# RI-1040 RHODE ISLAND RESIDENT INDIVIDUAL INCOME TAX RETURN 2003

## NAME AND ADDRESS

<table>
<thead>
<tr>
<th>First Name</th>
<th>Initial</th>
<th>Last Name</th>
<th>Your Social Security Number</th>
</tr>
</thead>
<tbody>
<tr>
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<table>
<thead>
<tr>
<th>Spouse's First Name</th>
<th>Initial</th>
<th>Last Name</th>
<th>Spouse's Social Security Number</th>
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<tbody>
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<table>
<thead>
<tr>
<th>Present Home Address (Number and street, including apartment number or rural route)</th>
<th>Daytime Telephone Number</th>
</tr>
</thead>
<tbody>
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<table>
<thead>
<tr>
<th>City, Town or Post Office</th>
<th>State</th>
<th>Zip code</th>
<th>City or Town of Legal Residence</th>
</tr>
</thead>
<tbody>
<tr>
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</tbody>
</table>

## Electoral Contribution

- **$5.00 ($10.00 if a joint return)** See instructions. (This will not increase your tax or reduce your refund.) Check ✓ one.
- If you wish the 1st $2.00 ($4.00 if a joint return) to be paid to a specific party, check the 1st box and fill in the name of the political party. If you wish it to be paid to a nonpartisan general account, check the 2nd box.
- **Nonpartisan general account**
- **Check only one box**

## FILING STATUS

- Single
- Married filing jointly
- Married filing separately
- Head of Household
- Qualifying widow(er)

## INCOME, TAX AND CREDITS

1. Federal AGI (Adjusted Gross Income) - Federal Form 1040, line 34; 1040A, line 21; 1040EZ, line 4 or Telefile, line I.
2. Net modifications to Federal AGI (if no modifications, enter zero on this line) - Page 2, Schedule I, Line 25.
3. Modified Federal AGI - combine lines 1 and 2 (add net increases or subtract net decreases).
4. Deductions - RI standard deduction (left margin) or amount from Federal Schedule A, line 28, whichever is greater.
   - If you itemize and line 3 is over $139,500 ($69,750 if married filing separate) see itemized deduction schedule on page 7.
5. Subtractions from line 3.
6. Exemptions - Enter federal exemptions in 6A then multiply by $3,050 and enter result in 6B.
   - If line 3 is over $104,625, see worksheet on page 1 for exclusion amount.
   - $3,050 = 6B.
7. **RI TAXABLE INCOME** - subtract line 6B from line 5.
8. A. RI income tax
   - **Check only one box**
   - RI Tax Table or Rate Schedules
   - **Check only one box**
   - RI Schedule CGW
   - RI Schedule D
   - RI Schedule J
   - RI-8615
8A.
9. B. Other RI taxes from page 3, RI Schedule OT, line 15.
8B.
10. Total RI income tax - add lines 8A, 8B and 9.
10.
11. A. RI percentage of allowable Federal credits from page 2, schedule II, line 34.
11A.
   - B. Other RI credits - indicate credit form number(s) attach forms...
11B.
   - C. RI credit for income taxes paid to other states from page 2, schedule III, line 41.
11C.
   - D. Total RI credits - add lines 11A, 11B and 11C.
12.
13. RI income tax after credits - subtract line 12 from line 10 (not less than zero).
13.
14. RI use/sales tax from page 3, Schedule T-205P, line 24 (see instructions).
14.
15. Total RI tax - add lines 13 and 14.
15.
16. RI checkoff contributions from page 2, schedule IV, line 42G (contributions reduce your refund or increase your balance due).
16.
17. **TOTAL RI TAX AND CHECKOFF CONTRIBUTIONS** - add lines 15 and 16.
17.

## PAYMENTS AND PROPERTY TAX RELIEF CREDIT

18. A. RI 2003 income tax withheld (please attach forms W-2, 1099, etc.)
18A.
   - B. 2003 estimated tax payments and amount applied from 2002 return
18B.
   - C. Property tax relief credit from RI-1040H, line 15 or 22 (attach form RI-1040H)
18C.
   - D. RI earned income credit from page 3, RI Schedule EIC, line 9
18D.
   - E. Other payments
18E.
F. **TOTAL PAYMENTS AND CREDITS** - add lines 18A, 18B, 18C, 18D and 18E.
18F.

