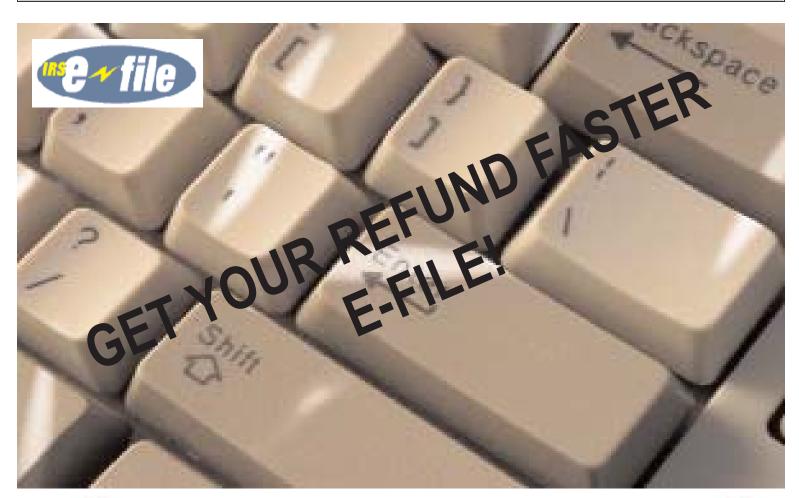


Rhode Island Nonresident Individual Income Tax Return

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

RI-1	02	10NR RHOD TAX R	E ISLAND N ETURN (TO B			IVIDUAL IN		2003			
NAME AND		First Name		Initial			Last Name		Your Soc	ial Sec	urity Number
ADDRESS		Spouse's First Name		Initial			Last Name		Spouse's	Social	Security Number
please print or type		Present Home Address (Nu	mber and street,	including apart	ment number	or rural route)			Daytime	Telepho)	one Number
		City, Town or Post Office		State			Zip code		City or To	/ own of I	Legal Residence
Electoral Contribution		\$5.00 (\$10.00 if a joint rei instructions. (This will not tax or reduce your refund	increase your		irty, check the	1st \$2.00 (\$4.00 if a 1st box and fill in id to a nonpartisan	the name of the	e political party. If	you 📙] Nonp	artisan general account
FILING STATUS		Check only one box	Single 2	Married filin	g jointly	3 D Married filing	g separately	4 Head of H	ouseholo	5	Qualifying widow(er)
INCOME,	1.	Federal AGI (Adjusted 0	Gross Income) -	Federal For	m 1040, line	e 34; 1040A, line	e 21; 1040EZ,	line 4 or Telefil	e, line I.	. 1.	
TAX AND CREDITS	2.	Net modifications to Fee	deral AGI (if no	modifications	s, enter zero	o on this line) - P	age 2, Scheo	lule I, Line 25		2.	
Single	3.	Modified Federal AGI -	combine lines 1	and 2 (add i	net increase	es or subtract ne	t decreases).			3.	
\$4,750 Married filing	4.	Deductions - RI standar If you itemize and line 3 is								4.	
jointly or Qualifying		Subtract line 4 from line								5.	
widow(er) \$7,950	6.	Exemptions - Enter fede If line 3 is over \$104,625,	see worksheet o	in 6A then n n page I-4 for	exemption a	amount	result in 6B.	6A. X \$	3,050 =	6B.	
Married filing separately	7.	RI TAXABLE INCOME	- subtract line 6	B from line 5	5					. 7.	
\$3,975 Head of	8.	A. RI income tax									
household \$7,000			RI Tax Table or Rate Schedules		lule CGW	RI Schedule D) RI Sche	edule J RI-8	615	8A.	
However, people over		B. Other RI taxes from	n page 3, RI Scł	nedule OT, lir	ne 15					8B.	
65, blind or can be	9.	RI alternative minimum	tax from page 6	6, Form RI-62	251, line 14.					. 9.	
claimed as a dependent,	10.	Total RI income tax - ad	ld lines 8A, 8B a	and 9						10.	
see the RI Deduction	11.	RI percentage of allowa	ble Federal cre	dits from pag	e 2, schedu	Ile II, line 34				. 11.	
Schedules on page 7, check	12.	RI tax after allowable Fe	ederal credits -	before alloca	tion - subtra	act line 11 from li	ine 10 <mark>(not le</mark> s	ss than zero)		12.	
 ✓ this box and attach the schedule. 	13.	RI allocated income tax A II income is enter amount 12 on this line	from RI, N from line si	· · · · ·	ete page 9,	schedule c	outside RI, co	ident with incon mplete page 11 er result on this	, sched-	I I	
	14.	Other RI credits - indica								14.	
	15.	RI income tax after cred	lits - subtract lin	e 14 from lin	e 13 (not le	ss than zero)				15.	
		RI checkoff contributions	s from page 2, s	schedule IV,	line 42G					16.	
	17.	(contributions reduce you TOTAL RI TAX AND CH	IECKOFF CON	TRIBUTION	S					17.	
PAYMENTS	18.	A. RI 2003 income tax		•		from RI-T205					
		B. 2003 estimated tax	payments and	amount appli	ed from 200)2 return		В.		1	Check ✓ if extension is
		C. Nonresident withhol	lding on real es	tate sales in	2003			C.			attached.
		D. RI earned income c						_			
		E. Other payments									
		F. TOTAL PAYMENTS								. 18F.	
AMOUNT	19.	If line 17 is LARGER th	an line 18F, Sul or RI-2210A is	btract line 18	F from 17.	YOU OWE THIS	S AMOUNT.	Complete RI-1040	V. 💮	19.	
		If line 18F is LARGER t				ι ααο φ				20.	
REFUND			,						\cup	\vdash	
	21.	Amount of overpayment	t to be refunded							21.	

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

RI-1040NR RI SCHEDULE I

RI MODIFICATIONS TO FEDERAL AGI

2003

23.	Α.	Modifications INCREASING Federal AGI - income from obligations of any state or its political subdivisions, other than RI (attach documentation)	23A.		
	В.	Other modifications INCREASING Federal AGI (see instructions - attach documentation)	23B.		
	C.	Total modifications INCREASING Federal AGI - add lines 23A and 23B		 23C.	
24.	Α.	Modifications DECREASING Federal AGI - income from obligations of the US government included in Federal AGI but exempt from state income taxes (attach documentation)	24A.		
	Β.	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 amou	nt)	 24C.	()
25.	NE.	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 - CON	TRIBUTIONS	NOTE: Contributions reduc	ce your refund or increase
42. A. Drug program account	\$1.00 \$5.00 \$10.00	your balance due. Other	42A.
B. <i>Solution</i> B.	rn)		42B.
C. VIII Organ Transplant Fund		\$	42C.
D. RI Council on the Arts		\$	42D.
E.		\$	42E.
F. OOOCChildhood Disease Victims' Fund		\$	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	I to the best of my knowle	dge and belief, it is true, cor	rect and complete.
	Spouse's 🎘		
Signature	Signature		Date
If you do not need forms mailed to you next year, check box. 🖌 🗌	May the division contact y	our preparer about this retu	ırn? Yes 🗌 No 🗌
Paid preparer's signature and address		SSN, PTIN or EIN	Telephone number
			()

200

Name(s) shown on Form RI-1040NR

RI-1040NR

Your Social Security Number

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RI SCHEDULE EIC RHODE ISLAND EARNED INCOME CREDIT

1.	Rhode Island income tax from RI-1040NR, page 1, line 15	1.	
2.	Federal earned income credit from Federal Form 1040, line 63; 1040A, line 41; 1040EZ, line 8 or Federal Telefile, line L	2.	
3.	Rhode Island percentage	3.	25%
	Multiply line 2 by line 3	4.	
5.	Enter the SMALLER of line 1 or line 4	5.	
6.	Subtract line 5 from line 4 (if zero or less, enter the amount from line 5 on line 9. Otherwise, continue to line 7A)	6.	
7.	A. Refundable percentage	7A.	5%
	B. Multiply line 6 by line 7A	7B.	
	C. Rhode Island allocation from RI-1040NR, page 9, Schedule III, line 13 or RI-1040NR, page 11, Schedule V, line 14	7C.	
8.	RI refundable earned income credit - multiply line 7B by line 7C	8.	
9.	TOTAL RI EARNED INCOME CREDIT - add line 5 and line 8. Enter here and on RI-1040NR, line 18D	9.	

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.

10.	Tax on lump-sum distributions - Federal Form 4972, line 30	10.	
11.	Parents' election to report child's interest and dividends from all Federal Form(s) 8814, line 9	11.	
12.	Amount of recapture of federal tax credits and other miscellaneous federal income taxes (see instructions)	12.	
13.	Total - add lines 10, 11 and 12	13.	
14.	Rhode Island percentage	14.	25%
15.	OTHER RHODE ISLAND TAXES - Multiply line 13 by line 14. Enter here and on RI-1040NR, line 8B	15.	

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

16.	Child's tax from Federal form 8615, line 18	16.	
17.	Rhode Island percentage	17.	25%
18.	TAX - multiply line 16 by line 17 - Enter here and on RI-1040NR, line 8A and check the RI-8615 box	18.	

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

19. Schedule of purchases subject to the use/sales tax (if you need more space to list your purchases, attach a separate sheet).

	A.	19A.	
	B.	19B.	
	C.	19C.	
	D.	19D.	
20.	Total sales price of purchases subject to the use/sales tax - add lines 19A, 19B, 19C and 19D	20.	
21.	Rhode Island percentage	. 21.	7%
22.	Amount of tax - multiply line 20 by line 21	. 22.	
23.	Credit for use/sales taxes paid in other states on the items listed on line 19	23.	
24.	TOTAL AMOUNT DUE - subtract line 23 from line 22 - enter here and in the space provided on RI-1040NR, page 1, line 17	24.	

RI Schedule CGW RHODE ISLAND CAPITAL GAINS WORKSHEET

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)	
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 \$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 	
6.	Is the amount on line 3 equal to or more than the amount on line 5?	
	Yes. Leave lines 6 through 8 blank; go to line 9 and check the "NO" box.	
	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?	
	Yes. Leave lines 9 through 12 blank and go to line 13.	
	No. Enter the SMALLER of line 1 or line 2 9.	
	Enter the amount, if any, from line 7 10.	
11.	Subtract line 10 from line 9. (if zero or less, enter zero)	
	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.

$\label{eq:RIScheduleD} RHODE \ \mbox{island capital gains and losses}$

2003

Nam	e(s) shown on Form RI-1040 or RI-1040NR	Your Social Se	curity Number
1.	RI taxable income, RI-1040 or RI-1040NR, line 7 (IF THIS LINE IS ZERO OR LESS, DO NOT COMPLE	TE 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)		
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 		
	Enter the SMALLER of line 10 or 11 12.		
13.	Subtract line 4 from line 1. (If zero or less, enter zero) 13.		
	Enter the LARGER of line 12 or line 13		
15.	Figure the tax on the amount on line 14. Use the 2003 RI Tax Table or Tax Rate Schedule, whichever ap	plies	15
	IF LINES 11 AND 12 ARE THE SAME, SKIP LINES 16 THROUGH 21 AND GO TO LINE 22	. OTHERWISE, GO	TO LINE 16.
	Subtract line 12 from line 11		
17.	Qualified 5 year gain, if any, from Federal Schedule D, line 35 17.		
	Enter the SMALLER of line 16 or line 17 18		
	Multiply line 18 by 2.00% (.02)		19.
20.	Subtract line 18 from line 16		
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 T	O 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		
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. OTH	ERWISE, GO TO LIN	E 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.		
	Subtract line 28 from line 27. (if zero or less, enter zero)		
30.	Subtract line 29 from line 26. (if zero or less, enter zero).		
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		
	Subtract line 32 from line 1		
	Multiply line 33 by 7.00% (.07)		34.
	Add lines 15, 19, 21, 25, 31 and 34		
	Figure the tax on the amount on line 1. Use the 2003 RI Tax Table or Tax Rate Schedule, whichever appl		
37.	Tax on all taxable income (including capital gains). Enter the SMALLER of line 35 or line 36. Also ent RI-1040 or RI-1040NR, page 1, line 8A and check the RI Schedule D box		37.

RI-6251 RHODE ISLAND ALTERNATIVE MINIMUM TAX

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

Your Social Security Number

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PA	RT 1 ALTERNATIVE MINIMUN	ΙΤΑΧ		•	
1.	Federal Alternative Minimum Taxable Income - Fe	ederal Form 6251, line 28			1
2.	Exemption If your filing status is Single or Head of househo Married filing jointly or Qua Married filing separately	ld \$	<u>e 1 is not over</u> <u>then e</u> 112,500 150,000 75,000	snter on line 2 \$35,750 49,000 24,500	2
3.	(If line 1 is OVER the amount shown above for your Subtract line 2 from line 1	• • •	,	J	3.
4.	If you figured your tax on RI Schedule D or CGW tax using the tax table or tax rate schedule and li line 3 by 6.5% (.065). Otherwise, multiply line 3	ne 3 is less than \$175,000 (\$8	7,500 if Married filing sepa	arately) then multiply	4.
5.	Alternative minimum tax foreign tax credit - Fede	al Form 6251, line 32			
6.	RI Rate			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 8				
10.					
11.	RI Rate				
12.	Multiply line 10 by line 11	-			
	RI income tax less foreign tax credit - subtract lin				13.
	RI Alternative minimum tax - subtract line 13 from page 1, line 9	n line 8 (if zero or less enter ze	ro). Enter here and on R	I-1040 or RI-1040NR,	14.
	RT 2 ALTERNATIVE MINIMUN				45
	Enter the amount from line 3 above				15.
	Amount from RI Schedule D, line 9 or RI Schedu				
	Amount from RI Schedule D, line 7 or RI Schedu A. Add lines 16 and 17				
18.					
	B. Amount from RI Schedule D, line 4 or RI Sc	· -			
10	C. Enter the SMALLER of line 18A or 18B				10
	Enter the SMALLER of line 15 or line 18C				
	Subtract line 19 from line 15				20.
	If line 20 is less than \$175,000 (\$87,500 if Marrie line 20 by 7% (.07) and subtract \$875 (\$438 if Ma	arried filing separately) from the	e result		21
22.	Enter the amount from RI Schedule D, line 16 or	RI Schedule CGW, line 7	22.		
	Enter the SMALLER of line 15 or line 16				
	Enter the SMALLER of line 22 or line 23 (if zero				
25.	Qualified 5 year gain, if any, from RI Schedule D, (as refigured for AMT, if necessary)				
26.	Enter the SMALLER of line 24 or line 25				
27.	Multiply line 26 by 2.00% (.02)				27.
28.	Subtract line 26 from line 24				
29.	Multiply line 28 by 2.50% (.025)				29.
30.	Subtract line 24 from line 23				
31.	Multiply line 30 by 5.00% (.05)				31.
	IF LINE 17 IS ZERO OR BLANK, SKIP LIN	IES 32 AND 33 AND GO T	O LINE 34. OTHERW	ISE, GO TO LINE 32	2.
32.	Subtract line 23 from line 19				
	Multiply line 32 by 6.25% (.0625)				
34.	Add lines 21, 27, 29, 31 and 33				34.
35.	If line 15 is less than \$175,000 (\$87,500 if Marrie line 15 by 7% (.07) and subtract \$875 (\$438 if Ma				35.
36.	Enter the SMALLER of lines 34 or 35 here and c	n line 4 above			36.

