

TEST 1 – RI-1040NR

Scenario: NY residents Henry (deceased) and Karen Hill with an address of 22 Broad Street, New York, NY 10001 are filing an amended Married Filing Jointly return with income from outside of RI. TPs have a Federal AGI of \$186,110.00. TPs have a balance due of \$1,868.00.

Additional information:

SSN(s): 111-22-3333 & 222-11-3333

Electoral Contribution: YES

Specific Party: YES R

Exemption(s) 3

Use tax certification checkbox is checked

Estimates \$200.00

Nonresident Real Estate withholding: \$300.00

Other Payments \$200.00

Previously issued overpayments \$250.00

Primary license number and state: 098123456 - NY

Spouse license number and state (if applicable): 078901234 - NY

PTIN P44335567

Contact Preparer YES

Line 23 Child and dependent care expenses \$428.00

Checkoff Contributions:

Drug program \$1.00

Olympic \$2.00

RI Organ \$3.00

RI Council on the Arts \$4.00

Nongame Wildlife \$5.00

Childhood Disease \$6.00

Military Family \$7.00

Line 34 Federal EIC \$3,007.00

This test will use the following additional schedule(s) and form(s). Use the data provided below to populate the schedule(s) and form(s).:

RI Schedule II

RI Schedule CR

RI Schedule E

RI Schedule M

RI Schedule U

RI Schedule W

Form RI-2210

TEST 1 – RI-1040NR - continued

RI-1040NR Schedule II

Line 1a	\$85,000.00	Line 7a	\$-6,500.00
Line 1b	\$106,250.00	Line 7b	\$-5,000.00
Line 2a	\$31,000.00	Line 8a	\$221,850.00
Line 2b	\$51,250.00	Line 8b	\$267,360.00
Line 3a	\$-15,000.00	Line 9a	\$65,000.00
Line 3b	\$-10,000.00	Line 9b	\$81,250.00
Line 4a	\$-25,000.00	Line 11a	\$1,490.00
Line 4b	\$-20,000.00	Line 11b	\$1,490.00
Line 5a	\$132,250.00	Line 13	0.8440
Line 5b	\$102,698.00	Line 14	\$6,754.00
Line 6a	\$20,100.00	Line 15	\$5,700.00
Line 6b	\$42,162.00		

RI Schedule CR

RI-0715	\$125.00	Recap #1	6754
RI-2276	\$135.00		QJobs
RI-286B	\$145.00		\$133.00
RI-6754	\$101.00	Recap #2	7253
RI-7253	\$160.00		Rebuild
RI-8201	\$115.00		\$127.00
RI-9283	\$120.00		

RI Schedule E

“Yourself” checkbox is checked

“Spouse” checkbox is checked

Name of Dependent	Social Security Number	Date of Birth	Relationship
Corey Hill	123451233	07102007	Daughter

RI Schedule M

Line 1a	\$475.00	Line 1t	03/06/1925
Line 1b	\$125.00		07/18/1930
Line 1c	\$135.00		\$165.00
Line 1d	\$150.00	Line 1u	03/06/1925
Line 1e	\$400.00		07/18/1930
Line 1f	\$0.00		\$185.00
Line 1g	\$265.00	Line 1v	\$490.00
Line 1h	\$300.00	Line 2a	\$500.00
Line 1i	\$320.00	Line 2b	\$1,300.00
Line 1j	\$500.00	Line 2c	\$1,200.00
Line 1k	\$445.00	Line 2d	\$1,000.00
Line 1l	\$0.00	Line 2e	\$615.00
Line 1m	\$400.00	Line 2f	\$825.00
Line 1n	\$100.00	Line 2g	\$765.00
Line 1o	\$520.00	Line 2h	\$135.00
Line 1p	\$95.00	Line 2i	\$435.00
Line 1q	\$565.00	Line 2j	\$350.00
Line 1r	\$0.00	Line 2k	BLANK
Line 1s	\$0.00		

TEST 1 – RI-1040NR - continued

RI Schedule U

Line 6 \$149.00
Line 7e \$21.00

RI Schedule W

Line 1			Employer 1	121212121	1,125.00
Line 2		D	Employer 2	212121212	1,130.00
Line 3	S	E	Employer 3	313131313	135.00
Line 4		N	Employer 4	565656565	115.00
Line 5	S		Employer 5	989898989	118.00

