### 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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<tbody>
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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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<tbody>
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9. Enter your long term gain, if any, from RI Schedule D-1, line 9...

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...

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**Page 1**
### 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)........ 23.

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

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

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

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

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

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

30. Add lines 28 and 29 ................................................................................. 30.

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

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

33. Enter the SMALLER of the amount on line 23 above OR 
   - $56,700  If Married filing jointly or Qualifying widow(er)  
   - $33,950  If Single  
   - $45,500  If Head of household  
   - $28,350  If Married filing separately

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

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

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

37. Figure the tax on the amount on line 36. Use the 2009 RI Tax Table or Tax Computation Worksheet, whichever applies........... 37.

#### 2.5% BRACKET

38. Subtract line 34 from line 33 ............................................................... 38.

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

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

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

42. Subtract line 40 from line 38............................................................... 42.

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

#### 5% BRACKET

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

45. Enter the amount from line 38 above........... 45.

46. Subtract line 45 from line 44 ............................................................... 46.

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

48. Enter the amount from line 40 above ...................... 48.

49. Subtract line 48 from line 47 ............................................................... 49.

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

51. Subtract line 49 from line 46 ............................................................... 51.

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

CONTINUED ON NEXT PAGE
RI Schedule D Tax Worksheet (continued) 2009

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

Your Social Security Number

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 2009 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 ..........................................................