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

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 y	ou, or your spouse if filing jointly	, as a dependent. Instead use RI Deduction Schedule B below.
Check if: YOU were 65 or older, (born b	efore 01/02/1939), Blind,	SPOUSE was 65 or older, (born before 01/02/1939), Blind
A. Enter the number of boxes checked above		
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	1	8,900
or	2	9,850
Qualifying widow(er)	3	10,800
	4	11,750
Married filing separately	1	4,925
	2	5,875 6,825
	3	7,775
Head of household		8,150
	2	9.300
B. STANDARD DEDUCTION SC Use this schedule ONLY if someone can claim you 1. Add \$250 to your EARNED INCOME*. Enter	i, or your spouse if filing jointly, a	as a dependent.
2. Minimum standard deduction		
3. Enter the LARGER of line 1 or line 2		3.
 Enter the amount shown below for your filing Single 	\$4,750 `	
Married filing jointly or Qualifying widow(er)	· · · · · · · · · · · · · · · · · · ·	
Married filing separately	3,975	
Head of household	7,000 J	
5. STANDARD DEDUCTION		
		TOP HERE and enter this amount on RI-1040 5A.
B. Check if: YOU were 65 or older, (b	oorn before 01/02/1939), 🔲 Bli	nd, SPOUSE was 65 or older, (born before 01/02/1939), Blind
		,150 if Single or Head of household; \$950 if 5B.

*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

(lf yo	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.						

RI-2210A RI UNDERPAYMENT OF ESTIMATED TAX BY INDIVIDUALS

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

Your Social Security Number

2003

PART	1 REQUIRED ANNUAL PAYMENT	
1. En	ter your 2003 RI income tax from RI-1040, line 13 less line 18D or RI-1040NR, line 15 less line 18D	1.
2. En	ter 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. Su	btract line 3 from line 1 - (if the result is \$250.00 or less do not complete the rest of this form)	4.
5. En	ter your 2002 RI tax from RI-1040, line 13 or RI-1040NR, line 15	5.
6. En	ter the SMALLER of line 2 or line 5	6.
PART You can		
	use this method if you meet the following conditions (Otherwise, you must complete RI-2210 to figure your underestimatin	ng ir
1	You made no estimated payments OR all 4 estimated payments were equal and paid by the appropriate due dates;	ng ir
2	You made no estimated payments OR all 4 estimated payments were equal and paid by the appropriate due dates; AND you did not complete RI-2210, part 5 (Annualized Income Installment Worksheet).	•
2	You made no estimated payments OR all 4 estimated payments were equal and paid by the appropriate due dates;	•
② 7. En 8. En	You made no estimated payments OR all 4 estimated payments were equal and paid by the appropriate due dates; AND you did not complete RI-2210, part 5 (Annualized Income Installment Worksheet). ter the amount from Part 1, line 6 above ter the total withholding and estimated tax you paid from RI-1040, lines 18A and 18B or RI-1040NR, lines 18A, 18B and 18C.	7. 8.
② 7. En 8. En	You made no estimated payments OR all 4 estimated payments were equal and paid by the appropriate due dates; AND you did not complete RI-2210, part 5 (Annualized Income Installment Worksheet). ter the amount from Part 1, line 6 above	7. 8.
② 7. En 8. En 9. Un	You made no estimated payments OR all 4 estimated payments were equal and paid by the appropriate due dates; AND you did not complete RI-2210, part 5 (Annualized Income Installment Worksheet). ter the amount from Part 1, line 6 above ter the total withholding and estimated tax you paid from RI-1040, lines 18A and 18B or RI-1040NR, lines 18A, 18B and 18C.	7. 8. 9.
2 7. En 8. En 9. Un 10. Mu	You made no estimated payments OR all 4 estimated payments were equal and paid by the appropriate due dates; AND you did not complete RI-2210, part 5 (Annualized Income Installment Worksheet). ter the amount from Part 1, line 6 above ter the total withholding and estimated tax you paid from RI-1040, lines 18A and 18B or RI-1040NR, lines 18A, 18B and 18C. derpayment - subtract line 8 from line 7	7. 8. 9.
2 7. En 8. En 9. Un 10. Mu 11. If t	You made no estimated payments OR all 4 estimated payments were equal and paid by the appropriate due dates; AND you did not complete RI-2210, part 5 (Annualized Income Installment Worksheet). ter the amount from Part 1, line 6 above ter the total withholding and estimated tax you paid from RI-1040, lines 18A and 18B or RI-1040NR, lines 18A, 18B and 18C. derpayment - subtract line 8 from line 7 Itiply line 9 by 7.9808% (.079808)	7. 8. 9.
② 7. En 8. En 9. Un 10. Mu 11. If t	You made no estimated payments OR all 4 estimated payments were equal and paid by the appropriate due dates; AND you did not complete RI-2210, part 5 (Annualized Income Installment Worksheet). ter the amount from Part 1, line 6 above ter the total withholding and estimated tax you paid from RI-1040, lines 18A and 18B or RI-1040NR, lines 18A, 18B and 18C. derpayment - subtract line 8 from line 7 he amount on line 9 was paid on or after 4/15/04, then enter \$0	7. 8. 9. 10.

Ζ.	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 rerun.

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.

RI-1040NR

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 ISLAN	D	FEDERAL
1. Wages, salaries, tips, etc. from Federal Form 1040 or 1040A, line 7; 1040EZ, line 1 or telefile, line I	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.			
 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.			
 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	n 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	nresident box	15.		

Name(s) shown on Form RI-1040NR

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				
4. Vacation days				
5. Other nonworking days (Saturdays, Sundays, holidays, etc.)				
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	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.			
 Total property - add lines 1, 2 and 3 then divide column A by column B and enter the amount in column C. 	4.			
 Wages, salaries and other personal service compensation paid during the year - divide column A by column B and enter the amount in column C 				
 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 per- Enter here and in column B below	6. 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.

	I	Column A ncome 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.		_·	

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.

	FEDERAL INCOME	RI RESIDENT PERIOD	-	NRESIDENT PERIOD
Enter the dates you were a Rhode Island resident: From/ to/	Column A INCOME FROM FEDERAL RETURN	Column B INCOME FROM COLUMN A FROM THIS PERIOD	Column C INCOME FROM COLUMN A FRO THIS PERIOD	
 Wages, salaries, tips, etc. from Federal Form 1040 or 1040A, line 7; 1040EZ, line 1 or telefile, line I 				
 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)				
13. TOTAL RI INCOME - add line 12, column B and column D			1	3.
14. Allocation - divide line 13 by line 12, column A (if line 13 is greater than		4.		
15. RI tax after allowable Federal credits before allocation from RI-1040NR		5.		
16. RI INCOME TAX - multiply line 15 by line 14 - if you have income earn plete part 2 on page 12, otherwise enter here and on RI-1040NR, page		6.		

Name(s) shown on Form RI-1040NR

RI-1040NR

RISCHEDULE 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				
19. Total RI income from page 11, schedule V, part 1, line 13				
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)				
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 che box	28.			

Your Social Security Number

RI-1040NR RHODE ISLAND NONRESIDENT INDIVIDUAL INCOME

RI-1	02	10NR RHOD TAX R	E ISLAND N ETURN (TO B		DENT INC	IVIDUAL IN		2003				
NAME AND		First Name		Initial			Last Name		Your Soc	ial Sec	urity Number	
ADDRESS		Spouse's First Name		Initial			Last Name		Spouse's	s Social Security Number		
please print or type		Present Home Address (Nu	mber and street,	including apart	ment number	or rural route)			Daytime	Telepho)	one Number	
		City, Town or Post Office		State			Zip code		City or To	/ own of I	Legal Residence	
Electoral Contribution		\$5.00 (\$10.00 if a joint rei instructions. (This will not tax or reduce your refund	increase your		irty, check the	1st \$2.00 (\$4.00 if a 1st box and fill in id to a nonpartisan	the name of the	e political party. If	you 📙] Nonp	artisan general account	
FILING STATUS		Check only one box	Single 2	Married filin	g jointly	3 D Married filing	g separately	4 Head of H	ouseholo	5	Qualifying widow(er)	
INCOME,	1.	Federal AGI (Adjusted 0	Gross Income) -	Federal For	m 1040, line	e 34; 1040A, line	e 21; 1040EZ,	line 4 or Telefil	e, line I.	. 1.		
TAX AND CREDITS	2.	Net modifications to Fee	deral AGI (if no	modifications	s, enter zero	o on this line) - P	age 2, Scheo	lule I, Line 25		2.		
Single	3.	Modified Federal AGI -	combine lines 1	and 2 (add i	net increase	es or subtract ne	t decreases).			3.		
\$4,750 Married filing	4.	Deductions - RI standar If you itemize and line 3 is								4.		
jointly or Qualifying		Subtract line 4 from line								5.		
widow(er) \$7,950	6.	Exemptions - Enter fede If line 3 is over \$104,625,	see worksheet o	in 6A then n n page I-4 for	exemption a	amount	result in 6B.	6A. X \$	3,050 =	6B.		
Married filing separately	7.	RI TAXABLE INCOME	- subtract line 6	B from line 5	5					. 7.		
\$3,975 Head of	8.	A. RI income tax										
household \$7,000			RI Tax Table or Rate Schedules		lule CGW	RI Schedule D) RI Sche	edule J RI-8	615	8A.		
However, people over		B. Other RI taxes from	n page 3, RI Scł	nedule OT, lir	ne 15					8B.		
65, blind or can be	9.	RI alternative minimum	tax from page 6	6, Form RI-62	251, line 14.					. 9.		
claimed as a dependent,	10.	Total RI income tax - ad	ld lines 8A, 8B a	and 9						10.		
see the RI Deduction	11.	RI percentage of allowa	ble Federal cre	dits from pag	e 2, schedu	ıle II, line 34				. 11.		
Schedules on page 7, check	12.	RI tax after allowable Fe	ederal credits -	before alloca	tion - subtra	act line 11 from li	ine 10 <mark>(not le</mark> s	ss than zero)		12.		
✓ this box and attach the schedule.	13.	RI allocated income tax A II income is enter amount 12 on this line	from RI, N from line si	· · · · · ·	ete page 9,	schedule c	outside RI, co	ident with incon mplete page 11 er result on this	, sched-	I I		
	14.	Other RI credits - indica								14.		
	15.	RI income tax after cred	lits - subtract lin	e 14 from lin	e 13 (not le	ss than zero)				15.		
		RI checkoff contributions	s from page 2, s	schedule IV,	line 42G					16.		
	17.	(contributions reduce you TOTAL RI TAX AND CH	IECKOFF CON	TRIBUTION	S					17.		
PAYMENTS	18.	A. RI 2003 income tax		•		from RI-T205						
		B. 2003 estimated tax	payments and	amount appli	ed from 200)2 return		В.		1	Check ✓ if extension is	
		C. Nonresident withhol	lding on real es	tate sales in	2003			C.			attached.	
		D. RI earned income c						_				
		E. Other payments										
		F. TOTAL PAYMENTS								. 18F.		
AMOUNT	19.	If line 17 is LARGER th	an line 18F, Sul or RI-2210A is	btract line 18	F from 17.	YOU OWE THIS	S AMOUNT.	Complete RI-1040	V. 💮	19.		
		If line 18F is LARGER t				ι ααο φ				20.		
REFUND			,						\cup	\vdash		
	21.	Amount of overpayment	t to be refunded							21.		

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

RI-1040NR RI SCHEDULE I

RI MODIFICATIONS TO FEDERAL AGI

2003

23.	Α.	Modifications INCREASING Federal AGI - income from obligations of any state or its political subdivisions, other than RI (attach documentation)	23A.			
	В.	Other modifications INCREASING Federal AGI (see instructions - attach documentation)	23B.			
	C.	23C.				
24.	Α.	Modifications DECREASING Federal AGI - income from obligations of the US government included in Federal AGI but exempt from state income taxes (attach documentation)	24A.			
	Β.	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 amou	nt)		24C.	()
25.	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 - CON	TRIBUTIONS	NOTE: Contributions reduc	ce your refund or increase
42. A. Drug program account	\$1.00 \$5.00 \$10.00	your balance due. Other	42A.
B. <i>Solution</i> B.	rn)		42B.
C. VIII Organ Transplant Fund		\$	42C.
D. RI Council on the Arts		\$	42D.
E.		\$	42E.
F. OOOCChildhood Disease Victims' Fund		\$	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	I to the best of my knowle	dge and belief, it is true, cor	rect and complete.
	Spouse's 🎘		
Signature	Signature		Date
If you do not need forms mailed to you next year, check box. 🖌 🗌	May the division contact y	our preparer about this retu	ırn? Yes 🗌 No 🗌
Paid preparer's signature and address		SSN, PTIN or EIN	Telephone number
			()

200

Name(s) shown on Form RI-1040NR

RI-1040NR

Your Social Security Number

404

RI SCHEDULE EIC RHODE ISLAND EARNED INCOME CREDIT

1.	Rhode Island income tax from RI-1040NR, page 1, line 15	1.	
2.	Federal earned income credit from Federal Form 1040, line 63; 1040A, line 41; 1040EZ, line 8 or Federal Telefile, line L	2.	
3.	Rhode Island percentage	3.	25%
	Multiply line 2 by line 3	4.	
5.	Enter the SMALLER of line 1 or line 4	5.	
6.	Subtract line 5 from line 4 (if zero or less, enter the amount from line 5 on line 9. Otherwise, continue to line 7A)	6.	
7.	A. Refundable percentage	7A.	5%
	B. Multiply line 6 by line 7A	7B.	
	C. Rhode Island allocation from RI-1040NR, page 9, Schedule III, line 13 or RI-1040NR, page 11, Schedule V, line 14	7C.	
8.	RI refundable earned income credit - multiply line 7B by line 7C	8.	
9.	TOTAL RI EARNED INCOME CREDIT - add line 5 and line 8. Enter here and on RI-1040NR, line 18D	9.	

