RI-1040X Amended Rhode Island Individual Income Tax Return
(To be used by resident, nonresident and part-year resident taxpayers)

2008

NAME AND ADDRESS

<table>
<thead>
<tr>
<th>First Name</th>
<th>Initial</th>
<th>Last Name</th>
<th>Your Social Security Number</th>
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<tbody>
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<table>
<thead>
<tr>
<th>Spouse's First Name</th>
<th>Initial</th>
<th>Last Name</th>
<th>Spouse's Social Security Number</th>
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<thead>
<tr>
<th>Present Home Address (number and street, including apartment no. or rural route)</th>
<th>Daytime Telephone Number</th>
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<tbody>
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City, Town or Post Office State Zip Code City or Town of Legal Residence

Please print or type

ADDITIONAL INFORMATION

A. Enter name and address used on original return (if same as above write "SAME")
B. Are you filing an amended federal income tax return? ......... ...
C. Have you been advised your federal return is under examination? ...........

FILING STATUS

D. On original return
   1. Single
   2. Married filing jointly
   3. Married filing separately
   4. Head of Household
   5. Qualifying widow(er)

E. On this return
   1. Single
   2. Married filing jointly
   3. Married filing separately
   4. Head of Household
   5. Qualifying widow(er)

INCOME AND TAX

1. Federal AGI (Adjusted Gross Income) ............................................................ 1.
   A. Originally reported
   B. Net change
   C. Correct amount


3. Modified Federal AGI - Combine lines 1 and 2 3.

4. Deductions (see instructions) 4.
   A. RI income tax ........................................... 4A.
   Check method used on line 8A, column C
   RI Tax Table or Tax Computation Worksheet
   RI Schedule CGW
   RI Schedule D
   RI Schedule J
   RI-8615

5. Subtract line 4 from line 3 5.

6. Exemptions - Enter the number of federal exemptions claimed on this return in the box then multiply by $3,500 and enter the result on line 6, column C. 6.

7. RI Taxable Income - subtract line 6 from line 5 7.

8A. RI income tax .................................................................................8A.

8B. Other RI Taxes from RI-1040(NR), page 3, line 14 8B.

9. RI Alternative Minimum Tax from RI-6251, line 6 9.

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

FORM TYPE

Residents - Enter the amount from page 1, line 10 on page 2, part 2, line 10 and complete page 2, part 2.
Nonresidents - Enter the amount from page 1, line 10 on page 2, part 3, line 10 and complete page 2, part 3.

PAYMENTS

17. Total RI Tax and checkoff contributions .................................................. 17.
   A. RI 2008 income tax withheld ............................................................ 18A.
   B. 2008 estimated tax payments and 2007 carryforward .................... 18B.
   C. Property tax relief credit from RI-1040H (residents only) .......... 18C.
   D. Residential lead paint credit from RI-6238 (residents only) .... 18D.
   E. Nonresident real estate withholding (nonresidents only) ........ 18E.
   F. Withholding from pass-through entities (nonresidents only) .... 18F.
   G. RI Earned Income Credit ............................................................... 18G.
   H. Other Payments ............................................................................. 18H.
   J. Overpayment allowed on original return ........................................ 18J.
   K. Total payments after overpayment - subtract line 18J from 18I .......... 18K.

AMOUNT DUE

19. A. If line 17 is larger than 18K, subtract line 18K from 17. This is the amount you owe .... 19A.
   B. Interest due on amount on line 19A ............................................. 19B.
   C. Total balance due - add lines 19A and 19B .................................. 19C.

