

If a taxpayer uses the lookup table, the taxpayer shall list on the return not only the result from the lookup table, but also the actual amount of each single purchase whose purchase price equals or exceeds one thousand dollars (\$1,000).

Instructions for the personal income tax form shall indicate that the use of the lookup table as described in this section is, for the taxpayer, a "safe harbor" alternative to listing the actual amount of the taxpayer's use tax obligation.

When completing and filing a Rhode Island personal income tax return, the taxpayer shall check a box attesting to the amount of use tax listed on the return. The tax administrator shall direct computer software providers to require the taxpayer or the taxpayer's preparer to proactively check the box; software providers shall not program an automatically checked attestation box.

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.

Option #1: Actual Use Tax Due

Use if the actual amount of all purchases is known.

Line 1 - Enter the total price of all purchases subject to the use tax.

Line 2 - Multiply line 1 by 7% (0.07). This is the amount of use tax due.

Line 3 - Enter the amount of sales tax paid on line 1 purchases in other states.

Line 4 - Net use tax due. Subtract line 3 from line 2. Enter the result on this line and on RI-1040NR, page 1, line 15a.

Option #2: Rhode Island Use Tax Lookup Table

Use if the actual amount of all purchases is not known. This method is also a "safe harbor" alternative to listing the actual amount of the taxpayer's use tax obligation.

Line 5 - Enter your 2021 Federal AGI from Form 1040NR, page 1, line 1.

Line 6 - Multiply line 5 by 0.0008 or use the amount from the Use Tax Table found on Schedule U (page 10 of the nonresident booklet).

Lines 7a through 7d - For each single purchase greater than or equal to \$1,000, enter the product purchased, product cost, tax due, sales tax paid to another state and the sales tax due.

Line 7e - Add the net use tax due on all single purchases greater than or equal to \$1,000. Add lines 7a, 7b, 7c and 7d.

Line 8 - Use tax due. Add lines 6 and 7e. Enter the result on this line and on RI-1040NR, page 1, line 15a.

**AMENDED SUPPLEMENT
SUPPLEMENT TO INDIVIDUAL INCOME TAX RETURN**

- Did you receive a W-2 after you filed Form RI-1040NR?
- Did you forget to include a 1099?
- Was there an error on your return?
- Did you receive an adjustment from the IRS or another state?
- Did you receive a Federal Audit Change?

The above are just a few examples of why you may need to file an Amended RI-1040NR.

If you need to file an amended return, you must attach the Supplement to Individual Income Tax Return to your Form RI-1040NR.

Check the Amended checkbox on top of Form RI-1040NR, page 1 and attach the Supplement to Individual Income Tax Return (page 23 of the RI-1040NR Nonresident Booklet) along with all schedules that are part of your return. You must include all schedules and not just those that are changing with the amended filing.

DRAFT 11/05/2021

RHODE ISLAND TAX COMPUTATION WORKSHEET

Use for all filing status types

TAX

If Taxable Income- RI-1040, line 7 or RI-1040NR, line 7 is:	(a) Enter the amount from RI-1040, line 7 or RI-1040NR, line 7	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Subtract (d) from (c) Enter here and on RI-1040, line 8 or RI-1040NR, line 8
Over <input type="checkbox"/> But not over <input type="checkbox"/>					
\$0 <input type="checkbox"/> \$66,200 <input type="checkbox"/>		3.75%		\$0.00	
\$66,200 <input type="checkbox"/> \$150,550 <input type="checkbox"/>		4.75%		\$662.00	
Over \$150,550 <input type="checkbox"/>		5.99%		\$2,528.82	