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.

10.	Tax on lump-sum distributions - Federal Form 4972, line 30	10.	
11.	Parents' election to report child's interest and dividends from all Federal Form(s) 8814, line 9	11.	
12.	Amount of recapture of federal tax credits and other miscellaneous federal income taxes (see instructions)	12.	
13.	Total - add lines 10, 11 and 12	13.	
14.	Rhode Island percentage	14.	25%
15.	OTHER RHODE ISLAND TAXES - Multiply line 13 by line 14. Enter here and on RI-1040NR, line 8B	15.	

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

16.	Child's tax from Federal form 8615, line 18	16.	
17.	Rhode Island percentage	17.	25%
18.	TAX - multiply line 16 by line 17 - Enter here and on RI-1040NR, line 8A and check the RI-8615 box	18.	

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

19. Schedule of purchases subject to the use/sales tax (if you need more space to list your purchases, attach a separate sheet).

	A.	19A.	
	B.	19B.	
	C.	19C.	
	D.	19D.	
20.	Total sales price of purchases subject to the use/sales tax - add lines 19A, 19B, 19C and 19D	20.	
21.	Rhode Island percentage	. 21.	7%
22.	Amount of tax - multiply line 20 by line 21	. 22.	
23.	Credit for use/sales taxes paid in other states on the items listed on line 19	23.	
24.	TOTAL AMOUNT DUE - subtract line 23 from line 22 - enter here and in the space provided on RI-1040NR, page 1, line 17	24.	

RI Schedule CGW RHODE ISLAND CAPITAL GAINS WORKSHEET

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)	
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 \$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 	
6.	Is the amount on line 3 equal to or more than the amount on line 5?	
	Yes. Leave lines 6 through 8 blank; go to line 9 and check the "NO" box.	
	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?	
	Yes. Leave lines 9 through 12 blank and go to line 13.	
	No. Enter the SMALLER of line 1 or line 2 9.	
	Enter the amount, if any, from line 7 10.	
11.	Subtract line 10 from line 9. (if zero or less, enter zero)	
	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.

$\label{eq:RIScheduleD} RHODE \ \mbox{island capital gains and losses}$

2003

Nam	e(s) shown on Form RI-1040 or RI-1040NR	Your Social Se	curity Number
1.	RI taxable income, RI-1040 or RI-1040NR, line 7 (IF THIS LINE IS ZERO OR LESS, DO NOT COMPLE	TE 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)		
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 		
	Enter the SMALLER of line 10 or 11 12.		
13.	Subtract line 4 from line 1. (If zero or less, enter zero) 13.		
	Enter the LARGER of line 12 or line 13		
15.	Figure the tax on the amount on line 14. Use the 2003 RI Tax Table or Tax Rate Schedule, whichever ap	plies	15
	IF LINES 11 AND 12 ARE THE SAME, SKIP LINES 16 THROUGH 21 AND GO TO LINE 22	. OTHERWISE, GO	TO LINE 16.
	Subtract line 12 from line 11		
17.	Qualified 5 year gain, if any, from Federal Schedule D, line 35 17.		
	Enter the SMALLER of line 16 or line 17 18		
	Multiply line 18 by 2.00% (.02)		19.
20.	Subtract line 18 from line 16		
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 T	O 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		
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. OTH	ERWISE, GO TO LIN	E 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.		
	Subtract line 28 from line 27. (if zero or less, enter zero)		
30.	Subtract line 29 from line 26. (if zero or less, enter zero).		
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		
	Subtract line 32 from line 1		
	Multiply line 33 by 7.00% (.07)		34.
	Add lines 15, 19, 21, 25, 31 and 34		
	Figure the tax on the amount on line 1. Use the 2003 RI Tax Table or Tax Rate Schedule, whichever appl		
37.	Tax on all taxable income (including capital gains). Enter the SMALLER of line 35 or line 36. Also ent RI-1040 or RI-1040NR, page 1, line 8A and check the RI Schedule D box		37.

RI-6251 RHODE ISLAND ALTERNATIVE MINIMUM TAX

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

Your Social Security Number

03

21

PA	RT 1 ALTERNATIVE MINIMUN	ΙΤΑΧ		•	
1.	Federal Alternative Minimum Taxable Income - Fe	ederal Form 6251, line 28			1
2.	Exemption If your filing status is Single or Head of househo Married filing jointly or Qua Married filing separately	ld \$	<u>e 1 is not over</u> <u>then e</u> 112,500 150,000 75,000	snter on line 2 \$35,750 49,000 24,500	2
3.	(If line 1 is OVER the amount shown above for your Subtract line 2 from line 1	• • •	,	J	3.
4.	If you figured your tax on RI Schedule D or CGW tax using the tax table or tax rate schedule and li line 3 by 6.5% (.065). Otherwise, multiply line 3	ne 3 is less than \$175,000 (\$8	7,500 if Married filing sepa	arately) then multiply	4.
5.	Alternative minimum tax foreign tax credit - Fede	al Form 6251, line 32			
6.	RI Rate			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 8				
10.					
11.	RI Rate				
12.	Multiply line 10 by line 11	-			
	RI income tax less foreign tax credit - subtract lin				13.
	RI Alternative minimum tax - subtract line 13 from page 1, line 9	n line 8 (if zero or less enter ze	ro). Enter here and on R	I-1040 or RI-1040NR,	14.
	RT 2 ALTERNATIVE MINIMUN				45
	Enter the amount from line 3 above				15.
	Amount from RI Schedule D, line 9 or RI Schedu				
	Amount from RI Schedule D, line 7 or RI Schedu A. Add lines 16 and 17				
18.					
	B. Amount from RI Schedule D, line 4 or RI Sc	· -			
10	C. Enter the SMALLER of line 18A or 18B				10
	Enter the SMALLER of line 15 or line 18C				
	Subtract line 19 from line 15				20.
	If line 20 is less than \$175,000 (\$87,500 if Marrie line 20 by 7% (.07) and subtract \$875 (\$438 if Ma	arried filing separately) from the	e result		21
22.	Enter the amount from RI Schedule D, line 16 or	RI Schedule CGW, line 7	22.		
	Enter the SMALLER of line 15 or line 16				
	Enter the SMALLER of line 22 or line 23 (if zero				
25.	Qualified 5 year gain, if any, from RI Schedule D, (as refigured for AMT, if necessary)				
26.	Enter the SMALLER of line 24 or line 25				
27.	Multiply line 26 by 2.00% (.02)				27.
28.	Subtract line 26 from line 24				
29.	Multiply line 28 by 2.50% (.025)				29.
30.	Subtract line 24 from line 23				
31.	Multiply line 30 by 5.00% (.05)				31.
	IF LINE 17 IS ZERO OR BLANK, SKIP LIN	IES 32 AND 33 AND GO T	O LINE 34. OTHERW	ISE, GO TO LINE 32	2.
32.	Subtract line 23 from line 19				
	Multiply line 32 by 6.25% (.0625)				
34.	Add lines 21, 27, 29, 31 and 33				34.
35.	If line 15 is less than \$175,000 (\$87,500 if Marrie line 15 by 7% (.07) and subtract \$875 (\$438 if Ma				35.
36.	Enter the SMALLER of lines 34 or 35 here and c	n line 4 above			36.

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

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 y	ou, or your spouse if filing jointly	, as a dependent. Instead use RI Deduction Schedule B below.
Check if: YOU were 65 or older, (born b	efore 01/02/1939), Blind,	SPOUSE was 65 or older, (born before 01/02/1939), Blind
A. Enter the number of boxes checked above		
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	1	8,900
or	2	9,850
Qualifying widow(er)	3	10,800
	4	11,750
Married filing separately	1	4,925
	2	5,875 6,825
	3	7,775
Head of household		8,150
	2	9.300
B. STANDARD DEDUCTION SC Use this schedule ONLY if someone can claim you 1. Add \$250 to your EARNED INCOME*. Enter	i, or your spouse if filing jointly, a	as a dependent.
2. Minimum standard deduction		
3. Enter the LARGER of line 1 or line 2		3.
 Enter the amount shown below for your filing Single 	\$4,750 `	
Married filing jointly or Qualifying widow(er)	· · · · · · · · · · · · · · · · · · ·	
Married filing separately	3,975	
Head of household	7,000 J	
5. STANDARD DEDUCTION		
		TOP HERE and enter this amount on RI-1040 5A.
B. Check if: YOU were 65 or older, (b	oorn before 01/02/1939), 🔲 Bli	nd, SPOUSE was 65 or older, (born before 01/02/1939), Blind
		,150 if Single or Head of household; \$950 if 5B.

*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

(lf yo	ou claimed a modification on RI-1040 or RI-1040NR, line 2; you must recalculate your Federal Schedule A before you c	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.	

RI-2210A RI UNDERPAYMENT OF ESTIMATED TAX BY INDIVIDUALS

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

Your Social Security Number

2003

PART	1 REQUIRED ANNUAL PAYMENT	
1. En	ter your 2003 RI income tax from RI-1040, line 13 less line 18D or RI-1040NR, line 15 less line 18D	1.
2. En	ter 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. Su	btract line 3 from line 1 - (if the result is \$250.00 or less do not complete the rest of this form)	4.
5. En	ter your 2002 RI tax from RI-1040, line 13 or RI-1040NR, line 15	5.
6. En	ter the SMALLER of line 2 or line 5	6.
PART You can		
	use this method if you meet the following conditions (Otherwise, you must complete RI-2210 to figure your underestimatin	ng ir
1	You made no estimated payments OR all 4 estimated payments were equal and paid by the appropriate due dates;	ng ir
2	You made no estimated payments OR all 4 estimated payments were equal and paid by the appropriate due dates; AND you did not complete RI-2210, part 5 (Annualized Income Installment Worksheet).	•
2	You made no estimated payments OR all 4 estimated payments were equal and paid by the appropriate due dates;	•
② 7. En 8. En	You made no estimated payments OR all 4 estimated payments were equal and paid by the appropriate due dates; AND you did not complete RI-2210, part 5 (Annualized Income Installment Worksheet). ter the amount from Part 1, line 6 above ter the total withholding and estimated tax you paid from RI-1040, lines 18A and 18B or RI-1040NR, lines 18A, 18B and 18C.	7. 8.
② 7. En 8. En	You made no estimated payments OR all 4 estimated payments were equal and paid by the appropriate due dates; AND you did not complete RI-2210, part 5 (Annualized Income Installment Worksheet). ter the amount from Part 1, line 6 above	7. 8.
② 7. En 8. En 9. Un	You made no estimated payments OR all 4 estimated payments were equal and paid by the appropriate due dates; AND you did not complete RI-2210, part 5 (Annualized Income Installment Worksheet). ter the amount from Part 1, line 6 above ter the total withholding and estimated tax you paid from RI-1040, lines 18A and 18B or RI-1040NR, lines 18A, 18B and 18C.	7. 8. 9.
2 7. En 8. En 9. Un 10. Mu	You made no estimated payments OR all 4 estimated payments were equal and paid by the appropriate due dates; AND you did not complete RI-2210, part 5 (Annualized Income Installment Worksheet). ter the amount from Part 1, line 6 above ter the total withholding and estimated tax you paid from RI-1040, lines 18A and 18B or RI-1040NR, lines 18A, 18B and 18C. derpayment - subtract line 8 from line 7	7. 8. 9.
2 7. En 8. En 9. Un 10. Mu 11. If t	You made no estimated payments OR all 4 estimated payments were equal and paid by the appropriate due dates; AND you did not complete RI-2210, part 5 (Annualized Income Installment Worksheet). ter the amount from Part 1, line 6 above ter the total withholding and estimated tax you paid from RI-1040, lines 18A and 18B or RI-1040NR, lines 18A, 18B and 18C. derpayment - subtract line 8 from line 7 Itiply line 9 by 7.9808% (.079808)	7. 8. 9.
② 7. En 8. En 9. Un 10. Mu 11. If t	You made no estimated payments OR all 4 estimated payments were equal and paid by the appropriate due dates; AND you did not complete RI-2210, part 5 (Annualized Income Installment Worksheet). ter the amount from Part 1, line 6 above ter the total withholding and estimated tax you paid from RI-1040, lines 18A and 18B or RI-1040NR, lines 18A, 18B and 18C. derpayment - subtract line 8 from line 7 he amount on line 9 was paid on or after 4/15/04, then enter \$0	7. 8. 9. 10.

Ζ.	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 rerun.

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.

RI-1040NR

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 ISLAN	D	FEDERAL
1. Wages, salaries, tips, etc. from Federal Form 1040 or 1040A, line 7; 1040EZ, line 1 or telefile, line I	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.			
 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.			
 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	n 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	ne N o	nresident box	15.	

Name(s) shown on Form RI-1040NR

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				
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				days
7. Total days worked in the year - subtract line 6 from line 2	7.	days		
8. Total days worked outside RI				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.			
 Total property - add lines 1, 2 and 3 then divide column A by column B and enter the amount in column C. 	4.			
 Wages, salaries and other personal service compensation paid during the year - divide column A by column B and enter the amount in column C 				
 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 per- Enter here and in column B below			6. 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.

	I	Column A ncome 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.		_·	

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.

	FEDERAL INCOME	RI RESIDENT PERIOD	-	NRESIDENT PERIOD
Enter the dates you were a Rhode Island resident: From/ to/	Column A INCOME FROM FEDERAL RETURN	Column B INCOME FROM COLUMN A FROM THIS PERIOD	Column C INCOME FROM COLUMN A FRO THIS PERIOD	
 Wages, salaries, tips, etc. from Federal Form 1040 or 1040A, line 7; 1040EZ, line 1 or telefile, line I 				
 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)				
13. TOTAL RI INCOME - add line 12, column B and column D			1	3.
14. Allocation - divide line 13 by line 12, column A (if line 13 is greater than		4.		
15. RI tax after allowable Federal credits before allocation from RI-1040NR		5.		
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, com- plete part 2 on page 12, otherwise enter here and on RI-1040NR, page 1, line 13 and check the P art-year resident box				6.