## AMOUNT DUE

19. If line 17 is LARGER than line 18F, Subtract line 18F from 17.
**YOU OWE THIS AMOUNT. Complete RI-1040V.**
   - Check ✓ if extension is attached.
   - **Check ✓ if RI-2210 or RI-2210A is attached - enter interest due $**
   - Or enter zero.......
19.

## REFUND

20. If line 18F is LARGER than 17, subtract line 17 from 18F. **THIS IS THE AMOUNT YOU OVERPAID**
20.
21. Amount of overpayment to be refunded.
21.
22. Amount of overpayment to be applied to 2004 estimated tax...
22.

**RETURN MUST BE SIGNED - SIGNATURE LINE IS LOCATED ON PAGE 2**

Mail returns to: The RI Division of Taxation - One Capitol Hill - Providence, RI 02908-5806
 RI SCHEDULE I  RI MODIFICATIONS TO FEDERAL AGI

23. A. Modifications INCREASING Federal AGI - income from obligations of any state or its political subdivisions, other than RI (attach documentation)........................................... 23A.
24. A. Modifications DECREASING Federal AGI - income from obligations of the US government included in Federal AGI but exempt from state income taxes (attach documentation)........................................... 24A.
25.  NET MODIFICATIONS TO FEDERAL AGI - combine lines 23C and 24C (enter here and on page 1, line 2).......................................... 25.

 RI SCHEDULE II  ALLOWABLE FEDERAL CREDITS

26. RI income tax from page 1, line 10........................................................................................................ 26.
27. Foreign tax credit from Federal Form 1040, line 44.................................................................................... 27.
28. Credit for child and dependent care expenses from Federal Form 1040, line 45 or 1040A, line 29........... 28.
29. Credit for the elderly or the disabled from Federal Form 1040, line 46 or 1040A, line 30......................... 29.
30. Federal mortgage interest credit from Federal Form 8396, line 11............................................................ 30.
31. Other federal credits (see instructions for credits) from Federal Form 1040, lines 52 and 67..................... 31.
32. Total - add lines 27, 28, 29, 30 and 31.................................................................................................. 32.
33. Tentative allowable federal credits - multiply line 32 by 25% (.25).............................................................. 33.
34. MAXIMUM CREDIT - (line 26 or 33 whichever is SMALLER) - Enter here and on page 1, line 11A................................................. 34.

 RI SCHEDULE III  CREDIT FOR INCOME TAXES PAID TO ANOTHER STATE

35. RI income tax (page 1, line 10) less allowable federal credits (page 2, line 34)................................................. 35.
36. Adjusted gross income from other state. If more than one state - see instructions......................................................... 36.
37. Modified federal AGI - page 1, line 3........................................................................................................ 37.
38. Divide line 36 by line 37......................................................................................................................... 38.
39. Tentative credit - multiply line 35 by line 38............................................................................................... 39.
40. Tax due and paid to other state (see specific instructions) Insert name of state paid .................................................. 40.
41. MAXIMUM TAX CREDIT (line 35, 39 or 40 whichever is the smallest) Enter here and on page 1, line 11C......................................................... 41.

 RI SCHEDULE IV  RI CHECKOFF ✔ CONTRIBUTIONS

42. A. Drug program account........................................................................................................................... 42A.
43. B. Olympic Contribution Yes ☐ No ☐ $1.00 Contribution ($2.00 if a joint return) $10.00 Other $ 42B.
44. C. RI Organ Transplant Fund.................................................................................................................. 42C.
45. D. RI Council on the Arts.......................................................................................................................... 42D.
46. E. RI Nongame Wildlife Fund................................................................................................................... 42E.
47. F. Childhood Disease Victims’ Fund.......................................................................................................... 42F.
48. G. TOTAL CONTRIBUTIONS - add lines 42A, 42B, 42C, 42D, 42E and 42F - Enter here and on page 1, line 16......................................................... 42G.

Under penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and belief, it is true, correct and complete.

