



2003 RI-1040NR

Rhode Island Nonresident Individual Income Tax Return

This booklet contains:

RI-1040NR

RI Schedule EIC

RI-8615

RI Schedule OT

T-205P

RI Schedule CGW

RI Schedule D

RI-6251

RI Deduction Schedules

RI-2210A

RI Schedule III

RI Schedule V

RI Tax Tables

RI Tax Rate Schedules

RI-4868

RI-1040V

Return Envelope



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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; 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 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. 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 <input checked="" type="checkbox"/> Check only one box	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. TOTAL RI TAX AND CHECKOFF CONTRIBUTIONS add lines 15 and 16 and USE/SALES tax due \$ _____ from RI-T205P, page 3, line 24 (see instructions).....	17.		

PAYMENTS	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. TOTAL PAYMENTS AND CREDITS - add lines 18A, 18B, 18C, 18D and 18E.....	18F.		

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 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 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. 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. <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.

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.

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.

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.

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. TOTAL - 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 (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.	365 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 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. 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 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 I.....
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. 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.	

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; width: fit-content; margin: 5px auto;"> 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; margin-bottom: 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>	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. 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 <input checked="" type="checkbox"/> Check only one box	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. TOTAL RI TAX AND CHECKOFF CONTRIBUTIONS add lines 15 and 16 and USE/SALES tax due \$ _____ from RI-T205P, page 3, line 24 (see instructions).....	17.		

PAYMENTS	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. TOTAL PAYMENTS AND CREDITS - add lines 18A, 18B, 18C, 18D and 18E.....	18F.		

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 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. 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. <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.

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.

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.

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.

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. TOTAL - 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 (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.	365 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 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. 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 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 I.....
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. 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.	

2003 INSTRUCTIONS FOR FILING RI-1040NR

(FOR RHODE ISLAND NONRESIDENTS OR PART-YEAR RESIDENTS FILING FORM RI-1040NR)

GENERAL INSTRUCTIONS

IMPORTANT

Read the instructions carefully. For your convenience we have provided step-by-step instructions which will aid you in completing your return. Complete your federal income tax return first. It is the basis for preparing your Rhode Island tax return. The Rhode Island tax is based on your federal taxable income. Fill out the RI-1040NR completely. Attach your withholding statement(s). This is the statement of taxes withheld, which is furnished to you by your employer. If the statement is not available, please explain. Be sure to sign your return. File early (Deadline is April 15, 2004).

These instructions are for the use of non-resident and part-year resident taxpayers only. Resident taxpayers will file their individual income tax returns on Form RI-1040. Resident forms and instructions are available upon request at either local banks in Rhode Island or at the Rhode Island Division of Taxation.

DEFINITION OF RESIDENT AND NONRESIDENT

RESIDENT: a person (a) who is domiciled in the State of Rhode Island or (b) who, even though domiciled outside Rhode Island, maintains a permanent place of abode within the state and spends a total of more than 183 days of the taxable year within the state.

NONRESIDENT: any person not coming within the definition of a resident. 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:
an intent to abandon the former domicile,
an intent to acquire a new domicile and
actual physical presence in a new domicile.

INCOME OF A NONRESIDENT SUBJECT TO TAX

A nonresident is subject to tax on all items included in his or her total federal income (including his or her distributive share of partnership income or gain and his or her share of estate or trust income or gain) which are derived from or connected with Rhode Island sources as follows:

From real or tangible personal property located in the state.

From a business, trade, profession or occupation carried on in the state.

From services performed in the state.

Winnings and prizes from RI lottery and pari-mutual betting events in this state.

A nonresident is not subject to tax on the following classes of income even though included in total federal income:

Annuities, interest, dividends or gains from the sale or exchange of intangible personal property unless they are part of the income from any business, trade, profession or occupation carried on in this state by the nonresident taxpayer.

Compensation received for active service in the military forces of the United States.

INCOME TERMS DEFINED

In these instructions "total federal income" is federal adjusted gross income as defined in the United States Internal Revenue Code (IRC) and applicable regulations. "Total income from Rhode Island sources" is that portion of your total federal income derived from or connected with Rhode Island sources. "Total Rhode Island income" is your total income from Rhode Island sources after making the additions and subtractions described later in these instructions. Total Rhode Island income of a part-year resident includes total income from Rhode Island sources for the entire year plus other income received during period of residence in Rhode Island after making the additions and subtractions described later in these instructions.