Name(s) shown on Form RI-1040NR

RI-1040NR

RISCHEDULE 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					
19. Total RI income from page 11, schedule V, part 1, line 13	19. Total RI income from page 11, schedule V, part 1, line 13				
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					
24. Total adjusted gross income from other state's income tax return (attach copy of return)					
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)					
28. RI INCOME TAX - subtract line 27 from line 17 - enter here and on RI-1040NR, page 1, line 13 and check the Part-year resident box					

Your Social Security Number

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 NONRESI-DENT

<u>RESIDENT</u>: 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 partyear 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.

<u>NOTE:</u> 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

Winnings 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 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.

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 I, 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

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 preaddressed return, please complete the identification portion of the return, including the city or town of legal residence.

- (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 Ioan 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 INFORMA-TION

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



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 <u>www.officialpayments.com</u>

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

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:

- a political party which did not receive at least five
 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 separate), 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	Enter on
<u>1040EZ, line 5</u>	<u>RI-1040NR, line 6A</u>
0	0
7,800	1
15,600	2
Amount on Federal	Enter on
Telefile line J(2)	<u>RI-1040NR, line 6A</u>
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.

EX	EXEMPTION WORKSHEET for RI-1040 or RI-1040NR, line 6B						
1.	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 e	exemptions claimed on 6A and e	nter the result on line 6B.			
	Yes. Continue to line 2.						
2.	Multiply \$3,050 by the total number of exemp	tions claimed on RI-	1040 or RI-1040NR, line 6A		2.		
3.	Enter the amount from RI-1040 or RI-1040NF	R, line 3		3.			
4.	If your filing status is Single	then enter on line 4 \$139,500	ſ				
	Married filing jointly or Qualifying widow(er)	209,250	l				
	Married filing separately	104,625	}	4.			
	Head of household	174,400	J				
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)						
7.	Multiply line 6 by 2% (.02) and enter the resu						
8.	Multiply line 2 by line 7	8.					
9.	Deduction for exemption. Subtract line 8 from	n 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 FED-ERAL 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:

- 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 to 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. OTHER-WISE, 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. OTHER-WISE, 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

filing status	not over	exemption
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 CAL-CULATION

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 Single or Head of household	then enter on line 1 \$35,750)	4	
	Married filing jointly or Qualifying widow(er)	49,000	}	1	
	Married filing separately	24,500	J		
2. Enter your alternative minimum taxable income from RI-6251, part 1, line 1 2.					
3.	If your filing status is Single or Head of household Married filing jointly or Qualifying widow(er)	then enter on line 3 \$112,500 150,000	3.		
	Married filing separately	75,000	J		
4.	Subtract line 3 from line 2 (if zero or less, er	nter zero)	4.		
5.	Multiply line 4 by 25% (.25)			5.	
6.	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				
7.	Child's minimum exemption amount			7.	5,500
8.	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	er 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 your are a member or (2) an estate or trust of which your 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 PER-CENTAGE

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 (nonresident 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.

③ Present Home Address (Number and street, including ③ City, Town or Post Office ③ \$5.00 (\$10.00 if a joint return) See instructions. (This will not increase your tax or reduce your refund.) Check ✓ one. No Check only one box ✓ 1 Check only one box ✓ ✓ 1 <t< th=""><th>If you wish the 1st \$2.00 (\$4.00 a If you wish the 1st box and fill wish it to be paid to a nonpartis ad filing jointly ad filing jointly ad filing jointly al Form 1040, line 34; 1040A, li ations, enter zero on this line) - (add net increases or subtract of in) or amount from Federal Sch 0 if married filing separate) see its hen multiply by \$3,050 and ent 1-4 for exemption amount. line 5. Schedule CGW RI Schedule</th><th>in the name of the politica an general account, check ling separately 4 He ne 21; 1040EZ, line 4 Page 2, Schedule I, L net decreases) edule A, line 28, which emized deduction sched er result in 6B. 6A.</th><th>Daytime (City or T d to a specific al party. If you k the 2nd box. ad of Househol or Telefile, line I. ine 25 ever is greater. ule on page 7 NEW. X \$3,050 =</th><th>Telephor) own of L Nonpa 5 (</th><th>Security Number ne Number egal Residence urtisan general accour Qualifying widow(en (4) (5) (4) (4) (4) (4) (4) (4) (4) (4</th></t<>	If you wish the 1st \$2.00 (\$4.00 a If you wish the 1st box and fill wish it to be paid to a nonpartis ad filing jointly ad filing jointly ad filing jointly al Form 1040, line 34; 1040A, li ations, enter zero on this line) - (add net increases or subtract of in) or amount from Federal Sch 0 if married filing separate) see its hen multiply by \$3,050 and ent 1-4 for exemption amount. line 5. Schedule CGW RI Schedule	in the name of the politica an general account, check ling separately 4 He ne 21; 1040EZ, line 4 Page 2, Schedule I, L net decreases) edule A, line 28, which emized deduction sched er result in 6B. 6A.	Daytime (City or T d to a specific al party. If you k the 2nd box. ad of Househol or Telefile, line I. ine 25 ever is greater. ule on page 7 NEW. X \$3,050 =	Telephor) own of L Nonpa 5 (Security Number ne Number egal Residence urtisan general accour Qualifying widow(en (4) (5) (4) (4) (4) (4) (4) (4) (4) (4
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Check only RI Tax Table or RI Tax Table or RI Rate Schedules	Schedule CGW RI Schedule	D RI Schedule J			
	o = 11 / 1				
B. Other RI taxes from page 3, RI Schedule				8A.	
				8B.	
 RI alternative minimum tax from page 6, Form Total RI income tax - add lines 8A, 8B and 9 					8
					6
	•		2010)	12.	
				12	
· · · · · · · · · · · · · · · · · · ·				13.	
4. Other RI credits - indicate credit form number(s) attach	forms		. 14.	3
5. RI income tax after credits - subtract line 14 fro	om line 13 (not less than zero)			. 15.	
				16.	6
		05P, page 3, line 24 (s	ee instructions).	17.	
8. A. RI 2003 income tax withheld (please attac	h forms W-2, 1099, etc.)				
B. 2003 estimated tax payments and amount	applied from 2002 return	<mark>18B.</mark>			Check ✓ if extension is
C. Nonresident withholding on real estate sa	les in 2003			1	attached.
D. RI earned income credit from page 3, RI S	Schedule EIC, line 9	18D.	6)/ <i>NEW</i> /	1	
E. Other payments		18E.			
F. TOTAL PAYMENTS AND CREDITS - add	lines 18A, 18B, 18C, 18D and	18E		. 18F.	
9. If line 17 is LARGER than line 18F, Subtract li Check ✓	ne 18F from 17. YOU OWE THed - enter interest due \$	HIS AMOUNT. Complet or ente	e RI-1040V.	19.	
0. If line 18F is LARGER than 17, subtract line 1	7 from 18F. THIS IS THE AMO	UNT YOU OVERPAID		20.	
1. Amount of overpayment to be refunded				. 21.	
2. Amount of overpayment to be applied to 2004	estimated tax	22.			
	 RI tax after allowable Federal credits - before RI allocated income tax - (Check only one bc	 2. RI tax after allowable Federal credits - before allocation - subtract line 11 from 3. RI allocated income tax - (Check only one box) All income is from RI, Nonresident with income from outenter amount from line 12 on this line. 4. Other RI credits - indicate credit form number(s) attach 5. RI income tax after credits - subtract line 14 from line 13 (not less than zero). 6. RI checkoff contributions from page 2, schedule IV, line 42G (contributions reduce your refund or increase your balance due). 7. TOTAL RI TAX AND CHECKOFF CONTRIBUTIONS add lines 15 and 16 and USE/SALES tax due \$ from RI-T2 18. A. RI 2003 income tax withheld (please attach forms W-2, 1099, etc.) B. 2003 estimated tax payments and amount applied from 2002 return C. Nonresident withholding on real estate sales in 2003 D. RI earned income credit from page 3, RI Schedule EIC, line 9 E. Other payments. F. TOTAL PAYMENTS AND CREDITS - add lines 18A, 18B, 18C, 18D and 19. If line 17 is LARGER than line 18F, Subtract line 18F from 17. YOU OWE TI Check ✓ if RI-2210 or RI-2210A is attached - enter interest due \$ 20. If line 18F is LARGER than 17, subtract line 17 from 18F. THIS IS THE AMO 21. Amount of overpayment to be refunded	 2. RI tax after allowable Federal credits - before allocation - subtract line 11 from line 10 (not less than 3. RI allocated income tax - (Check only one box) All income is from RI, Norresident with income from outents are mount from line 12 on this line. 4. Other RI credits - indicate credit form number(s)	 2. RI tax after allowable Federal credits - before allocation - subtract line 11 from line 10 (not less than zero)	Image: All income is from RI, and the enter result on this line. Part-year resident with income from outside RI, complete page 9, schedule ule V and enter result on this line. 13. 4. Other RI credits - indicate credit form number(s)

TAX RETURN PAGE REFERENCE

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

RI-1040NR	2	003
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)		
B. Other modifications INCREASING Federal AGI (see instructions - attach documentation)		
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 24A.		
B. Other modifications DECREASING Federal AGI (see instructions - attach documentation)		
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		
29. Credit for the elderly or the disabled from Federal Form 1040, line 46 or 1040A, line 30		
30. Federal mortgage interest credit from Federal Form 8396, line 11		
31. Other federal credits (see instructions for credits) from Federal Form 1040, lines 52 and 67		
32. Total - add lines 27, 28, 29, 30 and 31	32.	
33. Tentative allowable federal credits - multiply line 32 by 25% (.25)	<mark>33.</mark>	
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 - COI	your balance due.
42. A. Drug program account	
B. Olympic Contribution Yes No (\$2.00 if a joint rei	urn)
C. C. RI Organ Transplant Fund	
D. RI Council on the Arts	
E.	
F. OOOChildhood Disease Victims' Fund	
G. TOTAL CONTRIBUTIONS - add lines 42A, 42B, 42C, 42D, 42E and 42	
Under penalties of perjury, I declare that I have examined this return, ar	d to the best of my knowledge and belief, it is true, correct and complete.
Your Signature → ② Date	Spouse's Signature → Date
If you do not need forms mailed to you next year, check box. \checkmark 🗌 2	May the division contact your preparer about this return? Yes 🗌 No 🗌
Paid preparer's signature and address	SSN, PTIN or EIN Telephone number
	()
Pa	ae 2

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 incom	(taxable ne) is :		And yo	ou are :	
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
			Your t	ax is :	
25,200 25,250 25,300 25,350	25,250 25,300 25,350 25,400	946 948 950 952	946 948 950 952	995 998 1,002 1,005	946 948 950 952

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	f line 7 (taxable						(taxable					If line 7	(taxable				
incom			And yo	u are :			(en is :		And yo	u are :			ne) is :		And yo	ou are :	
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
			Your ta	ax is :		0.000			Your ta	ax is :		4 0 0 0			Your t	ax is :	
0	50		0	0	-	2,000		-70	70	70	70	4,000		4 - 4	454	454	454
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
<u>1,000</u>						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 col	This column is also used by qualifying widow(er). Page T-1 Continued on page T-2.																