Your Signature ☐ Date Spouse’s Signature ☐ Date

If you do not need forms mailed to you next year, check box. ☑ ☐ May the division contact your preparer about this return? Yes ☐ No ☐

Paid preparer’s signature and address

SSN, PTIN or EIN Telephone number

Page 2
RI SCHEDULE EIC  
RHODE ISLAND EARNED INCOME CREDIT

1. Rhode Island income tax from RI-1040, page 1, line 13.................................................................................................................. 1.
2. Federal earned income credit from Federal Form 1040, line 63; 1040A, line 41; 1040EZ, line 8 or Federal Telefile, line L........... 2.
3. Rhode Island percentage........................................................................................................................................................................ 3.
5. Enter the **SMALLER** of line 1 or line 4........................................................................................................................................... 5.
6. Subtract line 5 from line 4 *(if zero or less, enter the amount from line 5 on line 9. Otherwise, continue to line 7)*................................. 6.
7. Refundable percentage........................................................................................................................................................................... 7.
8. RI refundable earned income credit - multiply line 6 by line 7........................................................................................................ 8.
9. **TOTAL RI EARNED INCOME CREDIT** - add line 5 and line 8. Enter here and on RI-1040, line 18D........................................... 9.

RI SCHEDULE OT  
OTHER RHODE ISLAND TAXES

TAX ON LUMP-SUM DISTRIBUTIONS, PARENTS’ ELECTION TO REPORT CHILD’S INTEREST AND DIVIDENDS, RECAPTURE OF FEDERAL TAX CREDITS AND OTHER MISCELLANEOUS FEDERAL INCOME TAXES.

10. Tax on lump-sum distributions - Federal Form 4972, line 30........................................................................................................ 10.
11. Parents’ election to report child’s interest and dividends from all Federal Form(s) 8814, line 9.......................................................... 11.
12. Amount of recapture of federal tax credits and other miscellaneous federal income taxes (see instructions)................................... 12.
15. **OTHER RHODE ISLAND TAXES** - Multiply line 13 by line 14. Enter here and on RI-1040, line 8B........................................... 15.

RI-8615  
TAX FOR CHILDREN UNDER AGE 14 WHO HAVE INVESTMENT INCOME

17. Rhode Island percentage....................................................................................................................................................................... 17.
18. **TAX** - multiply line 16 by line 17 - Enter here and on RI-1040, line 8A and check the RI-8615 box............................................... 18.

T-205P  
INDIVIDUAL CONSUMER’S USE/SALES TAX RETURN

19. Schedule of purchases subject to the use/sales tax (if you need more space to list your purchases, attach a separate sheet).
   A. 
   B. 
   C. 
   D. 

22. Amount of tax - multiply line 20 by line 21.......................................................................................................................................... 22.
23. Credit for use/sales taxes paid in other states on the items listed on line 19 ........................................................................................... 23.
24. **TOTAL AMOUNT DUE** - subtract line 23 from line 22 - enter here and on RI-1040, page 1, line 14............................................... 24.
RI Schedule CGW RHODE ISLAND CAPITAL GAINS WORKSHEET

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

Your Social Security Number

NOTE:

- Use this form ONLY if you did not calculate your tax on Federal Schedule D AND;
  1. you checked the box on Federal Form 1040, line 13a, OR
  2. you entered an amount on Federal Form 1040A, line 10a.
- You must attach this schedule to RI-1040 or RI-1040NR and check the box labeled RI Schedule CGW on line 8A.

1. RI taxable income, RI-1040 or RI-1040NR, line 7............................................................... 1.

2. Enter the amount of capital gains from Federal Form 1040, line 13a or 1040A, line 10a........ 2.

3. Subtract line 2 from line 1 (if zero or less, enter zero)............................................................. 3.

4. Figure the tax on the amount on line 3. Use the 2003 RI Tax Table or Tax Rate Schedule, whichever applies................................. 4.

5. Enter the SMALLER of the amount on line 1 above OR
   • $47,450 If Married filing jointly or Qualifying widow(er)
   • $28,400 If Single
   • $38,050 If Head of household
   • $23,725 If Married filing separately
   \expandafter{\mathbf{\text{\{}}} 5.

6. Is the amount on line 3 equal to or more than the amount on line 5?
   □ Yes. Leave lines 6 through 8 blank; go to line 9 and check the "NO" box.
   □ No. Enter the amount from line 3........................................................................................................ 6.

7. Subtract line 6 from line 5............................................................................................................. 7.

8. Multiply line 7 by 2.5% (.025)........................................................................................................ 8.

9. Are the amounts on lines 2 and 7 the same?
   □ Yes. Leave lines 9 through 12 blank and go to line 13.
   □ No. Enter the SMALLER of line 1 or line 2................................................................................. 9.

10. Enter the amount, if any, from line 7............................................................................................ 10.

11. Subtract line 10 from line 9. (If zero or less, enter zero).............................................................. 11.