WHO MUST FILE A RETURN

Every nonresident individual required by the laws of the United States to file a federal income tax return who has income derived from or connected with Rhode Island sources must file a Rhode Island individual income tax return. Nonresidents should complete page 9, schedule III.

Every part-year individual who was a resident for a period of less than 12 months is required to file a Rhode Island return if he or she is required to file a federal return. Part-year residents should complete page 11, schedule V.

Nonresident and part-year resident individuals who are not required to file a federal income tax return may be required to file a Rhode Island individual income tax return if he or she has Rhode Island modifications increasing their Federal Adjusted Gross income.

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 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 Rhode Island 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 no 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 for filing an individual income tax return granted 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) The application for extension must show the full amount properly estimated as tax for the taxable year, and the 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 02908-5814

WHERE TO GET FORMS

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

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

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, within 90 days after filing such amended return or final determination of such change by the Internal Revenue Service.
Use form RI-1040X.

RHODE ISLAND LOTTERY PRIZES

Winning and prizes received from the Rhode Island Lottery are taxable under the Rhode Island personal income tax and are includable in the income of both residents and non-residents 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 balance of tax liability shown on your return to be due the State of Rhode Island must be paid in full with your return. Make check or money order payable to the Rhode Island Division of Taxation and forward with your return to the State of Rhode Island, Division of Taxation, One Capitol Hill, Providence, RI 02908-5814. An amount due of less than one dollar (\$1) need not be remitted.

A refund will be made if overpayment of income tax is shown on your return, unless you indicate on your return that such overpayment is to be credited to 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 made 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.

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 1, line 23b of RI-1040NR 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-1040NR 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 deprecation 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
- (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 Form 1040, 1040A, 1040EZ, Telefile, 1040NR and 1040NR-EZ as well as those reported on Form RI-1040NR are

subject to verification and audit by the Rhode Island Division of Taxation.

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

OFFICIAL PAYMENTS CORP.



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-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).

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.

SPECIFIC INSTRUCTIONS

NAME AND ADDRESS

If the name or address shown of 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 electoral 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.

Electoral system Contribution will NOT increase your tax liability 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 five (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 33 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-1040NR 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 Widower	\$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-1040NR.

If someone else can claim you on their return you must complete the RI Standard Deduction Schedule B 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-1040NR.

If you are filing a federal form 1040NR or 1040NR-EZ enter the amount from 1040NR, Schedule A, line 17 or 1040NR-EZ, line 11, whichever applies.

If you itemize your deductions and line 3 is more than \$139,500 (\$69,750 if married filing separately), 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; 1040A, line 6d or 1040NR, line 7d. If you are filing a Federal Form 1040NR-EZ, enter 1. If you are filing a Federal Form 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-1040NR, line 6A
0	0
7,800	1
15,600	2
Amount on Federal Telefile line J(2)	Enter on RI-1040NR, line 6A
0	0
3,050	1
7,100	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.

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 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 12 on Form RI-1040NR, page 1, line 9. Attach a copy of Form RI-6251 to your RI-1040NR.



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.

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

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

Line 12 – Rhode Island Tax After Allowable Federal Credits – Before Allocation: Subtract line 11 from line 10. If zero or less enter zero.

Line 13 – Rhode Island Allocated Income Tax: If all your income is from Rhode Island, check the first box and enter the amount from line 12 on this line.

If you are a non-resident with income from outside Rhode Island, you should complete page 9, schedule III and enter the result on this line. Also check the second box.

If you are a part-year resident with income from outside Rhode Island, you should complete page 11, schedule V and enter the result on this line. Also check the third box.

Line 14 – Other Rhode Island Credits: Enter amount of other Rhode Island credits and list the form number on line 14. Attach a copy of the appropriate credit form to your RI-1040NR. A listing and a description of the various Rhode Island credits are available in the general instructions.

Line 15 – Total Rhode Island Income Tax – After Rhode Island Credits: Subtract the amount on line 14 from the amount on line 13. If zero or less, enter zero.