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16 15 10 10 7	//		If line 7 (taxab				//	- (**					If line 7 (taxable				
If line 7 incom	`		And yo	u are :		incom	•		And yo	u are :			(taxable le) is :		And yo	u are :	
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
6,000			Your ta	ax is :		9,000			Your t	ax is :		12,00	0		Your t	ax is :	
6,000	6,050	226	226	226	226	9,000	9,050	338	338	338	338	12,000	12,050	451	451	451	451
6,050	6,100	228	228	228	228	9,050	9,100	340	340	340	340	12,050	12,100	453	453	453	453
6,100 6,150	6,150 6,200	230 232	230 232	230 232	230 232	9,100 9,150	9,150 9,200	342 344	342 344	342 344	342 344	12,100 12,150	12,150 12,200	455 457	455 457	455 457	455 457
6,200	6,250	232	232	232	232	9,200	9,200 9,250	346	346	346	346	12,130	12,250	458	458	458	458
6,250	6,300	235	235	235	235	9,250	9,300	348	348	348	348	12,250	12,300	460	460	460	460
6,300 6,350	6,350 6,400	237 239	237 239	237 239	237 239	9,300 9,350	9,350 9,400	350 352	350 352	350 352	350 352	12,300 12,350	12,350 12,400	462 464	462 464	462 464	462 464
6,400	6,450	241	241	241	241	9,400	9,450	353	353	353	353	12,400	12,450	466	466	466	466
6,450	6,500	243	243	243	243	9,450	9,500	355	355	355	355	12,450	12,500	468	468	468	468
6,500 6,550	6,550 6,600	245 247	245 247	245 247	245 247	9,500 9,550	9,550 9,600	357 359	357 359	357 359	357 359	12,500 12,550	12,550 12,600	470 472	470 472	470 472	470 472
6,600	6,650	248	248	248	248	9,600	9,650	361	361	361	361	12,600	12,650	473	473	473	473
6,650 6,700	6,700 6,750	250 252	250 252	250 252	250 252	9,650 9,700	9,700 9,750	363 365	363 365	363 365	363 365	12,650 12,700	12,700 12,750	475 477	475 477	475 477	475 477
6,750	6,800	252	252	252 254	252 254	9,700 9,750	9,800	367	367	367	367	12,750	12,730	479	479	479	479
6,800	6,850	256	256	256	256	9,800	9,850	368	368	368	368	12,800	12,850	481	481	481	481
6,850 6,900	6,900 6,950	258 260	258 260	258 260	258 260	9,850 9,900	9,900 9,950	370 372	370 372	370 372	370 372	12,850 12,900	12,900 12,950	483 485	483 485	483 485	483 485
6,950	7,000	262	262	262	262	9,950	10,000	374	374	374	374	12,950	13,000	487	487	487	487
7,000						10,00						13,00					
7,000 7,050	7,050 7,100	263 265	263 265	263 265	263 265	10,000 10,050	10,050 10,100	376 378	376 378	376 378	376 378	13,000 13,050	13,050 13,100	488 490	488 490	488 490	488 490
7,100	7,150	267	267	267	267	10,100	10,150	380	380	380	380	13,100	13,150	492	492	492	492
7,150	7,200	269	269	269	269	10,150	10,200	382	382	382	382	13,150	13,200	494	494	494	494
7,200 7,250	7,250 7,300	271 273	271 273	271 273	271 273	10,200 10,250	10,250 10,300	383 385	383 385	383 385	383 385	13,200 13,250	13,250 13,300	496 498	496 498	496 498	496 498
7,300	7,350	275	275	275	275	10,300	10,350	387	387	387	387	13,300	13,350	500	500	500	500
7,350 7,400	7,400 7,450	277 278	277 278	277 278	277 278	10,350 10,400	10,400 10,450	389 391	389 391	389 391	389 391	13,350 13,400	13,400 13,450	502 503	502 503	502 503	502 503
7,450	7,500	280	280	280	280	10,450	10,500	393	393	393	393	13,450	13,500	505	505	505	505
7,500 7,550	7,550 7,600	282 284	282 284	282 284	282 284	10,500 10,550	10,550 10,600	395 397	395 397	395 397	395 397	13,500 13,550	13,550 13,600	507 509	507 509	507 509	507 509
7,600	7,650	286	286	286	286	10,600	10,650	398	398	398	398	13,600	13,650	505	511	505	511
7,650	7,700	288	288	288	288		10,700	400	400	400	400	13,650	13,700	513	513	513	513
7,700 7,750	7,750 7,800	290 292	290 292	290 292	290 292	10,700 10,750	10,750 10,800	402 404	402 404	402 404	402 404	13,700 13,750	13,750 13,800	515 517	515 517	515 517	515 517
7,800	7,850	293	293	293	293	10,800	10,850	406	406	406	406	13,800	13,850	518	518	518	518
7,850 7,900	7,900 7,950	295 297	295 297	295 297	295 297	10,850 10,900	10,900 10,950	408 410	408 410	408 410	408 410	13,850 13,900	13,900 13,950	520 522	520 522	520 522	520 522
7,950	7,330 8,000	299	299	297 299	297 299	10,900		410	410	412	410	13,950	14,000	522 524	522 524	522 524	524
8,000						11,00						14,00					
8,000 8,050	8,050 8,100	301 303	301 303	301 303	301 303	11,000 11,050	11,050 11,100	413 415	413 415	413 415	413 415	14,000 14,050	14,050 14,100	526 528	526 528	526 528	526 528
8,100	8,150	305	305	305	305	11,100	11,150	417	417	417	417	14,100	14,150	530	530	530	530
8,150	8,200	307	307	307	307	11,150	11,200	419	419	419	419	14,150	14,200	532	532	532	532
8,200 8,250	8,250 8,300	308 310	308 310	308 310	308 310	11,200 11,250	11,250 11,300	421 423	421 423	421 423	421 423	14,200 14,250	14,250 14,300	533 535	533 535	553 535	553 535
8,300	8,350	312	312	312	312	11,300	11,350	425	425	425	425	14,300	14,350	537	537	537	537
8,350 8,400	8,400 8,450	314 316	314 316	314 316	314 316	11,350 11,400	11,400 11,450	427 428	427 428	427 428	427	14,350	14,400	539 541	539 541	539 541	539
8,400 8,450	8,450 8,500	316 318	316	316	316 318	11,400 11,450	11,450 11,500	428 430	428 430	428 430	428 430	14,400 14,450	14,450 14,500	541 543	541 543	541 543	541 543
8,500	8,550	320	320	320	320	11,500	11,550	432	432	432	432	14,500	14,550	545	545	545	545
8,550 8,600	8,600 8,650	322 323	322 323	322 323	322 323	11,550 11,600	11,600 11,650	434 436	434 436	434 436	434 436	14,550 14,600	14,600 14,650	547 548	547 548	547 548	547 548
8,650 8,650	8,700	323 325	323 325	323 325	325 325	11,650	11,650	436 438	436	436 438	436 438	14,600	14,650	548 550	540 550	540 550	540 550
8,700	8,750	327	327	327	327	11,700	11,750	440	440	440	440	14,700	14,750	552	552	552	552
8,750 8,800	8,800 8,850	329 331	329 331	329 331	329 331	11,750 11,800	11,800 11,850	442 443	442 443	442 443	442 443	14,750 14,800	14,800 14,850	554 556	554 556	554 556	554 556
8,850	8,900	333	333	333	333	11,850	11,900	443 445	443 445	443 445	443 445	14,850	14,850	558	558	558	558
8,900 8,950	8,950 9,000	335 337	335 337	335 337	335 337	11,900 11,950	11,950	447 440	447 449	447 440	447 449	14,900	14,950	560 562	560 562	560 562	560 562
8,950	9,000	337	337	331	337	11,950	12,000	449	449	449	449	14,950	15,000	562	562	562	562

* This column is also used by qualifying widow(er).

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If line 7	(tayabla					If line 7	(tayabla	, 		·		If line 7	(taxable				
incom	•		And yo	ou are :			(laxable le) is :		And yo	u are :			(laxable ne) is :		And yo	ou are :	
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
45.00	<u></u>		Your t	ax is :		40.00	<u></u>		Your t	ax is :	•	24.00	<u></u>		Your t	ax is :	·
15,00		562	562	562	562	18,00		676	676	676	676	21,00		700	788	788	788
15,000	15,050 15.100	563 565	563 565	563 565	563 565	18,000	18,050 18,100	676 678	676	678	676 678	21,000	21,050 21,100	788 790	788	790	788
15,100	15,150	567	567	567	567	18,100	18,150	680	680	680	680	21,100	21,150	792	792	792	792
15,150	15,200	569	569	569	569	18,150	18,200	682	682	682	682	21,150	21,200	794	794	794	794
15,200 15,250	15,250 15,300	571 573	571 573	571 573	571 573	18,200 18,250	18,250 18,300	683 685	683 685	683 685	683 685	21,200 21,250	21,250 21,300	796 798	796 798	796 798	796 798
15,300	15,350	575	575	575	575	18,300	18,350	687	687	687	687	21,300	21,350	800	800	800	800
15,350	15,400	577	577	577	577	18,350	18,400	689	689	689	689	21,350	21,400	802	802	802	802
15,400 15,450	15,450 15,500	578 580	578 580	578 580	578 580	18,400 18,450	18,450 18,500	691 693	691 693	691 693	691 693	21,400 21,450	21,450 21,500	803 805	803 805	803 805	803 805
15,500	15,550	582	582	582	582	18,500	18,550	695	695	695	695	21,500	21,550	807	807	807	807
15,550	15,600	584	584	584	584	18,550	18,600	697	697	697	697	21,550	21,600	809	809	809	809
15,600 15,650	15,650 15,700	586 588	586 588	586 588	586 588	18,600 18,650	18,650 18,700	698 700	698 700	698 700	698 700	21,600 21,650	21,650 21,700	811 813	811 813	811 813	811 813
15,000	15,700	588 590	588	588	588 590	18,700	18,750	700	700	700	700	21,000	21,700 21,750	815	815	815	815
15,750	15,800	592	592	592	592	18,750	18,800	704	704	704	704	21,750	21,800	817	817	817	817
15,800 15,850	15,850 15,900	593	593	593	593	18,800 18,850	18,850	706	706	706 708	706	21,800 21,850	21,850	818	818 820	818 820	818 820
15,900	15,900	595 597	595 597	595 597	595 597	18,850	18,900 18,950	708 710	708 710	708	708 710	21,850	21,900 21,950	820 822	820	820	820
15,950	16,000	599	599	599	599	18,950	19,000	712	712	712	712	21,950	22,000	824	824	824	824
16,00						19,00						22,00					
16,000 16,050	16,050 16,100	601 603	601 603	601 603	601 603	19,000 19,050	19,050 19,100	713 715	713 715	713 715	713 715	22,000 22,050	22,050 22,100	826 828	826 828	826 828	826 828
16,100	16,150	605	605	605	605	19,100	19,150	717	717	717	717	22,000	22,100	830	830	830	830
16,150	16,200	607	607	607	607	19,150	19,200	719	719	719	719	22,150	22,200	832	832	832	832
16,200 16,250	16,250	608	608	608	608	19,200	19,250	721	721	721	721	22,200	22,250	833	833	833	833
16,300	16,300 16,350	610 612	610 612	610 612	610 612	19,250 19,300	19,300 19,350	723 725	723 725	723 725	723 725	22,250 22,300	22,300 22,350	835 837	835 837	835 837	835 837
16,350	16,400	614	614	614	614	19,350	19,400	727	727	727	727	22,350	22,400	839	839	839	839
16,400	16,450	616	616	616	616	19,400	19,450	728	728	728	728	22,400	22,450	841	841	841	841
16,450 16,500	16,500 16,550	618 620	618 620	618 620	618 620	19,450 19,500	19,500 19,550	730 732	730 732	730 732	730 732	22,450 22,500	22,500 22,550	843 845	843 845	843 845	843 845
16,550	16,600	622	622	622	622	19,550	19,600	734	734	734	734	22,550	22,600	847	847	847	847
16,600	16,650	623	623	623	623	19,600	19,650	736	736	736	736	22,600	22,650	848	848	848	848
16,650 16,700		625 627	625 627	625 627	625 627	19,650 19,700	19,700 19,750	738 740	738 740	738 740	738 740	22,650 22,700	22,700	850 852	850 852	850 852	850 852
16,750		629	629	629	629		19,800	742	742	742	742	22,750		854	854	854	854
16,800		631	631	631	631	19,800	19,850	743	743	743	743	22,800	22,850	856	856	856	856
16,850 16,900		633 635	633 635	633 635	633 635	19,850 19,900	19,900 19,950	745	745 747	745 747	745 747	22,850	22,900 22,950	858 860	858 860	858 860	858 860
16,950		637	637	635	635	19,900	,	747 749	747	747	747	22,900		862	862	862	862
17,00	0					20,00						23,00					
17,000		638	638	638	638	20,000		751	751	751	751	23,000		863	863	863	863
17,050 17,100		640 642	640 642	640 642	640 642	20,050 20,100		753 755	753 755	753 755	753 755	23,050 23,100	23,100 23,150	865 867	865 867	865 867	865 867
17,150		644	644	644	644		20,200	757	757	757	757	23,150		869	869	869	869
17,200		646	646	646	646	20,200		758	758	758	758	23,200	23,250	871	871	871	871
17,250 17,300	17,300 17 350	648 650	648 650	648 650	648 650	20,250 20,300	20,300 20,350	760 762	760 762	760 762	760 762	23,250 23,300	23,300 23,350	873 875	873 875	873 875	873 875
17,350		652	652	652	652	20,300	20,330	764	764	764	764	23,350	23,300	877	877	877	877
17,400	17,450	653	653	653	653	20,400	20,450	766	766	766	766	23,400	23,450	878	878	878	878
17,450		655 657	655 657	655 657	655 657	20,450	,	768	768	768	768	23,450	23,500	880	880	880	880
17,500 17,550	17,550 17,600	657 659	657 659	657 659	657 659	20,500 20,550	20,550 20,600	770 772	770 772	770 772	770 772	23,500 23,550	23,550 23,600	882 884	882 884	882 884	882 884
17,600	17,650	661	661	661	661	20,600	20,650	773	773	773	773	23,600	23,650	886	886	886	886
17,650	17,700	663	663	663	663	20,650	20,700	775	775	775	775	23,650	23,700	888	888	888	888
17,700 17,750	17,750 17 800	665 667	665 667	665 667	665 667	20,700 20,750	20,750 20,800	777 779	777 779	777 779	777 779	23,700 23,750	23,750 23,800	890 892	890 892	890 893	890 892
17,800		668	668	668	668	20,750	20,800	781	781	781	781	23,750	23,800	892 893	893	895 897	893
17,850	17,900	670	670	670	670	20,850	20,900	783	783	783	783	23,850	23,900	895	895	900	895
17,900	17,950	672	672	672 674	672	20,900	20,950	785	785	785	785	23,900	23,950	897 800	897	904	897
17,950	18,000	674	674	674	674	20,950	21,000	787	787	787	787	23,950	24,000	899	899	907	899

* This column is also used by qualifying widow(er).

Continued on page T-4.