12. Multiply line 11 by 5% (.05)......................................................................................................... 12.

13. Add lines 4, 8 and 12...................................................................................................................... 13.

14. Figure the tax on the amount on line 1. Use the 2003 RI Tax Table or Tax Rate Schedule, whichever applies................................. 14.

15. Tax on all taxable income (including capital gains). Enter the SMALLER of line 13 or line 14. Also enter this amount on RI-1040 or RI-1040NR, page 1, line 8A and check the RI Schedule CGW box................................................................. 15.
<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>RI taxable income, RI-1040 or RI-1040NR, line 7 (IF THIS LINE IS ZERO OR LESS, DO NOT COMPLETE THIS FORM)........ 1.</td>
</tr>
<tr>
<td>2</td>
<td>Enter the SMALLER of Federal Schedule D, lines 17a or 16............ 2.</td>
</tr>
<tr>
<td>3</td>
<td>Enter the amount from Federal Form 4952, line 4g....................... 3.</td>
</tr>
<tr>
<td>4</td>
<td>Subtract line 3 from line 2................................................. 4.</td>
</tr>
<tr>
<td>5</td>
<td>Combine Federal Schedule D, line 7b and Federal 28% Rate Gain Worksheet on page D-8, lines 1 through 5. (if zero or less, enter zero).... 5.</td>
</tr>
<tr>
<td>6</td>
<td>Enter the SMALLER of line 5 above or Federal Schedule D, line 20. (not less than zero).................................................. 6.</td>
</tr>
<tr>
<td>7</td>
<td>Enter the amount from Federal Schedule D, line 19...................... 7.</td>
</tr>
<tr>
<td>8</td>
<td>Add lines 6 and 7...................................................................... 8.</td>
</tr>
<tr>
<td>9</td>
<td>Subtract line 8 from line 4. (if zero or less, enter zero)............... 9.</td>
</tr>
<tr>
<td>10</td>
<td>Subtract line 9 from line 1. (if zero or less, enter zero)............. 10.</td>
</tr>
<tr>
<td>11</td>
<td>Enter the SMALLER of the amount on line 1 above OR  &lt;br&gt;{ &lt;br&gt;$47,450 If Married filing jointly or Qualifying widow(er) &lt;br&gt;$28,400 If Single &lt;br&gt;$38,050 If Head of household &lt;br&gt;$23,725 If Married filing separately &lt;br&gt;} ........................................................................................................ 11.</td>
</tr>
<tr>
<td>12</td>
<td>Enter the SMALLER of line 10 or 11........................................... 12.</td>
</tr>
<tr>
<td>13</td>
<td>Subtract line 4 from line 1. (If zero or less, enter zero)............... 13.</td>
</tr>
<tr>
<td>14</td>
<td>Enter the LARGER of line 12 or line 13........................................ 14.</td>
</tr>
<tr>
<td>15</td>
<td>Figure the tax on the amount on line 14. Use the 2003 RI Tax Table or Tax Rate Schedule, whichever applies................................. 15.</td>
</tr>
<tr>
<td>16</td>
<td>Subtract line 12 from line 11.................................................. 16.</td>
</tr>
<tr>
<td>17</td>
<td>Qualified 5 year gain, if any, from Federal Schedule D, line 35........ 17.</td>
</tr>
<tr>
<td>18</td>
<td>Enter the SMALLER of line 16 or line 17...................................... 18.</td>
</tr>
<tr>
<td>19</td>
<td>Multiply line 18 by 2.00% (.02).................................................. 19.</td>
</tr>
<tr>
<td>20</td>
<td>Subtract line 18 from line 16................................................... 20.</td>
</tr>
<tr>
<td>21</td>
<td>Multiply line 20 by 2.5% (.025).................................................. 21.</td>
</tr>
<tr>
<td>22</td>
<td>Enter the SMALLER of line 1 or line 9........................................ 22.</td>
</tr>
<tr>
<td>23</td>
<td>Enter the amount from line 16 above. (if line 16 is blank, enter zero)...... 23.</td>
</tr>
<tr>
<td>24</td>
<td>Subtract line 23 from line 22................................................... 24.</td>
</tr>
<tr>
<td>25</td>
<td>Multiply line 24 by 5.00% (.05).................................................. 25.</td>
</tr>
<tr>
<td>26</td>
<td>Enter the smaller of line 4 or line 7......................................... 26.</td>
</tr>
<tr>
<td>27</td>
<td>Add lines 4 and 14.................................................................... 27.</td>
</tr>
<tr>
<td>28</td>
<td>Enter the amount from line 1 above.......................................... 28.</td>
</tr>
<tr>
<td>29</td>
<td>Subtract line 28 from line 27. (if zero or less, enter zero)............. 29.</td>
</tr>
<tr>
<td>30</td>
<td>Subtract line 29 from line 26. (if zero or less, enter zero)............. 30.</td>
</tr>
<tr>
<td>31</td>
<td>Multiply line 30 by 6.25% (.0625)............................................... 31.</td>
</tr>
<tr>
<td>32</td>
<td>Enter the SMALLER of line 35 or line 36. Also enter this amount on RI-1040 or RI-1040NR, page 1, line 8A and check the RI Schedule D box........ 32.</td>
</tr>
<tr>
<td>33</td>
<td>Subtract line 32 from line 1..................................................... 33.</td>
</tr>
<tr>
<td>34</td>
<td>Multiply line 33 by 7.00% (.07).................................................. 34.</td>
</tr>
<tr>
<td>35</td>
<td>Add lines 15, 19, 21, 25, 31 and 34.......................................... 35.</td>
</tr>
<tr>
<td>36</td>
<td>Figure the tax on the amount on line 1. Use the 2003 RI Tax Table or Tax Rate Schedule, whichever applies......................... 36.</td>
</tr>
<tr>
<td>37</td>
<td>Tax on all taxable income (including capital gains). Enter the SMALLER of line 35 or line 36. Also enter this amount on RI-1040 or RI-1040NR, page 1, line 8A and check the RI Schedule D box... 37.</td>
</tr>
</tbody>
</table>
PART 1 ALTERNATIVE MINIMUM TAX


