

2022 RI Schedule U

Individual Consumer's Use Tax



2210169990101

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

Your social security number

# 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](http://www.tax.ri.gov).

## Option #1 - Actual Use Tax Due

- 1 Enter the total price of purchases subject to the use tax ..... 1
- 2 Use tax due. Multiply line 1 by 7% (0.07)..... 2
- 3 Enter the amount of sales taxes paid in other states for the purchases on line 1..... 3
- 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

## Option #2 - Rhode Island Use Tax Lookup Table

- 5 Enter your 2022 Federal AGI from Form RI-1040 or RI-1040NR, page 1, line 1..... 5
- 6 Use tax due. Multiply line 5 by 0.0008 or enter the amount from the Rhode Island Use Tax Lookup Table below.... 6

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

|   | Column A<br>Product Purchased   | Column B<br>Product Cost | Column C<br>Tax Due (Cost x 7%) | Column D<br>Sales Tax Paid | Column E<br>Sales Tax Due (Col. C - Col. D) |
|---|---|--------------------------|---------------------------------|----------------------------|---|
| a | Purchase #1   |                          |                                 |                            | 7a  |
| b | Purchase #2   |                          |                                 |                            | 7b  |
| c | Purchase #3   |                          |                                 |                            | 7c  |
| d | Purchase #4   |                          |                                 |                            | 7d  |
| e | Net use tax due on purchases equal to or greater than \$1,000. Add lines 7a, 7b, 7c and 7d.....                 |                          |                                 |                            | 7e  |
| 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   |

| Federal AGI from RI-1040/NR, line 1  |           | Use Tax Amount | Federal AGI from RI-1040/NR, line 1 |           | Use Tax Amount |
|--|-----------|----------------|-------------------------------------|-----------|----------------|
| At least   | Less than |                | At least                            | Less than |                |
| \$0  | 7,450     | \$5            | \$44,900                            | \$52,400  | \$35           |
| 7,450  | 14,950    | 10             | 52,400                              | 59,850    | 40             |
| 14,950   | 22,450    | 15             | 59,850                              | 67,350    | 45             |
| 22,450   | 29,900    | 20             | 67,350                              | 74,850    | 50             |
| 29,900   | 37,400    | 25             | 74,850                              | 82,300    | 55             |
| 37,400   | 44,900    | 30             | 82,300                              | 89,800    | 60             |
| If your Federal AGI is \$89,800 or greater, multiply Form RI-1040/NR, line 1 by 0.08% (0.0008) |           |                |                                     |           |                |