



# 2011 RI-1040NR

## Rhode Island Nonresident Individual Income Tax Return

This booklet contains:	RI-2210A	RI-4868
	RI Schedule M - Modifications	RI-1040V
RI-1040NR	RI Schedule CR - Credits	Instructions
RI Schedule EIC	RI Schedule II	RI Tax Tables
RI Schedule W	RI Schedule III	Tax Computation Worksheet

GET YOUR REFUND FASTER - E-FILE!! SEE BACK COVER FOR DETAILS.



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### NEW FOR 2011!

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This year brings many changes to Rhode Island's personal income tax system along with a redesigned Form RI-1040NR to reflect those changes. The changes include:

- ⇒ fewer tax brackets
- ⇒ a decrease in the top marginal income tax rate
- ⇒ higher standard deduction amounts for most taxpayers
- ⇒ the elimination of using federal itemized deductions
- ⇒ the elimination of Rhode Island's alternative flat tax method
- ⇒ the elimination of the alternative minimum tax
- ⇒ the elimination of additional standard deduction schedules, and
- ⇒ the elimination of Schedule J and RI-8615 tax computation schedules

#### **Need additional forms?**

All of our personal income tax forms and instructions are available on our website at [www.tax.ri.gov](http://www.tax.ri.gov), and are formatted for easy printing at your home or office printer. Forms may also be obtained by calling our forms line at (401) 574-8970, by visiting our first-floor lobby at One Capitol Hill, Providence, RI, or by emailing our forms request address at [TaxForms@tax.ri.gov](mailto:TaxForms@tax.ri.gov).

#### **Want your refund faster?**

Consider filing electronically. E-file results in fewer errors, smoother processing, and faster issuing of refunds. Also by e-filing, your refund can be deposited directly into your bank or credit union account. (Direct deposit is not an option for returns filed on paper.)

If you do not have a tax preparer, you may be able to do your own federal and state returns online at no charge through the Internal Revenue Service's Free File program. Visit [www.IRS.gov](http://www.IRS.gov) for more information.

# [www.tax.ri.gov](http://www.tax.ri.gov)

2011 Tax Rate Schedule - FOR ALL FILING STATUS TYPES

Taxable Income (from RI-1040 or RI-1040NR, line 7)		Pay	+	% on excess	of the amount over
Over	But not over				
\$ 0	\$ 55,000	\$ ---		3.75%	\$ 0
55,000	125,000	2,063.00	+	4.75%	55,000
125,000	.....	5,388.00	+	5.99%	125,000

STANDARD DEDUCTION WORKSHEET for RI-1040 or RI-1040NR, Page 1, line 4

1. Enter applicable standard deduction amount from the chart below: ..... 1. \_\_\_\_\_

Single	\$7,500
Married filing jointly	\$15,000
Qualifying widow(er)	\$15,000
Married filing separately	\$7,500
Head of household	\$11,250

2. Enter your modified federal AGI from RI-1040 or RI-1040NR, page 1, line 3 ..... 2. \_\_\_\_\_

3. Is the amount on line 2 more than \$175,000?  
 Yes. Continue to line 4.     No. **STOP HERE!** Enter the amount from line 1 on form RI-1040 or RI-1040NR, Page 1, line 4.

4. Standard deduction phaseout amount ..... 4. **\$175,000**

5. Subtract line 4 from line 2. ..... 5. \_\_\_\_\_

**If the result is more than \$20,000, STOP HERE.**  
**Your standard deduction amount is zero (\$0). Enter \$0 on form RI-1040 or RI-1040NR, Page 1, line 4.**

6. Divide line 5 by \$5,000. 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. Enter the applicable percentage from the chart below

<u>If the number on line 6 is:</u>	<u>then enter on line 7</u>	
1	0.8000	}
2	0.6000	
3	0.4000	
4	0.2000	

7. **0** . \_\_\_\_\_

8. **Deduction amount** - Multiply line 1 by line 7. Enter here and on form RI-1040 or RI-1040NR, Page 1, line 4 ..... 8. \_\_\_\_\_

EXEMPTION WORKSHEET for RI-1040 or RI-1040NR, Page 1, line 6

1. Multiply \$3,500 by the total number of exemptions ..... 1. \_\_\_\_\_

2. Enter your modified federal AGI from RI-1040 or RI-1040NR, page 1, line 3 ..... 2. \_\_\_\_\_

3. Is the amount on line 2 more than \$175,000?  
 Yes. Continue to line 4.     No. **STOP HERE!** Enter the amount from line 1 on form RI-1040 or RI-1040NR, Page 1, line 6.