2. Exemption

    If your filing status is... and line 1 is not over then enter on line 2

    Single or Head of household $112,500 $35,750
    Married filing jointly or Qualifying widow(er) 150,000 49,000
    Married filing separately 75,000 24,500

   (If line 1 is OVER the amount shown above for your filing status, see page I-8 of the instructions.)

3. Subtract line 2 from line 1................................................................................................................................................................... 3.

4. If you figured your tax on RI Schedule D or CGW, complete part 2 and enter the amount from line 36 here. If you figured your tax using the tax table or tax rate schedule and line 3 is less than $175,000 ($87,500 if Married filing separately) then multiply line 3 by 6.5% (.065). Otherwise, multiply line 3 by 7% (.07) and subtract $875 ($438 if Married filing separately) from the result

5. Alternative minimum tax foreign tax credit - Federal Form 6251, line 32....................................................................................................................... 5.

6. RI Rate.................................................................................................................................................................................. 6.

   25%

7. Multiply line 5 by line 6......................................................................................................................................................... 7.

8. Tentative minimum tax - subtract line 7 from line 4....................................................................................................................... 8.

9. RI tax from RI-1040 or RI-1040NR, page 1, line 8A....................................................................................................................... 9.

10. Foreign tax credit - RI-1040 or RI-1040NR, line 27.................................................................................................................... 10.

11. RI Rate............................................................................................................................................................................. 11.

   25%

12. Multiply line 10 by line 11............................................................................................................................................................. 12.

13. RI income tax less foreign tax credit - subtract line 12 from line 9....................................................................................................................... 13.

14. RI Alternative minimum tax - subtract line 13 from line 8 (if zero or less enter zero). Enter here and on RI-1040 or RI-1040NR, page 1, line 9....................................................................................................................... 14.

PART 2 ALTERNATIVE MINIMUM TAX USING MAXIMUM CAPITAL GAINS RATES

15. Enter the amount from line 3 above........................................................................................................................................ 15.

16. Amount from RI Schedule D, line 9 or RI Schedule CGW, line 2 (refigured for AMT, if necessary)... 16.

17. Amount from RI Schedule D, line 7 or RI Schedule CGW enter zero (refigured for AMT, if necessary) 17.

18. A. Add lines 16 and 17................................................................................................................................................................. 18A.

B. Amount from RI Schedule D, line 4 or RI Schedule CGW, line 2 (refigured for AMT, if necessary) 18B.

C. Enter the SMALLER of line 18A or 18B............................................................................................................................................. 18C.

19. Enter the SMALLER of line 15 or line 18C........................................................................................................................................ 19.

