This booklet contains:
- RI-1040
- RI Schedule EIC
- RI-8615
- RI Schedule OT
- T-205P
- RI Schedule CGW
- RI Schedule D
- RI-6251
- RI Deduction Schedules
- RI-2210A
- Instructions
- RI Tax Tables
- RI Tax Rate Schedules
- RI-1040H
- RI-4868
- RI-1040V
- Return Envelope

GET YOUR REFUND FASTER E-FILE!

www.tax.ri.gov
<table>
<thead>
<tr>
<th>TAX RETURN PAGE REFERENCE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Questions about what to put on a line? Help is on the page number in the circle.</td>
</tr>
</tbody>
</table>

### RHODE ISLAND RESIDENT INDIVIDUAL INCOME TAX RETURN 2003

#### NAME AND ADDRESS
- First Name: [3]
- Initial: [3]
- Last Name: [3]
- Your Social Security Number: [3]
- Spouse's First Name: [3]
- Initial: [3]
- Last Name: [3]
- Spouse's Social Security Number: [3]

#### Present Home Address
- Number and street, including apartment number or rural route: [3]
- City, Town or Post Office: [3]
- Daytime Telephone Number: [3]
- State: [3]
- Zip code: [3]

#### Electoral Contribution
- If line 17 is larger than line 18F, Subtract line 17 from 18F.
- If line 18F is larger than 17, subtract line 17 from 18F.

#### FILING STATUS
- Single: [1]
- Married filing jointly: [2]
- Married filing separately: [3]
- Head of Household: [4]
- Qualifying widow(er): [5]

#### INCOME, TAX, AND CREDITS
1. Federal AGI (Adjusted Gross Income) - Federal Form 1040, line 34; 1040A, line 21; 1040EZ, line 4 or Telefile, line 1. [1]
2. Net modifications to Federal AGI (if no modifications, enter zero on this line) - Page 2, Schedule I, Line 25. [2]
3. Modified Federal AGI - combine lines 1 and 2 (add net increases or subtract net decreases). [3]
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. [4]
5. Subtract line 4 from line 3. [5]
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 I-4 for exemption amount. [6]
7. RI TAXABLE INCOME - subtract line 6B from line 5. [7]
8. A. RI income tax Check only one box [8]
   - RI Tax Table or Rate Schedules [9]
   - RI Schedule CGW [10]
   - RI Schedule J [12]
   - RI-8615 [13]

#### PAYMENTS AND PROPERTY TAX RELIEF CREDIT
18. A. RI 2003 income tax withheld (please attach forms W-2, 1099, etc.) [18A]

#### AMOUNT DUE
- If line 17 is larger than line 18F, Subtract line 18F from 17. YOU OWE THIS AMOUNT. Complete RI-1040V. [19]

#### REFUND
- If line 18F is larger than 17, subtract line 17 from 18F. THIS IS THE AMOUNT YOU OVERPAID. [20]

#### TOTAL PAYMENTS AND CREDITS
- add lines 18A, 18B, 18C, 18D and 18E. [18F]

#### MAIL RETURNS TO:
The RI Division of Taxation - One Capitol Hill - Providence, RI 02908-5806
RI-1040
RHODE ISLAND
RESIDENT INDIVIDUAL INCOME TAX RETURN
2003

NAME AND ADDRESS

First Name
Initial
Last Name
Your Social Security Number

Spouse's First Name
Initial
Last Name
Spouse's Social Security Number

Present Home Address (Number and street, including apartment number or rural route)

City, Town or Post Office
State
Zip code
City or Town of Legal Residence

Electoral Contribution

$5.00 ($10.00 if a joint return) See instructions. (This will not increase your tax or reduce your refund.)

Check only one box
Yes
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.

No
Nonpartisan general account

Check
LARGER
If line 17 is
than line 18F, see worksheet on page 1-4 for exemption amount

If line 3 is over $104,625, see worksheet on page 1-4 for exemption amount

RIFLING STATUS
Check only one box

1 Single
2 Married filing jointly
3 Married filing separately
4 Head of Household
5 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.

5. Subtract line 4 from line 3.

6. Exemptions - Enter federal exemptions in 6A then multiply by $3,050 and enter result in 6B.

7. RI TAXABLE INCOME - subtract line 6B from line 5.

8. A. RI income tax - check only one box

Check
Rate Schedules
RI Tax Table or
RI Schedule CGW
RI Schedule D
RI Schedule J
RI-8615

8A.

B. Other RI taxes from page 3, RI Schedule OT, line 15.

8B.

9. RI alternative minimum tax from page 6, Form RI-6251, line 14.

9.

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.

12. 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.

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.

B. Other modifications INCREASING Federal AGI (see instructions - attach documentation)........................................ 23B.

C. Total modifications INCREASING Federal AGI - add lines 23A and 23B.............................................................. 23C.

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.

B. Other modifications DECREASING Federal AGI (see instructions - attach documentation)........................................ 24B.

C. Total modifications DECREASING Federal AGI - add lines 24A and 24B (Enter as a negative amount)............... 24C.

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.

B. Olympic Contribution Yes No $1.00 Contribution ($2.00 if a joint return).................................................. 42B.

C. RI Organ Transplant Fund ....................................................................................................................... 42C.

D. RI Council on the Arts .............................................................................................................................. 42D.

E. RI Nongame Wildlife Fund ....................................................................................................................... 42E.

F. Childhood Disease Victims’ Fund ............................................................................................................ 42F.

G. TOTAL CONTRIBUTIONS - add lines 42A, 42B, 42C, 42D, 42E and 42F - Enter here and on page 1, line 16... 42G.

NOTE: Contributions reduce your refund or increase your balance due.

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 Spouse’s Signature

Date Date

Paid preparer’s signature and address SSN, PTIN or EIN Telephone number

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

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. 25%
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.
14. Rhode Island percentage............................................................................................................................. 14. 25%
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. 25%
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. ................................................................................................................................................................. 19A.
   B. ................................................................................................................................................................. 19B.
   C. ................................................................................................................................................................. 19C.
   D. ................................................................................................................................................................. 19D.
21. Rhode Island percentage............................................................................................................................. 21. 7%
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**  
**2003**

**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

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.
**RI Schedule D**

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

**Your Social Security Number**

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Enter the <strong>SMALLER</strong> of Federal Schedule D, lines 17a or 16.</td>
</tr>
<tr>
<td>2.</td>
<td>Enter the <strong>SMALLER</strong> of Federal Schedule D, lines 17a or 16.</td>
</tr>
<tr>
<td>3.</td>
<td>Enter the amount from Federal Form 4952, line 4g.</td>
</tr>
<tr>
<td>4.</td>
<td>Subtract line 3 from line 2.</td>
</tr>
<tr>
<td>5.</td>
<td>Subtract line 8 from line 4. (If zero or less, enter zero).</td>
</tr>
<tr>
<td>6.</td>
<td>Enter the <strong>LARGER</strong> of line 12 or line 13.</td>
</tr>
<tr>
<td>7.</td>
<td>Enter the amount from Federal Schedule D, line 19.</td>
</tr>
<tr>
<td>8.</td>
<td>Add lines 6 and 7.</td>
</tr>
<tr>
<td>9.</td>
<td>Subtract line 8 from line 4. (If zero or less, enter zero).</td>
</tr>
<tr>
<td>10.</td>
<td>Subtract line 9 from line 1. (If zero or less, enter zero).</td>
</tr>
<tr>
<td>11.</td>
<td>Enter the <strong>SMALLER</strong> of the amount on line 1 above OR</td>
</tr>
<tr>
<td></td>
<td>• $47,450 If Married filing jointly or Qualifying widow(er)</td>
</tr>
<tr>
<td></td>
<td>• $28,400 If Single</td>
</tr>
<tr>
<td></td>
<td>• $38,050 If Head of household</td>
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<tr>
<td></td>
<td>• $23,725 If Married filing separately</td>
</tr>
<tr>
<td>12.</td>
<td>Enter the <strong>LARGER</strong> of line 10 or 11.</td>
</tr>
<tr>
<td>13.</td>
<td>Subtract line 4 from line 1. (If zero or less, enter zero).</td>
</tr>
<tr>
<td>14.</td>
<td>Enter the <strong>LARGER</strong> of line 12 or line 13.</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.</td>
</tr>
<tr>
<td>16.</td>
<td>Subtract line 12 from line 11.</td>
</tr>
<tr>
<td>17.</td>
<td>Enter the <strong>LARGER</strong> of line 16 or line 17.</td>
</tr>
<tr>
<td>18.</td>
<td>Multiply line 18 by 2.00% (.02).</td>
</tr>
<tr>
<td>19.</td>
<td>Subtract line 18 from line 16.</td>
</tr>
<tr>
<td>20.</td>
<td>Multiply line 20 by 2.5% (.025).</td>
</tr>
<tr>
<td>21.</td>
<td>Subtract line 20 from line 16.</td>
</tr>
<tr>
<td>22.</td>
<td>Enter the <strong>LARGER</strong> of line 1 or line 9.</td>
</tr>
<tr>
<td>23.</td>
<td>Enter the amount from line 16 above. (If line 16 is blank, enter zero).</td>
</tr>
<tr>
<td>24.</td>
<td>Subtract line 23 from line 22.</td>
</tr>
<tr>
<td>25.</td>
<td>Multiply line 24 by 5.00% (.05).</td>
</tr>
<tr>
<td>26.</td>
<td>Enter the smaller of line 4 or line 7.</td>
</tr>
<tr>
<td>27.</td>
<td>Add lines 4 and 14.</td>
</tr>
<tr>
<td>28.</td>
<td>Enter the amount from line 1 above.</td>
</tr>
<tr>
<td>29.</td>
<td>Subtract line 28 from line 27. (If zero or less, enter zero).</td>
</tr>
<tr>
<td>30.</td>
<td>Subtract line 29 from line 26. (If zero or less, enter zero).</td>
</tr>
<tr>
<td>31.</td>
<td>Multiply line 30 by 6.25% (.0625).</td>
</tr>
<tr>
<td>32.</td>
<td>Enter the <strong>LARGER</strong> 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.</td>
</tr>
<tr>
<td>33.</td>
<td>Subtract line 32 from line 1.</td>
</tr>
<tr>
<td>34.</td>
<td>Multiply line 33 by 7.00% (.07).</td>
</tr>
<tr>
<td>35.</td>
<td>Add lines 15, 19, 21, 25, 31 and 34.</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.</td>
</tr>
<tr>
<td>37.</td>
<td>Tax on all taxable income (including capital gains). Enter the <strong>SMALLER</strong> 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.</td>
</tr>
</tbody>
</table>
**PART 1 ALTERNATIVE MINIMUM TAX**


2. Exemption
   - If your filing status is...
     - Single or Head of household: $112,500
     - Married filing jointly or Qualifying widow(er): 150,000
     - Married filing separately: 75,000
   (If line 1 is **OVER** the amount shown above for your filing status, see page l-8 of the instructions.)

3. Subtract line 2 from line 1.

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.

6. RI Rate.

7. Multiply line 5 by line 6.

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

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

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

11. RI Rate.

12. Multiply line 10 by line 11.

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

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.

**PART 2 ALTERNATIVE MINIMUM TAX USING MAXIMUM CAPITAL GAINS RATES**

15. Enter the amount from line 3 above.

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

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

18. A. Add lines 16 and 17.

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

20. Subtract line 19 from line 15.

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.