Line 16 – Rhode Island Checkoff Contributions: Enter amount of checkoff contributions from page 2, Schedule IV, line 35G. 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. Also include any Use Tax from Form T-205P, page 3, line 24 in the space provided and in the total on line 17.

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 2002 your return.

Line 18C – Non-resident Withholding on Real Estate Sales in 2003: Enter the amount of Rhode Island income tax withheld on sales of real estate located in Rhode Island.

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-1040NR.

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-1040NR 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 instruction for more details).

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

Line 24 – 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. Taxpayer 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 instruction 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 instruction 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-1040NR, page 1, line 2).

SCHEDULE II – ALLOWABLE FEDERAL CREDITS

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

Line 27 – Foreign Tax Credit: Enter the amount from Federal Form 1040, line 44 or 1040NR, line 42.

Line 28 – Credit for Child and Dependent Care Expenses: Enter the amount from Federal Form 1040 line, 45; 1040A, line 29 or 1040NR, line 43.

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 47, 48 and 62.

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-1040NR, page 1, line 11.

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-1040NR, line 15.

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 line 7A through line 8 and enter the amount from line 5 on line 9. Otherwise continue to line 7A.

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

Line 7B – Multiply line 6 by line 7A.

Line 7C – Rhode Island Allocation: enter the amount of your RI allocation from Schedule III, page 9, line 13 or Schedule V, page 11, line 14.

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

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

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 in 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-1040NR, 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-1040NR, 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-1040NR, 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 the 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-1040NR, 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

<u>filing status</u>	<u>not over</u>	<u>exemption</u>
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-1040NR, page 1, line 8A.

Line 10 - Foreign Tax Credit: Enter the amount from RI-1040NR, 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-1040NR, 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

SCHEDULE III - NONRESIDENT TAX CALCULATION

Part 1 - Allocation & Tax Worksheet

This worksheet is located on page 9, Form RI-1040NR and is to be completed by full year nonresidents. - Part-year residents complete schedule V on page 11.

Lines 1 through 10 Column A -

Line 1 - Wages, Salaries, Tips, etc.

Enter the amount of your total wages, salaries, commissions, tips, etc. reported on your federal return which were received for services performed in Rhode Island.

Compensation earned partly within and partly without Rhode Island - If total wage and salary income was earned partly within and partly without Rhode Island and your employer does not separately report the amount of earnings in Rhode Island, determine the amount allocable to Rhode Island by completing schedule III, part 2 on page 10 or attaching a separate schedule setting out how such allocation was made.

The amount allocable to Rhode Island is that portion of your wage and salary income which the number of days worked in Rhode Island bears to the total number of days (exclusive of nonworking days, such as Saturday, Sundays, holidays, sick leave, vaca-

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 8. 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.	_____

tion, etc.) employed both within and without the state during the year.

If your compensation subject to allocation depends entirely on volume of business transacted, as in the case of a salesman working on commission, do not use schedule III, part 2. In this event, the amount of compensation allocable to Rhode Island is that portion of the compensation included in Column B, line 1 which the volume of business transacted inside the state bears to the total volume of business transacted both inside and outside the state. The determining factor in ascertaining where business is transacted is the location where the services or sales activities were actually performed. Attach a schedule to your return showing the computation of the allocation to Rhode Island of compensation based on volume of business transacted.

If your personal service compensation is allocated on a basis other than those covered in the preceding two paragraphs, please attach a separate schedule showing complete details.

Line 2, Column A – Interest and Dividends: Enter the amount of interest and dividends included in federal income, which are derived from Rhode Island sources.

Line 3, Column A – Business Income: Enter the amount of net profit (or loss) from a business or profession carried on in Rhode Island.

If the business or profession is carried on both within and without Rhode Island and accounts clearly reflecting income from Rhode Island operations are maintained, enter the net profit (or loss) from business carried on in Rhode Island. If your Rhode Island business income is not separate and distinct from that of other states you should use the uniform division of income formula to determine your Rhode Island business income. This involves the construction of a three-factor formula, which is applied against your total business income to determine the income allocable to Rhode Island. The three factors are:

Property in Rhode Island to property everywhere, Payroll in Rhode Island to payroll everywhere, and sales or services in Rhode Island to sales or services everywhere.