4. Exemption phaseout amount ..... 4. **\$175,000**

5. Subtract line 4 from line 2. ..... 5. \_\_\_\_\_

**If the result is more than \$20,000, STOP HERE.**  
**Your exemption amount is zero (\$0). Enter \$0 on form RI-1040 or RI-1040NR, Page 1, line 6.**

6. Divide line 5 by \$5,000. 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. Enter the applicable percentage from the chart below

<u>If the number on line 6 is:</u>	<u>then enter on line 7</u>	
1	0.8000	}
2	0.6000	
3	0.4000	
4	0.2000	

7. **0** . \_\_\_\_\_

8. **Exemption amount** - Multiply line 1 by line 7. Enter here and on form RI-1040 or RI-1040NR, Page 1, line 6 ..... 8. \_\_\_\_\_

# RI-1040NR RHODE ISLAND NONRESIDENT INDIVIDUAL INCOME TAX RETURN (FOR NONRESIDENTS AND PART-YEAR RESIDENTS)

# 2011

NAME AND ADDRESS  please print or type	Your 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)			Daytime telephone number ( )
	City, town or post office	State	Zip code	City or town of legal residence

**ELECTORAL CONTRIBUTION** If you want \$5.00 (\$10.00 if a joint return) to go to this fund, check here. (See instructions. This will not increase your tax or reduce your refund.)  Yes  No

If you wish the 1st \$2.00 (\$4.00 if a joint return) to be paid to a specific party, check the box and fill in the name of the political party. Otherwise, it will be paid to a 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)

<b>INCOME, TAX AND CREDITS</b>	1. Federal AGI (Adjusted Gross Income) - Federal Form 1040, line 37; 1040A, line 21 or 1040EZ, line 4.....	1.	
	2. Net modifications to Federal AGI (if no modifications, enter zero on this line) from RI Schedule M, Line 3.....	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). If line 3 is over \$175,000, see Standard Deduction Worksheet on page i.	4.	
	5. Subtract line 4 from line 3.....	5.	
	6. Exemptions - Enter federal exemptions in box then multiply by \$3,500 and enter result in 6. <input type="checkbox"/> X \$3,500 =	6.	
	7. <b>RI TAXABLE INCOME</b> - subtract line 6 from line 5.....	7.	
	8. RI income tax from Rhode Island Tax Table or Tax Computation Worksheet .....	8.	
	9. RI percentage of allowable Federal credit from page 2, RI Schedule I, line 25 .....	9.	
	10. Rhode Island tax after allowable Federal credit - before allocation - subtract line 9 from line 8 (not less than zero)	10.	
	11. <b>RI allocated income tax</b> - <input type="checkbox"/> <b>All</b> income is from RI, <input type="checkbox"/> <b>N</b> onresident with income from outside RI, complete page 7, schedule II and enter amount from line 10 on this line. <input type="checkbox"/> <b>P</b> art-year resident with income from outside RI, complete page 9, schedule III and enter result on this line.	11.	
	12. Other Rhode Island Credits from RI Schedule CR, line 4 .....	12.	
	13. RI income tax after credits - subtract line 12 from line 11 (not less than zero).....	13.	
	14. RI checkoff contributions from page 2, RI Checkoff Schedule, line 33 (Contributions reduce your refund or increase your balance due.)	14.	
	15. USE/SALES tax due from page I-4, line 6 of the Individual Consumer's Use/Sales Tax Worksheet .....	15.	
16. <b>TOTAL RI TAX AND CHECKOFF CONTRIBUTIONS</b> - add lines 13, 14 and 15 .....	16.		