20. Subtract line 19 from line 15......................................................................................................................................................... 20.

21. If line 20 is less than $175,000 ($87,500 if Married filing separately) then multiply line 20 by 6.5% (.065). Otherwise, multiply line 20 by 7% (.07) and subtract $875 ($438 if Married filing separately) from the result

22. Enter the amount from RI Schedule D, line 16 or RI Schedule CGW, line 7....................................................................................................................... 22.

23. Enter the SMALLER of line 15 or line 16............................................................................................................................................. 23.

24. Enter the SMALLER of line 22 or line 23 (if zero, go to line 30)... 24.

25. Qualified 5 year gain, if any, from RI Schedule D, line 17 (as refigured for AMT, if necessary) 25.

26. Enter the SMALLER of line 24 or line 25............................................................................................................................................ 26.

27. Multiply line 26 by 2.00% (.02)......................................................................................................................................................... 27.

28. Subtract line 26 from line 24......................................................................................................................................................... 28.

29. Multiply line 28 by 2.50% (.025)......................................................................................................................................................... 29.

30. Subtract line 24 from line 23......................................................................................................................................................... 30.

31. Multiply line 30 by 5.00% (.05)......................................................................................................................................................... 31.

IF LINE 17 IS ZERO OR BLANK, SKIP LINES 32 AND 33 AND GO TO LINE 34. OTHERWISE, GO TO LINE 32.

32. Subtract line 23 from line 19......................................................................................................................................................... 32.

33. Multiply line 32 by 6.25% (.0625)......................................................................................................................................................... 33.

34. Add lines 21, 27, 29, 31 and 33......................................................................................................................................................... 34.

35. If line 15 is less than $175,000 ($87,500 if Married filing separately) then multiply line 15 by 6.5% (.065). Otherwise, multiply line 15 by 7% (.07) and subtract $875 ($438 if Married filing separately) from the result

36. Enter the SMALLER of lines 34 or 35 here and on line 4 above....................................................................................................................... 36.
## RI Deduction Schedules for RI-1040 or RI-1040NR, line 4 2003

### A. STANDARD DEDUCTION SCHEDULE FOR PEOPLE AGE 65 OR OLDER OR BLIND

**DO NOT** use this schedule if someone can claim you, or your spouse if filing jointly, as a dependent. Instead use RI Deduction Schedule B below.

Check if:  
- [ ] YOU were 65 or older, (born before 01/02/1939),  
- [ ] Blind,  
- [ ] SPOUSE was 65 or older, (born before 01/02/1939),  
- [ ] Blind

A. Enter the number of boxes checked above. **A.**

<table>
<thead>
<tr>
<th>If your filing status is ......</th>
<th>AND the number on line A is ....</th>
<th>THEN your RI standard deduction is ....</th>
</tr>
</thead>
<tbody>
<tr>
<td>Single</td>
<td>1</td>
<td>$5,900</td>
</tr>
<tr>
<td></td>
<td>2</td>
<td>7,050</td>
</tr>
<tr>
<td>Married filing jointly</td>
<td>1</td>
<td>8,900</td>
</tr>
<tr>
<td>or</td>
<td>2</td>
<td>9,850</td>
</tr>
<tr>
<td>Qualifying widow(er)</td>
<td>3</td>
<td>10,800</td>
</tr>
<tr>
<td></td>
<td>4</td>
<td>11,750</td>
</tr>
<tr>
<td>Married filing separately</td>
<td>1</td>
<td>4,925</td>
</tr>
<tr>
<td></td>
<td>2</td>
<td>5,875</td>
</tr>
<tr>
<td></td>
<td>3</td>
<td>6,825</td>
</tr>
<tr>
<td></td>
<td>4</td>
<td>7,775</td>
</tr>
<tr>
<td>Head of household</td>
<td>1</td>
<td>8,150</td>
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<tr>
<td></td>
<td>2</td>
<td>9,300</td>
</tr>
</tbody>
</table>

### B. STANDARD DEDUCTION SCHEDULE FOR DEPENDENTS

Use this schedule **ONLY** if someone can claim you, or your spouse if filing jointly, as a dependent.