REFUND

20. If line 18K is larger than line 17, subtract line 17 from 18K. This is the amount you overpaid .... 20.

21. Amount of overpayment to be refunded ........................................... 21.

22. Amount of overpayment to be applied to 2009 estimated tax ................. 22.

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

Mail returns to - RI Division of Taxation One Capitol Hill Providence, RI 02908-5806

Page 1
PART 2 RESIDENT CREDIT AND TAX CALCULATION

<table>
<thead>
<tr>
<th>10. Total RI income tax - enter the amount from page 1, line 10</th>
<th>A. Originally reported</th>
<th>B. Net change</th>
<th>C. Correct amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>11. RI percentage of allowable federal credits from RI-1040, page 2, line 34</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>B. Other RI credits - from RI-1040, Schedule CR, Line 24</td>
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<tr>
<td>C. RI Credit for income taxes paid to other states from RI-1040, page 2, line 41</td>
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<td></td>
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<tr>
<td>12. RI credits - add lines 11A, 11B and 11C</td>
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<td></td>
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<tr>
<td>13. RI income tax after credits - subtract line 12 from line 10 (not less than zero)</td>
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<tr>
<td>14. Alternative Flat Tax from RI-1040, page 3, schedule FT, line 26 (S users, skip this line)</td>
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<tr>
<td>15. Rhode Island Tax - enter the SMALLER of line 13 or 14</td>
<td></td>
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</tr>
</tbody>
</table>

PART 3 NONRESIDENT CREDIT AND TAX CALCULATION

<table>
<thead>
<tr>
<th>10. Total RI income tax to be allocated - enter the amount from page 1, line 10</th>
<th>A. Originally reported</th>
<th>B. Net change</th>
<th>C. Correct amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>11. RI percentage of allowable federal credits from RI-1040NR, page 2, line 34</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>12. RI tax after allowable federal credits before allocation subtract line 11 from line 10 (not less than zero)</td>
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<tr>
<td>13. RI allocated income tax (check only one)</td>
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<tr>
<td>☐ All income is from RI, enter the amount from line 12 on this line.</td>
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<tr>
<td>☐ Nonresident with income from outside RI, complete RI-1040NR, page 7, Schedule III and enter result on this line.</td>
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<tr>
<td>Part-year resident with income from outside RI, complete RI-1040NR, page 9, Schedule V and enter result on this line.</td>
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<tr>
<td>14. Other RI credits - from RI-1040NR, Schedule CR, Line 24</td>
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<tr>
<td>15. RI income tax after credits - subtract line 14 from line 13 (not less than zero)...</td>
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<tr>
<td>B. Alternative Flat Tax from RI-1040NR, page 3, schedule FT, line 29</td>
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<tr>
<td>C. Rhode Island Tax - enter the smaller of line 15A or 15B</td>
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<tr>
<td>☐ Check box if Alternative Flat Tax method is used</td>
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<tr>
<td>16. RI checkoff contributions from RI-1040NR, page 3, schedule IV, line 8</td>
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<tr>
<td>17. Total RI tax and checkoff contributions - add lines 15C, 16 and any Use/Sales tax due $ (see instructions) Enter here and on page 1, line 17</td>
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</tbody>
</table>

PART 4 EXPLANATION OF CHANGES TO INCOME, DEDUCTIONS AND CREDITS

Enter the line number from the form for each item you are changing and give the reason for each change. Attach only the supporting forms and schedules for the items changed. If you do not attach the required information, your Form RI-1040X may be returned.

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 form mailed to you next year, check box. ☐

May the division contact your preparer about this return? Yes ☐

Paid preparer’s signature and address

SSN, PTIN or EIN

Paid preparer’s telephone number

Date

Paid preparer’s address
PURPOSE OF FORM
Use this form to correct form RI-1040S, RI-1040 or RI-1040NR. You must file a separate Form RI-1040X for each year you are amending. DO NOT use this form to file an amended RI-1041. To amend Form RI-1041 make any changes on RI-1041 and check the amended box.

WHO MUST FILE AN AMENDED RETURN
RI Form 1040X must be completed by those taxpayers who have to correct their Rhode Island return as a result of a change or correction on their federal income tax return; the filing of an amended federal income tax return; the filing of an amended out-of-state return or a notification of a change or correction on another state's personal income tax return.

WHEN TO FILE
Federal Audit Changes: If the Internal Revenue Service increases the amount of your federal taxable income for any reason, you should file an Amended Rhode Island Income Tax Return within 90 days after the final determination of the change.

Refunds: Generally a claim for refund must be filed within 3 years from the time the return was filed or 2 years from the time the tax was paid, whichever is later. In either case, the refund will be limited to the amount of payments made within the allowable period.