<b>PAYMENTS</b>	17. A. Rhode Island 2011 income tax withheld from RI Schedule W, line 21... (All Forms W-2 and 1099 with RI withholding, AND Schedule W must be attached)	17A.		Check <input checked="" type="checkbox"/> if extension is attached. <input type="checkbox"/>
	B. 2011 estimated tax payments and amount applied from 2010 return.....	17B.		
	C. Nonresident withholding on real estate sales in 2011 .....	17C.		
	D. RI earned income credit from page 2, RI Schedule EIC, line 42.....	17D.		
	E. Other payments.....	17E.		
	F. <b>TOTAL PAYMENTS AND CREDITS</b> - add lines 17A, 17B, 17C, 17D and 17E .....	17F.		

<b>AMOUNT DUE</b>	18. A. <b>AMOUNT DUE:</b> If line 16 is <b>LARGER</b> than line 17F, subtract line 17F from 16 .....	18A.	
	B. Check <input checked="" type="checkbox"/> if <b>RI-2210</b> or <b>RI-2210A</b> is attached and enter underestimating interest due	18B.	
	C. <b>TOTAL AMOUNT DUE</b> - Add lines 18A and 18B - Complete RI-1040V and send in with your payment .....	18C.	

<b>REFUND</b>	19. If line 17F is <b>LARGER</b> than 16, subtract line 16 from 17F. <b>THIS IS THE AMOUNT YOU OVERPAID</b> .....	19.	
	20. Amount of overpayment to be refunded.....	20.	
	21. Amount of overpayment to be applied to 2012 estimated tax.....	21.	

**Rhode Island Standard Deduction**

Single **\$7,500**

Married filing jointly or Qualifying widow(er) **\$15,000**

Married filing separately **\$7,500**

Head of household **\$11,250**

Attach Forms W-2 and 1099 here.

**RI SCHEDULE I - ALLOWABLE FEDERAL CREDIT**

22. RI income tax from page 1, line 8 .....	22.	
23. Credit for child and dependent care expenses from Federal Form 1040, line 48 or 1040A, line 29.....	23.	
24. Tentative allowable federal credit - multiply line 23 by 25% (0.2500) .....	24.	
25. <b>MAXIMUM CREDIT</b> - (line 22 or 24 whichever is <b>SMALLER</b> ). Enter here and on RI-1040NR, page 1, line 9 .....	25.	

**RI SCHEDULES II & III ALLOCATION AND MODIFICATION FOR NONRESIDENTS**








**Schedule II** should be completed by **NONRESIDENTS** with income from outside Rhode Island.  
RI Schedule II is located on page 7.

**Schedule III** should be completed by **PART-YEAR RESIDENTS** with income from outside Rhode Island.  
RI Schedule III is located on page 9.

**NONRESIDENTS** and **PART-YEAR RESIDENTS** with all income from Rhode Island sources do not need to complete either schedule II or III.

**RI CHECKOFF ✓ CONTRIBUTIONS SCHEDULE**

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

	\$1.00	\$5.00	\$10.00	Other		
26.  Drug program account <b>RIGL §44-30-2.4</b> .....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$	26.
27.  Olympic Contribution <b>RIGL §44-30-2.1</b> Yes <input type="checkbox"/> \$1.00 Contribution (\$2.00 if a joint return) .....						27.
28.  RI Organ Transplant Fund <b>RIGL §44-30-2.5</b> .....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$	28.
29.  RI Council on the Arts <b>RIGL §42-75.1-1</b> .....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$	29.
30.  RI Nongame Wildlife Fund <b>RIGL §44-30-2.2</b> .....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$	30.
31.  Childhood Disease Victims' Fund <b>RIGL §44-30-2.3</b> .....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$	31.
32.  RI Military Family Relief Fund <b>RIGL §44-30-2.9</b> .....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$	32.
33. <b>TOTAL CONTRIBUTIONS</b> - add lines 26, 27, 28, 29, 30, 31 and 32. Enter here and on RI-1040NR, page 1, line 14 .....						33.