1. Add $250 to your **EARNED INCOME**. Enter the total here. **1.**

2. Minimum standard deduction. **2.**

3. Enter the **LARGER** of line 1 or line 2... **3.**

4. Enter the amount shown below for your filing status.
   - Single.......................................................... $4,750 **4.**
   - Married filing jointly or Qualifying widow(er)........ 7,950 **4.**
   - Married filing separately............................... 3,975 **4.**
   - Head of household........................................... 7,000 **4.**

5. **STANDARD DEDUCTION**
   - A. Enter the **SMALLER** of line 3 or line 4. If under age 65 and not blind, **STOP HERE** and enter this amount on RI-1040 or RI-1040NR, line 4. **OTHERWISE**, go to line 5B. **5A.**
   - B. Check if: [ ] YOU were 65 or older, (born before 01/02/1939), [ ] Blind, [ ] SPOUSE was 65 or older, (born before 01/02/1939), [ ] Blind
   - If age 65 or older or blind, multiply the number of boxes checked by: $1,150 if Single or Head of household; $950 if Married filing jointly, Married filing separately or Qualifying widow(er)... **5B.**
   - C. Add lines 5A and 5B. Enter the total here and on RI-1040 or RI-1040NR, line 4. **5C.**

**EARNED INCOME** includes wages, salaries, tips, professional fees and other compensation received for personal services you performed. It also includes any amount received as a scholarship that you must include in your income. Generally, your earned income is the total of the amount(s) you reported on Federal Form 1040, lines 7, 12 and 18 minus the amount, if any, on Federal Form 1040, line 29.

### C. ITEMIZED DEDUCTION SCHEDULE

(If you claimed a modification on RI-1040 or RI-1040NR, line 2: you must recalculate your Federal Schedule A before you complete this schedule)

1. Add the amounts from Federal Form, Schedule A, lines 9, 14, 18, 19, 26 and 27. **1.**

2. Add the amounts from Federal Form, Schedule A, lines 4, 13 and 19 plus any gambling and casualty or theft losses included on line 27. **2.**

3. Is the amount on line 2 less than the amount on line 1?
   - [ ] No. **STOP HERE!** Your deduction is not limited. Enter the amount from line 1 above on RI-1040 or RI-1040NR, line 4. **3.**
   - [ ] Yes. Subtract line 2 from line 1. **3.**

4. Multiply line 3 above by 80% (.80). **4.**

5. Enter the amount from RI-1040 or RI-1040NR, line 3. **5.**

6. Enter $139,500 ($69,750 if Married filing separately). **6.**

7. Is the amount on line 6 less than the amount on line 5?
   - [ ] No. **STOP HERE!** Your deduction is not limited. Enter the amount from line 1 above on RI-1040 or RI-1040NR, line 4. **7.**
   - [ ] Yes. Subtract line 6 from line 5. **7.**

8. Multiply line 7 by 3% (.03). **8.**

9. Enter the **SMALLER** of line 4 or line 8. **9.**

10. Total itemized deductions - Subtract line 9 from line 1 - Enter the result here and on RI-1040 or RI-1040NR, line 4. **10.**
PART 1 REQUIRED ANNUAL PAYMENT
1. Enter your 2003 RI income tax from RI-1040, line 13 less line 18D or RI-1040NR, line 15 less line 18D................................................................. 1.
2. Enter 80% of the amount shown on line 1. ............................................................................................................................................... 2.
3. RI withheld taxes paid for 2003 from RI-1040, line 18A or RI-1040NR, lines 18A and 18C................................................................. 3.
4. Subtract line 3 from line 1 - (if the result is $250.00 or less do not complete the rest of this form). ............................................................................................................................................... 4.
5. Enter your 2002 RI tax from RI-1040, line 13 or RI-1040NR, line 15......................................................................................................................................................... 5.
6. Enter the SMALLER of line 2 or line 5......................................................................................................................................................... 6.

PART 2 SHORTCUT METHOD
You can use this method if you meet the following conditions (Otherwise, you must complete RI-2210 to figure your underestimating interest):