Add the result of these three factors and divide by three or the number of factors. The resulting figure is the percent to be applied against the amount of total business income to determine the amount derived from Rhode Island sources. Complete schedule III, part 3, which is found on page 10. If an approved alternative method of allocation is used, attach schedule.

Line 4, Column A – Sale or Exchange of Property: Capital gain (or loss) – Enter the net capital gain (or loss) determined in accordance with applicable federal provisions for determining capital gains and losses. Include on this line only transactions resulting from property located in Rhode Island.

Capital transactions from Rhode Island sources include capital gains or losses from real or personal property having an actual situs within Rhode Island whether or not connected with a trade or business. Capital gains or losses from stocks, bonds, and other intangible personal property used in or connected with a business, trade or occupation that is carried on within Rhode Island are subject to Rhode Island income tax. Also to be included is your share of any capital gain or loss derived from Rhode Island sources of a partnership of which you are a member,

or an estate or trust of which you are a beneficiary.

NOTE: If any capital gains or losses are from business property (other than real property) of a business carried on both within and without Rhode Island, apply the applicable business percentage. The federal basis of property is to be used in computing Rhode Island capital gains or losses.

Non-capital Assets: Enter the gain or loss from the sale or exchange of non-capital assets, which pertain to your Rhode Island transactions by applying to them the appropriate federal provision for determining gains or losses from the sale or exchange of other than capital assets.

Non-capital transactions from Rhode Island are those non-capital transactions reported on your federal return which pertain to property used in or connected with a trade, business, profession or occupation carried on in Rhode Island. Also to be included in your share of any non-capital gain or loss is any such gain or loss from (1) a partnership of which you are a member or (2) an estate or trust of which you are a beneficiary. If any transactions involve property (other than real property) of a business carried on both within and without Rhode Island, apply the business allocation percentage applicable. In all cases the federal basis of property is to be used for computing the Rhode Island gain or loss.

Line 5, Column A – Pension and Annuities, Rents, Royalties, Etc.: Enter that portion of rent and royalty income derived from or connected with Rhode Island sources. Include rents and royalties from:

Real property situated in Rhode Island whether or not used in or connected with a business
Tangible personal property not used in a business if such property has an actual situs in Rhode Island and
Tangible and intangible personal property used in or connected with a business, trade, profession or occupation carried on in Rhode Island.

NOTE: If a business is carried on both within and without Rhode Island, the business allocation percentage should be applied to items included above. However, no allocation applies to income from real property. Income from real property is 100% includable if it is located in Rhode Island or it is entirely excluded if located outside Rhode Island.

Partnership Income: Each partner must report his share of the partnership income. Include your share of the ordinary income of the partnership, joint venture, or the like, whose taxable year ends within or with the year covered by your return, which is derived from Rhode Island sources. If your distributive share of partnership income includes any items of income taxable to a nonresident (such as capital gains), such items must be included separately. Attach schedule.

Income from Estates or Trusts: Enter the portion of your share of estate or trust income, which is derived from Rhode Island sources. If your share includes any specific items of trust or estate income taxable to a nonresident, you must separately describe the nature of the income.

Line 6, Column A – Farm Income: The above instructions for reporting business income (line 3) including the instructions for reporting when business is carried on both within and without Rhode Island also apply to reporting farm income.

Line 7, Column A – Miscellaneous income: Enter the portion of this income that is derived from or connected with Rhode Island sources.

Line 8 – Total, Column A: Add lines 1, 2, 3, 4, 5, 6 and 7.

Line 9, Column A – Adjustments: Enter amount from Federal Form 1040, line 34; 1040A, line 20 or 1040NR, line 33 applicable to Rhode Island income. If an adjustment item relates to wage or salary income earned partly within and partly without Rhode Island or to income from a business which is carried on both within and without Rhode Island, the adjustment item must be allocated to Rhode Island on the same basis as the income to which it relates. Attach Schedule.

Line 10, Column A – Adjusted Gross Income: Subtract line 9 from line 8.

Line 11, Column A – Modifications to Federal Adjusted Gross Income: Enter the amount of modifications to federal adjusted gross income attributable to RI source income.