**RI SCHEDULE EIC RHODE ISLAND EARNED INCOME CREDIT**

34. Rhode Island income tax from RI-1040NR, page 1, line 13 .....	34.	
35. Federal earned income credit from Federal Form 1040, line 64a; 1040A, line 38a or 1040EZ, line 8a.....	35.	
36. Rhode Island percentage.....	36.	<b>25%</b>
37. Multiply line 35 by line 36.....	37.	
38. Enter the <b>SMALLER</b> of line 34 or line 37.....	38.	
39. Subtract line 38 from line 37 ( <b>If zero or less, enter the amount from line 38 on line 42. Otherwise, continue to line 40.</b> ).....	39.	
40. A. Refundable percentage.....	40A.	<b>15%</b>
B. Multiply line 39 by line 40A.....	40B.	
C. Rhode Island allocation from RI-1040NR, page 7, Schedule II, line 13 or RI-1040NR, page 9, Schedule III, line 14.....	40C.	__ . ____
41. RI refundable earned income credit - multiply line 40B by line 40C.....	41.	
42. <b>TOTAL RI EARNED INCOME CREDIT</b> - add line 38 and line 41. Enter here and on RI-1040NR, page 1, line 17D.....	42.	

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
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May the division contact your preparer about this return? Yes  Preparer's name (please print):  
Paid preparer's signature and address SSN, PTIN or EIN Telephone number

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# RI SCHEDULE W RHODE ISLAND W2 AND 1099 INFORMATION 2011

Name(s) shown on Form RI-1040 or RI-1040NR	Your social security number
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Complete the Schedule below listing all of your and your spouse's (if applicable) W2s and 1099s showing Rhode Island Income Tax withheld. **W2s or 1099s showing Rhode Island Income Tax withheld must still be attached to the front of your return.** Failure to do so may delay the processing of your return. **ATTACH THIS SCHEDULE W TO YOUR RETURN**

	Column A	Column B	Column C	Column D	Column E	
	Enter "S" if for Spouse	Enter "X" if form is a 1099	Employer's Name from Box C of your W2 or Payer's Name from your Form 1099	Employer's Federal ID # from Box B of your W2 or Payer's Federal ID # from Form 1099	Rhode Island Income Tax Withheld (SEE BELOW FOR BOX REFERENCES)	
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
15.						
16.						
17.						
18.						
19.						
20.						
21.	Total RI Income Tax Withheld - Add lines 1 through 20, Column E. Enter total here and on RI-1040, line 14A or RI-1040NR, line 17A .....					
22.	Total Number of W2s and 1099s showing Rhode Island Income Tax Withheld .....					

### INSTRUCTIONS FOR COMPLETING SCHEDULE W

Lines 1 - 20:  
Please complete columns A, B, C, D and E for each W2 and 1099 showing Rhode Island withholding.

Column A: For each W2 or 1099 being entered, leave blank if the W2 or 1099 is for you. Enter an "S" if the W2 or 1099 belongs to your spouse.

Column B: For each W2 or 1099 being entered, leave blank if the information being entered is from a W2. Enter an "X" if the information being entered is from a 1099.

Column C: For each W2 or 1099 being entered, enter the name of the employer or payer.

Column D: For each W2, enter the Employer Identification Number from box b of the W2. For each 1099, enter the payer's Federal Identification Number.

Column E: For each W2 or 1099, enter the amount of Rhode Island withholding as shown on each form.

- Form W2 - box 17
- Form W-2G - box 14
- Form 1099-G - box 11
- Form 1099-MISC - box 16
- Form 1099-R - box 12
- Form RI 1099-PT - box 9

Line 21: Total Rhode Island Income Tax Withheld - Add the amounts from Column E, lines 1 through 20. Enter the total here and on form RI-1040, line 14A or RI-1040NR, line 17A.

**Schedule W plus all W2s and 1099s with Rhode Island withholding must still be attached** to your Rhode Island return in order to receive credit for your Rhode Island withholding tax amount.

