RI-1040 RHODE ISLAND RESIDENT INDIVIDUAL INCOME TAX RETURN 2004

NAME AND ADDRESS
First Name __________________________ Initial __________ Last Name __________________________

Spouse's First Name __________________________ Initial __________ Last Name __________________________

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 ✓ 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.

Nonpartisan general account

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 36; 1040A, line 21; 1040EZ, line 4 or Telefile, line 1.

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 $142,700 ($71,350 if married filing separate) see itemized deduction schedule on page 4.

5. Subtract line 4 from line 3.

6. Exemptions - Enter federal exemptions in box then multiply by $3,100 and enter result in 6.

   If line 3 is over $107,025, see worksheet on page I-4 for exemption amounts.

   X $3,100 =

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

8. A. RI income tax

   Check only one box

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

8A.

B. Other RI taxes from page 3, RI Schedule OT, line 14.

8B.

C. RI credit for income taxes paid to other states from page 2, schedule III, line 41.

8C.

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

11A.

E. Other RI credits - indicate credit form number(s) ____________ attach forms...

11B.

F. 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 23 (see instructions).

14.

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

15.

16. RI checkoff contributions from page 3, schedule IV, line 8

   (contributions reduce your refund or increase your balance due).

17.

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

17.

PAYMENTS AND PROPERTY TAX RELIEF CREDIT
18. A. RI 2004 income tax withheld (please attach forms W-2, 1099, etc.)

18A.

B. 2004 estimated tax payments and amount applied from 2003 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 2, RI Schedule EIC, line 50.

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.

   Or enter interest due $_________ or enter zero.....

19.

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

20.

21. Amount of overpayment to be refunded...

21.

22. Amount of overpayment to be applied to 2005 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 46........................................... 27.

28. Credit for child and dependent care expenses from Federal Form 1040, line 47 or 1040A, line 29........................................... 28.

29. Credit for the elderly or the disabled from Federal Form 1040, line 48 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 54 and 69........................................... 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 EIC  
RHODE ISLAND EARNED INCOME CREDIT

42. Rhode Island income tax from RI-1040, page 1, line 13........................................... 42.

43. Federal earned income credit from Federal Form 1040, line 65; 1040A, line 41; 1040EZ, line 8 or Federal Telefile, line L........................................... 43.

44. Rhode Island percentage........................................... 44.

45. Multiply line 43 by line 44........................................... 45.

46. Enter the SMALLER of line 42 or line 45........................................... 46.

47. Subtract line 46 from line 45 (if zero or less, enter the amount from line 46 on line 50. Otherwise, continue to line 48)........................................... 47.


49. RI refundable earned income credit - multiply line 47 by line 48........................................... 49.

50. TOTAL RI EARNED INCOME CREDIT - add line 46 and line 49. Enter here and on RI-1040, line 18D........................................... 50.

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  ()
## RI SCHEDULE IV

### RI CHECKOFF ✓ CONTRIBUTIONS

| 1. | Drug program account | $1.00 | $5.00 | $10.00 | Other $ | 1. |
| 2. | Olympic Contribution | Yes ☐ No ☐ | $1.00 Contribution | $2.00 if a joint return | | 2. |
| 3. | RI Organ Transplant Fund | | | | $ | 3. |
| 5. | RI Nongame Wildlife Fund | | | | | 5. |
| 7. | RI Military Family Relief Fund | | | | | 7. |
| 8. | TOTAL CONTRIBUTIONS | add lines 1, 2, 3, 4, 5, 6 and 7 | Enter here and on RI-1040 or RI-1040NR, page 1, line 16 | | 8. |

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

## 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.

9. Tax on lump-sum distributions - Federal Form 4972, line 7 or line 30, whichever applies | 9. |
10. Parents’ election to report child’s interest and dividends from all Federal Form(s) 8814, line 9 | 10. |
11. Amount of recapture of federal tax credits and other miscellaneous federal income taxes (see instructions) | 11. |
12. Total - add lines 9, 10 and 11 | 12. |
13. Rhode Island percentage | 25% |
14. OTHER RHODE ISLAND TAXES - Multiply line 12 by line 13. Enter here and on RI-1040 or RI-1040NR, line 8B | 14. |

## RI-8615

### TAX FOR CHILDREN UNDER AGE 14 WHO HAVE INVESTMENT INCOME

15. Child’s tax from Federal form 8615, line 18 | 15. |
16. Rhode Island percentage | 25% |
17. TAX - multiply line 15 by line 16 - Enter here and on RI-1040 or RI-1040NR, line 8A and check the RI-8615 box | 17. |

## T-205P

### INDIVIDUAL CONSUMER’S USE/SALES TAX RETURN

18. Schedule of purchases subject to the use/sales tax (if you need more space to list your purchases, attach a separate sheet).
   - A. 
   - B. 
   - C. 
   - D. 
   - 18A. 
   - 18B. 
   - 18C. 
   - 18D. 
20. Rhode Island percentage | 7% |
22. Credit for use/sales taxes paid in other states on the items listed on line 18 | 22. |
23. TOTAL AMOUNT DUE - subtract line 22 from line 21 - enter here and on RI-1040, page 1, line 14 or in the space provided on RI-1040NR, page 1, line 17 | 23. |
RI Deduction Schedules for RI-1040 or RI-1040NR, line 4

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 01/02/1940),  ☐ Blind,  ☐ SPOUSE was 65 or older, (born before 01/02/1940),  ☐ Blind

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

If your filing status is ......  AND the number on line A is ....  THEN your RI standard deduction is ....

<table>
<thead>
<tr>
<th>Filing Status</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Single</td>
<td>$6,050</td>
</tr>
<tr>
<td></td>
<td>2 $7,250</td>
</tr>
<tr>
<td>Married filing jointly</td>
<td>1 $9,100</td>
</tr>
<tr>
<td>or 2 $10,050</td>
<td></td>
</tr>
<tr>
<td>Qualifying widow(er)</td>
<td>3 $11,000</td>
</tr>
<tr>
<td>4 $11,950</td>
<td></td>
</tr>
<tr>
<td>Married filing separately</td>
<td>1 $5,025</td>
</tr>
<tr>
<td>2 $5,975</td>
<td></td>
</tr>
<tr>
<td>3 $6,925</td>
<td></td>
</tr>
<tr>
<td>4 $7,875</td>
<td></td>
</tr>
<tr>
<td>Head of household</td>
<td>1 $8,350</td>
</tr>
<tr>
<td>2 $9,550</td>
<td></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.  800

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

4. Enter the amount shown below for your filing status.  
   
   Single..................................................................... $4,850
   Married filing jointly or Qualifying widow(er)...... 8,150
   Married filing separately................................. 4,075
   Head of household............................................ 7,150

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 01/02/1940),  ☐ Blind,  ☐ SPOUSE was 65 or older, (born before 01/02/1940),  ☐ Blind

   If age 65 or older or blind, multiply the number of boxes checked by: $1,200 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 30.

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.  3.
   ☐ Yes. Subtract line 2 from line 1.  ................................................................. 3.


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


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

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

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

10. Total itemized deductions - Subtract line 9 from line 1 - Enter the result here and on RI-1040 or RI-1040NR, line 4.  10.