Property Tax Relief Credit: If you are filing an amended return to claim the property tax relief credit, you must file the return no later than April 15, 2009. An extension of time may be allowed at the Tax Administrator's discretion for sickness, absence or other disability.

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.

DECEASED TAXPAYERS
If the taxpayer died before filing a Rhode Island Amended Income Tax Return, 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.

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) 574-8970

USE OF FEDERAL INCOME TAX INFORMATION
All amounts reported from the Federal Forms 1040, 1040A, 1040EZ, 1040NR and 1040NR-EZ, as well as those reported on your Rhode Island form, are subject to verification and audit by the Rhode Island Division of Taxation.

The Rhode Island Division of Taxation and the Internal Revenue Service exchange income tax information to verify the accuracy of the information reported on Federal and Rhode Island income tax returns.

OTHER QUESTIONS
The foregoing general instructions and the specific instructions for completing the return which follow might not answer all questions that may arise. If you have any doubt regarding the 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) 574-8829 and selecting option #3.

COMPLETE YOUR 2008 AMENDED FEDERAL INCOME TAX RETURN FIRST
The Federal Amended Individual Income Tax Return is the basis for preparing your Amended Rhode Island Individual 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.

Name(s), Address and Social Security Number(s)
Make sure the name(s), address and social security number(s) on the return are correct. Incorrect entries could delay the processing of your return.

Lines A, B & C - Additional Information
Line A: If the address listed is different than the address used on your original return, indicate the address used on your original return. If the address is the same as above, write "SAME".

Lines B & C: Check the "YES" box to any of the questions that apply to you.

Lines D & E - Filing Status
Check the appropriate boxes to indicate your filing status on your original return and your amended return. Generally your filing status for Rhode Island is the same as for federal income tax purposes.

JOINT RETURNS: Generally, if a husband and wife file a joint federal tax return, they also must file a joint Rhode Island income tax return. However, if either the husband or the wife is a resident and the other is a non-resident, they must file separate returns, unless they elect to file a joint return as if both were residents of Rhode Island. If the resident spouse files separately in RI and a joint federal return is filed for both spouses, the resident spouse must compute income, exemptions and tax as if a separate federal return had been filed.

If neither spouse is required to file a federal income tax return and either or both are required to file a Rhode Island income tax return, they may elect to file a joint Rhode Island income tax return.

Individuals filing joint Rhode Island income tax returns are both equally liable to pay the tax. They incur what is known as “joint and several liability” for Rhode Island income tax.

Column A - lines 1 through 18G
Enter the dollar amounts as they appear on your original filing or on your most recent filing.

Column B - lines 1 through 18G
This is used for the difference between the amounts listed in column A and C, either increases or decreases.

Column C - lines 1 through 18G - Enter the corrected amounts on the appropriate lines.

Line 1 - Federal AGI (Adjusted Gross Income)
Enter the Federal AGI from Federal Form 1040X, line 1, column C.

Line 2 - Modifications to Federal AGI
RI-1040S: Enter zero on this line.
RI-1040 or RI-1040NR: Enter the amount of Rhode Island modifications to Federal AGI from RI-1040 or RI-1040NR, schedule I, line 25. You only need to attach the schedule if you are reporting a change to the amount listed on the original return.

Line 3 - Modified Federal AGI
Combine lines 1 and 2. Add net increases or subtract net decreases.

Line 4 - Deductions
Enter your RI standard deduction or amount from Federal Schedule A, line 29, whichever is greater.

Single $5,450
Married Joint $9,100
Qualifying Widow(er) $9,100
Married Separate $4,550
Head of Household $8,000

If you or your spouse were age 65 or older (born BEFORE 01/02/1944) or blind at the end of 2008, go to the RI Standard Deduction Schedule A on page 6 to determine the amount of your standard deduction. If someone else can claim you on their return, you must complete the RI Standard Deduction Schedule A on page 6 to determine the amount of your standard deduction. You only need to attach the schedule if you are reporting a change to the amount listed on the original return.

If you itemize your deductions and line 3, column C is more than $159,950 ($79,975 if married filing separate), you need to recalculate your itemized deductions based on your modified federal adjusted gross income. Complete the RI Itemized Deduction Schedule C on page 6. You only need to attach the schedule if you are reporting a change to the amount listed on the original return.

