>RI INCOME TAX</b> - multiply line 14 by line 13 and enter here and on RI-1040NR, page 1, line 13 and check the <b>N</b> onresident box...	15.		

Name(s) shown on Form RI-1040NR

Your Social Security Number

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

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

1. Wages, salaries, tips, etc.....	1.	
2. Total days in the year.....	2.	<b>365</b> 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. <b>RI AMOUNT</b> - multiply line 1 by line 10 - enter here and include on RI-1040NR, page 9, 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. <b>BUSINESS ALLOCATION PERCENTAGE</b> - 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 or each item of business income (or loss) reported on RI-1040NR, page 9, 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 9, 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 9, Schedule III, column A, line _____	9.	_____	
10. Line number from RI-1040NR, page 9, Schedule III, column A, line _____	10.	_____	
11. Line number from RI-1040NR, page 9, Schedule III, column A, line _____	11.	_____	
12. Line number from RI-1040NR, page 9, Schedule III, column A, line _____	12.	_____	
13. Line number from RI-1040NR, page 9, Schedule III, column A, line _____	13.	_____	

Name(s) shown on Form RI-1040NR

Your Social Security Number

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

**THIS SCHEDULE IS ONLY TO BE COMPLETED BY PART-YEAR RESIDENTS. FULL YEAR NONRESIDENTS COMPLETE PAGE 9, 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 2003. 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 12, part 2.

If at any time during the year you were not a legal resident of RI, **DO NOT COMPLETE THIS SCHEDULE.** Complete page 9, 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 amounts 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 the dates you were a Rhode Island resident:

From \_\_\_ / \_\_\_ / \_\_\_ to \_\_\_ / \_\_\_ / \_\_\_ .

1. Wages, salaries, tips, etc. from Federal Form 1040 or 1040A, line 7; 1040EZ, line 1 or telefile, line 1.....
2. Interest and dividends from Federal Form 1040 or 1040A, lines 8a and 9a or 1040EZ, line 2.....
3. Business income from Federal Form 1040, line 12.....
4. Sale or exchange of property from Federal Form 1040, lines 13a and 14 or 1040A, line 10.....
5. Pension and annuities; rents, royalties, etc. from Federal Form 1040, lines 15b, 16b and 17 or 1040A, line 11b and 12b.....
6. Farm income from Federal Form 1040, line 18.....
7. Miscellaneous income from Federal Form 1040, lines 10, 11, 19, 20b and 21; 1040A, lines 13 and 14b or 1040EZ, line 3.....
8. **TOTAL** - add lines 1, 2, 3, 4, 5, 6 and 7.....
9. Adjustments to AGI from Federal Form 1040, line 33 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 the amount on RI-1040NR, page 1, line 3).....

FEDERAL INCOME	RI RESIDENT PERIOD	RI NONRESIDENT PERIOD	
Column A INCOME FROM FEDERAL RETURN	Column B INCOME FROM COLUMN A FROM THIS PERIOD	Column C INCOME FROM COLUMN A FROM THIS PERIOD	Column D INCOME FROM COLUMN C FROM RI SOURCES

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 12, otherwise enter here and on RI-1040NR, page 1, line 13 and check the **P**art-year resident box..... 16. \_\_\_\_\_

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 11, schedule V, part 1, line 16.....		17.	
18. Income taxed by other state while a RI resident included on page 11, schedule V, part 1, line 10, column B.....	18.		
19. Total RI income from page 11, 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. <b>MAXIMUM TAX CREDIT</b> (line 17, 21 or 26, whichever is the smallest).....		27.	
28. <b>RI INCOME TAX</b> - subtract line 27 from line 17 - enter here and on RI-1040NR, page 1, line 13 and check the <b>P</b> art-year resident box.....		28.	