Number of W2s – 5

RI-2210

Annualization of income checkbox is checked
Underestimating amount is \$65.00

TEST 2 – RI-1040NR

Scenario: Part Year resident Frank Castle Sr (deceased) with a new address of 67 Ferry Lane, Queens, NY 11355 is filing an amended Head of Household return with income from outside of RI. TP has two dependents both under the age of eighteen. TP did not have health insurance for 4 months, and dependents were uninsured for a combined total of 11 months. TP owes \$1,771.00 on line 15b. TP has a Federal AGI of \$185,350.00. TP has a balance due of \$3,338.00.

Additional information:

SSN(s): 123-45-6789

Electoral Contribution: YES

Specific Party: NO

Exemption(s) 3

Use tax certification checkbox is checked

Estimates \$250.00

Nonresident Real Estate withholding: \$500.00

Other Payments \$150.00

Previously issued overpayments \$175.00

Primary license number and state: 987654321 - NY

Spouse license number and state (if applicable):

PTIN P56789832

Contact Preparer YES

Line 23 Child and dependent care expenses \$500.00

Checkoff Contributions:

Drug program	\$5.00
Olympic	\$1.00
RI Organ	\$6.00
RI Council on the Arts	\$8.00
Nongame Wildlife	\$10.00
Childhood Disease	\$12.00
Military Family	\$20.00

Line 34 Federal EIC \$1,250.00

This test will use the following additional schedule(s) and form(s). Use the data provided below to populate the schedule(s) and form(s).:

RI Schedule III

RI Schedule CR

RI Schedule E

RI Schedule M

RI Schedule U

RI Schedule W

Form RI-2210

Form IND-HEALTH

TEST 2 – RI-1040NR - continued

RI-1040NR Schedule III

Part 1:

From	01/01/2020	Line 5d	\$10,900.00
To	08/18/2020	Line 6a	\$16,850.00
Line 1a	\$100,000.00	Line 6b	\$10,850.00
Line 1b	\$75,000.00	Line 6c	\$6,000.00
Line 1c	\$25,000.00	Line 6d	\$3,000.00
Line 1d	\$10,000.00	Line 7a	\$8,500.00
Line 2a	\$-20,000.00	Line 7b	\$5,000.00
Line 2b	\$-15,000.00	Line 7c	\$3,500.00
Line 2c	\$-5,000.00	Line 7d	\$1,550.00
Line 2d	\$-2,500.00	Line 9a	\$15,500.00
Line 3a	\$-18,000.00	Line 9b	\$9,500.00
Line 3b	\$-12,000.00	Line 9c	\$6,000.00
Line 3c	\$-6,000.00	Line 9d	\$2,350.00
Line 3d	\$-3,200.00	Line 11a	\$3,440.00
Line 4a	\$52,500.00	Line 11b	\$2,210.00
Line 4b	\$37,000.00	Line 11c	\$1,230.00
Line 4c	\$15,500.00	Line 11d	\$730.00
Line 4d	\$7,200.00	Line 14	0.8469
Line 5a	\$61,000.00	Line 15	\$7,079.00
Line 5b	\$41,000.00	Line 16	\$5,995.00
Line 5c	\$20,000.00		

Part 2:

Line 18	\$102,000.00
Line 22	MA \$1,500.00
Line 24	\$125,000.00
Line 25	0.8160
Line 27	\$1,224.00
Line 28	\$4,771.00

RI Schedule CR

RI-0715	\$200.00
RI-2276	\$225.00
RI-286B	\$100.00
RI-6754	\$160.00
RI-7253	\$240.00
RI-8201	\$140.00
RI-9283	\$137.00
Recap #1	\$185.00
Recap #2	\$215.00

RI Schedule E

“Yourself” checkbox is checked

Name of Dependent	Social Security Number	Date of Birth	Relationship
JOHN CASTLE	123221122	09162010	SON
SUZANNE CASTLE	445678999	01262021	DAUGHTER