If you are filing married filing joint or married filing separate, you may itemize your deductions on your RI return even if you do not itemize on your federal return. Calculate your itemized deductions on your Federal Schedule A. Compare the amount to your RI standard deduction and enter the larger amount.

Line 5 - Subtract line 4 from line 3

Line 6 - Exemptions
Number of Exemptions: Enter in the box the number of federal exemptions claimed on Federal Form 1040X, page 2, line 29, column C. If you are not making any change to the number of exemptions claimed, enter the amount originally claimed in the Federal Amended Schedule B, line 4; RI-1040, line 6 or RI-1040NR, line 6.

Exemption Amount: Multiply the number of exemptions in the box by $3,500. However, if line 3, column C is more than $119,975, you may need to recalculate your exemptions based on your modified federal adjusted gross income (see worksheet below to compute your exemption amount).

Line 7 - Rhode Island Taxable Income
Subtract line 6 from line 5

Line 8A - Rhode Island Income Tax
RI-1040S: Enter the Rhode Island tax from the RI Tax Table or RI Tax Computation Worksheet and check the first box.
RI-1040 or RI-1040NR: Enter the tax from the RI Tax Table or RI Tax Computation Worksheet, RI Schedule CGW, RI Schedule D, RI Schedule J or RI-8615. Check the box to indicate the method used to calculate the tax. Check only one box. Attach RI Schedule CGW, RI Schedule D, RI Schedule J or RI-8615 if they were used to determine your tax and the tax is different than the original amount reported.
NOTE: Exemption Worksheet for RI-1040X, Line 6, Column C

1. Multiply $3,500 by the total number of exemptions claimed in box on RI-1040X, page 1, line 6.................................................. 1.

2. Is the amount on RI-1040X, line 3 more than the amount shown on line 4 below?
   □ Yes. Continue to line 3. □ No. STOP HERE! Enter the amount from line 1 above on RI-1040X, page 1, line 6.

3. Enter the amount from RI-1040X, page 1, line 3, column C.................................................. 3.

4. If your filing status is... then enter on line 4

   Single $159,950
   Married filing jointly or Qualifying widow(er) 239,950 ................................................................. 4.
   Married filing separately 119,975
   Head of household 199,950

5. Subtract line 4 from line 3........................................................................................................... 5.

6. Is the amount on line 5 more than $122,500 ($61,250 if married filing separately)?
   □ Yes - Multiply $2,333 by the total number of exemptions claimed in box on RI-1040X, line 6. Enter the result here and on RI-1040, line 6. DO NOT complete the rest of this form.
   □ No - 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).

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

8. Multiply line 1 by line 7................................................................. 8.


10. Deduction for exemption - Subtract line 9 from line 1. Enter here and on RI-1040X, page 1, line 6, column C................. 10.
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.

TO PAY BY CREDIT CARD: You may use your American Express® Card, Discover® Card, Visa® Card or MasterCard® card.
Contact: OFFICIAL PAYMENTS CORPORATION
Telephone numbers:
1-800-2PAY-TAX (1-800-272-9829)
On line payments: www.officialpayments.com
Customer Service: 1-877-754-4413
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. If you paid by credit card, enter on page 1 of Form RI-1040X 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 2009 Rhode Island estimated income tax payments.

TO MAKE AN ONLINE PAYMENT: You can also make an online payment. For more information visit: https://www.ri.gov/taxation/business/index.php.

Line 20 - Overpayment
If the amount on line 18K is greater than the amount on line 17, SUBTRACT line 17 from line 18K and enter the overpayment on line 20.

Line 21 - Amount of Overpayment To Be Refunded
Enter the amount of overpayment on line 20 that is to be refunded.
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 2009. 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 paid unless specifically requested.
Interest on refunds of tax overpayments will be paid if the refund is not paid within 90 days of the due date or the date the completed return was filed, whichever is later. The interest rate for tax overpayments is 5.00% (.0500).

Line 22 - Overpayment to be Applied to 2009
Enter the amount of overpayment on line 20, which is to be applied to your 2009 estimated tax.