1. You made no estimated payments OR all 4 estimated payments were equal and paid by the appropriate due dates;
2. AND you did not complete RI-2210, part 5 (Annualized Income Installment Worksheet).
3. Enter your 2003 Rhode Island tax from RI-1040, line 13 less line 18D or RI-1040NR, line 15 less line 18D................................................................. 1.
4. Multiply line 1 by 80% (.80). ............................................................................................................................................... 2.
5. Enter the amount of 2003 Rhode Island income taxes withheld from RI-1040, line 18A or RI-1040NR, lines 18A and 18C................................................................. 3.
6. Subtract line 3 from line 1. If the result is $250.00 or less, you do not owe any underestimating interest and need not complete the rest of this form. ............................................................................................................................................... 4.
7. Enter your 2002 Rhode Island income tax from RI-1040, line 13 or RI-1040NR, line 15. ......................................................................................................................................................... 5.
8. Enter the total withholding and estimated tax you paid from RI-1040, lines 18A and 18B or RI-1040NR, lines 18A, 18B and 18C. ......................................................................................................................................................... 6.
11. If the amount on line 9 was paid before 4/15/04, then multiply the number of days paid before 4/15/04 by the amount on line 9 by .00022 and enter the result here. ............................................................................................................................................... 9.
12. UNDERESTIMATING INTEREST - subtract line 11 from line 10 - enter here and in the space provided on RI-1040 or RI-1040NR, line 19. ............................................................................................................................................... 10.

INSTRUCTIONS
PURPOSE OF THIS FORM
Individuals (except qualified farmers and fishermen) should use this form to determine if their income tax was sufficiently prepared throughout the year by having RI tax withheld or by paying RI estimated tax; if not, a charge may be imposed on the underpayment of the taxes. Complete Part 1 of this form to determine if the payment of the charge may be avoided.

WHO CAN FILE THIS FORM
You can use this form only if you meet the following conditions 1 You made no estimated payments OR all 4 estimated payments were equal and paid by the appropriate due dates AND 2 You are not completing the Annualization Income Worksheet on RI-2210. If you do not meet these conditions, you must file RI-2210. RI-2210 is available online www.tax.ri.gov or by calling our forms department at (401) 222-1111.

FARMERS AND FISHERMEN
If you meet BOTH of the following tests, you may be exempt from the charge for underpayment of estimated tax: 1 Gross income from farming or fishing is at least 2/3 (two thirds) of your annual gross income AND 2 you filed form RI-1040 or RI-1040NR and paid the tax due on or before March 1, 2004. If you meet both of these tests, write next to line 1 “EXEMPT, FARMER/FISHERMAN” and do not complete the rest of this form. Attach this form to your return or mail to: The RI Division of Taxation - One Capitol Hill - Providence, RI 02906-5806 if the return has been previously filed.

PART 1 REQUIRED ANNUAL PAYMENT
Line 1 Enter your 2003 Rhode Island tax from RI-1040, line 13 less line 18D or RI-1040NR, line 15 less line 18D. ............................................................................................................................................... 1.
Line 2 Multiply line 1 by 80% (.80). ............................................................................................................................................... 2.
Line 3 Enter the amount of 2003 Rhode Island income taxes withheld from RI-1040, line 18A or RI-1040NR, lines 18A and 18C. ............................................................................................................................................... 3.
Line 4 Subtract line 3 from line 1. If the result is $250.00 or less, you do not owe any underestimating interest and need not complete the rest of this form. ............................................................................................................................................... 4.
Line 5 Enter your 2002 Rhode Island income tax from RI-1040, line 13 or RI-1040NR, line 15. If you had no federal tax liability for 2002 and you were a Rhode Island resident during all of 2002, and your 2002 federal tax was (or would have been had you been required to file) for a full 12 months, then enter zero (0). ............................................................................................................................................... 5.
Line 6 Enter the SMALLER of line 2 or line 5 (including zero). If line 6 is zero, you do not owe any underestimating interest and need not complete the rest of this form. However, you must attach this form to your Rhode Island rerun. ............................................................................................................................................... 6.

PART 2 SHORTCUT METHOD
Line 7 Enter the amount from part 1, line 6. ............................................................................................................................................... 7.
Line 8 Enter the amount of estimated and withholding tax you paid for 2003 from RI-1040, lines 18A and 18B or RI-1040NR, lines 18A, 18B and 18C ............................................................................................................................................... 8.
Line 9 Subtract line 8 from line 7. ............................................................................................................................................... 9.
Line 10 Multiply line 9 by 7.9808% (.079808). ............................................................................................................................................... 10.
Line 11 If you paid the tax balance due before 4/15/04, multiply the number of days paid before 4/15/04 by the amount on line 9 by .00022 and enter the amount on line 11. ............................................................................................................................................... 11.
Line 12 Subtract line 11 from line 10. Enter here and in the space provided on RI-1040 or RI-1040NR, line 19. ............................................................................................................................................... 12.