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

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

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

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

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

28. Subtract line 26 from line 24.

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

30. Subtract line 24 from line 23.

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

**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.

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

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

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.
### 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

<table>
<thead>
<tr>
<th>Filing Status</th>
<th>Number of Boxes Checked</th>
</tr>
</thead>
<tbody>
<tr>
<td>Single</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td>2</td>
</tr>
<tr>
<td>Married filing jointly</td>
<td>1</td>
</tr>
<tr>
<td>or</td>
<td>2</td>
</tr>
<tr>
<td>Qualifying widow(er)</td>
<td>3</td>
</tr>
<tr>
<td></td>
<td>4</td>
</tr>
<tr>
<td>Married filing separately</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td>2</td>
</tr>
<tr>
<td></td>
<td>3</td>
</tr>
<tr>
<td></td>
<td>4</td>
</tr>
<tr>
<td>Head of household</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td>2</td>
</tr>
</tbody>
</table>

**AND the number on line A is:**

<table>
<thead>
<tr>
<th>Filing Status</th>
<th>Number of Boxes Checked</th>
</tr>
</thead>
<tbody>
<tr>
<td>Single</td>
<td>$5,900</td>
</tr>
<tr>
<td></td>
<td>7,050</td>
</tr>
<tr>
<td>Married filing jointly</td>
<td>8,900</td>
</tr>
<tr>
<td>or</td>
<td>9,850</td>
</tr>
<tr>
<td>Qualifying widow(er)</td>
<td>10,800</td>
</tr>
<tr>
<td></td>
<td>11,750</td>
</tr>
<tr>
<td>Married filing separately</td>
<td>4,925</td>
</tr>
<tr>
<td></td>
<td>5,875</td>
</tr>
<tr>
<td></td>
<td>6,825</td>
</tr>
<tr>
<td></td>
<td>7,775</td>
</tr>
<tr>
<td>Head of household</td>
<td>8,150</td>
</tr>
<tr>
<td></td>
<td>9,300</td>
</tr>
</tbody>
</table>

**THEN your RI standard deduction is:**

#### 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.


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

4. Enter the amount shown below for your filing status.

<table>
<thead>
<tr>
<th>Filing Status</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Single</td>
<td>$4,750</td>
</tr>
<tr>
<td>Married filing jointly</td>
<td>7,950</td>
</tr>
<tr>
<td>Qualifying widow(er)</td>
<td>3,975</td>
</tr>
<tr>
<td>Head of household</td>
<td>7,000</td>
</tr>
</tbody>
</table>

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 4, 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.
   - **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.
   - **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 Rhode Island 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. Rhode Island withholding payment 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 Rhode Island 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 on 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.................................................................................. 2.
5. Enter the amount of estimated and withholding tax you paid for 2003 from RI-1040, lines 18A and 18B or RI-1040NR, lines 18A and 18C.......................... 3.
6. Enter your 2002 Rhode Island income tax from RI-1040, line 18A and 18B or RI-1040NR, line 18A and 18C. .................................................. 7.
7. Enter the total withholding and estimated tax paid from RI-1040, lines 18A and 18B or RI-1040NR, lines 18A, 18B and 18C.......................... 8.
8. Enter the amount of underpayment - subtract line 3 from line 7................... 9.
10. If the amount on line 9 was paid on or after 4/15/04, then enter $0
    If the amount on line 9 was paid before 4/15/04, then make the following calculation:

\[
\text{The amount on line 9 (times) the number of days paid before 4/15/04 (times) .00022 and enter the result here}}
\]

11. Enter 80% of the amount shown on line 1........................................................................................ 12.
12. UNDERESTIMATING INTEREST - subtract line 11 from line 10 - enter here and in the space provided on RI-1040 or RI-1040NR, line 19.......................................................... 12.

**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 Annualized Income Installment Worksheet on RI-2210. If you do not meet these conditions, you must complete 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**

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Enter your 2003 Rhode Island tax from RI-1040, line 13 less line 18D or RI-1040NR, line 15 less line 18D</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Multiply line 1 by 80% (.80)</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Enter the amount of 2003 Rhode Island income taxes withheld from RI-1040, line 18A or RI-1040NR, lines 18A and 18C</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>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.</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Enter your 2002 Rhode Island income tax from RI-1040, line 13 or RI-1040NR, line 15</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>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.</td>
<td></td>
</tr>
</tbody>
</table>

**PART 2 SHORTCUT METHOD**

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>7</td>
<td>Enter the amount from part 1, line 6.</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>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</td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Subtract line 8 from line 7</td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>Multiply line 9 by 7.9808% (.079808)</td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>If you paid the tax balance due before 4/15/2004, multiply the number of days paid before 4/15/2004 by the amount on line 9 by .00022 and enter the amount on line 11</td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>Subtract line 11 from line 10. Enter here and in the space provided on RI-1040 or RI-1040NR, line 19.</td>
<td></td>
</tr>
</tbody>
</table>
**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>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Spouse's First Name</th>
<th>Initial</th>
<th>Last Name</th>
<th>Spouse's Social Security Number</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<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>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<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>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</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.
- Yes □ No □
- 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.

### FILING STATUS

- Check only one box
  - 1 □ Single
  - 2 □ Married filing jointly
  - 3 □ Married filing separately
  - 4 □ Head of Household
  - 5 □ 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.
   - Subtract line 4 from line 3.

5. 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 I-4 for exemption amount.
   - $3,050 × 6B = $18,300

6. RI taxable income - subtract line 6B from line 5.

7. RI TAXABLE INCOME - subtract line 6B from line 5.

8. RI income tax - add lines 8A, 8B and 9.
   - Check only one box
     - □ RI Tax Table or
     - Rate Schedules
     - □ RI Schedule CGW
     - □ RI Schedule D
     - □ RI Schedule J
     - □ RI-8615

9. Other RI taxes from page 3, RI Schedule OT, line 15.

10. Total RI income tax - add lines 8A, 8B and 9.

11. RI percentage of allowable Federal credits from page 2, schedule II, line 34.

12. Total RI credits - add lines 11A, 11B and 11C.

13. RI income tax after credits - subtract line 12 from line 10 (not less than zero).

14. RI use/sales tax from page 3, Schedule T-205P, line 24 (see instructions).

15. Total RI tax - add lines 13 and 14.

16. RI checkoff contributions from page 2, schedule IV, line 42G (contributions reduce your refund or increase your balance due).

17. TOTAL RI TAX AND CHECKOFF CONTRIBUTIONS - add lines 15 and 16.

### PAYMENTS AND PROPERTY TAX RELIEF CREDIT

18. RI 2003 income tax withheld (please attach forms W-2, 1099, etc.).

19. 2003 estimated tax payments and amount applied from 2002 return.

20. Property tax relief credit from RI-1040H, line 15 or 22 (attach form RI-1040H).

21. RI earned income credit from page 3, RI Schedule EIC, line 9.

22. Other payments.

### TOTAL PAYMENTS AND CREDITS - add lines 18A, 18B, 18C, 18D and 18E.

### 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 RI-2210 or RI-2210A is attached - enter interest due $ or enter zero.

20. If line 18F is LARGER than 17, subtract line 17 from 18F. **THIS IS THE AMOUNT YOU OVERPAID.**

21. Amount of overpayment to be refunded.

22. Amount of overpayment to be applied to 2004 estimated tax.

**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  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.

B. Other modifications **INCREASING** Federal AGI (see instructions - attach documentation).................................................... 23B.

C. Total modifications **INCREASING** Federal AGI - add lines 23A and 23B.......................................................... 23C.

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.

B. Other modifications **DECREASING** Federal AGI (see instructions - attach documentation)........................................... 24B.

C. Total modifications **DECREASING** Federal AGI - add lines 24A and 24B **(Enter as a negative amount)**.......................... 24C.

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  CHECKOFF CONTRIBUTIONS

42. **Drug program account**

A. **Olympic Contribution** Yes ☐ No ☐ $1.00 Contribution ($2.00 if a joint return) ........................................ 42A.

B. **RI Organ Transplant Fund** ......................................................................................................................... 42B.

C. **RI Council on the Arts** ............................................................................................................................. 42C.

D. **RI Nongame Wildlife Fund** ..................................................................................................................... 42D.

E. **RI Childhood Disease Victims’ Fund** ........................................................................................................ 42E.

F. **TOTAL CONTRIBUTIONS** - add lines 42A, 42B, 42C, 42D, 42E and 42F - Enter here and on page 1, line 16.................................................. 42F.

G. **OTHER CONTRIBUTIONS** - add lines 42F - Enter here and on page 1, line 16.................................................. 42G.

**NOTE:** Contributions reduce your refund or increase your balance due.

---

**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. Yes ☐ No ☐  
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. 25%  
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. 5%  
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.  
14. Rhode Island percentage.................................................................................................................. 14. 25%  
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. 25%  
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. | 19A. |
| B. | 19B. |
| C. | 19C. |
| D. | 19D. |

21. Rhode Island percentage.................................................................................................................. 21. 7%  
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 2003

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

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

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

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

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

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

5.

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.

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

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

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.

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

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

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

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

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

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.
### RI Schedule D

**RHODE ISLAND CAPITAL GAINS AND LOSSES 2003**

**Name(s) shown on Form RI-1040 or RI-1040NR**  
**Your Social Security Number**

<table>
<thead>
<tr>
<th>Step</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Enter the <strong>smaller</strong> of Federal Schedule D, lines 17a or 16.</td>
</tr>
<tr>
<td>2.</td>
<td>Enter the amount from Federal Form 4952, line 4.</td>
</tr>
<tr>
<td>3.</td>
<td>Subtract line 3 from line 2.</td>
</tr>
<tr>
<td>4.</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).</td>
</tr>
<tr>
<td>5.</td>
<td>Enter the <strong>smaller</strong> of line 5 above or Federal Schedule D, line 20. (not less than zero).</td>
</tr>
<tr>
<td>6.</td>
<td>Enter the amount from Federal Schedule D, line 19.</td>
</tr>
<tr>
<td>7.</td>
<td>Subtract line 8 from line 4. (if zero or less, enter zero).</td>
</tr>
<tr>
<td>8.</td>
<td>Multiply line 24 by 5.00% (.05).</td>
</tr>
<tr>
<td>9.</td>
<td>Enter the smaller of line 4 or line 7.</td>
</tr>
<tr>
<td>10.</td>
<td>Subtract line 18 from line 16.</td>
</tr>
</tbody>
</table>
| 11.  | 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 |
| 12.  | Enter the **smaller** of line 10 or 11. |
| 13.  | Subtract line 4 from line 1. (if zero or less, enter zero). |
| 14.  | Enter the **larger** of line 12 or line 13. |
| 15.  | Figure the tax on the amount on line 14. Use the 2003 RI Tax Table or Tax Rate Schedule, whichever applies. |
| 16.  | Subtract line 12 from line 11. |
| 17.  | Qualified 5 year gain, if any, from Federal Schedule D, line 35. |
| 18.  | Enter the **smaller** of line 16 or line 17. |
| 19.  | Multiply line 18 by 2.00% (.02). |
| 20.  | Subtract line 18 from line 16. |
| 21.  | Multiply line 20 by 2.5% (.025). |
| 22.  | Subtract line 12 from line 11. |
| 23.  | Enter the amount from line 16 above. (if line 16 is blank, enter zero). |
| 24.  | Subtract line 23 from line 22. |
| 25.  | Multiply line 24 by 5.00% (.05). |
| 26.  | Enter the smaller of line 4 or line 7. |
| 27.  | Add lines 4 and 14. |
| 28.  | Enter the amount from line 1 above. |
| 29.  | Subtract line 28 from line 27. (if zero or less, enter zero). |
| 30.  | Subtract line 29 from line 26. (if zero or less, enter zero). |
| 31.  | Multiply line 30 by 6.25% (.0625). |
| 32.  | Add lines 14, 16, 24 and 30. |
| 33.  | Subtract line 32 from line 1. |
| 34.  | Multiply line 33 by 7.00% (.07). |
| 35.  | Add lines 15, 19, 21, 25, 31 and 34. |
| 36.  | Figure the tax on the amount on line 1. Use the 2003 RI Tax Table or Tax Rate Schedule, whichever applies. |
| 37.  | 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. |
### PART 1  ALTERNATIVE MINIMUM TAX

2. **Exemption**  
   - If your filing status is...  
     - Single or Head of household: $112,500  
     - Married filing jointly or Qualifying widow(er): $150,000  
     - Married filing separately: $75,000  
3. **RI Rate**  
4. **Tentative minimum tax** - subtract line 7 from line 4.  
5. **RI tax from RI Schedule D or CGW**.  
6. **RI income tax less foreign tax credit** - subtract line 12 from line 9.  
7. **RI tax from RI-1040 or RI-1040NR, page 1, line 8A**.  
8. **Foreign tax credit - RI-1040 or RI-1040NR, line 27**.  
9. **Tentative minimum tax - subtract line 7 from line 4.**  
10. **RI Rate**  
11. **Multiply line 10 by line 11.**  
12. **Multiply line 10 by line 11.**  
13. **RI income tax less foreign tax credit - subtract line 12 from line 9.**  
14. **RI Alternative minimum tax - subtract line 13 from line 8**.  

