State of Rhode Island Division of Taxation

2023 RI Schedule U

Individual Consumer's Use Tax

23101699990101

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 2023 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

USE TAX TABLE

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	7,850	$5	$47,350	$55,200	$35
7,850	15,750	10	55,200	63,100	40
15,750	23,650	15	63,100	71,000	45
23,650	31,550	20	71,000	78,900	50
31,550	39,450	25	78,900	86,800	55
39,450	47,350	30	86,800	94,700	60

If your Federal AGI is $94,700 or greater, multiply Form RI-1040/NR, line 1 by 0.08% (0.0008)

DRAFT 09/13/2023