**ATTACH THIS FORM TO YOUR RHODE ISLAND RETURN.**

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

Your social security number

## PART 1 REQUIRED ANNUAL PAYMENT

1. Enter your **2011** RI income tax from RI-1040, line 10 less lines 14D and 14E or RI-1040NR, line 13 less line 17D..... 1. \_\_\_\_\_
2. Enter 80% of the amount shown on line 1..... 2. \_\_\_\_\_
3. RI withheld taxes paid for **2011** from RI-1040, line 14A or RI-1040NR, lines 17A and 17C ..... 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 **2010** RI tax from RI-1040, line 15 less line 18D and 18E or RI-1040NR, line 15C less line 18D..... 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 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..... 7. \_\_\_\_\_
8. Enter the total withholding and estimated tax you paid from RI-1040, lines 14A and 14B or RI-1040NR, lines 17A, 17B and 17C. 8. \_\_\_\_\_
9. Underpayment - subtract line 8 from line 7..... 9. \_\_\_\_\_
10. Multiply line 9 by 12.0205% (.120205)..... 10. \_\_\_\_\_
11. If the amount on line 9 was paid on or after 4/15/2012, then enter \$0  
If the amount on line 9 was paid before 4/15/2012, then make the following calculation:  
The amount on line 9 (times) the number of days paid before 4/15/2012 (times) .00033 and enter the result here..... 11. \_\_\_\_\_
12. **UNDERESTIMATING INTEREST** - subtract line 11 from line 10 - enter here and on RI-1040, line 15B or RI-1040NR, line 18B. 12.

## INSTRUCTIONS

### PURPOSE OF THIS FORM

Individuals (except qualified farmers and fishermen) should use this form to determine if their income tax was sufficiently prepaid throughout the year by having RI tax withheld or by paying RI estimated tax; if not, an assessment may be imposed on the underpayment of the taxes. Complete Part 1 of this form to determine if the payment of the assessment 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 Annualization Income Worksheet on RI-2210. If you do not meet these conditions, you must file Form RI-2210. Form RI-2210 is available online at [www.tax.ri.gov](http://www.tax.ri.gov) or by calling our forms department at (401) 574-8970.

### 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, 2012. If you meet both of the tests, enter zero on Form 2210A, line 12. Also, enter zero for interest due on RI-1040, page 1, line 15B or RI-1040NR, page 1, line 18B. If you do not meet these conditions, you must file Form RI-2210. Form RI-2210 is available online at [www.tax.ri.gov](http://www.tax.ri.gov) or by calling our forms department at (401) 574-8970.

## PART 1 REQUIRED ANNUAL PAYMENT

- Line 1 Enter your **2011** Rhode Island tax from RI-1040, line 10 less lines 14D and 14E or RI-1040NR, line 13 less line 17D.
- Line 2 Multiply line 1 by 80% (.80).
- Line 3 Enter the amount of **2011** Rhode Island income taxes withheld from RI-1040, line 14A or RI-1040NR, lines 17A and 17C.
- Line 4 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.
- Line 5 Enter your **2010** Rhode Island income tax from RI-1040, line 15 less lines 18D and 18E or RI-1040NR, line 15C less line 18D. If you had no federal tax liability for **2010** and you were a Rhode Island resident during all of **2010**, and your **2010** federal tax was (or would have been had you been required to file) for a full 12 months, then enter zero (0).
- Line 6 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. However, you must attach this form to your Rhode Island return.

## PART 2 SHORTCUT METHOD

- Line 7 Enter the amount from part 1, line 6.
- Line 8 Enter the amount of estimated and withholding tax you paid for **2011** from RI-1040, lines 14A and 14B or RI-1040NR, lines 17A, 17B and 17C.
- Line 9 Subtract line 8 from line 7.
- Line 10 Multiply line 9 by 12.0205% (.120205).
- Line 11 If you paid the tax balance due before 4/15/2012, multiply the number of days paid before 4/15/2012 by the amount on line 9 by .00033 and enter the amount on line 11.
- Line 12 Subtract line 11 from line 10. Enter here and on RI-1040, page 1, line 15B or RI-1040NR, page 1, line 18B.



# RI SCHEDULE M

## RI MODIFICATIONS TO FEDERAL AGI

# 2011

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

Your social security number

**NOTE: For each modification being claimed you must enter the modification amount on the corresponding modification line and attach documentation supporting your modification. Otherwise, the processing of your return may be delayed.**