### PART 2  ALTERNATIVE MINIMUM TAX USING MAXIMUM CAPITAL GAINS RATES

15. **Enter the amount from line 3 above**.  
16. **Amount from RI Schedule D, line 9 or RI Schedule CGW, line 2**.  
17. **Amount from RI Schedule D, line 7 or RI Schedule CGW enter zero**.  
18. **Add lines 16 and 17.**  
19. **Enter the SMALLER of line 18A or 18B.**  
20. **Enter the SMALLER of line 15 or line 18C.**  
21. **If line 20 is less than $175,000 ($87,500 if Married filing separately)**.  
22. **Enter the amount from RI Schedule D, line 16 or RI Schedule CGW, line 7.**  
23. **Enter the SMALLER of line 15 or line 16.**  
24. **Enter the SMALLER of line 22 or line 23**.  
25. **Qualified 5 year gain**.  
26. **Enter the SMALLER of line 24 or line 25.**  
27. **Multiply line 26 by 2.00% (.02).**  
28. **Subtract line 26 from line 24.**  
29. **Multiply line 28 by 2.50% (.025).**  
30. **Subtract line 24 from line 23.**  
31. **Multiply line 30 by 5.00% (.05).**  

**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.**  
33. **Multiply line 32 by 6.25% (.0625).**  
34. **Add lines 21, 27, 29, 31 and 33.**  
35. **If line 15 is less than $175,000 ($87,500 if Married filing separately)**.  
36. **Enter the SMALLER of lines 34 or 35 here and on line 4 above.**
A. STANDARD DEDUCTION SCHEDULE FOR PEOPLE AGE 65 OR OLDER OR BLIND

<table>
<thead>
<tr>
<th>Filing Status</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 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>
</tr>
<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. **750**
3. Enter the **LARGER** of line 1 or line 2.......................................................................................................................................................... 3.
4. Enter the amount shown below for your filing status.
   - Single.......................................................................................................................... $4,750
   - Married filing jointly or Qualifying widow(er).................. 7,950
   - Married filing separately.......................................................... 3,975
   - Head of household.................................................................. 7,000
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 4, 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.
   - 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.
   - 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 Rhode Island income tax from RI-1040, line 13 less line 18D or RI-1040NR, line 15 less line 18D.  
2. Enter 80% of the amount shown on line 1.  
3. RI withhold taxes paid for 2003 from RI-1040, line 18A or RI-1040NR, lines 18A and 18C.  
4. Subtract line 3 from line 1.  
5. Enter your 2002 Rhode Island income tax from RI-1040, line 13 or RI-1040NR, line 15.  
6. Enter the SMALLER of line 2 or line 5.

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).

7. Enter the amount from Part 1, line 6 above.  
8. Enter the total withholding and estimated tax paid from RI-1040, lines 18A and 18B or RI-1040NR, lines 18A, 18B and 18C.  
10. Multiply line 9 by 7.9808% (.079808).  
11. If the amount on line 9 was paid on or after 4/15/04, then enter $0.  
   If the amount on line 9 was paid before 4/15/04, then make the following calculation:  
   The amount on line 9 (times) the number of days paid before 4/15/04 (times) .00022 and enter the result here.  
12. UNDERESTIMATING INTEREST - subtract line 11 from line 10 - enter here and in the space provided on RI-1040 or RI-1040NR, line 19.

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;  
2. AND you did not complete 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 02908-5806 if the return has been previously filed.
This booklet contains returns and instructions for filing the 2003 Rhode Island Resident Individual Income Tax Return. Read the instructions in this booklet carefully. For your convenience we have provided "line by line instructions" which will aid you in completing your return. Please print or type so that it will be legible. Check the accuracy of your name(s), address and social security number(s).

Most resident taxpayers will only need to complete the first two pages of Form RI-1040. Those taxpayers claiming modifications to federal adjusted gross income must complete page 2, schedule I. Taxpayers claiming a credit for income taxes paid to another state must complete page 2, schedule III.

Nonresidents and part-year residents will file their Rhode Island Individual Income Tax Returns on Form RI-1040NR. These forms and instructions are available upon request at local libraries, Post Office branches or the Rhode Island Division of Taxation, One Capitol Hill, Providence RI 02908-5801.

Complete your 2003 Federal Income Tax Return first. It is the basis for preparing your Rhode Island income tax return. In general, the Rhode Island income tax is based on your federal taxable income.

Accuracy and attention to detail in completing the return in accordance with these instructions will facilitate the processing of your tax return. You may find the following points helpful in preparing your Rhode Island Income Tax Return.

WHO MUST FILE A RETURN

Resident individuals – Every resident individual of Rhode Island required to file a federal income tax return must file a Rhode Island individual income tax return (RI-1040).

A resident individual who is not required to file a federal income tax return may be required to file a Rhode Island income tax return if his/her income for the taxable year is in excess of the sum of his/her federal personal exemptions.

“Resident” means an individual who is domiciled in the State of Rhode Island or an individual who maintains a permanent place of abode in Rhode Island and spends more than 183 days of the year in Rhode Island.

For purposes of the above definition, domicile is found to be a place an individual regards as his or her permanent home – the place to which he or she intends to return after a period of absence. A domicile, once established, continues until a new fixed and permanent home is acquired. No change of domicile results from moving to a new location if the intention is to remain only for a limited time, even if it is for a relatively long duration. For a married couple, normally both individuals have the same domicile.

Any person asserting a change in domicile must show:

(1) an intent to abandon the former domicile,
(2) an intent to acquire a new domicile and
(3) actual physical presence in a new domicile.

DECEASED TAXPAYERS

If the taxpayer died before filing a return for 2003, the taxpayer’s spouse or personal representative must file and sign a return for the person who died if the deceased was required to file a return. A personal representative can be an executor, administrator or anyone who is in charge of the taxpayer’s property.

The person who files the return should write “deceased” after the deceased’s name and show the date of death in the name and address space on the return.

If you are claiming a refund as a surviving spouse filing a joint return with the deceased, no other form is needed to have the refund issued to you. However, all other filers requesting a refund due the deceased, must file Form RI-1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, to claim the refund.

WHEN TO FILE

Your return must be filed not later than April 15, 2004.

If the due date of your return falls on a Saturday, Sunday or Rhode Island legal holiday, the return will be due on the next working day.

EXTENSION OF TIME

Any extension of time granted for filing an individual income tax return shall not operate to extend the time for the payment of any tax due on such return.

In General -

(1) An individual who is required to file a Rhode Island income tax return shall be allowed an automatic four month extension of time to file such return.
(2) An application must be prepared in duplicate on form RI-4868.
(3) The original of the application must be filed on or before the date prescribed for the filing of the return of the individual with the Rhode Island Division of Taxation.
(4) Such application for extension must show the full amount properly estimated as tax for such taxpayer for such taxable year, and such application must be accompanied by the full remittance of the amount properly estimated as tax which is unpaid as of the date prescribed for the filing of the return.

NOTE: If no payment is required to be made with your Rhode Island extension form and you are filing a federal extension form for the same period of time, then you do not need to submit the Rhode Island form. Attach a copy of the Federal Form 4868 or the approved Federal Form 2688 to your Rhode Island individual income tax return at the time it is submitted.
WHERE TO FILE
Mail your return to:
STATE OF RHODE ISLAND
Division of Taxation
One Capitol Hill
Providence RI 02908 – 5806

WHERE TO GET FORMS
As far as practical, tax forms and instructions are mailed directly to taxpayers. Additional forms may be obtained from:
The website http://www.tax.ri.gov
The Division of Taxation (401) 222-1111
Forms may also be obtained at many local libraries and Post Office branches.

MISSING OR INCORRECT FORM W-2
This is the form furnished to you by your employer, which shows the amount of your income tax withheld by them, and a copy of it must accompany your Rhode Island income tax return if you are to receive credit for such withheld tax. Only your employer can issue or correct this form. If you have not received a Form W-2 from your employer by February 15, 2004 or if the form which you have received is incorrect, contact your employer as soon as possible.

ROUNDING OFF TO WHOLE DOLLARS
The money items on your return and schedules may be shown in whole dollars. This means that you may eliminate any amount less than 50 cents and increase any amount from 50 cents to 99 cents to the next higher dollar.

CHANGES IN YOUR FEDERAL TAXABLE INCOME OR FEDERAL TAX LIABILITY
You must report to the Rhode Island Division of Taxation any change or correction in federal taxable income or federal tax liability as reported on your federal income tax return, whether resulting from the filing of an amended federal return or otherwise. Such report must be made within 90 days after filing an amended federal return or final determination of such change by the Internal Revenue Service. Use Form RI-1040X.

RHODE ISLAND LOTTERY PRIZES
Winnings and prizes received from the Rhode Island Lottery are taxable under the Rhode Island personal income tax law and are includable in the income of both residents and nonresidents alike.

SIGNATURE
You must sign your Rhode Island income tax return and both husband and wife must sign their joint return. An unsigned return cannot be processed.

Any paid preparer who prepares a taxpayer’s return must also sign as “preparer”. If a firm or corporation prepares the return, it should be signed in the name of the firm or corporation.

If you wish to allow the Tax Division to contact your paid preparer should questions arise about your return, check the appropriate box above the preparer’s name.

Don’t need forms mailed to you next year?
Taxpayers who pay someone else to prepare their returns probably do not need a booklet mailed to them each year. If you do not need a booklet mailed to you next year, check the box below the signature line. The Division of Taxation will send you a postcard as a reminder to see your preparer. Telling us that you do not need a booklet next year will help us to reduce printing and mailing costs.

PAYMENTS OR REFUNDS
Any tax due must be paid in full with your return. Complete Form RI-1040V. Make check or money order payable to the Rhode Island Division of Taxation and send them with your return to the Rhode Island Division of Taxation, One Capitol Hill, Providence, RI 02908-5806. An amount due of less than one dollar ($1) need not be paid.

A refund will be made if an overpayment of income tax is shown on your return, unless you indicate on your return that such overpayment is to be credited to your estimated tax liability for 2004. No other application for refund is necessary. Please note that no refund can be made unless your return is properly signed. Refunds of less than $1.00 will not be issued unless specifically requested.

ESTIMATED INCOME TAX
If a taxpayer can reasonably expect to owe more than $250 after allowing for withholding tax and/or credits, he or she must make estimated tax payments. Estimated tax payments are made on Form RI-1040E that has instructions for computing the estimated tax and making payments.

RI-1040H
PROPERTY TAX RELIEF CREDIT
Full year Rhode Island residents who meet certain requirements may be able to take advantage of the property tax relief credit. The credit will be applied to decrease your income tax due or increase your refund.

Claim for the property tax relief credit is made on Form RI-1040H. A copy of the Form RI-1040H is included in the income tax booklet or may be obtained at libraries, Post Office branches or from the Rhode Island Division of Taxation, One Capitol Hill, Providence, RI 02808-5801.

Taxpayers who are required to file a RI-1040 and who qualify for the property tax relief credit should submit Form RI-1040H with their Rhode Island income tax return. However, if you are claiming an automatic extension of time to file your RI income tax return (RI-1040), you are still required to file your RI-1040H no later than April 15, 2004. An extension of time for filing your RI-1040H may be allowed at the Tax Administrator’s discretion for sickness, absence or other disability.

NET OPERATING LOSS DEDUCTIONS
The Rhode Island Personal Income Tax law relating to Net Operating Loss deduction (NOL) has been amended by enactment of RIGL §44-30-2.8 and RIGL §44-30-87.1

Under the provisions of section 44-30-2.8, the five (5) year carry back provision for years ending in 2001 and 2002 provided by the Job Creation and Worker Assistance Act of 2002 (P.L.107-147) for federal tax purposes shall not be allowed for Rhode Island tax purposes.

If a taxpayer has already filed a return claiming a five (5) year carry back, he/she must file a Rhode Island amended return on form RI-1040X.

Under the provisions of section 44-30-87.1, for losses incurred for taxable years beginning on or after January 1, 2002, an NOL deduction may not be carried back for Rhode Island personal income tax purposes, but will only be allowed as a carry forward for the number of succeeding years as provided in IRS Sec. 172. A carry forward can only be used on the Rhode Island return to the extent that the carry forward is used on the federal return.

Should you have any questions regarding this notice, please call the Personal Income Tax Section at (401) 222-3911.

BONUS DEPRECIATION
A bill passed disallowing the new federal bonus depreciation for Rhode Island tax purposes. When filing a Rhode Island tax return any bonus depreciation taken for federal purposes must be added back to income as a modification on Schedule 1, line 23B for Rhode Island purposes. In subsequent years, when federal depreciation is less than what previously would have been allowed, the difference may be deducted from income as a modification on Schedule 1, line 24B for Rhode Island purposes.

A separate schedule of depreciation must be kept for Rhode Island purposes. The gain or loss on the sale or other disposition of the asset is to be determined, for Rhode Island purposes, using the Rhode Island depreciation schedule.

EXAMPLE: A company bought equipment after September 11, 2001 that cost $10,000 and had a 10 year life and qualified for 30% bonus depreciation. Depreciation for federal purposes in the first year was $3,700 (30% X $10,000 + 10% x $7,000). Normal depreciation in the first year would have been $1,000. The Company should add back on Schedule I, line 23b of RI-1040 the amount of $2,700 ($3,700 - $1,000). The company should write on line 23b the words “Bonus Depreciation Adjustment”. In subsequent years the company should deduct $300 ($1000 - $700) each year while depreciation lasts. The deduction should be on line 24b of RI-1040 and they should write in the words “Bonus Depreciation Adjustment”.