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If line 7	(taxable		And vo			If line 7	(taxable	And you are :			If line 7 (taxable And you are :						
incom	ne) is :		And yo	u are :		incom	ne) is :		And yo	u are :		incom	ne) is :		And yo	u are :	
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
24,00	0		Your ta	ax is :		27,00	0		Your ta	ax is :		30,00	0		Your t	ax is :	
24,000		901	901	911	901	27,000	27,050	1,013	1,013	1,121	1,103	30,000	30,050	1,179	1,126	1,331	1,126
24,050	24,100	903	903	914	903	27,050	27,100	1,015	1,015	1,124	1,015	30,050	30,100	1,182	1,128	1,334	1,128
24,100 24,150	24,150 24,200	905 907	905 907	918 921	905 907	27,100 27,150	27,150 27,200	1,017 1,019	1,017 1,019	1,128 1,131	1,017 1,019	30,100 30,150	30,150 30,200	1,186 1,189	1,130 1,132	1,338 1,341	1,130 1,132
24,200	24,250	908	908	925	908	27,200	27,250	1,021	1,021	1,135	1,021	30,200	30,250	1,193	1,133	1,345	1,133
24,250 24,300	24,300 24,350	910 912	910 912	928 932	910 912	27,250 27,300	27,300 27,350	1,023 1,025	1,023 1,025	1,138 1,142	1,023 1,025	30,250 30,300	30,300 30,350	1,196 1,200	1,135 1,137	1,348 1,352	1,135 1,137
24,350	24,400	914	914	935	914	27,350	27,400	1,023	1,023	1,145	1,023	30,350	30,400	1,200	1,139	1,355	1,139
24,400	24,450	916	916	939	916	27,400	27,450	1,028	1,028	1,149	1,028	30,400	30,450	1,207	1,141	1,359	1,141
24,450 24,500	24,500 24,550	918 920	918 920	942 946	918 920	27,450 27,500	27,500 27,550	1,030 1,032	1,030 1,032	1,152 1,156	1,030 1,032	30,450 30,500	30,500 30,550	1,210 1,214	1,143 1,145	1,362 1,366	1,143 1,145
24,550	24,600	922	922	949	922	27,550	27,600	1,034	1,034	1,159	1,034	30,550	30,600	1,217	1,147	1,369	1,147
24,600 24,650	24,650 24,700	923 925	923 925	953 956	923 925	27,600 27,650	27,650 27,700	1,036 1,038	1,036 1,038	1,163 1,166	1,036 1,038	30,600 30,650	30,650 30,700	1,221 1,224	1,148 1,150	1,373 1,376	1,148 1,150
24,700	24,750	927	927	960	927	27,700	27,750	1,040	1,040	1,170	1,040	30,700	30,750	1,228	1,152	1,380	1,152
24,750 24,800	24,800 24,850	929	929	963 067	929	27,750	27,800 27,850	1,042	1,042	1,173	1,042	30,750 30,800	30,800	1,231 1,235	1,154	1,383 1,387	1,154
24,800 24,850	24,850 24,900	931 933	931 933	967 970	931 933	27,800 27,850	27,850	1,043 1,045	1,043 1,045	1,177 1,180	1,043 1,045	30,800	30,850 30,900	1,235	1,156 1,158	1,307	1,156 1,158
24,900 24,950		935 937	935	974 977	935	27,900 27,950	27,950 28,000	1,047 1,049	1,047	1,184 1,187	1,047	30,900 30,950	30,950 31,000	1,242 1,245	1,160 1,162	1,394 1,397	1,160 1,162
25,00		937	937	911	937	28,00		1,049	1,049	1,107	1,049	31,00	,	1,240	1,102	1,397	1,102
25,000	25,050	938	938	981	938	28,000	28,050	1,051	1,051	1,191	1,051	31,000	31,050	1,249	1,163	1,401	1,163
25,050 25,100	25,100 25,150	940 942	940 942	984 988	940 942	28,050 28,100	28,100 28,150	1,053 1,055	1,053 1,055	1,194 1,198	1,053 1,055	31,050 31,100	31,100 31,150	1,252 1,256	1,165 1,167	1,404 1,408	1,165 1,167
25,150	25,200	944	944	991	944	28,150	28,200	1,057	1,057	1,201	1,057	31,150	31,200	1,259	1,169	1,411	1,169
25,200 25,250	25,250 25,300	946 948	946	995	946	28,200 28,250	28,250	1,058	1,058	1,205	1,058	31,200	31,250	1,263	1,171	1,415	1,171
25,250 25,300	25,300 25,350	948 950	948 950	998 1,002	948 950	28,250	28,300 28,350	1,060 1,062	1,060 1,062	1,208 1,212	1,060 1,062	31,250 31,300	31,300 31,350	1,266 1,270	1,173 1,175	1,418 1,422	1,173 1,175
25,350	25,400	952	952	1,005	952	28,350	28,400	1,064	1,064	1,215	1,064	31,350	31,400	1,273	1,177	1,425	1,177
25,400 25,450	25,450 25,500	953 955	953 955	1,009 1,012	953 955	28,400 28,450	28,450 28,500	1,067 1,070	1,066 1,068	1,219 1,222	1,066 1,068	31,400 31,450	31,450 31,500	1,277 1,280	1,178 1,180	1,429 1,432	1,178 1,180
25,500	25,550	957	957	1,016	957	28,500	28,550	1,074	1,070	1,226	1,070	31,500	31,550	1,284	1,182	1,436	1,182
25,550 25,600	25,600 25,650	959 961	959 961	1,019 1,023	959 961	28,550 28,600	28,600 28,650	1,077 1,081	1,072 1,073	1,229 1,233	1,072 1,073	31,550 31,600	31,600 31,650	1,287 1,291	1,184 1,186	1,439 1,443	1,184 1,186
25,650	25,700	963	963	1,026	963	28,650	28,700	1,084	1,075	1,236	1,075	31,650	31,700	1,294	1,188	1,446	1,188
25,700 25,750		965 967	965 967	1,030 1,033	965 967		28,750 28,800	1,088 1,091	1,077 1,079	1,240 1,243	1,077 1,079	31,700	31,750 31,800	1,298 1,301	1,190 1,192	1,450 1,453	1,190 1,192
25,800	25,850	968	968	1,000	968	28,800		1,095	1,081	1,247	1,081	31,800	31,850	1,305	1,193	1,457	1,193
25,850 25,900		970 972	970 972	1,040 1,044	970 972	28,850	28,900 28,950	1,098 1,102	1,083 1,085	1,250 1,254	1,083 1,085		31,900 31,950	1,308 1,312	1,195 1,197	1,460 1,464	1,195 1,197
25,950		974	974	1,044	972 974		29,000	1,102	1,085	1,257	1,085	31,950		1,312	1,197	1,467	1,197
26,00						29,00						32,00					
26,000 26,050		976 978	976 978	1,051 1,054	976 978		29,050 29,100	1,109 1,112	1,088 1,090	1,261 1,264	1,088 1,090		32,050 32,100	1,319 1,322	1,201 1,203	1,471 1,474	1,201 1,203
26,100	26,150	980	980	1,058	980	29,100	29,150	1,116	1,092	1,268	1,092	32,100	32,150	1,326	1,205	1,478	1,205
26,150 26,200		982 983	982 983	1,061 1,065	982 983	29,150 29,200	29,200 29,250	1,119 1,123	1,094 1,096	1,271 1,275	1,094 1,096	32,150 32,200	32,200 32,250	1,329 1,333	1,207 1,208	1,481 1,485	1,207 1,208
26,200		985 985	985	1,068	985 985	29,200	29,250	1,123	1,098	1,278	1,098	32,200	32,250	1,335	1,200	1,488	1,200
26,300		987 080	987	1,072 1,075	987 080	29,300	29,350 29,400	1,130 1,133	1,100	1,282 1,285	1,100	32,300 32,350	32,350 32,400	1,340	1,212 1,214	1,492 1,495	1,212 1,214
26,350 26,400		989 991	989 991	1,075	989 991	29,350	29,400 29,450	1,133	1,102 1,103	1,289	1,102 1,103	32,350	32,400	1,343 1,347	1,214	1,495	1,214
26,450		993	993	1,082	993	29,450	29,500	1,140	1,105	1,292	1,105	32,450	32,500	1,350	1,218	1,502	1,218
26,500 26,550	26,550 26,600	995 997	995 997	1,086 1,089	995 997	29,500 29,550	29,550 29,600	1,144 1,147	1,107 1,109	1,296 1,299	1,107 1,109	32,500 32,550	32,550 32,600	1,354 1,357	1,220 1,222	1,506 1,509	1,220 1,222
26,600	26,650	998	998	1,093	998	29,600	29,650	1,151	1,111	1,303	1,111	32,600	32,650	1,361	1,223	1,513	1,223
26,650 26,700	26,700 26,750	1,000 1,002	1,000 1,002	1,096 1,100	1,000 1,102	29,650 29,700	29,700 29,750	1,154 1,158	1,113 1,115	1,306 1,310	1,113 1,115	32,650 32,700	32,700 32,750	1,364 1,368	1,225 1,227	1,516 1,520	1,225 1,227
26,750	26,800	1,002	1,002	1,103	1,002	29,750	29,730	1,161	1,117	1,313	1,117	32,750	32,800	1,300	1,229	1,520	1,229
26,800	26,850	1,006	1,006	1,107	1,006	29,800	29,850	1,165	1,118	1,317	1,118	32,800	32,850	1,375	1,231	1,527	1,231
26,850 26,900	26,900 26,950	1,008 1,010	1,008 1,010	1,110 1,114	1,008 1,010	29,850 29,900	29,900 29,950	1,168 1,172	1,120 1,122	1,320 1,324	1,120 1,122	32,850 32,900	32,900 32,950	1,378 1,382	1,233 1,235	1,530 1,534	1,233 1,235
26,950		1,012	1,012	1,117	1,012	29,950	,	1,175	1,124	1,327	1,124		33,000	1,385	1,237	1,537	1,237

* This column is also used by qualifying widow(er).

Continued on page T-5.

If line 7	(taxable	[]		If line 7	ne 7 (taxable			If line 7 (taxable									
incom	`		And yo	ou are :			ne) is :		And yo	u are :			ne) is :		And yo	u are :	
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
33.00	Your tax is : 33,000				36,00)()		Your t	ax is :		39,00	0		Your t	ax is :		
33,000	33,050	1,389	1,238	1,541	1,238	36,000	36,050	1,599	1,351	1,751	1,351	39,000	39,050	1,809	1,463	1,961	1,495
33,050	33,100	1,392	1,240	1,544	1,240	36,050	36,100	1,602	1,353	1,754	1,353	39,050	39,100	1,812	1,465	1,964	1,499
33,100 33,150	33,150 33,200	1,396 1,399	1,242 1,244	1,548 1,551	1,242 1,244	36,100 36,150	36,150 36,200	1,606 1,609	1,355 1,357	1,758 1,761	1,355 1,357	39,100 39,150	39,150 39,200	1,816 1,819	1,467 1,469	1,968 1,971	1,502 1,506
33,200	33,250	1,403	1,244	1,555	1,246	36,200	36,250	1,613	1,358	1,765	1,358	39,200	39,250	1,823	1,403	1,975	1,500
33,250	33,300	1,406	1,248	1,558	1,248	36,250	36,300	1,616	1,360	1,768	1,360	39,250	39,300	1,826	1,473	1,978	1,513
33,300 33,350	33,350 33,400	1,410	1,250 1,252	1,562 1,565	1,250 1,252	36,300 36,350	36,350 36,400	1,620 1,623	1,362	1,772 1,775	1,362 1,364	39,300 39,350	39,350	1,830	1,475 1,477	1,982 1,985	1,516 1,520
33,350	33,400 33,450	1,413 1,417	1,252	1,569	1,252	36,400	36,400	1,623	1,364 1,366	1,779	1,366	39,400	39,400 39,450	1,833 1,837	1,477	1,989	1,520
33,450	33,500	1,420	1,255	1,572	1,255	36,450	36,500	1,630	1,368	1,782	1,368	39,450	39,500	1,840	1,480	1,992	1,527
33,500	33,550	1,424	1,257	1,576	1,257	36,500	36,550	1,634	1,370	1,786	1,370	39,500	39,550	1,844	1,482	1,996	1,530
33,550 33,600	33,600 33,650	1,427 1,431	1,259 1,261	1,579 1,583	1,259 1,261	36,550 36,600	36,600 36,650	1,637 1,641	1,372 1,373	1,789 1,793	1,372 1,373	39,550 39,600	39,600 39,650	1,847 1,851	1,484 1,486	1,999 2,003	1,534 1,537
33,650	33,700	1,434	1,263	1,586	1,263	36,650	36,700	1,644	1,375	1,796	1,375	39,650	39,700	1,854	1,488	2,006	1,541
33,700	33,750	1,438	1,265	1,590	1,265	36,700	36,750	1,648	1,377	1,800	1,377	39,700	39,750	1,858	1,490	2,010	1,544
33,750 33,800	33,800 33,850	1,441	1,267 1,268	1,593 1,597	1,267 1,268	36,750 36,800	36,800 36,850	1,651 1,655	1,379 1,381	1,803 1,807	1,379 1,381	39,750 39.800	39,800 39,850	1,861 1,865	1,492 1,493	2,013 2,017	1,548 1,551
33,850	33,900	1,445 1,448	1,200	1,600	1,200	36,850	36,900	1,658	1,383	1,807	1,383	39,800	39,850	1,868	1,495	2,017	1,555
33,900	33,950	1,452	1,272	1,604	1,272	36,900	36,950	1,662	1,385	1,814	1,385	39,900	39,950	1,872	1,497	2,024	1,558
33,950	34,000	1,455	1,274	1,607	1,274	36,950	37,000	1,665	1,387	1,817	1,387	39,950	40,000	1,875	1,499	2,027	1,562
34,00	34,050	1,459	1,276	1,611	1,276	37,00	37,050	1,669	1,388	1,821	1,388	40,00	40,050	1,879	1,501	2,031	1,565
34,050	34,100	1,462	1,278	1,614	1,278	37,050	37,000	1,672	1,300	1,824	1,390	40,050	40,030	1,882	1,503	2,031	1,569
34,100	34,150	1,466	1,280	1,618	1,280	37,100	37,150	1,676	1,392	1,828	1,392	40,100	40,150	1,886	1,505	2,038	1,572
34,150 34,200	34,200 34,250	1,469 1,473	1,282 1,283	1,621 1,625	1,282 1,283	37,150 37,200	37,200	1,679	1,394	1,831 1,835	1,394	40,150 40,200	40,200	1,889	1,507 1,508	2,041 2,045	1,576 1,579
34,250 34,250	34,200	1,475	1,285	1,625	1,285	37,200	37,250 37,300	1,683 1,686	1,396 1,398	1,838	1,396 1,398	40,200	40,250 40,300	1,893 1,896	1,508	2,045	1,583
34,300	34,350	1,480	1,287	1,632	1,287	37,300	37,350	1,690	1,400	1,842	1,400	40,300	40,350	1,900	1,512	2,052	1,586
34,350 34,400	34,400 34,450	1,483 1,487	1,289 1,291	1,635 1,639	1,289	37,350 37,400	37,400	1,693	1,402	1,845 1,849	1,402	40,350 40,400	40,400	1,903	1,514 1,516	2,055 2,059	1,590 1,593
34,400 34,450	34,450 34,500	1,487	1,291	1,639	1,291 1,293	37,400	37,450 37,500	1,697 1,700	1,403 1,405	1,849	1,403 1,405	40,400	40,450 40,500	1,907 1,910	1,518	2,059	1,593
34,500	34,550	1,494	1,295	1,646	1,295	37,500	37,550	1,704	1,407	1,856	1,407	40,500	40,550	1,914	1,520	2,066	1,600
34,550	34,600	1,497	1,297	1,649	1,297	37,550	37,600	1,707	1,409	1,859	1,409	40,550	40,600	1,917	1,522	2,069	1,604
34,600 34,650	34,650 34.700	1,501 1,504	1,298 1,300	1,653 1,656	1,298 1,300	37,600 37,650	37,650 37,700	1,711 1,714	1,411 1,413	1,863 1,866	1,411 1,413	40,600 40,650	40,650 40,700	1,921 1,924	1,523 1,525	2,073 2,076	1,607 1,611
34,700	34,750	1,508	1,302	1,660	1,302	37,700	37,750	1,718	1,415	1,870	1,415	40,700	40,750	1,928	1,527	2,080	1,614
34,750		1,511	1,304	1,663	1,304		37,800	1,721	1,417	1,873	1,417	40,750	<i>'</i>	1,931	1,529	2,083	1,618
34,800 34,850	34,850 34,900	1,515 1,518	1,306 1,308	1,667 1,670	1,306 1,308		37,850 37,900	1,725 1,728	1,418 1,420	1,877 1,880	1,418 1,420	40,800 40,850	40,850 40,900	1,935 1,938	1,531 1,533	2,087 2,090	1,621 1,625
34,900	34,950	1,522	1,310	1,674	1,310	37,900	37,950	1,732	1,422	1,884	1,422	40,900	40,950	1,942	1,535	2,094	1,628
34,950	35,000	1,525	1,312	1,677	1,312		38,000	1,735	1,424	1,887	1,424	40,950		1,945	1,537	2,097	1,632
35,00 35,000	35,050	1,529	1,313	1,681	1,313	38,00	38,050	1,739	1 426	1,891	1,426	41,00		1 0 4 0	1,538	2,101	1,635
35,050	35,100	1,532	1,315	1,684	1,315		38,100	1,739	1,426 1,428	1,894	1,420	41,050		1,949 1,952	1,540	2,101	1,639
35,100	35,150	1,536	1,317	1,688	1,317	38,100	,	1,746	1,430	1,898	1,432		41,150	1,956	1,542	2,108	1,642
35,150	35,200	1,539	1,319	1,691	1,319	38,150 38,200		1,749	1,432	1,901	1,436	41,150 41,200		1,959	1,544	2,111	1,646
35,200 35,250	35,250 35,300	1,543 1,546	1,321 1,323	1,695 1,698	1,321 1,323	38,200	38,250 38,300	1,753 1,756	1,433 1,435	1,905 1,908	1,439 1,443	41,200	41,250 41,300	1,963 1,966	1,546 1,548	2,115 2,118	1,649 1,653
35,300	35,350	1,550	1,325	1,702	1,325	38,300	38,350	1,760	1,437	1,912	1,446	41,300	41,350	1,970	1,550	2,122	1,656
35,350	35,400	1,553	1,327	1,705	1,327	38,350	38,400	1,763	1,439	1,915	1,450	41,350	41,400	1,973	1,552	2,125	1,660
35,400 35,450	35,450 35,500	1,557 1,560	1,328 1,330	1,709 1,712	1,328 1,330	38,400 38,450	38,450 38,500	1,767 1,770	1,441 1,443	1,919 1,922	1,453 1,457	41,400 41,450	41,450 41,500	1,977 1,980	1,553 1,555	2,129 2,132	1,663 1,667
35,500	35,550	1,564	1,332	1,716	1,332	38,500	38,550	1,774	1,445	1,926	1,460	41,500	41,550	1,984	1,557	2,136	1,670
35,550	35,600	1,567	1,334	1,719	1,334	38,550	38,600	1,777	1,447	1,929	1,464	41,550	41,600	1,987	1,559	2,139	1,674
35,600 35,650	35,650 35,700	1,571 1,574	1,336 1,338	1,723 1,726	1,336 1,338	38,600 38,650	38,650 38,700	1,781 1,784	1,448 1,450	1,933 1,936	1,467 1,471	41,600 41,650	41,650 41,700	1,991 1,994	1,561 1,563	2,143 2,146	1,677 1,681
35,050 35,700	35,700 35,750	1,574	1,330	1,730	1,330	38,700	38,700 38,750	1,788	1,450	1,936	1,471	41,050	41,700	1,994	1,565	2,140 2,150	1,684
35,750	35,800	1,581	1,342	1,733	1,342	38,750	38,800	1,791	1,454	1,943	1,478	41,750	41,800	2,001	1,567	2,153	1,688
35,800	35,850	1,585	1,343	1,737	1,343	38,800	38,850	1,795	1,456	1,947	1,481	41,800	41,850	2,005	1,568	2,157	1,691
35,850 35,900	35,900 35,950	1,588 1,592	1,345 1,347	1,740 1,744	1,345 1,347	38,850 38,900	38,900 38,950	1,798 1,802	1,458 1,460	1,950 1,954	1,485 1,488	41,850 41,900	41,900 41,950	2,008 2,012	1,570 1,572	2,160 2,164	1,695 1,698
35,950	36,000	1,595	1,349	1,747	1,349	38,950		1,805	1,462	1,957	1,492	41,950		2,015	1,574	2,167	1,702