PART 2 - RESIDENT CREDIT AND TAX CALCULATION
Line 10 Enter the amount from page 1, line 10.

Line 11A - Rhode Island Percentage of Allowable Federal Credits
RI-1040S: Enter zero on this line. RI-1040: Enter the amount of allowable federal credits from RI-1040, page 2, schedule II, line 34. Attach schedule II only if you are reporting a change in this amount.

Line 11B - Other Rhode Island Credits
RI-1040S: Enter zero on this line. RI-1040: Complete schedule CR. Enter amount from schedule CR, line 24 on RI-1040X, line 11B. Attach a copy of the appropriate credit form to your RI-1040X only if you are reporting a change.

Line 11C - Credit for Taxes Paid to Other States
RI-1040S: Enter zero on this line. RI-1040: Enter amount of credit for taxes paid to other states from RI-1040, page 2, schedule III, line 41. If the amended return is the result of a change in credit allowed for income taxes paid to another state, you must attach a signed copy of the return filed with the other state. 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 (401) 574-8970.

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 - Alternative Flat Tax
RI-1040S: Skip this line and enter the amount from line 13 on line 15. RI-1040: Enter the amount of Rhode Island Alternative Flat Tax from RI-1040, page 3, RI Schedule FT, line 26. Attach a copy of RI Schedule FT to your RI-1040X only if you are reporting a change to the amount on this line.

Line 15 - Rhode Island Tax
RI-1040S: Enter the amount from line 13 on this line. RI-1040: Enter the SMALLER of your RI tax on line 13 or your RI Alternative Flat Tax on line 14. If your tax is calculated using the Alternative Flat Tax method on Schedule FT, make sure you check the box on line 15.

Line 16 - Rhode Island Checkoff Contributions
Enter the amount of checkoff contributions from RI-1040S, page 2, line 31 or RI-1040, page 3, line 8. Attach the schedule only if you are reporting a change in this amount.

Line 17 - Total Rhode Island Tax and Checkoff Contributions
Add lines 15 and 16 and any Use/Sales Tax from line 6 on the worksheet below. Also, enter the amount of Use/Sales tax in the space provided in line 17. Enter the total here and on page 1, line 17.

PART 3 - NONRESIDENT CREDIT AND TAX CALCULATION
Line 10 Enter the amount from page 1, line 10.

Line 11 - Rhode Island Percentage of Allowable Federal Credits
Enter the amount of allowable federal credits from RI-1040NR, page 2, schedule II, line 34.

Line 12 - Rhode Island Tax After Allowable Federal Credits - Before Allocation
Subtract line 11 from line 10. (If zero or less enter zero.)

Line 13 - Rhode Island Allocated Income Tax

IF ALL YOUR INCOME IS FROM RHODE ISLAND
Check the first box and enter the amount from line 12 on this line.

IF YOU ARE A NON-RESIDENT
If you are a non-resident with income from outside Rhode Island, you should complete RI-1040NR, page 7, schedule III and enter the result on this line. Also, check the second box.

IF YOU ARE A PART-YEAR RESIDENT
If you are a part-year resident with income from outside Rhode Island, you should complete RI-1040NR, page 9, schedule V and enter the result on this line. Also, check the third box.

Line 14 - Other Rhode Island Credits
Complete schedule CR. Enter amount from schedule CR, line 24 on RI-1040X, line 11B. Attach a copy of the appropriate credit form to your RI-1040X only if you are reporting a change.

Line 15A - Total Rhode Island Income Tax After Rhode Island Credits
Subtract the amount on line 14 from the amount on line 13. (If zero or less, enter zero.)

Line 15B - Alternative Flat Tax
Enter the amount of Rhode Island Alternative Flat Tax from RI-1040NR, page 3, RI Schedule FT, line 29. Attach a copy of RI Schedule FT to your RI-1040X only if you are reporting a change to the amount on this line.

Line 15C - Rhode Island Tax
Enter the SMALLER of your RI tax on line 15A or your RI Alternative Flat Tax on line 15B. If your tax is calculated using the Alternative Flat Tax method on Schedule FT, check the box on line 15C.