If a taxpayer has already filed a return, a form RI-1040X should be filed. Questions on this procedure should be addressed by calling the Personal Income Tax Section at (401) 222-3911.

SECTION 179 DEPRECIATION
Rhode Island passed a bill disallowing the increase in the section 179 depreciation under the Jobs & Growth Tax Relief Reconciliation Act of 2003. Section 179 depreciation will remain limited to $25,000 for Rhode Island income tax purposes. When filing your Rhode Island tax return any additional section 179 depreciation taken must be added back to federal adjusted gross income as a modification on RI-1040, page 2, schedule I, line 23B. In subsequent years, when federal depreciation is less than what previously would have been allowed, the
difference may be deducted from federal adjusted income as a modification on RI-1040, page 2, schedule I, line 24B.

A separate schedule of depreciation must be kept for Rhode Island purposes. The gain or loss on the sale or other disposition of the asset is to be determined, for Rhode Island purposes, using the Rhode Island depreciation schedule.

FAMILY EDUCATION ACCOUNTS
(Tuition Savings Program – Section 529)

A modification decreasing federal adjusted gross income may be claimed for contributions made to Rhode Island’s tuition savings program “529 plan”. The maximum modification shall not exceed $500, $1,000 if a joint return, regardless of the number of accounts. Taxpayers should claim the modification on line 24b and write in the words “Tuition Savings Program”. If the funds are rolled over to a Tuition Savings Plan of another state or are an unrelated withdrawal, recapture is required. Taxpayers may also take a modification decreasing federal adjusted gross income in the amount of any qualified withdrawal or distribution from the “Tuition Saving Program” which is included in federal adjusted gross income. Taxpayers should claim the modification on line 24b and write in the words “Tuition Savings Program”.

RHODE ISLAND TAX CREDITS

Rhode Island law provides special Rhode Island tax credits which may be applied against the Rhode Island income tax. Before claiming any credits, taxpayers should refer to the Rhode Island law and/or regulations for specific requirements for each credit such as carryover provisions and the order in which the credits must be used. Taxpayers claiming credits must attach the proper form(s) and other documentation to the return; failure to do so will result in disallowance of the credit. The following is a brief list of the current Rhode Island state tax credits:

1. Investment Tax Credit (RI-3468) – for manufacturing and other property. RIGL 44-31
2. Daycare Assistance and Development Credit (RI-2441) – for employers and others providing daycare to employees. RIGL 44-47
3. Historic Residence Credit – for approved residence rehabilitation. RIGL 44-33.1
4. Historic Commercial Building Credit – for approved commercial rehabilitation. RIGL 44-33.2
5. Residential Lead Paint Removal Credit (RI-6238) – for qualified lead hazard removal. RIGL 42-64.3
6. SBA Loan Guaranty Fee Credit (RI-2641) – for approved RI Small Business Authority loan fees. RIGL 44-43.1
7. Research and Development Property Credit (RI-7695P) – for property in laboratory or experimental research. RIGL 44-32-2
8. Research and Development Expense Credit (RI-7695E) – for federally defined excess RI expenses in laboratory or experimental research. RIGL 44-32-3
9. Qualifying Widow(er) Credit (RI-SP01) – for RI qualifying widow(er) age 65 with dependent child. RIGL 44-30-26
10. Residential Renewable Energy System Credit – for specific types of residential systems approved by the RI energy office. RIGL 44-57
11. Employers’ Worksite Adult Education Credit (RI-6324) – for employers offering specific types of adult education. RIGL 44-46
12. ISO Certification Credit – for businesses attaining ISO certification. RIGL 44-11-42
13. Jobs Training Expenses Credit (RI-2949) – for training specifically approved by the RI Human Resource Investment Council. RIGL 42-64.6

INTEREST

Any tax not paid when due, including failure to pay adequate estimated tax, is subject to interest at the rates of 12% in 2003 and 12% in 2004. Interest on refunds of tax overpayments will be paid at the rate of 12% if the refund is not paid within 90 days of the due date or the date the completed return was filed, whichever is later.

PENALTIES

The law provides for penalties in the following circumstances:
Failure to file an income tax return.
Failure to pay any tax due on or before the due date.
Preparing or filing a fraudulent income tax return.

USE OF FEDERAL INCOME TAX INFORMATION

All amounts reported from the Federal Forms 1040, 1040A, 1040EZ, Telefile, 1040NR and 1040NR-EZ as well as those reported on Form RI-1040 are subject to verification and audit by the Rhode Island Division of Taxation.

SPECIFIC INSTRUCTIONS

NAME AND ADDRESS

If the name or address shown on the return is incorrect, print or type any necessary correction on the return. If you did not receive the booklet and pre-addressed return, please complete the identification portion of the return, including the city or town of legal residence.

ELECTORAL SYSTEM CONTRIBUTION

You may designate a contribution of five dollars ($5) or ten dollars ($10) if married and filing a joint return, to the account for the public financing of the electoral system. The first two dollars ($2) or four dollars ($4) if married and filing a joint return, up to a total of two hundred thousand dollars ($200,000) collectively for all parties and the nonpartisan account, shall be allocated only to political parties which at the preceding general election, nominated a candidate for governor and such candidate polled at least 5 percent of the entire vote cast in the state for governor. The remaining funds shall be allocated for the public financing of campaigns for governor.

An electoral system contribution will NOT increase your tax due or reduce your refund.

PAYMENT BY CREDIT CARD

To Pay by Credit Card. You may use your American Express® Card, Discover® Card, Visa® Card or MasterCard® card. To pay by credit card, call toll free or access by Internet the service provider listed on this page and follow the instructions of the provider. A convenience fee will be charged by the service provider based on the amount you are paying. You will be told what the fee is during the transaction and you will have the option to either continue or cancel the transaction. You can also find out what the fee will be by calling the provider’s toll-free automated customer service number or visiting the provider’s Web Site shown below. If you paid by credit card, enter on page 1 of Form RI-1040 in the upper left corner the confirmation number you were given at the end of the transaction and the amount of your tax payment (not including the convenience fee).

You may also use this method for making 2004 Rhode Island estimated income tax payments.

Official Payments Corporation 1-800-2PAY-TAX (1-800-272-9829)
On line payments www.officialpayments.com
Customer Service 1-877-754-4413

OTHER QUESTIONS

Obviously the foregoing general instructions and the specific instructions for completing the return form(s) which follow will not answer all questions that may arise. If you have any doubt regarding completion of your return, further assistance may be obtained at the Division of Taxation, One Capitol Hill, Providence RI 02908-5801 or by calling Taxpayer Assistance at (401) 222-1040.
Designation of Political Party or Nonpartisan General Account

Make only one designation, either by naming a political party, or by checking the box for the nonpartisan general account. If you designate:
(1) a political party which did not receive at least 5 percent of the entire vote for Governor in the preceding general election,
(2) a non-existent political party,
(3) a particular office, or
(4) an individual officeholder or political figure or
(5) a national party which is not a state party. Your electoral system contribution will be credited to the nonpartisan general account. If you designate more than one political party or a political party and also the nonpartisan general account, your contribution will be credited to the first political party named.

FILING STATUS

Check the appropriate box to indicate your filing status. Generally your filing status for Rhode Island income tax purposes is the same as for Federal income tax purposes.

Line 1 – Federal Adjusted Gross Income: Enter your federal adjusted gross income from Federal Form 1040, line 34; 1040A, line 21; 1040EZ, line 4; Telefile line I; 1040NR, line 34 or 1040NR-EZ, line 10.

Line 2 – Modifications: Enter your net modifications from schedule I, line 25. Schedule I is found on page 2 of Form RI-1040 and is discussed further in these instructions.

Line 3 – Modified Federal Adjusted Gross Income: Determine your modified federal adjusted gross income by combining the amount on line 1 with the amount on line 2.

Line 4 – Deductions: Enter your RI standard deduction or amount from Federal Schedule A, line 28, whichever is greater.

Line 5 - Subtract line 4 from line 3.

EXEMPTION WORKSHEET for RI-1040 or RI-1040NR, line 6B

1. Is the amount on RI-1040 or RI-1040NR, line 3 more than the amount shown on line 4 below?  
   □ No. STOP HERE! Multiply $3,050 by the total number of exemptions claimed on 6A and enter the result on line 6B.  
   □ Yes. Continue to line 2.

2. Multiply $3,050 by the total number of exemptions claimed on RI-1040 or RI-1040NR, line 6A........................................  2.  

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

4. If your filing status is... then enter on line 4
   Single $139,500
   Marital jointly or Qualifying widow(er) 209,250
   Marital separately 104,625
   Head of household 174,400

5. Subtract line 4 from line 3. If the result is more than $122,500 ($61,250 if Married filing separately), then STOP HERE you CANNOT take a deduction for exemptions. Otherwise, enter the result here........................................  5.

6. Divide line 5 by $2,500 ($1,250 if Married filing separately). If the result is not a whole number, increase it to the next higher whole number (for example, increase 0.0004 to 1)........................................  6.

7. Multiply line 6 by 2% (.02) and enter the result as a decimal..............................................  7.

8. Multiply line 2 by line 7..............................................  8.

9. Deduction for exemption. Subtract line 8 from line 2. Enter here and on RI-1040 or RI-1040NR, line 6B..............................................  9.

However, if line 3 is more than $104,625, you may need to recalculate your exemptions based on your modified federal adjusted gross income (see worksheet below to compute your exemption amount).

Line 6B – Multiply line 6A by $3,050 and enter the result.

Line 7 – Rhode Island Taxable Income: Subtract line 6B from line 5.

Line 8A – Rhode Island Income Tax: Enter the RI income tax from the RI Tax Table or Rate Schedule, RI Schedule CGW, RI Schedule D, RI Schedule J or RI-8615. Check the box to indicate the method used to calculate the RI income tax. Check only one box.

Line 8B – Other RI Taxes: Enter the amount from RI Schedule OT, page 3, line 15. Use this line to report any tax from lump-sum distributions, parents’ election to report child’s interest and dividends, recapture of federal tax credits and miscellaneous federal taxes.

Line 9 – Rhode Island Alternative Minimum Tax: If you are reporting an alternative minimum tax on your federal income tax return, you must complete Form RI-6251 and enter the amount from RI-6251, page 6, line 14 on Form RI-1040, page 1, line 9. Attach a copy of Form RI-6251 to your RI-1040.

If you have claimed modifications to federal adjusted gross income on line 2, you must recalculate your federal alternative minimum tax based on your modified federal adjusted gross income. If you did not report a federal alternative minimum tax, but a federal alternative minimum tax would be required based on your modified federal adjusted gross income, you must calculate a federal alternative minimum tax based on your modified federal adjusted gross income for Rhode Island purposes and complete RI-6251.
Line 10 – Total Rhode Island Income Tax: Add lines 8A, 8B and 9

Line 11A – Rhode Island Percentage of Allowable Federal Credits: Enter the amount of allowable federal credits from page 2, schedule II, line 34.

Line 11B – Other Rhode Island Credits: Enter amount of other Rhode Island credits and list the credit form number on line 11B. Attach a copy of the appropriate credit form to your RI-1040. A listing and a description of the various Rhode Island credits are available in the general instructions.

Line 11C – Credit for Taxes Paid to Other States: Enter amount of credit for taxes paid to other states from page 2, schedule III, line 41. If credit is claimed for taxes paid to more than one state, make a separate calculation of each state on Form RI-1040MU. This form can be obtained by contacting the RI Division of Taxation at One Capitol Hill, Providence, RI 02908-6801 or by calling (401) 222-1111.

Line 12 – Total Rhode Island Credits: Add lines 11A, 11B, and 11C.

Line 13 – Rhode Island Tax after Credits: Subtract line 12 from line 10 (if zero or less enter zero).

Line 14 – Rhode Island Use/Sales Tax: Enter the amount of Rhode Island Use Tax from Form T-205P, page 3, line 24. An explanation of what a Use tax is and how to compute it is included later in these instructions.

Line 15 – Total Rhode Island Tax: Add lines 13 and 14.

Line 16 – Rhode Island Checkoff Contributions: Enter the amount of checkoff contributions from page 2, schedule IV, line 42G. An explanation of each checkoff contribution is contained later in these instructions. These checkoff contributions will increase your tax due or reduce your refund.

Line 17 – Total Rhode Island Tax and Checkoff Contributions: Add lines 15 and 16.

Line 18A – Rhode Island Income Tax Withheld: Enter total amount of Rhode Island 2003 income tax withheld. (Attach state copy of all forms W-2, 1099s, etc. to the front of the return) Credit for Rhode Island income tax withheld will be allowed only for those amounts supported by attached W-2s, 1099s, etc.