TEST 2 – RI-1040NR - continued

RI Schedule M

Line 1a	\$935.00	Line 1s	\$0.00
Line 1b	\$210.00	Line 1t	10/31/1945
Line 1c	\$125.00		\$650.00
Line 1d	\$200.00	Line 1u	10/31/1945
Line 1e	\$255.00		\$600.00
Line 1f	\$0.00	Line 1v	\$215.00
Line 1g	\$250.00	Line 2a	\$700.00
Line 1h	\$325.00	Line 2b	\$2,750.00
Line 1i	\$365.00	Line 2c	\$800.00
Line 1j	\$390.00	Line 2d	\$850.00
Line 1k	\$415.00	Line 2e	\$900.00
Line 1l	\$0.00	Line 2f	\$1,315.00
Line 1m	\$450.00	Line 2g	\$1,075.00
Line 1n	\$600.00	Line 2h	\$875.00
Line 1o	\$310.00	Line 2i	\$1,050.00
Line 1p	\$565.00	Line 2j	\$635.00
Line 1q	\$650.00	Line 2k	BLANK
Line 1r	\$0.00		

RI Schedule U

Line 1	\$15,000.00
Line 3	\$285.00

RI Schedule W

Line 1			Employer 1	112222222	1,010.00
Line 2		E	Employer 2	113333333	875.00
Line 3		D	Employer 3	114444444	200.00
Line 4		R	Employer 4	115555555	125.00
Line 5		M	Employer 5	116666666	135.00

Number of W2s – 5

RI-2210

Farmer/Fisherman checkbox is checked
Underestimating amount is \$0.00

Form IND-HEALTH

Frank:
No minimum essential coverage from January through April
HealthSource RI Exemption for May and June
Exemption certificate #: RI021120
Nonresident for the rest of the year

TEST 2 – RI-1040NR - continued

John:

No minimum essential coverage from January through June

Minimum essential coverage for July

Nonresident for the rest of the year

Suzanne:

Born in January

No minimum essential coverage from February through June

Minimum essential coverage for July

Nonresident for the rest of the year

TEST 3 – RI-1040NR

Scenario: Part year resident Kevin Owens with an address of 19 Square Circle, San Diego, CA 92103 is a filing married separately return. TP has a Federal AGI of \$65,250.00. TP has an overpayment of \$729.00, of which \$150.00 is being applied to 2022 estimated tax

Additional information:

SSN(s): 246-81-3579

Electoral Contribution: NO

Specific Party: NO

Exemption(s) 1

Use tax certification checkbox is checked

Individual Mandate checkbox is checked

Estimates \$195.00

Nonresident Real Estate withholding: \$87.00

Other Payments \$100.00

Previously issued overpayments \$0.00

Primary license number and state: 112233444 - CA

Spouse license number and state (if applicable):

PTIN P34567899

Contact Preparer YES

Line 23 Child and dependent care expenses \$200.00

Checkoff Contributions:

Drug program	\$5.00
Olympic	\$1.00
RI Organ	\$16.00
RI Council on the Arts	\$6.00
Nongame Wildlife	\$3.00
Childhood Disease	\$9.00
Military Family	\$20.00

This test will use the following additional schedule(s) and form(s). Use the data provided below to populate the schedule(s) and form(s).:

RI Schedule III

RI Schedule CR

RI Schedule E

RI Schedule M

RI Schedule NR-MU

RI Schedule U

RI Schedule W

TEST 3 – RI-1040NR - continued

RI 1040NR Schedule III

Date From:	07/11/2021	Line 6c	\$800.00
Date To:	12/31/2021	Line 6d	\$140.00
Line 1a	\$40,000.00	Line 7a	\$6,050.00
Line 1b	\$21,450.00	Line 7b	\$2,050.00
Line 1c	\$18,550.00	Line 7c	\$4,000.00
Line 1d	\$7,210.00	Line 7d	\$2,000.00
Line 2a	\$2,500.00	Line 9a	\$5,000.00
Line 2b	\$1,500.00	Line 9b	\$3,200.00
Line 2c	\$1,000.00	Line 9c	\$1,800.00
Line 2d	\$300.00	Line 9d	\$600.00
Line 3a	\$11,500.00	Line 11a	\$-4,557.00
Line 3b	\$7,000.00	Line 11b	\$-2,557.00
Line 3c	\$4,500.00	Line 11c	\$-2,000.00
Line 3d	\$150.00	Line 11d	\$-996.00
Line 4a	\$5,000.00	Line 12a	\$60,693.00
Line 4b	\$3,000.00	Line 13	\$41,447.00
Line 4c	\$2,000.00	Line 14	0.6829
Line 4d	\$425.00	Line 15	\$1,727.00
Line 5a	\$3,200.00	Line 16	\$1,179.00
Line 5b	\$2,000.00	Line 18	\$35,000.00
Line 5c	\$1,200.00	Line 20	0.8445
Line 5d	\$375.00	Line 22	MU
Line 6a	\$2,000.00		\$510.00
Line 6b	\$1,200.00	Line 24	\$41,500.00