* This column is also used by qualifying widow(er).

Rhod If line 7 (taxable

iine / i	(taxable					If line 7	(taxable					If line 7	(taxable				
incom	`		And yo	u are :			(ia) is :		And yo	ou are :			ne) is :		And yo	u are :	
At east	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head o house- hold
I			I I Your ta	•	I				I Your t		I				I I Your ta	-	I
2,00	0		1001 1							48,00	0		1001 0				
2,000	42,050	2,019	1,576	2,171	1,705	45,000	45,050	2,229	1,688	2,381	1,915	48,000	48,050	2,439	1,820	2,591	2,125
2,050	42,100	2,022	1,578	2,174	1,709	45,050	45,100	2,232	1,690	2,384	1,919	48,050	48,100	2,442	1,823	2,594	2,129
2,100	42,150	2,026	1,580	2,178	1,712	45,100	45,150	2,236	1,692	2,388	1,922	48,100	48,150	2,446	1,827	2,598	2,132
,150	42,200	2,029	1,582	2,181	1,716	45,150	45,200	2,239	1,694	2,391	1,926	48,150	48,200	2,449	1,830	2,601	2,136
,200	42,250	2,033	1,583	2,185	1,719	45,200	45,250	2,243	1,696	2,395	1,929	48,200	48,250	2,453	1,834	2,605	2,139
,250	42,300	2,036	1,585	2,188	1,723	45,250	45,300	2,246	1,698	2,398	1,933	48,250	48,300	2,456	1,837	2,608	2,143
,300	42,350	2,040	1,587	2,192	1,726	45,300	45,350	2,250	1,700	2,402	1,936	48,300	48,350	2,460	1,841	2,612	2,146
,350	42,400	2,043	1,589	2,195	1,730	45,350	45,400	2,253	1,702	2,405	1,940	48,350	48,400	2,463	1,844	2,615	2,150
,400	42,450	2,047	1,591	2,199	1,733	45,400	45,450	2,257	1,703	2,409	1,943	48,400	48,450	2,467	1,848	2,619	2,153
,450	42,500	2,050	1,593	2,202	1,737	45,450	45,500	2,260	1,705	2,412	1,947	48,450	48,500	2,470	1,851	2,622	2,157
2,500 2,550	42,550 42,600	2,054 2,057	1,595 1,597	2,206 2,209	1,740 1,744	45,500 45,550	45,550 45,600	2,264 2,267	1,707 1,709	2,416 2,419	1,950 1,954	48,500 48,550	48,550 48,600	2,474 2,477	1,855 1,858	2,626 2,629	2,160 2,164
														-	-	-	
,600 ,650	42,650 42,700	2,061 2,064	1,598 1,600	2,213 2,216	1,747 1,751	45,600 45,650	45,650 45,700	2,271 2,274	1,711 1,713	2,423 2,426	1,957 1,961	48,600 48,650	48,650 48,700	2,481 2,484	1,862 1,865	2,633 2,636	2,167 2,171
,050	42,700	2,064	1,602	2,210	1,751	45,700	45,700 45,750	2,274	1,715	2,420	1,961	48,000	48,700	2,484 2,488	1,869	2,630	2,171
750	42,800	2,000	1,602	2,220	1,758	45,750	45,800	2,270	1,717	2,433	1,968	48,750	48,800	2,400	1,872	2,643	2,174
,800	42,850	2,075	1,606	2,227	1,761	45,800	45,850	2,285	1,718	2,437	1,971	48,800	48,850	2,495	1,876	2,647	2,181
,850	42,900	2,075	1,608	2,227	1,765	45,800	45,850	2,285	1,720	2,437	1,975	48,800	48,900	2,495	1,870	2,650	2,181
.900	42,950	2,070	1,610	2,230	1,768	45,900	45,950	2,200	1,720	2,444	1,978	48,900	48,950	2,502	1,883	2,654	2,188
,	43,000	2,085	1,612	2,237	1,772	45,950	46,000	2,295	1,724	2,447	1,982	48,950	49,000	2,505	1,886	2,657	2,192
3,00	0					46,00	0					49,00	0				
	43,050	2,089	1,613	2,241	1,775	46,000	46,050	2,299	1,726	2,451	1,985	49,000	49,050	2,509	1,890	2,661	2,195
,050	43,100	2,092	1,615	2,244	1,779	46,050	46,100	2,302	1,728	2,454	1,989	49,050	49,100	2,512	1,893	2,664	2,199
,100	43,150	2,096	1,617	2,248	1,782	46,100	46,150	2,306	1,730	2,458	1,992	49,100	49,150	2,516	1,897	2,668	2,202
,150	43,200	2,099	1,619	2,251	1,786	46,150	46,200	2,309	1,732	2,461	1,996	49,150	49,200	2,519	1,900	2,671	2,206
,200	43,250	2,103	1,621	2,255	1,789	46,200	46,250	2,313	1,733	2,465	1,999	49,200	49,250	2,523	1,904	2,675	2,209
,250	43,300	2,106	1,623	2,258	1,793	46,250	46,300	2,316	1,735	2,468	2,003	49,250	49,300	2,526	1,907	2,678	2,213
,300	43,350	2,110	1,625	2,262	1,796	46,300	46,350	2,320	1,737	2,472	2,006	49,300	49,350	2,530	1,911	2,682	2,216
350	43,400	2,113	1,627	2,265	1,800	46,350	46,400	2,323	1,739	2,475	2,010	49,350	49,400	2,533	1,914	2,685	2,220
,400	43,450	2,117	1,628	2,269	1,803	46,400	46,450	2,327	1,741	2,479	2,013	49,400	49,450	2,537	1,918	2,689	2,223
450	43,500	2,120	1,630	2,272	1,807	46,450	46,500	2,330	1,743	2,482	2,017	49,450	49,500	2,540	1,921	2,692	2,227
,500 ,550	43,550 43,600	2,124 2,127	1,632 1,634	2,276	1,810	46,500 46,550	46,550	2,334	1,745	2,486 2,489	2,020	49,500 49,550	49,550	2,544	1,925 1,928	2,696 2,699	2,230 2,234
				2,279	1,814		46,600	2,337	1,747		2,024		49,600	2,547			
	43,650	2,131	1,636	2,283	1,817		46,650	2,341	1,748	2,493	2,027		49,650	2,551	1,932	2,703	2,237
	43,700 43,750	2,134 2,138	1,638 1,640	2,286 2,290	1,821 1,824		46,700 46,750	2,344 2,348	1,750 1,752	2,496 2,500	2,031 2,034		49,700 49,750	2,554 2,558	1,935 1,939	2,706 2,710	2,241 2,244
	43,800	2,130	1,642	2,290 2,293	1,824		46,750 46,800	2,340 2,351	1,752	2,500	2,034 2,038		49,750 49,800	2,556	1,939	2,710	2,244
	43,850	2,145	1,643	2,293	1,831		46,850		1,756	2,503	2,030		49,850	2,565	1,946	2,713	2,240
	43,900	2,143	1,645	2,297 2,300	1,835		46,850	2,355 2,358	1,758	2,507	2,041		49,850	,	1,940	2,717	2,251
850															,		
	43,950 I	2,152	1,647	2.304	1.838	40.900	46,950	2.30/	1./00	2.514	2.048	49.900	49,950	2.5//	1.953	2.124	2.258
,900	43,950 44,000	2,152 2,155	1,647 1,649	2,304 2,307	1,838 1,842		46,950 47,000		1,760 1,762	2,514 2,517	2,048 2,052		49,950 50,000		1,953 1,956	2,724 2,727	2,258 2,262

40,000	44,000	2,155	1,049	2,307	1,042	40,900	47,000	2,300	1,702	2,317	2,002	49,900	50,000	2,575	1,900	2,121	2,202
44,00)0					47,000				50,00	0						
44,000	44,050	2,159	1,651	2,311	1,845	47,000	47,050	2,369	1,763	2,521	2,055	50,000	50,050	2,579	1,960	2,731	2,265
44,050	44,100	2,162	1,653	2,314	1,849	47,050	47,100	2,372	1,765	2,524	2,059	50,050	50,100	2,582	1,963	2,734	2,269
44,100	44,150	2,166	1,655	2,318	1,852	47,100	47,150	2,376	1,767	2,528	2,062	50,100	50,150	2,586	1,987	2,738	2,272
44,150	44,200	2,169	1,657	2,321	1,856	47,150	47,200	2,379	1,769	2,531	2,066	50,150	50,200	2,589	1,970	2,741	2,276
44,200	44,250	2,173	1,658	2,325	1,859	47,200	47,250	2,383	1,771	2,535	2,069	50,200	50,250	2,593	1,974	2,745	2,279
44,250	44,300	2,176	1,660	2,328	1,863	47,250	47,300	2,386	1,773	2,538	2,073	50,250	50,300	2,596	1,977	2,748	2,283
44,300	44,350	2,180	1,662	2,332	1,866	47,300	47,350	2,390	1,775	2,542	2,076	50,300	50,350	2,600	1,981	2,752	2,286
44,350	44,400	2,183	1,664	2,335	1,870	47,350	47,400	2,393	1,777	2,545	2,080	50,350	50,400	2,603	1,984	2,755	2,290
44,400	44,450	2,187	1,666	2,339	1,873	47,400	47,450	2,397	1,778	2,549	2,083	50,400	50,450	2,607	1,988	2,759	2,293
44,450	44,500	2,190	1,668	2,342	1,877	47,450	47,500	2,400	1,781	2,552	2,087	50,450	50,500	2,610	1,991	2,762	2,297
44,500	44,550	2,194	1,670	2,346	1,880	47,500	47,550	2,404	1,785	2,556	2,090	50,500	50,550	2,614	1,995	2,766	2,300
44,550	44,600	2,197	1,672	2,349	1,884	47,550	47,600	2,407	1,788	2,559	2,094	50,550	50,600	2,617	1,998	2,769	2,304
44,600	44,650	2,201	1,673	2,353	1,887	47,600	47,650	2,411	1,792	2,563	2,097	50,600	50,650	2,621	2,002	2,773	2,307
44,650	44,700	2,204	1,675	2,356	1,891	47,650	47,700	2,414	1,795	2,566	2,101	50,650	50,700	2,624	2,005	2,776	2,311
44,700	44,750	2,208	1,677	2,360	1,894	47,700	47,750	2,418	1,799	2,570	2,104	50,700	50,750	2,628	2,009	2,780	2,314
44,750	44,800	2,211	1,679	2,363	1,898	47,750	47,800	2,421	1,802	2,573	2,108	50,750	50,800	2,631	2,012	2,783	2,318
44,800	44,850	2,215	1,681	2,367	1,901	47,800	47,850	2,425	1,806	2,577	2,111	50,800	50,850	2,635	2,016	2,787	2,321
44,850	44,900	2,218	1,683	2,370	1,905	47,850	47,900	2,428	1,809	2,580	2,115	50,850	50,900	2,638	2,019	2,790	2,325
44,900	44,950	2,222	1,685	2,374	1,908	47,900	47,950	2,432	1,813	2,584	2,118	50,900	50,950	2,642	2,023	2,794	2,328
44,950	45,000	2,225	1,687	2,377	1,912	47,950	48,000	2,435	1,816	2,587	2,122	50,950	51,000	2,645	2,026	2,797	2,332

* This column is also used by qualifying widow(er).