Line 18B – 2003 Estimated Payments and Amount Applied from 2002 Return: Enter the amount of estimated payments on 2003 Form RI-1040ES and the amount applied from your 2002 return.

Line 18C – Property Tax Relief Credit: Enter the amount of allowable property tax relief credit from Form RI-1040H line 15 or 22, whichever is applicable. If you are filing a Rhode Island Form RI-1040, attach a copy of form RI-1040H to the front of your RI-1040. However, if you are not required to file a form RI-1040, you may file a Form RI-1040H separately to claim your property tax relief credit. Property tax relief claims must be filed no later than April 15, 2004.

Line 18D – RI Earned Income Credit: Enter amount from RI Schedule EIC, page 3, line 9. If you are claiming a RI earned income credit you must attach RI Schedule EIC to your RI-1040.

Line 18E – Other Payments: Enter any other payments, including advance payments made with your application for an automatic extension of time to file (Form RI-4868). Attach a copy of Form RI-4868 and check the box on the face of the RI-1040 to the right of line 18.

Line 18F – Total Payments and Credits: Add lines 18A, 18B, 18C, 18D and 18E.

Line 19 – Balance Due: If the amount on line 17 is greater than the amount of line 18F, SUBTRACT line 18F from line 17 and enter the balance due on line 19. If this is the amount you owe. This amount is payable in full with your return. Complete Form RI-1040V. Send payment and Form RI-1040V with your return. An amount due less than one dollar ($1) need not be paid.

If you owe underestimating interest, complete Form RI-2210 or Form RI-2210A. Indicate the amount of interest due from RI-2210, line 12 or line 22 or form RI-2210A, line 12 in the space provided on line 19. Add the interest to the amount due, enter the total on line 19 and include the total amount due with your return.

Line 20 – Overpayment: If the amount on line 18F is greater than the amount on line 17 then SUBTRACT line 17 from line 18F and enter the overpayment on line 20.

Line 21 – Refund: Enter the amount of the overpayment on line 20 that is to be refunded. Refunds of less than $1.00 will not be paid unless specifically requested.

Line 22 - Overpayment to be applied to 2004: Enter the amount of overpayment on line 20, which is to be applied to your 2004 estimated tax. (See General Instructions)

SCHEDULE I – MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME

Line 23A – Modifications increasing federal adjusted gross income: Enter income from obligations of any state or its political subdivision, other than Rhode Island.

Line 23B – Other Modifications: Enter the amount of other adjustments increasing federal adjusted gross income (attach explanation). These may include:

(1) Rhode Island fiduciary adjustment as beneficiary of an estate or trust under Section 44-30-7;
(2) Interest or dividend income on obligations or securities of any authority, commission or instrumentality of the United States to the extent included in gross income for federal income tax purposes but exempt from state income taxes under the laws of the United States;
(3) Federal Adjusted Gross Income:
(4) Elective deduction for new research and development facilities. (attach form RI-1040RD);
(5) Railroad Retirement benefits included in gross income for federal income tax purposes but exempt from state income taxes under the laws of the United States;
(6) Qualified investment in a certified venture capital partnership;
(7) Family Education Accounts – Enter amount of modification decreasing federal AGI from RI-1040FEA;
(8) Exemptions from tax on profit or gain for writers, composers and artists residing within a section of the defined Economic Development Zone within the cities of Pawtucket & Providence and the Town of Westerly and creating artistic works while a resident of the Zone. Taxpayers claiming these modifications must submit a schedule showing the source and amount of income claimed to be exempt.
(9) Depreciation that has not been taken for federal purposes because of the bonus depreciation that must be subtracted from Rhode Island income. (See general instructions for more details).
(10) Depreciation that has not been taken for federal purposes because of the increased section 179 depreciation was not taken originally. (See general instructions for more details).

Line 24C – Total Modifications Decreasing Federal Adjusted Gross Income: Add lines 24A and 24B and enter as a negative number.

Line 25 – Net Modifications: Combine lines 23C and 24C (Enter here and on RI-1040, page 1, line 2).

SCHEDULE II – ALLOWABLE FEDERAL CREDITS

Line 26 – Rhode Island Income Tax: Enter the amount from Form RI-1040, page 1, line 10.

Line 27 – Foreign Tax Credit: Enter the amount from Federal Form 1040, line 44 or 1040NR, line 43.
Line 28 – Credit for Child and Dependent Care Expenses: Enter the amount from Federal Form 1040, line 45; 1040A, line 29 or 1040NR, line 44.

Line 29 – Credit for Elderly or the Disabled: Enter the amount from Federal Form 1040, line 46 or 1040A, Line 30.

Line 30 – Federal Mortgage Interest Credit: Enter the amount from Federal Form 8396, line 11.

Line 31 – Other Federal Credits: Enter the amount of allowable federal credits from Federal Form 1040, lines 52 and 67 or 1040NR, lines 48, 49 and 63.

Allowable Federal Credits included on Federal Form 1040, lines 52 and 67:
1. 3468 Investment Credit
2. 6478 Credit for Alcohol Used as Fuel
3. 6765 Credit for Increasing Research Activities
4. 8586 Low-Income Housing Credit
5. 8826 Disabled Access Credit
6. 8830 Enhanced Oil Recovery Credit
7. 8835 Renewable Electricity Production Credit
8. 8845 Indian Employment Credit
9. 8846 Credit for Employer Social Security and Medicare Taxes Paid on Certain Employees
10. 8847 Credit for Contributions to Selected Community Development Corporations
11. 8801 Credit for Prior Year Minimum Tax
12. 8834 Qualified Electric Vehicle Credit
13. 8844 Empowerment Zone Employment Credit
14. 4136 Credit for Federal Tax Paid on Fuels


Line 33 – Multiply the amount on line 32 by 25%

Line 34 - Maximum Credit: Enter the amount from line 26 or 33, whichever is less. Enter here and on form RI-1040, page 1, line 11A.

SCHEDULE III – CREDIT FOR INCOME TAXES PAID TO ANOTHER STATE

Line 35 – Rhode Island Income Tax: Enter the amount from page 1, line 10 less allowable federal credits from page 2, schedule II, line 34.

Line 36 – Adjusted Gross Income from Other State(s): Enter the amount of adjusted gross income derived from other states. If state income tax has been paid to more than one other state, prepare a separate calculation for each state, on Form Ri-1040MU. This form can be obtained by contacting the Rhode Island Division of Taxation at One Capitol Hill, Providence, RI 02908-5801 or calling (401) 222-1111.

Line 37 – Modified Federal AGI: Enter amount from page 1, line 3.

Line 38 – Divide line 36 by line 37.

Line 39 – Tentative Credit: Multiply the amount on line 35 by the percentage on line 38.

Line 40 – Tax Due and Paid to Other State: Enter the amount of income tax due and paid to the other state. A signed copy of the return filed with the other state must be attached to your Rhode Island Form Ri-1040. If you owe no tax to the other state and are to be refunded all the taxes withheld or paid to the other state, enter $0.00 on line 40.

Line 41 – Maximum Credit for Tax Paid to Other States: Enter the amount on line 35, line 39 or line 40, whichever is the smallest. Enter here and on page 1, line 11C.

SCHEDULE IV – RHODE ISLAND CHECK-OFF CONTRIBUTIONS

NOTE: These checkoff contributions will increase your tax due or reduce your refund. All checkoff contributions are voluntary.

Lines 42A through 42F – Contributions: A contribution to the following programs may be made by checking the appropriate box(es) or by entering the amount you want to contribute. All such contributions are deposited as general revenues.
1. Olympic Contribution
2. Rhode Island Organ Transplant Fund
3. Rhode Island Council on the Arts
4. Rhode Island Non-game Wildlife Appropriation
5. Childhood Disease Victims' Fund
6. Rhode Island Non-game Wildlife Appropriation
7. Rhode Island Community Development Corporations
8. Rhode Island Olympic Contribution
9. Rhode Island Non-game Wildlife Appropriation
10. Rhode Island Organ Transplant Fund

Line 42G – Total Contributions: Add lines 42A, 42B, 42C, 42D, 42E and 42F then enter the total here and on page 1, line 16.

RI SCHEDULE EIC – RHODE ISLAND EARNED INCOME CREDIT

Line 1 – Rhode Island Income Tax: Enter the amount from RI-1040, line 13.

Line 2 – Federal Earned Income Credit: Enter the amount of Federal Earned Income Credit from Federal Form 1040, line 63; 1040A, line 41; 1040EZ, line 8 or telefile line L.

Line 3 – The Rhode Island percentage for 2003 is 25%

Line 4 – Multiply line 2 by line 3.

Line 5 – Enter the smaller of line 1 or line 4.

Line 6 – Subtract line 5 from line 4. If line 5 is greater than or equal to line 4, skip lines 7 and 8 and enter the amount from line 5 on line 9. Otherwise continue to line 7.

Line 7 – The refundable Rhode Island percentage is 5%

Line 8 – Rhode Island Refundable Earned Income Credit: Multiply line 6 by line 7.

Line 9 – Total Rhode Island Earned Income Credit: Add line 8 and line 5. Enter here and on Ri-1040, line 18D.

RI SCHEDULE OT – OTHER RHODE ISLAND TAXES

Complete this schedule if you are reporting a federal tax on lump-sum distributions, parents' election to report child's interest and dividends, a recapture of federal tax credits or other miscellaneous federal income taxes.

Line 10 – Tax on Lump-sum Distributions: Enter the amount from Federal Form 4972, line 30.

Line 11 – Tax on Parents' Election To Report Child's Interest and Dividends: Enter all the amounts from each Federal Form 8814, line 9.

Line 12 – Tax on Amount of Recapture of Federal Tax Credits and Other Miscellaneous Federal Income Taxes: Enter the amount of recapture of federal tax credits and any other miscellaneous federal income taxes that you are claiming. Miscellaneous Federal Taxes may include, but are not limited to:
1. Recapture of Mortgage Credit Certificate
2. Tax on Accumulation Distribution of Trusts

Line 13 – Add lines 10, 11 and 12.

Line 14 - The Rhode Island percentage for 2003 is 25%

Line 15 – Other RI Taxes: Multiply line 13 by line 14. Enter here and on RI-1040, line 8B.

RI-8615 – TAX FOR CHILDREN UNDER AGE 14 WHO HAVE INVESTMENT INCOME (FOR TAXPAYERS WHO FILED FEDERAL FORM 8615)

Line 16 – Enter the amount from Federal Form 8615, Line 18

Line 17 – The Rhode Island percentage for 2003 is 25%

Line 18 – Multiply line 16 by line 17. Enter here and on RI-1040, page 1, line 8A and check the RI-8615 box.

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

What is a Use Tax?
A Use Tax is a tax on the use of tangible personal property in a state where the property has not been subject to the sales tax. Rhode Island Use Tax applies when merchandise purchased outside of Rhode Island is brought into Rhode Island. Sales and use taxes are complementary taxes and are assessed at the same rate. In Rhode Island the sales and use tax rate is 7%. The Rhode Island Use Tax is most often due when merchandise subject to the sales tax in Rhode Island is purchased from an out-of-state vendor who did not collect the Rhode Island tax and the property is subsequently used in this state. Common examples of transactions from which use tax liability may arise are mail order catalogs and toll-free “800” purchases and purchases made over the internet.

What is taxable?
The same items that are subject to the Rhode Island Sales Tax are subject to the use tax. Some typical examples of taxable items are jewelry, computers and electronic equipment. Clothing and footwear are not taxable.

How do I file and pay?
To report use tax, please complete the Rhode Island Individual Consumer’s Use/Sales Tax return (T-205P) found on page 3 of Form RI-1040.

Line 19 – Purchases Subject to Use/Sales Tax: Enter a description of the property purchased and the amount paid. If you need more space to list your taxable purchases, attach extra pages.

Line 20 – Total Sales Price: Enter the total sales price of the purchases reported on line 19.

Line 21 – The RI use tax rate is 7%
RI SCHEDULE CGW – RHODE ISLAND CAPITAL GAIN WORKSHEET

Use this schedule only if you did not calculate your tax on Federal Schedule D and checked off the box on Federal Form 1040, line 13a.

Line 1 – Enter the amount of RI taxable income from page 1, line 7.

Line 2 – Enter the amount of capital gain distributions from Federal Form 1040, line 13a or Federal Form 1040A, line 9A.

Line 3 – Subtract line 2 from line 1.

Line 4 – Figure the tax on the amount on line 3. Use the RI Tax Tables or the RI Tax Rate Schedule whichever applies.