RI Schedule CR

RI-0715	\$50.00	RI-8201	\$75.00
RI-2276	\$70.00	RI-9283	\$90.00
RI-286B	\$110.00	Recap #1	\$135.00
RI-6754	\$180.00	Recap #2	\$145.00
RI-7253	\$150.00		

RI Schedule E

“Yourself” checkbox is checked

TEST 3 – RI-1040NR - continued

RI Schedule M

Line 1a	\$300.00	Line 1s	\$0.00
Line 1b	\$155.00	Line 1t	05/22/1950
Line 1c	\$220.00		\$900.00
Line 1d	\$123.00	Line 1u	05/22/1950
Line 1e	\$221.00		\$1,050.00
Line 1f	\$0.00	Line 1v	\$1,074.00
Line 1g	\$366.00	Line 2a	\$229.00
Line 1h	\$178.00	Line 2b	\$102.00
Line 1i	\$246.00	Line 2c	\$218.00
Line 1j	\$167.00	Line 2d	\$260.00
Line 1k	\$185.00	Line 2e	\$109.00
Line 1l	\$0.00	Line 2f	\$293.00
Line 1m	\$432.00	Line 2g	\$141.00
Line 1n	\$99.00	Line 2h	\$125.00
Line 1o	\$197.00	Line 2i	\$165.00
Line 1p	\$125.00	Line 2j	\$211.00
Line 1q	\$472.00	Line 2k	BLANK
Line 1r	\$0.00		

RI Schedule NR-MU

Income from MA while a RI resident	\$20,000.00
Income from MA	\$21,500.00
Taxes paid to MA	\$300.00
Income from CT while a RI resident	\$8,000.00
Income from CT	\$10,000.00
Taxes paid to CT	\$35.00
Income from VT while a RI resident	\$7,000.00
Income from VT	\$10,000.00
Taxes paid to VT	\$175.00

RI Schedule U

Line 6	\$50.00
Line 7e	\$199.00

RI Schedule W

Line 1			Employer 1	991234567	425.00
Line 2			Employer 2	992345678	300.00
Line 3		D	Employer 3	995678912	125.00
Line 4		E	Employer 4	996543789	75.00
Line 5		K	Employer 5	990451237	35.00

Number of W2s – 5

TEST 4 – RI-1040NR

Scenario: MA resident Jack Collins with an address of 50 Main St, Fall River, MA 02723 is filing a single return with all income from RI. TP has a Federal AGI of \$750,000.00. TP has an overpayment, of which \$10,000 is being applied to 2022 estimated tax. Date of birth: 11/25/1969

Additional information:

SSN(s): 011-99-1199

Electoral Contribution: NO

Specific Party: NO

Exemption(s) 1

Use tax certification checkbox is checked

Estimates \$5,000.00

Nonresident Real Estate withholding: \$4,000.00

Other Payments \$6,000.00

Primary license number and state: M10629876 - MA

Spouse license number and state (if applicable):

PTIN P75869213

Contact Preparer YES

Checkoff Contributions:

Drug program	\$14.00
Olympic	\$1.00
RI Organ	\$15.00
RI Council on the Arts	\$20.00
Nongame Wildlife	\$25.00
Childhood Disease	\$30.00
Military Family	\$35.00

This test will use the following additional schedule(s) and form(s). Use the data provided below to populate the schedule(s) and form(s):

RI Schedule CR

RI Schedule E

RI Schedule M

RI Schedule U

RI Schedule W

RI Schedule CR

RI-286B \$35,000.00

RI Schedule E

“Yourself” checkbox is checked

RI Schedule M

Line 1i \$62,000.00

RI Schedule U

Line 6 \$600.00

RI Schedule W

Line 1			Employer 1	123456789	18,000.00
Line 2		P	Employer 2	999001212	5,000.00

Number of W2s – 2