Continued on page T-7.

1	2	0	0	3

If line 7	(taxable		And vo			If line 7	(taxable		And vo			If line 7	(taxable		And vo		
incom	ne) is :		And yo	u are .		incom	e) is :		And yo	u are .		incom	ne) is :		And yo	u are .	
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
	1		Your t			Your tax is :			Your tax is :				I				
	51,000				54,00						57,00						
51,000 51,050	51,050 51,100	2,649 2,652	2,030 2,033	2,801 2,804	2,335 2,339	54,000 54,050	54,050 54,100	2,859 2,862	2,240 2,243	3,011 3,014	2,545 2,549	57,000 57,050	57,050 57,100	3,069 3,072	2,450 2,453	3,221 3,224	2,755 2,759
51,000	51,150	2,656	2,033	2,804	2,342	54,100	54,150	2,866	2,243	3,014	2,552	57,100	57,150	3,072	2,455	3,224	2,762
51,150	51,200	2,659	2,040	2,811	2,346	54,150	54,200	2,869	2,250	3,021	2,556	57,150	57,200	3,079	2,460	3,231	2,766
51,200 51,250	51,250 51,300	2,663 2,666	2,044 2,047	2,815 2,818	2,349 2,353	54,200 54,250	54,250 54,300	2,873 2,876	2,254 2,257	3,025 3,028	2,559 2,563	57,200 57,250	57,250 57,300	3,083 3,086	2,464 2,467	3,235 3,238	2,769 2,773
51,300	51,350	2,000	2,047	2,818	2,355	54,300	54,350	2,880	2,257	3,020	2,565	57,300	57,350	3,080	2,407	3,230	2,776
51,350	51,400	2,673	2,054	2,825	2,360	54,350	54,400	2,883	2,264	3,035	2,570	57,350	57,400	3,093	2,474	3,246	2,780
51,400 51,450	51,450 51,500	2,677 2,680	2,058 2,061	2,829 2,832	2,363 2,367	54,400 54,450	54,450 54,500	2,887 2,890	2,268 2,271	3,039 3,042	2,573 2,577	57,400 57,450	57,450 57,500	3,097 3,100	2,478 2,481	3,249 3,253	2,783 2,787
51,500	51,550	2,684	2,065	2,836	2,370	54,500	54,550	2,894	2,275	3,046	2,580	57,500	57,550	3,104	2,485	3,257	2,790
51,550	51,600	2,687	2,068	2,839	2,374	54,550	54,600	2,897	2,278	3,049	2,584	57,550	57,600	3,107	2,488	3,261	2,794
51,600 51,650	51,650 51,700	2,691 2,694	2,072 2,075	2,843 2,846	2,377 2,381	54,600 54,650	54,650 54,700	2,901 2,904	2,282 2,285	3,053 3,056	2,587 2,591	57,600 57,650	57,650 57,700	3,111 3,114	2,492 2,495	3,265 3,269	2,797 2,801
51,700	51,750	2,698	2,079	2,850	2,384	54,700	54,750	2,904	2,289	3,060	2,594	57,700	57,750	3,114	2,499	3,273	2,804
51,750	51,800	2,701	2,082	2,853	2,388	54,750	54,800	2,911	2,292	3,063	2,598	57,750	57,800	3,121	2,502	3,277	2,808
51,800 51,850	51,850 51,900	2,705 2,708	2,086 2,089	2,857 2,860	2,391 2,395	54,800 54,850	54,850 54,900	2,915 2,918	2,296 2,299	3,067 3,070	2,601 2,605	57,800 57,850	57,850 57,900	3,125 3,128	2,506 2,509	3,280 3,284	2,811 2,815
51,900	51,950	2,712	2,003	2,864	2,398	54,900	54,950	2,922	2,303	3,074	2,608	57,900	57,950	3,132	2,513	3,288	2,818
51,950	52,000	2,715	2,096	2,867	2,402	54,950	55,000	2,925	2,306	3,077	2,612	57,950	58,000	3,135	2,516	3,292	2,822
52,00	52,050	2,719	2,100	2,871	2,405	55,00	55,050	2,929	2,310	3,081	2,615	58,00 58,000	58,050	3 1 3 0	2,520	3,296	2,825
52,000 52,050	52,000 52,100	2,722	2,100	2,871	2,405 2,409	55,000	55,050 55,100	2,929 2,932	2,310	3,081	2,615	58,000	58,050	3,139 3,142	2,520	3,300	2,829
52,100	52,150	2,726	2,107	2,878	2,412	55,100	55,150	2,936	2,317	3,088	2,622	58,100	58,150	3,146	2,527	3,304	2,832
52,150 52,200	52,200 52,250	2,729 2,733	2,110 2,114	2,881 2,885	2,416 2,419	55,150 55,200	55,200 55,250	2,939 2,943	2,320 2,324	3,091 3,095	2,626 2,629	58,150 58,200	58,200 58,250	3,149 3,153	2,530 2,534	3,308 3,311	2,836 2,839
52,250	52,300	2,736	2,117	2,888	2,423	55,250 55,250	55,300	2,943	2,324	3,098	2,633	58,250	58,300	3,155	2,537	3,315	2,843
52,300	52,350	2,740	2,121	2,892	2,426	55,300	55,350	2,950	2,331	3,102	2,636	58,300	58,350	3,160	2,541	3,319	2,846
52,350 52,400	52,400 52,450	2,743 2,747	2,124 2,128	2,895 2,899	2,430 2,433	55,350 55,400	55,400 55,450	2,953 2,957	2,334 2,338	3,105 3,109	2,640 2,643	58,350 58,400	58,400 58,450	3,163 3,167	2,544 2,548	3,323 3,327	2,850 2,853
52,450	52,500	2,750	2,131	2,902	2,437	55,450	55,500	2,960	2,341	3,112	2,647	58,450	58,500	3,170	2,551	3,331	2,857
52,500 52,550	52,550 52,600	2,754 2,757	2,135 2,138	2,906	2,440	55,500	55,550	2,964	2,345	3,116	2,650	58,500	58,550	3,174	2,555	3,335	2,860
52,550 52,600	52,600 52,650	2,761	2,130	2,909 2,913	2,444 2,447	55,550 55,600	55,600 55,650	2,967 2,971	2,348 2,352	3,119 3,123	2,654 2,657	58,550 58,600	58,600 58,650	3,177 3,181	2,558 2,562	3,339 3,342	2,864 2,867
52,650	52,700	2,764	2,145	2,916	2,451	55,650	55,700	2,974	2,355	3,126	2,661	58,650	58,700	3,184	2,565	3,346	2,871
52,700 52,750	52,750 52,800	2,768 2,771	2,149 2,152	2,920 2,923	2,454 2,458	55,700 55,750	55,750	2,978 2,981	2,359 2,362	3,130 3,133	2,664 2,668	58,700 58,750		3,188 3,191	2,569 2,572	3,350 3,354	2,874 2,878
	52,850	2,775	2,152	2,923	2,450	55,800		2,981	2,362	3,133	2,000	58,800	58,850	3,191	2,572	3,354	2,878
52,850	52,900	2,778	2,159	2,930	2,465	55,850	55,900	2,988	2,369	3,140	2,675	58,850	58,900	3,198	2,579	3,362	2,885
	52,950 53,000	2,782 2,785	2,163 2,166	2,934 2,937	2,468 2,472	55,900 55,950		2,992 2,995	2,373 2,376	3,144 3,147	2,678 2,682	58,900 58,950	58,950 59,000	3,202 3,205	2,583 2,586	3,366 3,370	2,888 2,892
53,00		_,	,	2,001	2,172	56,00	· · · · ·	2,000	2,010	0,111	2,002	59,00		0,200	2,000	0,010	2,002
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	53,100 53,150	2,792 2,796	2,173 2,177	2,944 2,948	2,479	56,050 56,100	56,100 56,150	3,002 3,006	2,383	3,154 3,158	2,689	59,050 59,100	59,100 59,150	3,212 3,216	2,593 2,597	3,377 3,381	2,899 2,902
53,150 53,150	53,200	2,790	2,177	2,940	2,482 2,486	56,150	56,200	3,000	2,387 2,390	3,161	2,692 2,696	59,150	59,200	3,210	2,600	3,385	2,902
53,200	53,250	2,803	2,184	2,955	2,489	56,200	56,250	3,013	2,394	3,165	2,699	59,200	59,250	3,223	2,604	3,389	2,909
53,250 53,300	53,300 53,350	2,806 2,810	2,187 2,191	2,958 2,962	2,493 2,496	56,250 56,300	56,300 56,350	3,016 3,020	2,397 2,401	3,168 3,172	2,703 2,706	59,250 59,300	59,300 59,350	3,226 3,230	2,607 2,611	3,393 3,397	2,913 2,916
53,350	53,400	2,813	2,191	2,965	2,490	56,350	56,400	3,020	2,401	3,172	2,700	59,350	59,400	3,233	2,611	3,401	2,910
53,400	53,450	2,817	2,198	2,969	2,503	56,400	56,450	3,027	2,408	3,179	2,713	59,400	59,450	3,237	2,618	3,404	2,923
53,450 53,500	53,500 53,550	2,820 2,824	2,201 2,205	2,972 2,976	2,507 2,510	56,450 56,500	56,500 56,550	3,030 3,034	2,411 2,415	3,182 3,186	2,717 2,720	59,450 59,500	59,500 59,550	3,240 3,244	2,621 2,625	3,408 3,412	2,927 2,930
53,500 53,550	53,550 53,600	2,827	2,205	2,970	2,510	56,550 56,550	56,600	3,034 3,037	2,415	3,180	2,720	59,500 59,550	59,600 59,600	3,244 3,247	2,625	3,412 3,416	2,930
53,600	53,650	2,831	2,212	2,983	2,517	56,600	56,650	3,041	2,422	3,193	2,727	59,600	59,650	3,251	2,632	3,420	2,937
53,650 53,700	53,700	2,834	2,215	2,986	2,521	56,650 56,700	56,700	3,044	2,425	3,196 3,200	2,731	59,650 59,700	59,700	3,254	2,635	3,424 3,428	2,941
53,700 53,750	53,750 53,800	2,838 2,841	2,219 2,222	2,990 2,993	2,524 2,528	56,700 56,750	56,750 56,800	3,048 3,051	2,429 2,432	3,200 3,203	2,734 2,738	59,700 59,750	59,750 59,800	3,258 3,261	2,639 2,642	3,420 3,432	2,944 2,948
53,800	53,850	2,845	2,226	2,997	2,531	56,800	56,850	3,055	2,436	3,207	2,741	59,800	59,850	3,265	2,646	3,435	2,951
53,850 53,900	53,900 53,950	2,848 2,852	2,229 2,233	3,000 3,004	2,535 2,538	56,850 56,900	56,900 56,950	3,058 3,062	2,439 2,443	3,210 3,214	2,745 2,748	59,850 59,900	59,900 59,950	3,268 3,272	2,649 2,653	3,439 3,443	2,955 2,958
53,900	,	2,852	2,235	3,004 3,007	2,538	56,950 56,950	· · ·	3,062 3,065	2,443 2,446	3,214 3,217	2,740 2,752	59,900 59,950	59,950 60,000	3,272 3,275	2,656	3,443 3,447	2,958

* This column is also used by qualifying widow(er).

RHODE ISLAND TAX RATE SCHEDULES

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.

2003

SCHEDULE X - Use if your filing	status is SINGLE
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Taxable	Income (line 7)	_	<u>т</u>	%		of the
Over	But not over	Pay		on excess	am	ount 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)		+ %	of the
Over	But not over	Pay	on excess	amount 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 Ir	ncome (line 7)		%	of the
Over	But not over	Pay	on excess	amount 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 I	ncome (line 7)		%	of the
 Over	But not over	Pay +	on excess	amount 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

\$

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, PRO	DVIDENCE, RI 02908-5806	Form RI-4868 • 2003
Application for Automatic Ext	ension of Time To File Rhode Island	d Individual Income Tax Return
NAME(S)		Enter tentative tax computation
ADDRESS		A. Tentative RI income tax
CITY, STATE & ZIP		B. Total tax withheld, payments & credits
YOUR SOCIAL SECURITY NUMBER	RI-4868	C. Balance Due (line A less line B)
SPOUSE'S SOCIAL SECURITY NUMBER, IF JOINT PAYMENT	ENTER AMOUNT ENCLOSED	\$ 00

DETACH HERE AND MAIL WITH YOUR PAYMENT

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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

STATE OF RHODE ISLAND Form RI-1040V DIVISION OF TAXATION - ONE CARTCLIREL PROVIDENCE IR 02906-5565 FORM RI-1040V DO NOT STAPLE OR ATTACH THIS VOUCHER TO YOUR PAYMENT • Unite The FREST FOUR LITTERS OF YOUR LIST WILL • Unite The FREST FOUR LITTERS OF YOUR LIST WILL • ONTER THE OF YOUR DATA • ONTER THE OF YOUR LIST WILL • ONTER THE OF YOUR LIST • ONTER THE OF YOUR LIS

- 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

STATE OF RHODE ISLAND Form RI-1040V 2003	

DETACH HERE AND MAIL WITH YOUR PAYMENT

DO NOT STAPLE OR ATTACH THIS VOUCHER TO YOUR PAYMENT 3. ENTER THE FIRST FOUR LETTERS OF YOUR LAST NAME(S) NAME ADDRESS **RI-1040V** CITY STATE ZIF YOUR SOCIAL SECURITY NUMBER SPOUSE'S SOCIAL SECURITY NUMBER, IF JOINT PAYMENT ENTER \$ 00 AMOUNT ENCLOSED

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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.