Line 5 – Enter the smaller of the amount on line 1 or:

- Single $28,400
- Married Joint $47,450
- Qualifying Widower $47,450
- Head of House $38,050
- Married Separate $23,725

Line 6 – If the amount on line 3 is equal to or more than the amount on line 5 then skip lines 6 through 8 and go to line 9. Otherwise enter the amount from line 3.

Line 7 – Subtract line 6 from line 5.

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

Line 9 – If the amounts on line 2 and 7 are the same, leave lines 9 through 12 blank and go to line 13. Otherwise enter the smaller of line 1 or line 2.

Line 10 – Enter the amount if any from line 7.

Line 11 – Subtract line 10 from line 9. If zero or less, enter zero.

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

Line 13 – Add lines 4, 8 and 12.

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

Line 15 – Tax: Enter the smaller of line 13 or line 14. Enter here and on RI-1040, page 1, line 8A and check the RI Schedule CGW box.

RHODE ISLAND SCHEDULE D – CAPITAL GAINS

This form is to be used by taxpayers reporting capital gains or figuring their tax on Federal Form Schedule D.

Line 1 – Rhode Island Taxable Income: Enter the amount from Form RI-1040, page 1, line 7. (If this line is zero or less, do not complete this form).

Line 2 – Enter the SMALLER of Federal Schedule D, line 17a or Federal Schedule D, line 16.

Line 3 – Enter the amount of investment interest expense deduction from Federal form 4952, line 4g.

Line 4 – Subtract line 3 from line 2.

Line 5 – Combine net short term capital gains (Federal Schedule D, line 7b) and any federal 28% rate gain (Federal 28% Rate Gain Worksheet, lines 1 through 5). If zero or less, enter zero.

Line 6 – Enter the SMALLER of RI Schedule D, line 5 or Federal Schedule D, line 20. (not less than zero)

Line 7 – Enter the amount of unrecaptured section 1250 gain from Federal Schedule D, line 19.

Line 8 – Add lines 6 and 7.

Line 9 – Subtract line 8 from line 4. (If zero or less, enter zero).

Line 10 – Subtract line 9 from line 1. (If zero or less, enter zero).

Line 11 – Enter the SMALLER of the amount on line 1 OR:

- Single $28,400
- Married Joint $47,450
- Qualifying Widower $47,450
- Head of House $38,050
- Married Separate $23,725

Line 12 – Enter the SMALLER of line 10 or line 11.

Line 13 – Subtract line 4 from line 1. (If zero or less, enter zero).

Line 14 – Enter the LARGER of line 12 or line 13.

Line 15 – Figure the tax on the amount on line 14. Use the 2003 RI Tax Tables or Rate Schedule, whichever applies.

IF LINES 11 AND 12 ARE THE SAME, SKIP LINES 16 THROUGH 21 AND GO TO LINE 22. OTHERWISE, GO TO LINE 16.

Line 16 – Subtract line 12 from line 11.

Line 17 – Enter the amount of qualified 5 year gain, if any, from Federal Schedule D, line 35.

Line 18 – Enter the SMALLER of line 16 or line 17.

Line 19 – Multiply line 18 by 2.00% (.02).

Line 20 – Subtract line 18 from line 16.

Line 21 – Multiply line 20 by 2.50% (.025).

IF LINES 1 AND 11 ARE THE SAME, SKIP LINES 22 THROUGH 34 AND GO TO LINE 35. OTHERWISE, GO TO LINE 22.

Line 22 – Enter the SMALLER of line 1 or line 9.

Line 23 – Enter the amount from line 16 above. (If line 16 is blank, enter zero).

Line 24 – Subtract line 23 from line 22.

Line 25 – Multiply line 24 by 5.00% (.05).

IF LINE 7 IS ZERO OR BLANK, SKIP LINES 26 THROUGH 31 AND GO TO LINE 32. OTHERWISE, GO TO LINE 26.

Line 26 – Enter the SMALLER of line 4 or line 7.

Line 27 – Add lines 4 and 14.

Line 28 – Enter the amount from line 1 above.

Line 29 – Subtract line 28 from line 27. (If zero or less, enter zero).

Line 30 – Subtract line 29 from line 26. (If zero or less, enter zero).

Line 31 – Multiply line 30 by 6.25% (.0625).

IF LINE 6 IS ZERO, SKIP LINES 32 THROUGH 34 AND GO TO LINE 35. OTHERWISE, GO TO LINE 32.

Line 32 – Add lines 14, 16, 24 and 30.

Line 33 – Subtract line 32 from line 1.

Line 34 – Multiply line 33 by 7.00% (.07).

Line 35 – Add lines 15, 19, 21, 25, 31 and 34.

Line 36 – Figure the tax on the amount on line 1. Use the 2003 RI Tax Table or Rate Schedule, whichever applies.

Line 37 – Tax on All Taxable Income (Including Capital Gains): Enter the SMALLER of line 35 or line 36. Also enter on RI-1040, page 1, line 8A and check the RI Schedule D box.

RI 6251 - RHODE ISLAND ALTERNATIVE MINIMUM TAX

Part 1 – Alternative Minimum Tax

Line 1 – Federal Alternative Minimum Taxable Income: Enter your federal alternative minimum taxable income from Federal Form 6251, line 28.

Line 2 – Exemption

<table>
<thead>
<tr>
<th>Filing status</th>
<th>Not over</th>
<th>Exemption</th>
</tr>
</thead>
<tbody>
<tr>
<td>Single</td>
<td>112,500</td>
<td>35,750</td>
</tr>
<tr>
<td>Head of Household</td>
<td>112,500</td>
<td>35,750</td>
</tr>
<tr>
<td>Married Joint</td>
<td>150,000</td>
<td>49,000</td>
</tr>
<tr>
<td>Qualifying widow(er)</td>
<td>150,000</td>
<td>49,000</td>
</tr>
<tr>
<td>Married Separate</td>
<td>75,000</td>
<td>24,500</td>
</tr>
</tbody>
</table>

If line 1 is not over the amount listed above for your filing status, then you must complete RI-6251 Exemption Worksheet on page I-8 and enter the amount from line 10 on RI-6251, line 2.

Line 3 – Subtract line 2 from line 1.

Line 4 – If you figured your tax on RI Schedule D or CGW, complete part 2 and enter the amount from line 36 on line 4. 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
RI Alternative Minimum Tax:

Multiply line 10 by line 11.

from RI-1040, line 27.

Maximum Capital Gains Rates

Part 2 – Alternative Minimum Tax Using Maximum Capital Gains Rates

NOTE: If you are required to refigure your Federal Schedule D for the AMT tax, your RI schedule D must also be refigured for AMT purposes, based on the refigured Federal Schedule D.

Line 15 – Enter the amount from RI-6251, line 3.

Line 16 – Enter the amount from RI Schedule D, line 9 or RI Schedule CGW, line 2. (As refigured for AMT, if necessary).

Line 17 - Enter the amount from RI Schedule D, line 7 or RI Schedule CGW enter zero. (As refigured for AMT, if necessary).

Line 18A - Add lines 16 and 17.

Line 18B – Enter the amount from RI Schedule D, line 4 or RI Schedule CGW, line 2. (As refigured for AMT, if necessary).

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

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

Line 20 – Subtract line 19 from line 15.

Line 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.

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

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

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

Line 25 – Enter qualified 5 year gain, if any, from RI Schedule D, line 17. (As refigured for AMT, if necessary).

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

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

Line 28 - Subtract line 26 from line 24.

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

Line 30 - Subtract line 24 from line 23.

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

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

Line 32 - Subtract line 23 from line 19.

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

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

Line 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.

Line 36 - Enter the SMALLER of lines 34 or 35 here and on line 4 above.

---

EXEMPTION WORKSHEET for RI-6251, line 2

NOTE: If RI-6251, line 1 is equal to or more than $255,000 if Single or Head of household; $346,000 if Married filing jointly or Qualifying widow(er); or $173,000 if Married filing separately; your exemption is zero. DO NOT complete this worksheet; instead, enter the amount from RI-6251 line 1 on line 3 and go to line 4.

1. If your filing status is... then enter on line 1
   - Single or Head of household $35,750 ................................................................. 1.
   - Married filing jointly or Qualifying widow(er) 49,000
   - Married filing separately 24,500

2. Enter your alternative minimum taxable income from RI-6251, part 1, line 1........................................... 2.

3. If your filing status is... then enter on line 3
   - Single or Head of household $112,500
   - Married filing jointly or Qualifying widow(er) 150,000
   - Married filing separately 75,000

4. Subtract line 3 from line 2 (if zero or less, enter zero).................................................................................... 4.

5. Multiply line 4 by 25% (.25)......................................................................................................................... 5.

6. Subtract line 5 from line 1. (If zero or less enter zero). (If this form is for a child under the age of 14, go to line 28. Otherwise, STOP HERE and enter this amount on RI-6251, part 1, line 2)........................................................................... 6.


8. Enter the child’s earned income from Federal AMT Exemption Worksheet, line 8........................................ 8.

9. Add lines 7 and 8.................................................................................................................................................. 9.

10. Enter the SMALLER of line 6 or line 9 - Enter here and on RI-6251, part 1, line 2................................. 10...

STOP HERE

5,500
**Rhode Island Tax Table 2003**

Use if you RI taxable income is less than $60,000. If your taxable income is $60,000 or more, use the Tax Rate Schedules located on page T-8.

### Sample Table

<table>
<thead>
<tr>
<th>If line 7 (taxable income) is:</th>
<th>And you are:</th>
<th>Your tax is:</th>
<th>If line 7 (taxable income) is:</th>
<th>And you are:</th>
<th>Your tax is:</th>
</tr>
</thead>
<tbody>
<tr>
<td>At least 25,200</td>
<td>But less than 25,250</td>
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<td>1,750 1,700 1,650 1,600</td>
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</tbody>
</table>

**EXAMPLE:** You are filing a joint return. Your taxable income on page 1, line 7 of your RI return is $25,300. (1) You find the $25,300 - 25,350 income line. (2) You find the column for married filing jointly. The amount shown where the income line and filing status column meet is $950. This is the tax amount you should enter on page 1, line 8 of your RI return.

---

*This column is also used by qualifying widow(er).*
### Rhode Island Tax Table (continued)

**2003**

#### If line 7 (taxable income) is:

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<th>At least 6,000</th>
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#### If line 7 (taxable income) is:

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#### If line 7 (taxable income) is:

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*This column is also used by qualifying widow(er).*

Page T-2

Continued on page T-3.
### Rhode Island Tax Table (continued)

<table>
<thead>
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<th>Income (Single)</th>
<th>Income (Married)</th>
<th>Income (Head of Household)</th>
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*This column is also used by qualifying widow(er).*

Continued on page T-4.
<table>
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<th>If line 7 (taxable income) is:</th>
<th>And you are:</th>
<th>Married filing jointly</th>
<th>Married filing separately</th>
<th>Head of household</th>
</tr>
</thead>
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Your tax is: 26,600 25,950 25,550 25,450
<table>
<thead>
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<th>At least</th>
<th>But less than</th>
<th>Single</th>
<th>Married filing jointly</th>
<th>Head of household</th>
<th>At least</th>
<th>But less than</th>
<th>Single</th>
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</tr>
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*This column is also used by qualifying widow(er).*

Continued on page T-6.
# Rhode Island Tax Table (continued)

<table>
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<tr>
<th>Income Level</th>
<th>Single</th>
<th>Marrying Filing Jointly</th>
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# Tax Table (continued)

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<th>Head of Household</th>
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* This column is also used by qualifying widow(er).
<table>
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<tr>
<th>Income</th>
<th>Single</th>
<th>Married filing jointly</th>
<th>Head of household</th>
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<td>$51,000</td>
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<td>$3,085 $2,305 $3,113</td>
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* This column is also used by qualifying widow(er).
RHODE ISLAND TAX RATE SCHEDULES 2003

Use only if your RI taxable income (RI-1040 or RI-1040NR, line 7) is $60,000 or more. If line 7 is less, use the **TAX TABLES**. Even though you should not use the tax rate schedules below if your taxable income is less than $60,000, all levels of taxable income are shown so taxpayers can see the tax rate that applies to each level.