### 1. MODIFICATIONS INCREASING FEDERAL AGI

- A. Income from obligations of any state or its political subdivisions, other than Rhode Island under **RIGL §44-30-12(1) and RIGL §44-30-12(2)** ..... 1A. \_\_\_\_\_
- B. Rhode Island fiduciary adjustment as beneficiary of an estate or trust under **RIGL §44-30-17** ..... 1B. \_\_\_\_\_
- C. Recapture of Family Education Account modifications under **RIGL §44-30-25(g)** ..... 1C. \_\_\_\_\_
- D. Bonus depreciation that has been taken for federal purposes that must be added back to Rhode Island income under **RIGL §44-61-1** ..... 1D. \_\_\_\_\_
- E. Section 179 depreciation that has been taken for federal purposes that must be added back to Rhode Island income under **RIGL §44-61-1.1** ..... 1E. \_\_\_\_\_
- F. Recapture of Tuition Saving Program modifications (section 529 accounts) under **RIGL §44-30-12(4)**..... 1F. \_\_\_\_\_
- G. Recapture of Historic Tax Credit or Motion Picture Production Tax Credit modifications decreasing Federal AGI previously claimed under **RIGL §44-33.2-3(2) and RIGL §44-31.2-9** respectively ..... 1G. \_\_\_\_\_
- H. Recapture of Scituate Medical Savings Account modifications under **RIGL §44-30-25.1(d)(3)(i)** ..... 1H. \_\_\_\_\_
- I. Income from the discharge of business indebtedness deferred under the American Recovery and Reinvestment Act of 2009 under **RIGL §44-66-1**..... 1I. \_\_\_\_\_
- J. Total modifications **INCREASING** Federal AGI add lines 1A through 1I ..... 1J. \_\_\_\_\_

### 2. MODIFICATIONS DECREASING FEDERAL AGI

- A. Income from obligations of the US government included in Federal AGI but exempt from state income taxes 2A. \_\_\_\_\_
- B. Rhode Island fiduciary adjustment as beneficiary of an estate or trust under **RIGL §44-30-17** ..... 2B. \_\_\_\_\_
- C. Elective deduction for new research and development facilities under **RIGL §44-32-1** ..... 2C. \_\_\_\_\_
- D. Railroad Retirement benefits paid by the Railroad Retirement Board ..... 2D. \_\_\_\_\_
- E. Qualifying investment in a certified venture capital partnership under **RIGL §44-43-2** ..... 2E. \_\_\_\_\_
- F. Family Education Accounts under **RIGL §44-30-25** ..... 2F. \_\_\_\_\_
- G. Tuition Saving Program contributions (section 529 accounts) under **RIGL §44-30-12**. Maximum modification shall not exceed \$500 (\$1,000 if filing a joint return) ..... 2G. \_\_\_\_\_
- H. Exemptions from tax on profit or gain for writers, composers and artists under **RIGL §44-30-1.1** ..... 2H. \_\_\_\_\_
- I. Bonus depreciation that has already been taken on the Federal return that has not yet been subtracted from Rhode Island income under **RIGL §44-61-1**..... 2I. \_\_\_\_\_
- J. Section 179 depreciation that has already been taken on the Federal return that has not yet been subtracted from Rhode Island income under **RIGL §44-61-1.1**..... 2J. \_\_\_\_\_
- K. Modification for performance based compensation realized by an eligible employee under the Jobs Growth Act under **RIGL §42-64.11-4** ..... 2K. \_\_\_\_\_
- L. Modification for exclusion for qualifying option under **RIGL §44-39.3 AND** modification for exclusion for qualifying securities or investment under **RIGL §44-43-8** ..... 2L. \_\_\_\_\_
- M. Modification for Tax Incentives for employers under **RIGL §44-55-4.1** ..... 2M. \_\_\_\_\_
- N. Interest on indebtedness incurred or continued to purchase or carry obligations or securities the Income of which is exempt from Rhode Island personal income tax, to the extent that such interest has been deducted in determining federal adjusted gross income under **RIGL §44-30-12(c)(1)**..... 2N. \_\_\_\_\_
- O. Historic Tax Credit income or Motion Picture Production Tax Credit income reported on Federal return that is tax exempt for RI purposes under **RIGL §44-33.2-3(2) & §44-31.2-9(c)** respectively..... 2O. \_\_\_\_\_
- P. Active duty military pay of Nonresidents stationed in Rhode Island and income for services performed in Rhode Island by the servicemember's spouse. **This modification does NOT apply to RI residents.**..... 2P. \_\_\_\_\_
- Q. Scituate Medical Savings Account contributions that are taxable on the Federal Return but exempt from Rhode Island under **RIGL §44-30-25.1(d)(3)(i)** ..... 2Q. \_\_\_\_\_
- R. Amounts of insurance benefits for dependents and domestic partners included in Federal AGI pursuant to chapter 12 of title 36 or other coverage plan under **RIGL §44-30-12(c)(6)** ..... 2R. \_\_\_\_\_
- S. Modification for Organ Transplantation for specific unreimbursed expenses incurred by claimant under **RIGL §44-30-12(c)(7)**. **This modification applies to RHODE ISLAND RESIDENTS ONLY**..... 2S. \_\_\_\_\_
- T. Modification for Resident business owner in certified enterprise zone under **RIGL §42-64.3-7**. **This modification applies to RHODE ISLAND RESIDENTS ONLY**..... 2T. \_\_\_\_\_
- U. Income from the discharge of business indebtedness deferred under the American Recovery and Reinvestment Act of 2009 under **RIGL §44-66-1**..... 2U. \_\_\_\_\_
- V. Total modifications **DECREASING** Federal AGI add lines 2A through 2U and enter as a negative amount ..... 2V. ( \_\_\_\_\_ )