Line 12, Column A – Modified Rhode Island Source Income: Combine amounts on lines 10, column A and 11, column A.

Lines 1 through 7 Column B – Enter in Column B the total amounts reported on your federal return for each of the applicable items listed in Column B.

Line 8, Column B – Total: Add lines 1, 2, 3, 4, 5, 6, and 7 in column B.

Line 9, Column B – Adjustments: Enter adjustments from Federal Form 1040, line 34; Federal Form 1040A, line 20 or 1040NR, line 33.

Line 10, Column B – Adjusted Gross Income: Subtract line 9, column B from line 8, column B

Line 11, Column B – Net Modifications to Federal Adjusted Gross Income: Enter amount from RI-1040NR, page 1, line 2.

Line 12, Column B – Modified Federal Adjusted Gross Income: Combine amounts on lines 10, column B and 11 column B. Amount should equal amount on Form RI-1040NR, page 1, line 3.

Line 13 – Allocation Percentage: Divide amount on line 12, column A by amount on line 12, column B. If the amount on line 12, column A is greater than the amount on line 12, column B, enter 1.0000.

Line 14 – Rhode Island Tax After Credits – Before Allocation: Enter amount from RI-1040NR, page 1, line 13.

Line 15 – Rhode Island Tax: Multiply the amount on line 14 by the percentage on line 13. Enter here and on RI-1040NR, page 1, line 13.

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

Line 1 – Wages, Salaries, Tips, Etc.: Enter total amount of wages, salaries, tips, commissions, etc. reported on your federal return.

Line 2 – Total Number of Days: Enter the total number of days in the year (for a calendar year enter 365 days or in the case of a leap year 366 days)

Line 3 – Sick Leave: Enter the total number of days you were absent from work due to illness.

Line 4 – Vacation: Enter the total number of days you were absent from work on vacation,

Line 5 – Other Non-working Days: Enter the total number of other non-working days, such as Saturdays and Sundays.

Line 6 – Total Number of non-working Days: Add lines 3, 4 and 5.

Line 7 – Total Days Worked in Year: Subtract line 6 from line 2.

Line 8 – Total Days Worked Outside Rhode Island: Enter number of total days worked outside Rhode Island.

Line 9- Days Worked in Rhode Island: Subtract line 8 from line 7.

Line 10 – Allocation Percentage: Divide line 9 by line 7.

Line 11 – Rhode Island amount: Multiply amount on line 1 by percentage on line 10. Enter here and on Form RI-1040NR, page 9, Schedule III, line 1, column A.

PART 3 – BUSINESS ALLOCATION PERCENTAGE

Line 1 – Real Property Owned: Enter in column A, the amount of real property owned and located in Rhode Island. Enter in Column B, the amount of property owned everywhere.

Line 2 – Real Property Rented from Others: Enter in Column A, rental expense times 8 for real and personal property located in Rhode Island. Enter in Column B, rental expense times 8 for real and personal property located everywhere.

Line 3 – Tangible Property Owned: Enter in Column A, the amount of tangible personal property located in Rhode Island. Enter in Column B the amount of tangible personal property located everywhere.

Line 4 – Total Property: Enter in Column A, the total of Column A, lines 1, 2 and 3. Enter in Column B, the total of Column B, lines 1, 2 and 3. Then divide the amount in Column A by the amount in Column B and enter the resulting percentage in Column C.

Line 5 – Wages, Salaries: Enter in Column A, the amount paid for wages, salaries, and other personal service compensation in Rhode Island during the year. Enter in Column B, the amount paid for wages, salaries, and other personal service compensation everywhere during the year. Then divide the amount in Column A by the amount in Column B and enter the resulting percentage in Column C.

Line 6 – Gross Sales of Merchandise and Charges for Services: Enter in Column A, the amount of gross sales of merchandise and charges for services in Rhode Island during the year. Enter in Column B, the amount of gross sales of merchandise and charges for services everywhere during the year. Then divide the amount in Column A by the amount in Column B and enter the resulting percentage in Column C.

Line 7 – Total Percentages: Add percentages in Column C, lines 4, 5 and 6.