Line 16 - Rhode Island Checkoff Contributions
Enter amount of checkoff contributions from RI-1040NR, page 3, Schedule IV, line 8. Attach schedule IV only if you are reporting a change in this amount.

Line 17 - Total Rhode Island Tax and Checkoff Contributions
Add lines 15C and 16 and any Use/Sales Tax from line 6 on the worksheet below. Also, enter the amount of Use/Sales tax in the space provided in line 17. Enter the total here and on page 1, line 17.

PART 4 - EXPLANATION OF CHANGES TO INCOME, DEDUCTIONS AND CREDITS
Enter the line number from the form for each item you are changing and give the reason for each change. Attach only the supporting forms and schedules for the items changed. If you do not attach the required information, your form RI-1040X may be returned.

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

<table>
<thead>
<tr>
<th>Filing Status</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Single</td>
<td>$6,800</td>
</tr>
<tr>
<td>Married filing jointly or separately</td>
<td>$10,150</td>
</tr>
<tr>
<td>Married filing jointly or separately</td>
<td>$11,200</td>
</tr>
<tr>
<td>Married filing jointly or separately</td>
<td>$12,250</td>
</tr>
<tr>
<td>Married filing jointly or separately</td>
<td>$13,300</td>
</tr>
<tr>
<td>Head of household</td>
<td>$9,350</td>
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</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. Minimum standard deduction
2. Enter the LOWER of line 3 or line 4. If under age 65 and not blind, STOP HERE and enter this amount on RI-1040X, line 4, column C. OTHERWISE, go to line 5B.
3. Enter the amount shown below for your filing status.
   - Single: $5,450
   - Married filing jointly or Qualifying widow(er): $9,100
   - Married filing separately: $4,550
   - Head of household: $8,000
4. STANDARD DEDUCTION
   - Enter the SMALLER of line 3 or line 4. If under age 65 and not blind, STOP HERE and enter this amount on RI-1040X, line 4, column C.
   - Enter the result here and on RI-1040X, line 4, column C

### C. ITEMIZED DEDUCTION SCHEDULE

(If you claimed a modification on RI-1040X, 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, 15, 19, 20, 27 and 28.
2. Add the amounts from Federal Form, Schedule A, lines 4, 14 and 20 plus any gambling and casualty or theft losses included on line 28. Also, include any qualified Midwestern disaster area contributions included on line 16.
3. Subtract line 2 from line 1.
4. Multiply line 3 above by 80% (.80)
5. Enter the result here and on RI-1040X, line 4, column C.
6. Enter $159,950 ($79,975 if Married filing separately).
7. Subtract line 6 from line 5.
8. Multiply line 7 by 3% (.03)
9. Enter the SMALLER of line 4 or line 8.
10. Divide line 9 by 1.5
11. Subtract line 10 from line 9
12. Total itemized deductions - Subtract line 11 from line 1.
# RHODE ISLAND TAX COMPUTATION WORKSHEET