### 3. NET MODIFICATIONS TO FEDERAL AGI - COMBINE lines 1J and 2V

(Enter here and on RI-1040 or RI-1040NR, Page 1, line 2) .....

3.

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

Your social security number

## RI SCHEDULE CR - OTHER RI CREDITS

**NOTE:** You **must** attach proper forms and documentation with this schedule or it will delay the processing of your return.

- The original certificate must be attached if taking credit for any of the below credits.
- If using a carryforward amount, you must attach a carryforward schedule.

For more details on each credit, please see page I-6 of the RI-1040 instructions or page I-8 of the RI-1040NR instructions. The instructions are also available on the the tax division's website: [www.tax.ri.gov](http://www.tax.ri.gov)

1.	RI-2276 TAX CREDIT FOR CONTRIBUTIONS TO SCHOLARSHIP ORGANIZATIONS - <b>RIGL §44-62</b> .....	1.	_____	
2.	RI-286B HISTORIC PRESERVATION INVESTMENT TAX CREDIT - <b>RIGL §44-33.2</b> .....	2.	_____	
3.	RI-8201 MOTION PICTURE PRODUCTION COMPANY TAX CREDIT - <b>RIGL §44-31.2</b> .....	3.	_____	
4.	<b>TOTAL CREDITS</b> - Add lines 1 through 3 - enter here and on RI-1040, Page 1, line 9C or RI-1040NR, Page 1, line 12 .....	4.	<table border="1" style="width: 100px; height: 30px;"><tr><td> </td></tr></table>	



Name(s) shown on Form RI-1040NR

Your social security number

## RI SCHEDULE II NONRESIDENT TAX CALCULATION

**THIS SCHEDULE IS ONLY TO BE COMPLETED BY FULL YEAR NONRESIDENTS.  
PART-YEAR RESIDENTS COMPLETE PAGE 9, SCHEDULE III.**

### PART 1 ALLOCATION AND TAX WORKSHEET

		Column A	Column B
		RHODE ISLAND	FEDERAL
1. Wages, salaries, tips, etc. from Federal Form 1040 or 1040A, line 7 or 1040EZ, line 1.....	1.		
2. Interest and dividends from Federal Form 1040 or 1040A, lines 8a and 9a or 1040EZ, line 2.....	2.		
3. Business income from Federal Form 1040, line 12.....	3.		
4. Sale or exchange of property from Federal Form 1040, lines 13 and 14 or 1040A, line 10.....	4.		
5. Pension and annuities; rents, royalties, etc. from Federal Form 1040, lines 15b, 16b and 17 or 1040A, line 11b and 12b.....	5.		
6. Farm income from Federal Form 1040, line 18.....	6.		
7. Miscellaneous income from Federal Form 1040, lines 10, 11, 19, 20b and 21; 1040A, lines 13 and 14b or 1040EZ, line 3.....	7.		
8. <b>TOTAL</b> - add lines 1, 2, 3, 4, 5, 6 and 7.....	8.		
9. Adjustments to AGI from Federal Form 1040, line 36 or 1040A, line 20.....	9.		
10. Adjusted gross income - subtract line 9 from line 8.....	10.		
11. Net modifications to Federal AGI from RI-1040NR, page 5, RI Schedule M, line 3.....	11.		
12. Modified Federal AGI - combine lines 10 and 11 <b>(The amount in column B should be equal to the amount on RI-1040NR, page 1, line 3.)</b> .....	12.		
13. Allocation - divide line 12, column A by line 12, column B (if line 12, column A is greater than line 12, column B then enter 1.0000).	13.		_____
14. RI tax after allowable federal credits before allocation from RI-1040NR, page 1, line 10.....	14.		
15. <b>RI INCOME TAX</b> - multiply line 14 by line 13 and enter here and on RI-1040NR, page 1, line 11 and check the <b>N</b> onresident box..	15.		