Line 8 – Business Allocation Percentage: Divide line 7 by three or the number of percentages on lines 4, 5 and 6. Enter here and on lines 9, 10, 11, 12 and 13, Column B.

Lines 9 through 13: Enter the line number and the amount of each item of business income (or loss) reported on RI-1040NR, page 9, schedule III, part 1, column B required to be allocated and multiply by the allocation percentage to determine Rhode Island amount. Then enter the amounts from column C on the corresponding lines on Form RI-1040NR, page 9, schedule III, part 1, column A.

SCHEDULE V – PART-YEAR RESIDENT TAX CALCULATION

This schedule is only to be completed by part year residents – full year nonresidents complete schedule III on page 5 of RI-1040NR.

Part 1 – Allocation and Tax Worksheet

Column A – Income From Federal Return: Enter in column A, lines 1 through 10, the total amounts of income and adjustments as reported on your federal income tax return.

Enter in column A, line 11, the total net modifications to federal adjusted gross income from RI-1040NR, page 1, line 2.

Column B – Rhode Island Resident Period: Enter in column B, lines 1 through 10, all income earned and adjustments reported in column A during the period you lived in Rhode Island. This includes income earned both within and without Rhode Island.

Enter in column B, line 11, the modifications to federal adjusted gross income attributable to the income reported in column B.

Column C – Rhode Island Nonresident Period: Enter in column C, lines 1 through 10, all income earned and adjustments reported in column A during the period you were **not** living in Rhode Island. This includes income earned both within and without Rhode Island.

Enter in column C, line 11, the modifications to federal adjusted gross income attributable to the income reported in column C.

Column D – Rhode Island Nonresident Period: Enter in column D, lines 1 through 10, all amounts of income and adjustments reported in column C (non-resident period) derived from or connected with Rhode Island sources.

Enter in column D, line 11, the modifications to federal adjusted gross income attributable to the income reported in column D.

Line 12 – Modified Federal AGI: Combine the amounts on lines 10 and 11.

Line 13 – Total Rhode Island Income: Add the amounts on line 10, column B and line 10, column D.

Line 14 – Allocation Percentage: Divide the amount on line 13 by the amount on Line 12. If line 13 is greater than line 12, enter 1.0000.

Line 15 – Rhode Island Tax After Credits –Before Allocation: Enter the amount from RI-1040NR, page 1, line 12.

Line 16 – Rhode Island Income Tax: Multiply the amount on line 15 by the percentage on line 14. If you have income earned in another state while your were a resident of Rhode Island, complete part 2 on page 12, otherwise enter here and on RI-1040NR, page 1, line 13 and check the part-year resident box.

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

Line 17 – Rhode Island Income Tax: Enter the amount of Rhode Island income tax from RI-1040NR, page 11, schedule V, part 1, line 16.

Line 18 – Income Taxed by Other States, While a Rhode Island Resident: Enter the amount of income taxed by another state while a Rhode Island resident included in the amount on page 11, schedule V, part 1, line 10, column B.

Line 19 – Total Rhode Island Income: Enter the Rhode Island income reported on page 11, schedule V, part 1, line 13.

Line 20 – Divide the amount on line 18 by the amount on line 19.

Line 21 – Multiply the amount on line 17 by the percentage on line 20.

Line 22 – Tax Due and Paid to Other State: Enter the amount of income tax liability paid to the other state. Also, enter the name of the other state in the space provided.

Line 23 – Enter the amount from line 18 above.

Line 24 – Other State's Adjusted Gross Income: Enter the amount of total adjusted gross income reported on the income tax return filed with the other state. Attach a completed signed copy of the return filed with the other state.

Line 25 – Divide the amount on line 23 by the amount on line 24.

Line 26 – Multiply the amount on line 22 by the percentage on line 25.

Line 27 – Maximum Tax Credit: Enter the amount on line 17, 21 or 26 whichever is the smallest.

Line 28 – Rhode Island Income Tax: Subtract the amount on line 27 from the amount on line 17. Enter here and on Form RI-1040NR, page 1, line 13 and check the part-year resident box.



If, while a resident, you had income taxed by two or more other states, a separate computation should be made on a multiple state credit schedule (RI-1040NRMU). This schedule can be obtained by calling the Rhode Island Division of Taxation at (401) 222-1040.