**SCHEDULE X** - Use if your filing status is **SINGLE**

<table>
<thead>
<tr>
<th>Taxable Income (line 7)</th>
<th>Pay + % on excess</th>
<th>of the amount over</th>
</tr>
</thead>
<tbody>
<tr>
<td>Over But not over</td>
<td></td>
<td></td>
</tr>
<tr>
<td>$ 0</td>
<td>$ 28,400</td>
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<tr>
<td>28,400</td>
<td>1,065.00</td>
<td>3.75%</td>
</tr>
<tr>
<td>68,800</td>
<td>3,893.00</td>
<td>7.75%</td>
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<tr>
<td>143,500</td>
<td>9,682.25</td>
<td>9.00%</td>
</tr>
<tr>
<td>311,950</td>
<td>24,842.75</td>
<td>9.90%</td>
</tr>
</tbody>
</table>

**SCHEDULE Y1** - Use if your filing status is **MARRIED FILING JOINTLY** or **QUALIFYING WIDOW(ER)**

<table>
<thead>
<tr>
<th>Taxable Income (line 7)</th>
<th>Pay + % on excess</th>
<th>of the amount over</th>
</tr>
</thead>
<tbody>
<tr>
<td>Over But not over</td>
<td></td>
<td></td>
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<tr>
<td>$ 0</td>
<td>$ 47,450</td>
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<tr>
<td>114,650</td>
<td>6,483.38</td>
<td>7.75%</td>
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<tr>
<td>174,700</td>
<td>11,137.25</td>
<td>9.00%</td>
</tr>
<tr>
<td>311,950</td>
<td>23,489.75</td>
<td>9.90%</td>
</tr>
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</table>

**SCHEDULE Y2** - Use if your filing status is **MARRIED FILING SEPARATELY**

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<th>Taxable Income (line 7)</th>
<th>Pay + % on excess</th>
<th>of the amount over</th>
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</thead>
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<td>Over But not over</td>
<td></td>
<td></td>
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<td>$ 0</td>
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<tr>
<td>57,325</td>
<td>3,241.69</td>
<td>7.75%</td>
</tr>
<tr>
<td>87,350</td>
<td>5,568.63</td>
<td>9.00%</td>
</tr>
<tr>
<td>155,975</td>
<td>11,744.88</td>
<td>9.90%</td>
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</tbody>
</table>

**SCHEDULE Z** - Use if your filing status is **HEAD OF HOUSEHOLD**

<table>
<thead>
<tr>
<th>Taxable Income (line 7)</th>
<th>Pay + % on excess</th>
<th>of the amount over</th>
</tr>
</thead>
<tbody>
<tr>
<td>Over But not over</td>
<td></td>
<td></td>
</tr>
<tr>
<td>$ 0</td>
<td>$ 38,050</td>
<td>$ 0</td>
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<tr>
<td>38,050</td>
<td>1,426.88</td>
<td>7.00%</td>
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<tr>
<td>98,250</td>
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<td>7.75%</td>
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<tr>
<td>159,100</td>
<td>10,356.75</td>
<td>9.00%</td>
</tr>
<tr>
<td>311,950</td>
<td>24,113.25</td>
<td>9.90%</td>
</tr>
</tbody>
</table>
### PART 1  ANSWER THE FOLLOWING QUESTIONS TO DETERMINE IF YOU QUALIFY FOR PROPERTY TAX RELIEF

A. Were you a legal resident of Rhode Island for all of 2003. 

B. Did you live in a household or rent a dwelling that was subject to property tax.

C. Are you current for property taxes or rent due on the homestead for all prior years.

D. Are you current on 2003 property taxes or rent and will pay any unpaid installments.

E. Was your household income $30,000 or less (from part 2, line 8 below).

**IF YOU ANSWER NO TO ANY OF THESE QUESTIONS, YOU ARE NOT ELIGIBLE FOR THIS CREDIT. STOP HERE. DO NOT COMPLETE THIS FORM.**

### PART 2  ENTER ALL INCOME RECEIVED BY YOU AND OTHER MEMBERS LIVING IN YOUR HOUSEHOLD

1. Adjusted Gross Income from Federal Form 1040, line 34; 1040A, line 21; 1040EZ, line 4 or Telefile, item 1
   If no federal return is filed, complete page 2, part 6 and enter result on line 8 below...

2. Non-taxable interest and dividends.

3. Capital gains not included in line 1.

4. Social Security (including Medicare premiums) and Railroad Retirement Benefits not included in line 1.

5. Worker’s compensation and tax exempt pensions.

6. Cash public assistance payments (welfare, etc.).

7. Other non-taxable income - specify: ________________________

8. **TOTAL 2003 HOUSEHOLD INCOME** - add lines 1 through 7 or enter amount from page 2, part 6, line 37

### PART 3  ADDITIONAL INFORMATION

9A. Enter your date of birth.

9B. Enter spouse’s date of birth.

9C. Are you or your spouse disabled and receiving Social Security Disability payments during 2003.

9D. Indicate the number of persons in your household.

### PART 4  TO BE COMPLETED BY HOMEOWNERS ONLY

10. Enter the amount of property taxes you paid or will pay in 2003.

11. Enter the amount from line 8 above.

12. Enter percentage from computation table on back page.

13. Multiply amount on line 11 by percentage on line 12.

14. Tentative credit - line 10 minus line 13 (if line 13 is greater than line 10, then enter zero).

15. **RI PROPERTY TAX RELIEF CREDIT** (line 14 or $250.00 whichever is LESS) enter here and on RI-1040, page 1, line 18C...

### PART 5  TO BE COMPLETED BY RENTERS ONLY

<table>
<thead>
<tr>
<th>Landlord's Name</th>
<th>Landlord's Address</th>
</tr>
</thead>
</table>


17. Multiply the amount on line 16 by 20%.

18. Enter the amount from line 8 above.

19. Enter percentage from computation table on back page.

20. Multiply amount on line 18 by percentage on line 19.

21. Tentative credit - line 17 minus line 20 (if line 20 is greater than line 17, then enter zero).

22. **RI PROPERTY TAX RELIEF CREDIT** (line 14 or $250.00 whichever is LESS) enter here and on RI-1040, page 1, line 18C...

I hereby certify that the property taxes accrued and used for the purpose of the property tax relief credit have been or will be paid by me and there are no delinquent property taxes on my homestead.

Your Signature  Date  Spouse’s Signature  Date  

Paid preparer’s signature and address  SSN, PTIN or EIN  Telephone number
PART 6 WORKSHEET FOR COMPUTING TOTAL HOUSEHOLD INCOME

IF YOU DO NOT FILE A FEDERAL TAX RETURN, USE THE FOLLOWING WORKSHEET TO COMPUTE YOUR TOTAL HOUSEHOLD INCOME.

23. Social Security (including Medicare premiums) and Railroad Retirement benefits.  ................................................................. 23.
25. Wages, salaries, tips, etc. ................................................................................................................................................................. 25.
27. Business and Farm income (net of expenses). ............................................................................................................................... 27.
30. Partnership, estate and trust income ........................................................................................................................................... 30.
31. Total gain on sale or exchange of property ................................................................................................................................. 31.
32. Loss on sale or exchange of property (capital losses are limited to $3,000.00). ........................................................................... 32.
33. Cash public assistance (welfare, etc.). .............................................................................................................................................. 33.
34. Alimony and support money ........................................................................................................................................................... 34.
35. Nontaxable military compensation and cash benefits .................................................................................................................. 35.
36. Other taxable income, please specify: ......................................................................................................................................... 36.
37. TOTAL 2003 HOUSEHOLD INCOME - add lines 23 through 36, enter here and on form RI-1040H, page 1, line 8. .......................... 37.

COMPUTATION TABLE INSTRUCTIONS

Step 1 Read down the column titled household income until you find the income range that includes the amount shown on line 8.

Step 2 Read across from the income range line determined in step 1 to find the percent of income allowed as a credit. Enter this percentage on line 12 or line 19, whichever applies.

Household Income Percentage of income allowable as credit

<table>
<thead>
<tr>
<th>Income Range</th>
<th>1 person</th>
<th>2 or more</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less than 6,001</td>
<td>3%</td>
<td>3%</td>
</tr>
<tr>
<td>6,001 - 9,000</td>
<td>4%</td>
<td>4%</td>
</tr>
<tr>
<td>9,001 - 12,000</td>
<td>5%</td>
<td>5%</td>
</tr>
<tr>
<td>12,001 - 15,000</td>
<td>6%</td>
<td>5%</td>
</tr>
<tr>
<td>15,001 - 30,000</td>
<td>6%</td>
<td>6%</td>
</tr>
</tbody>
</table>

GENERAL INSTRUCTIONS

If you are filing a Rhode Island income tax return and claiming a property tax relief credit, attach RI-1040H to your Rhode Island income tax return. Your property tax relief credit will decrease any income tax due or increase any income tax refund. If you are not required to file a Rhode Island income tax return, Form RI-1040H may be filed without attaching it to a Rhode Island income tax return.

WHO MAY QUALIFY

To qualify for the property tax relief credit you must meet all of the following conditions:

a) If you are 65 years of age or older (born BEFORE 01/02/1939) or a disabled person who has received social security disability payments during 2003, you will receive the full amount of property tax relief for which you qualify. However, if you are not 65 years of age or older or not a disabled person who has received social security disability payments during 2003, your claim for property tax relief will be held until June 30, 2004. At that time, the Tax Administrator shall make payments to each such claimant proportionately, based on the unexpended appropriation, pursuant to R.I.G.L. Chapter 44-33.

b) You must have been a legal resident of Rhode Island for the entire calendar year 2003.

c) Your household income must have been $30,000.00 or less.

d) You must have lived in a household or rented a dwelling that was subject to property taxes.

e) You must be current on property tax due on your homestead for all prior years and on any current installments.

WHO MAY CLAIM CREDIT

If you meet all of the qualifications outlined above, you should complete Form RI-1040H to determine if you are entitled to a credit. Only one person of a household may claim the credit. If you and one or more qualified individuals each rent or own a homestead within a single dwelling, you may each file a claim. The right to file a claim does not survive a person’s death; therefore, a claim filed on behalf of a deceased person cannot be allowed. If the claimant dies after having filed a timely claim, the amount thereof will be disbursed to another member of the household as determined by the Tax Administrator.

WHEN AND WHERE TO FILE

Your property tax relief claim should be filed as soon as possible after December 31, 2003. However, no claim for the year 2003 will be allowed unless such claim is filed by April 15, 2004. However, an extension for filing may be allowed at the Tax Administrator’s discretion for sickness, absence or other disability. Mail your property tax relief claim to the Rhode Island Division of Taxation - One Capitol Hill - Providence, RI 02908-5806.

IMPORTANT DEFINITIONS

What is meant by “homestead” - The term “homestead” means your Rhode Island dwelling, whether owned or rented, and so much of the land around it as is reasonably necessary for the use of the dwelling as a home, but not exceeding one acre. It may consist of a part of a multi-dwelling, a multi-purpose building or another shelter in which people live. It may be an apartment, a rented room, a mobile home or a farm.

What is meant by a “household” - “household” means one or more persons occupying a dwelling unit and living as a single nonprofit housekeeping unit. Household does not mean bona fide lessees, tenants or roomers and boarders on contract.

What is meant by “household income” - “household income” means all income received both taxable and nontaxable by all persons of a household in a calendar year while members of the household.

What is meant by “rent paid for occupancy only” - The term “rent paid for occupancy only” means the gross rent paid only for the right of occupying your homestead. If you rented furnished quarters, or if utilities were furnished, such as heat, electricity, etc., then you must reduce the amount of gross rent by the reasonable rental value (not cost) of the furniture and the reasonable value of such utilities as were furnished.

LIMITATIONS ON CREDIT

Under the provisions of Section 44-33-16, a claim for relief shall exclude all taxes or rent paid with public assistance funds. The maximum amount of credit allowable under Chapter 44-33, Property Tax Relief Act, for calendar year 2003 is $250.00. In event that more than one person owns the residence, the taxes will be divided by the owner’s share.
# RI-1040H 2003 RHODE ISLAND PROPERTY TAX RELIEF CLAIM

## PART 1  ANSWER THE FOLLOWING QUESTIONS TO DETERMINE IF YOU QUALIFY FOR PROPERTY TAX RELIEF

<table>
<thead>
<tr>
<th>Question</th>
<th>YES</th>
<th>NO</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. Were you a legal resident of Rhode Island for all of 2003.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>B. Did you live in a household or rent a dwelling that was subject to property tax.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>C. Are you current for property taxes or rent due on the homestead for all prior years.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>D. Are you current on 2003 property taxes or rent and will pay any unpaid installments.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>E. Was your household income $30,000 or less (from part 2, line 8 below).</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**IF YOU ANSWER NO TO ANY OF THESE QUESTIONS, YOU ARE NOT ELIGIBLE FOR THIS CREDIT. STOP HERE. DO NOT COMPLETE THIS FORM.**

## PART 2  ENTER ALL INCOME RECEIVED BY YOU AND OTHER MEMBERS LIVING IN YOUR HOUSEHOLD

1. Adjusted Gross Income from Federal Form 1040, line 34; 1040A, line 21; 1040EZ, line 4 or Telefile, item 1
   - If no federal return is filed, complete page 2, part 6 and enter result on line 8 below.
   - 1.
2. Non-taxable interest and dividends.
   - 2.
3. Capital gains not included in line 1.
   - 3.
4. Social Security (including Medicare premiums) and Railroad Retirement Benefits not included in line 1.
   - 4.
5. Worker’s compensation and tax exempt pensions.
   - 5.
6. Cash public assistance payments (welfare, etc.).
   - 6.
7. Other non-taxable income - specify:
   - 7.
8. TOTAL 2003 HOUSEHOLD INCOME - add lines 1 through 7 or enter amount from page 2, part 6, line 37.
   - 8.

