### PART 1 SHORT-TERM CAPITAL GAINS (Assets held one year or less)

<table>
<thead>
<tr>
<th>(a) Description of property</th>
<th>(b) Date acquired (month, day, year)</th>
<th>(c) Date sold</th>
<th>(d) Sales price</th>
<th>(e) Cost or other basis</th>
<th>(f) Gain or loss subtract (e) from (d)</th>
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2. Enter your short term totals, if any, from RI Schedule D-1, line 2...

3. Total short-term sales price - Add amounts from lines 1 and 2 in column (d)...

4. Short-term gain from Federal Forms 6252 and short-term gain or loss from federal forms 4684, 6781 and 8824...

5. Net short-term gain or loss from partnerships, S corporations, estates and trusts from Schedule(s) K-1...

6. Short term loss carryover...

7. **NET SHORT-TERM CAPITAL GAIN OR LOSS**: Combine lines 1 through 6 in column (f)...

### PART 2 LONG-TERM CAPITAL GAINS (Assets held more than one year)

<table>
<thead>
<tr>
<th>(a) Description of property</th>
<th>(b) Date acquired (month, day, year)</th>
<th>(c) Date sold</th>
<th>(d) Sales price</th>
<th>(e) Cost or other basis</th>
<th>(f) Gain or loss subtract (e) from (d)</th>
<th>(g) Qualified 5 year gain or loss (see instructions)</th>
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9. Enter your long term gain, if any, from RI Schedule D-1, line...

10. Total long-term sales price - Add amounts from lines 8 and 9 in column (d)...

11. Gain from Federal Form 4797, Part 1; long-term gain from Federal Forms 2439 and 6252; and long-term gain or loss from federal forms 4684, 6781 and 8824...

12. Net long-term gain or loss from partnerships, S corporations, estates and trusts from Federal Schedule(s) K-1...

13. Capital gain distributions...

14. Long-term capital loss carryover...

15. Net long-term capital gain or (loss). Combine lines 8 through 14 in column (f)...

16. Net 5 year capital gain or (loss). Combine lines 8 through 14 in column (g)...

17. Combine lines 7 and 15 in column (f) and enter result here...

18. Enter the amount, if any, of your Federal 28% gain...

19. Enter the amount of your Federal 28% gain from line 18, that was held for more than 5 years...

20. Enter your unrecaptured Federal section §1250 gain...

21. Enter the amount of your Federal section §1250 gain from line 20 that was held for more than 5 years...

22. Enter the amount from Federal Form 4952, line 4g...
# RI Schedule D Tax Worksheet

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

**Your Social Security Number**

## PRIMARY TAX CALCULATION

23. RI taxable income, RI-1040 or RI-1040NR, line 7 *(IF THIS LINE IS ZERO OR LESS, DO NOT COMPLETE THIS FORM).......

24. Enter the **SMALLER** of RI Schedule D, lines 15 or 17

25. Enter the amount from RI Schedule D, line 22

26. Subtract line 25 from line 24 *(if zero or less, enter zero)

27. Combine RI Schedule D, lines 7 and 18, column (f) *(if zero or less, enter zero)

28. Enter the **SMALLER** of line 27 or RI Schedule D, line 18, column (f)

29. Enter the amount from RI Schedule D, line 20, column (f)

30. Add lines 28 and 29

31. Subtract line 30 from line 26 *(if zero or less, enter zero)

32. Subtract line 31 from line 23 *(if zero or less, enter zero)

33. Enter the **SMALLER** of the amount on line 23 above OR
   - $54,400 If Married filing jointly or Qualifying widow(er)
   - $32,550 If Single
   - $43,650 If Head of household
   - $27,200 If Married filing separately

34. Enter the **SMALLER** of line 32 or 33

35. Subtract line 26 from line 23 *(if zero or less, enter zero)

36. Enter the **LARGER** of line 34 or line 35

37. Figure the tax on the amount on line 36. Use the 2008 RI Tax Table or Tax Computation Worksheet, whichever applies

## 2.5% BRACKET

38. Subtract line 34 from line 33

39. Enter the amount of qualified 5 year gain from RI Schedule D, line 16 *(if zero or less, enter zero)

40. Enter the **SMALLER** of line 38 or line 39

41. Multiply line 40 by .83% (.0083)

42. Subtract line 40 from line 38

43. Multiply line 42 by 2.50% (.025)

## 5% BRACKET

44. Enter the **SMALLER** of line 23 or line 31

45. Enter the amount from line 38 above

46. Subtract line 45 from line 44

47. Enter the **SMALLER** of line 39 or line 44 *(if zero or less, enter zero)

48. Enter the amount from line 40 above

49. Subtract line 48 from line 47

50. Multiply line 49 by 1.67% (.0167)

51. Subtract line 49 from line 46

52. Multiply line 51 by 5% (.05)

CONTINUED ON NEXT PAGE
### 6.25% BRACKET

53. Enter the **SMALLER** of line 26 or line 29 ........................................ 53.

54. Add lines 26 and 36 .................................................. 54.

55. Enter the amount from line 23 ................................ 55.

56. Subtract line 55 from line 54 ...................................... 56.

57. Subtract line 56 from line 53 *(if zero or less, enter zero)* .......... 57.

58. Enter the **SMALLER** of line 57 or qualified 1250 gain, from RI Schedule D, line 21, column (g) ...... 58.

59. Multiply line 58 by 2.08% (.0208) ........................................ 59.

60. Subtract line 58 from line 57 ........................................ 60.

61. Multiply line 60 by 6.25% (.0625) ........................................ 61.

### 7% BRACKET

62. Add lines 36, 40, 42, 49, 51, 58 and 60 ............................ 62.

63. Subtract line 62 from line 23 ........................................ 63.

64. Enter the **SMALLER** of line 63 or qualified 7% gain from RI Schedule D, line 19, column (g) .......... 64.

65. Multiply line 64 by 2.33% (.0233) ........................................ 65.

66. Subtract line 64 from line 63 ........................................ 66.

67. Multiply line 66 by 7.00% (.07) ........................................ 67.

### TOTAL TAX

68. Add lines 37, 41, 43, 50, 52, 59, 61, 65 and 67 ........................................ 68.

69. Figure the tax on the amount on line 23. Use the 2008 RI Tax Tables or Tax Computation Worksheet, whichever applies .......... 69.

70. Tax on all taxable income *(including capital gains)*. Enter the **SMALLER** of line 68 or line 69. Also, enter this amount on RI-1040 or RI-1040NR, page 1, line 8A and check the RI Schedule D box ................................................................. 70.