TAX RETURN PAGE REFERENCE

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

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

NAME AND ADDRESS (please print or type)	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 one. 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 1.....	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 <input type="checkbox"/> RI Schedule CGW <input checked="" type="checkbox"/> ⑦ <input type="checkbox"/> RI Schedule D <input type="checkbox"/> RI Schedule J <input checked="" type="checkbox"/> ⑥	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.	⑧
	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.	⑥
	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"/> ⑧ All income is from RI, <input type="checkbox"/> ⑩ Nonresident with income from outside RI, complete page 9, schedule 12 on this line. <input type="checkbox"/> Part-year resident with income from outside RI, complete page 11, 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.	③
	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.	⑥
17. TOTAL RI TAX AND CHECKOFF CONTRIBUTIONS add lines 15 and 16 and USE/SALES tax due \$ ⑥ from RI-T205P, page 3, line 24 (see instructions)..	17.		

PAYMENTS	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"/> ②
	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.	⑥ NEW	
	E. Other payments.....	18E.		
	F. TOTAL PAYMENTS AND CREDITS - add lines 18A, 18B, 18C, 18D and 18E.....	18F.		

AMOUNT DUE 19. If line 17 is **LARGER** than line 18F, Subtract line 18F from 17. **YOU OWE THIS AMOUNT. Complete RI-1040V.** Check 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.

RETURN MUST BE SIGNED - SIGNATURE LINE IS LOCATED ON PAGE 2
mail returns to: The RI Division of Taxation - One Capitol Hill - Providence, RI 02908-5814

TAX RETURN PAGE REFERENCE

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

RI-1040NR

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.	⑥
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 11.....	34.	

RI SCHEDULE III ⑧ 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. TOTAL CONTRIBUTIONS - add lines 42A, 42B, 42C, 42D, 42E and 42F - Enter here and on page 1, line 16.....					42G. ⑥

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
If you do not need forms mailed to you next year, check box. <input checked="" type="checkbox"/> ②		May the division contact your preparer about this return? Yes <input type="checkbox"/> No <input type="checkbox"/> ②	
Paid preparer's signature and address		SSN, PTIN or EIN	Telephone number ()

Rhode Island Tax Table

2003

Use if your 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
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
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
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

* 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	+	% on excess	of the amount over
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	+	% on excess	of the amount over
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	+	% on excess	of the amount over
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	+	% on excess	of the amount over
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

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

Form fields for NAME(S), ADDRESS, CITY, STATE & ZIP, YOUR SOCIAL SECURITY NUMBER, SPOUSE'S SOCIAL SECURITY NUMBER.

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	<table border="0" style="width: 100%;"> <tr> <td style="width: 70%;">3. ENTER THE FIRST FOUR LETTERS OF YOUR LAST NAME</td> <td style="width: 30%; border: 1px solid black; text-align: center;"> <table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table> </td> </tr> <tr> <td style="text-align: center; font-size: 2em; font-weight: bold;">RI-1040V</td> <td></td> </tr> <tr> <td style="width: 70%;">4. ENTER AMOUNT ENCLOSED</td> <td style="width: 30%; border: 1px solid black; text-align: center;"> <table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 10%; text-align: center;">0</td> <td style="width: 10%; text-align: center;">0</td> </tr> </table> </td> </tr> </table>	3. ENTER THE FIRST FOUR LETTERS OF YOUR LAST NAME	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					RI-1040V		4. ENTER AMOUNT ENCLOSED	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 10%; text-align: center;">0</td> <td style="width: 10%; text-align: center;">0</td> </tr> </table>					0	0
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WHERE TO GET FORMS, INFORMATION AND TAX ASSISTANCE



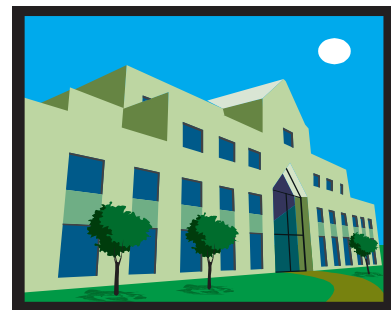
On the World Wide Web

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.