## PART 3  ADDITIONAL INFORMATION

<table>
<thead>
<tr>
<th>Information</th>
<th>9A.</th>
<th>9B.</th>
<th>9C.</th>
<th>9D.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Enter your date of birth.</td>
<td></td>
<td></td>
<td>YES</td>
<td></td>
</tr>
<tr>
<td>Enter spouse's date of birth.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Are you or your spouse disabled and receiving Social Security Disability payments during 2003.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Indicate the number of persons in your household.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

## PART 4  TO BE COMPLETED BY HOMEOWNERS ONLY

10. Enter the amount of property taxes you paid or will pay in 2003.
   - 10.
11. Enter the amount from line 8 above.
   - 11.
12. Enter percentage from computation table on back page.
   - 12.
13. Multiply amount on line 11 by percentage on line 12.
   - 13.
14. Tentative credit - line 10 minus line 13 (if line 13 is greater than line 10, then enter zero).
   - 14.
15. RI PROPERTY TAX RELIEF CREDIT (line 14 or $250.00 whichever is LESS) enter here and on RI-1040, page 1, line 18C.
   - 15.

## PART 5  TO BE COMPLETED BY RENTERS ONLY

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Enter landlord’s name and address</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Landlord’s Name</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Landlord’s Address</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Enter amount of rent you paid in 2003.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Multiply the amount on line 16 by 20%.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Enter the amount from line 8 above.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Enter percentage from computation table on back page.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Multiply amount on line 18 by percentage on line 19.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tentative credit - line 17 minus line 20 (if line 20 is greater than line 17, then enter zero).</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>RI PROPERTY TAX RELIEF CREDIT (line 21 or $250.00 whichever is LESS) enter here and on RI-1040, page 1, line 18C.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

I hereby certify that the property taxes accrued and used for the purpose of the property tax relief credit have been or will be paid by me and there are no delinquent property taxes on my homestead.

Your Signature

Spouse’s Signature

Paid preparer’s signature and address

SSN, PTIN or EIN

Telephone number

Paid preparer’s date

Spouse’s date
PART 6 WORKSHEET FOR COMPUTING TOTAL HOUSEHOLD INCOME

IF YOU DO NOT FILE A FEDERAL TAX RETURN, USE THE FOLLOWING WORKSHEET TO COMPUTE YOUR TOTAL HOUSEHOLD INCOME.

23. Social Security (including Medicare premiums) and Railroad Retirement benefits.
24. Unemployment benefits, worker’s compensation.
25. Wages, salaries, tips, etc.
26. Dividends and interest (taxable and nontaxable).
27. Business and Farm income (net of expenses).
28. Pension and annuity income (taxable and nontaxable).
29. Rental income (net of expenses).
30. Partnership, estate and trust income.
31. Total gain on sale or exchange of property.
32. Loss on sale or exchange of property (capital losses are limited to $3,000.00).
33. Cash public assistance (welfare, etc.).
34. Alimony and support money.
35. Nontaxable military compensation and cash benefits.
36. Other taxable income, please specify:
37. TOTAL 2003 HOUSEHOLD INCOME - add lines 23 through 36, enter here and on form RI-1040H, page 1, line 8.

COMPUTATION TABLE INSTRUCTIONS

Step 1 Read down the column titled household income until you find the income range that includes the amount shown on line 8.
Step 2 Read across from the income range line determined in step 1 to find the percent of income allowed as a credit. Enter this percentage on line 12 or line 19, whichever applies.

<table>
<thead>
<tr>
<th>Household income</th>
<th>Percentage of income allowable as credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less than 6,001</td>
<td>3%</td>
</tr>
<tr>
<td>6,001 - 9,000</td>
<td>4%</td>
</tr>
<tr>
<td>9,001 - 12,000</td>
<td>5%</td>
</tr>
<tr>
<td>12,001 - 15,000</td>
<td>6%</td>
</tr>
<tr>
<td>15,001 - 30,000</td>
<td>6%</td>
</tr>
</tbody>
</table>

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Additional Information

If a taxpayer has been allowed the automatic 4 extension to file, the taxpayer may be granted additional time to file. To request this additional time, file Form RI-2688.

A taxpayer living or traveling outside the United States on April 15 is granted a special, automatic two-month extension without having to file the initial Form RI-4868.

The filing or granting of an extension of time to file does not extend the time for payment of tax due on the return.

How To Prepare Your Payment?

Make your check or money order payable to the “R.I. Division of Taxation.” Do not send cash. Make sure your name and address appears on your check or money order. Write “Form RI-4868”, your daytime phone number and social security number on your check or money order. If you are filing a joint return, enter the social security number shown first on your return.

Payment By Credit Card

Contact the service provider listed on this page and follow their instructions. Enter on page 1 of Form RI-1040 or RI-1040NR in the upper left corner the confirmation number you were given at the end of the transaction and the amount of your tax payment (not including the convenience fee). See tax return instructions for more details.

telephone: 1-800-2PAY-TAX (1-800-272-9829)
internet: www.officialpayments.com

### Rhode Island Application for Automatic Extension of Time To File Rhode Island Individual Income Tax Return

**General Instructions**

Use Form RI-4868 to apply for 4 more months to file Form RI-1040 or RI-1040NR.

**Extension of Time**

If a taxpayer meets all the following tests, the Rhode Island extension form and the additional extension form need not be filed:

1. The taxpayer is not required to make payment with Rhode Island extension form; and
2. The taxpayer files a proper federal extension form (automatic or additional); and
3. The taxpayer's request for extension covers the same time period for both Rhode Island and federal purposes.

If the taxpayer meets the criteria above, the taxpayer must attach a copy of Federal Form 4868, or the approved Federal Form 2688 to the front of the Rhode Island return when it is filed.

If a taxpayer does not meet the tests above and must file a Rhode Island request for extension, the taxpayer should:

1. Prepare the Rhode Island extension Form RI-4868.
2. Clearly show the full amount properly estimated as Rhode Island tax for the year 2003.
3. File the extension with the Rhode Island Division of Taxation on or before the due date for filing Rhode Island income tax returns; and
4. Pay the amount of Rhode Island tax due as calculated on Form RI-4868.
5. Be sure to attach a copy of the Form RI-4868 and/or the approved additional extension (Form RI-2688) to the front of the Rhode Island return when it is filed.
6. Retain the top portion of this form for your records. Detach and return the lower portion with your payment.

<table>
<thead>
<tr>
<th>Date paid</th>
<th>Check number</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>$</td>
</tr>
</tbody>
</table>

DETACH HERE AND MAIL WITH YOUR PAYMENT

---

Application for Automatic Extension of Time To File Rhode Island Individual Income Tax Return

<table>
<thead>
<tr>
<th>NAME(S)</th>
<th>ADDRESS</th>
<th>CITY, STATE &amp; ZIP</th>
<th>YOUR SOCIAL SECURITY NUMBER</th>
<th>SPOUSE'S SOCIAL SECURITY NUMBER, IF JOINT PAYMENT</th>
</tr>
</thead>
</table>

RI-4868

Enter tentative tax computation

A. Tentative RI income tax
B. Total tax withheld, payments & credits
C. Balance Due (line A less line B)

**ENTER AMOUNT ENCLOSED** $00

---
What Is Form RI-1040V and Do You Need To Use It?
It is a statement you send with your payment of any balance due on line 19 of your Form RI-1040 or Form RI-1040NR. Using Form RI-1040V allows us to process your payment more accurately and efficiently. We strongly encourage you to use Form RI-1040V, but there is no penalty if you do not do so.

How To Fill In Form RI-1040V

Box 1. Enter your name(s) and addresses as shown on your return.

Box 2. Enter your social security number and your spouse’s social security number in the boxes provided.

Box 3. Enter the first four letters of your last name. See examples below.
Name...................................... Enter
John Brown............................. BROW
Juan DeJesus......................... DEJE
Joan A. Lee............................. LEE
Nancy McCarthy..................... MCCA
Helen O’Neill......................... ONEI
Pedro Torres-Lopez............... TORR

Box 4. Enter the amount of the payment you are making. Also enter below for your records.
Date Paid  Check Number  Amount

How To Prepare Your Payment
Make your check or money order payable to the “R.I. Division of Taxation.” Do not send cash. Make sure your name and address appears on your check or money order. Write “Form RI-1040V,” your daytime phone number and social security number on your check or money order. If you are filing a joint return, enter the social security number shown first on your return.

How To Send In Your Return, Payment, and RI-1040V
Retain the top portion of this form for your records. Detach and return the lower portion with your payment. DO NOT staple or otherwise attach your payment of Form RI-1040V to your return or to each other. Instead, just put them loose in the envelope. If an envelope came with your tax package, please use it to mail your tax return, payment, and Form RI-1040V. If you do not have that envelope or you used a paid preparer, mail your tax return, payment and Form RI-1040V to the Rhode Island Division of Taxation, One Capitol Hill, Suite 34, Providence, RI 02908-5806.

Payment By Credit Card
Contact the service provider listed on this page and follow their instructions. Enter on page 1 of Form RI-1040 or RI-1040NR the confirmation number you were given at the end of the transaction and the amount of your tax payment (not including the convenience fee). See tax return instructions for more details.

telephone: 1-800-2PAY-TAX (1-800-272-9829)
internet: www.officialpayments.com
RI-1040 2003

**RI SCHEDULE I**  
**RI MODIFICATIONS TO FEDERAL AGI**

| 23. | Modifications **INCREASING** Federal AGI - income from obligations of any state or its political subdivisions, other than RI (attach documentation) | 23A. | $ |  |
| 24. | 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) | 25C. | $ |  |

**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. | $ |  |

**RI SCHEDULE III**  
**CREDIT FOR INCOME TAXES PAID TO ANOTHER STATE**

| 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 IV**  
**RI CHECKOFF ✓ CONTRIBUTIONS**

| 42A. | Drug program account | $1.00 |  |  |
| 42B. | Olympic Contribution | $1.00 |  |  |
| 42C. | RI Organ Transplant Fund | $2.00 |  |  |
| 42D. | RI Council on the Arts | $ |  |  |
| 42E. | RI Nongame Wildlife Fund | $ |  |  |
| 42F. | Childhood Disease Victims’ Fund | $ |  |  |
| 42G. | TOTAL CONTRIBUTIONS - add lines 42A, 42B, 42C, 42D, 42E and 42F | $ |  |  |

**TAX RETURN PAGE REFERENCE**

Questions about what to put on a line? Help is on the page number in the circle.
WHERE TO GET FORMS, INFORMATION AND TAX ASSISTANCE

On the World Wide Web
www.tax.ri.gov

Telephone
Information (401) 222-1040
Forms (401) 222-1111

In person
8:30am to 3:30pm

Free walk-in assistance and forms are available Monday through Friday 8:30am to 3:30pm.
One Capitol Hill · Providence, RI · 02908-5800

The following non-profit organizations operate Low Income Tax Clinics partially funded by the IRS which assist qualified individuals with tax problems. While this is not a recommendation or endorsement by the R.I Division of Taxation, the information below is supplied as a public service.

Rhode Island Tax Clinic, Inc. (401) 421-1040
Rhode Island Legal Services, Inc. (401) 274-2652

Directions

From points south
Take 95 north to exit 23 (State Offices). At the end of the exit ramp, go straight through the traffic light onto State Street. Take your first right into the parking lots. The Department of Administration building is the second building on your left.

From points north
Take 95 south to exit 23 (State Offices). At the end of the exit ramp, you can only continue in one direction onto Charles Street. Take a left onto Ashburton Avenue (at the liquor store). This will lead you back onto Charles Street in the opposite direction. At the second traffic light, take a right onto Orms Street (at the Marriott). At the next traffic light, take a left onto State Street. Take Your first right into the parking lots. The Department of Administration building is the second building on your left.

RHODE ISLAND DIVISION OF TAXATION MISSION STATEMENT

To assess and collect all revenue that the legislature places under the control of the Tax Administrator in the most efficient and cost effective manner and to foster voluntary compliance with the tax laws by instilling public confidence through professional, impartial and ethical conduct.