State of Rhode Island Division of Taxation

2021 RI Schedule U

Individual Consumer's Use Tax

21101699990101

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

Your social security number: 999999999

Individual Consumer's Use Tax Worksheet

NOTE: When reporting the amount of use tax obligation on the Rhode Island personal income tax return. The taxpayer shall list either the actual amount of use tax due, or an amount using the Rhode Island Use Tax Lookup Table below. If you know the actual amount of all purchases made that are subject to the use tax, use Option #1. Otherwise, use Option #2. Be sure to check the box on page 1 of your return attesting to the amount of use tax listed on your return. For more information, see the 1040 instructions at www.tax.ri.gov.

Option #1 - Actual Use Tax Due

1	Enter the total price of purchases subject to the use tax	1	9999999999 99
2	Use tax due. Multiply line 1 by 7% (0.07)	2	9999999999 99
3	Enter the amount of sales taxes paid in other states for the purchases on line 1	3	9999999999 99
4	Net use tax due. Subtract line 3 from line 2. Enter here and on RI-1040, pg 1, line 12a or RI-1040NR, pg 1, line 15a.	4	9999999999 99

Option #2 - Rhode Island Use Tax Lookup Table

5	Enter your 2021 Federal AGI from Form RI-1040 or RI-1040NR, page 1, line 1	5	9999999999 99
6	Use tax due. Multiply line 5 by 0.0008 or enter the amount from the Rhode Island Use Tax Lookup Table below	6	9999999999 99

7 **In the space below, list the actual amount of each single purchase greater than or equal to $1,000.00**

	Column A Product Purchased	Column B Product Cost	Column C Tax Due (Cost x 7%)	Column D Sales Tax Paid		Column E Sales Tax Due (Col C - Col D)
a Purchase #1	99999999999	999999999 99	99999999 99	99999999 99	7a	9999999999 99
b Purchase #2	99999999999	999999999 99	99999999 99	99999999 99	7b	9999999999 99
c Purchase #3	99999999999	999999999 99	99999999 99	99999999 99	7c	9999999999 99
d Purchase #4	99999999999	999999999 99	99999999 99	99999999 99	7d	9999999999 99
e Net use tax due on purchases equal to or greater than $1,000. Add lines 7a, 7b, 7c and 7d					7e	9999999999 99
8 Use tax due. Add lines 6 and 7e. Enter here and on RI-1040, page 1, line 12a or RI-1040NR, page 1, line 15a.					8	9999999999 99

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USE TAX TABLE

Federal AGI from RI-1040/NR, line 1 At least	Less than	Use Tax Amount	Federal AGI from RI-1040/NR, line 1 At least	Less than	Use Tax Amount
$0	6,950	$5	$41,700	$48,650	$35
6,950	13,900	10	48,650	55,600	40
13,900	20,850	15	55,600	62,550	45
20,850	27,800	20	62,550	69,500	50
27,800	34,750	25	69,500	76,450	55
34,750	41,700	30	76,450	83,400	60

If your Federal AGI is $83,400 or greater, multiply Form RI-1040/NR, line 1 by 0.08% (0.0008)