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

<table>
<thead>
<tr>
<th>If Taxable Income-RI-1040X, line 7 is:</th>
<th>(a) Enter the amount from RI-1040X, line 7</th>
<th>(b) Multiplication amount</th>
<th>(c) Multiply (a) by (b)</th>
<th>(d) Subtraction amount</th>
<th>Subtract (d) from (c) Enter here and on RI-1040X, line 8A</th>
</tr>
</thead>
<tbody>
<tr>
<td>At least $0 But not over $32,550</td>
<td>$0</td>
<td>3.75%</td>
<td>$0.00</td>
<td>$0.00</td>
<td></td>
</tr>
<tr>
<td>$32,550 $78,850</td>
<td>7.00%</td>
<td>$1,057.88</td>
<td></td>
<td>$1,057.88</td>
<td></td>
</tr>
<tr>
<td>$78,850 $164,550</td>
<td>7.75%</td>
<td>$1,649.25</td>
<td></td>
<td>$1,649.25</td>
<td></td>
</tr>
<tr>
<td>$164,550 $357,700</td>
<td>9.00%</td>
<td>$3,706.13</td>
<td></td>
<td>$3,706.13</td>
<td></td>
</tr>
<tr>
<td>Over $357,700</td>
<td>9.90%</td>
<td>$6,925.43</td>
<td></td>
<td>$6,925.43</td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>If Taxable Income-RI-1040X, line 7 is:</th>
<th>(a) Enter the amount from RI-1040X, line 7</th>
<th>(b) Multiplication amount</th>
<th>(c) Multiply (a) by (b)</th>
<th>(d) Subtraction amount</th>
<th>Subtract (d) from (c) Enter here and on RI-1040X, line 8A</th>
</tr>
</thead>
<tbody>
<tr>
<td>At least $0 But not over $54,400</td>
<td>$0</td>
<td>3.75%</td>
<td>$0.00</td>
<td>$0.00</td>
<td></td>
</tr>
<tr>
<td>$54,400 $131,450</td>
<td>7.00%</td>
<td>$1,768.00</td>
<td></td>
<td>$1,768.00</td>
<td></td>
</tr>
<tr>
<td>$131,450 $200,300</td>
<td>7.75%</td>
<td>$2,753.88</td>
<td></td>
<td>$2,753.88</td>
<td></td>
</tr>
<tr>
<td>$200,300 $357,700</td>
<td>9.00%</td>
<td>$5,257.63</td>
<td></td>
<td>$5,257.63</td>
<td></td>
</tr>
<tr>
<td>Over $357,700</td>
<td>9.90%</td>
<td>$8,476.93</td>
<td></td>
<td>$8,476.93</td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>If Taxable Income-RI-1040X, line 7 is:</th>
<th>(a) Enter the amount from RI-1040X, line 7</th>
<th>(b) Multiplication amount</th>
<th>(c) Multiply (a) by (b)</th>
<th>(d) Subtraction amount</th>
<th>Subtract (d) from (c) Enter here and on RI-1040X, line 8A</th>
</tr>
</thead>
<tbody>
<tr>
<td>At least $0 But not over $27,200</td>
<td>$0</td>
<td>3.75%</td>
<td>$0.00</td>
<td>$0.00</td>
<td></td>
</tr>
<tr>
<td>$27,200 $65,725</td>
<td>7.00%</td>
<td>$884.00</td>
<td></td>
<td>$884.00</td>
<td></td>
</tr>
<tr>
<td>$65,725 $100,150</td>
<td>7.75%</td>
<td>$1,376.94</td>
<td></td>
<td>$1,376.94</td>
<td></td>
</tr>
<tr>
<td>$100,150 $178,850</td>
<td>9.00%</td>
<td>$2,628.81</td>
<td></td>
<td>$2,628.81</td>
<td></td>
</tr>
<tr>
<td>Over $178,850</td>
<td>9.90%</td>
<td>$4,238.46</td>
<td></td>
<td>$4,238.46</td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>If Taxable Income-RI-1040X, line 7 is:</th>
<th>(a) Enter the amount from RI-1040X, line 7</th>
<th>(b) Multiplication amount</th>
<th>(c) Multiply (a) by (b)</th>
<th>(d) Subtraction amount</th>
<th>Subtract (d) from (c) Enter here and on RI-1040X, line 8A</th>
</tr>
</thead>
<tbody>
<tr>
<td>At least $0 But not over $43,650</td>
<td>$0</td>
<td>3.75%</td>
<td>$0.00</td>
<td>$0.00</td>
<td></td>
</tr>
<tr>
<td>$43,650 $112,650</td>
<td>7.00%</td>
<td>$1,418.63</td>
<td></td>
<td>$1,418.63</td>
<td></td>
</tr>
<tr>
<td>$112,650 $182,400</td>
<td>7.75%</td>
<td>$2,263.50</td>
<td></td>
<td>$2,263.50</td>
<td></td>
</tr>
<tr>
<td>$182,400 $357,700</td>
<td>9.00%</td>
<td>$4,543.50</td>
<td></td>
<td>$4,543.50</td>
<td></td>
</tr>
<tr>
<td>Over $357,700</td>
<td>9.90%</td>
<td>$7,762.80</td>
<td></td>
<td>$7,762.80</td>
<td></td>
</tr>
</tbody>
</table>