Name(s) shown on Form RI-1040NR

Your social security number

## PART 2 ALLOCATION OF WAGE AND SALARY INCOME TO RHODE ISLAND

**NOTE: USE THIS SCHEDULE ONLY IF YOU WORKED FOR THE SAME EMPLOYER IN MORE THAN ONE STATE AND YOUR WAGES OR SALARY INCOME HAS NOT BEEN ALLOCATED ON YOUR W-2.**

1. Wages, salaries, tips, etc.....	1.	
2. Total days in the year.....	2.	<b>365</b> days
3. Sick leave days.....	3.	_____ days
4. Vacation days.....	4.	_____ days
5. Other nonworking days (Saturdays, Sundays, holidays, etc.).....	5.	_____ days
6. Total nonworking days - add lines 3, 4 and 5.....	6.	_____ days
7. Total days worked in the year - subtract line 6 from line 2.....	7.	_____ days
8. Total days worked outside RI.....	8.	_____ days
9. Days worked in RI - subtract line 8 from line 7.....	9.	_____ days
10. Allocation - divide line 9 by line 7.....	10.	_____._____._____
11. <b>RI AMOUNT</b> - multiply line 1 by line 10 - enter here and include on RI-1040NR, page 7, schedule II, line 1, column A.....	11.	

## PART 3 BUSINESS ALLOCATION PERCENTAGE

	Column A RI amounts	Column B Total amounts	Column C (col. A ÷ col. B)
1. Real property owned.....	1.		
2. Real property rented from others (8 times annual net rental rate).....	2.		
3. Tangible personal property owned.....	3.		
4. Total property - add lines 1, 2 and 3 then divide column A by column B and enter the amount in column C.....	4.		_____._____._____
5. Wages, salaries and other personal service compensation paid during the year - divide column A by column B and enter the amount in column C.....	5.		_____._____._____
6. Gross sales of merchandise or charges for services during the year - divide column A by column B and enter the amount in column C.....	6.		_____._____._____
7. Total of percentages in column C - add lines 4, 5 and 6.....	7.		_____._____._____
8. <b>BUSINESS ALLOCATION PERCENTAGE</b> - divide line 7 by three or the number of percentages on lines 4, 5 and 6. Enter here and in column B below.....	8.		_____._____._____

Enter line number and amount of each item of business income (or loss) reported on RI-1040NR, page 7, schedule II, column B required to be allocated and multiply by allocation percentage to determine Rhode Island amount. Enter amounts from column C on corresponding lines on RI-1040NR, page 7, schedule II, column A.

	Column A Income to be allocated	Column B From line 8 above	Column C (col. A X col. B)
9. Line number from RI-1040NR, page 7, Schedule II, column B, line _____	9.	_____._____._____	
10. Line number from RI-1040NR, page 7, Schedule II, column B, line _____	10.	_____._____._____	
11. Line number from RI-1040NR, page 7, Schedule II, column B, line _____	11.	_____._____._____	
12. Line number from RI-1040NR, page 7, Schedule II, column B, line _____	12.	_____._____._____	
13. Line number from RI-1040NR, page 7, Schedule II, column B, line _____	13.	_____._____._____	

Name(s) shown on Form RI-1040NR

Your social security number

## RI SCHEDULE III PART-YEAR RESIDENT TAX CALCULATION

**THIS SCHEDULE IS ONLY TO BE COMPLETED BY PART-YEAR RESIDENTS.  
FULL YEAR NONRESIDENTS COMPLETE PAGE 7, SCHEDULE II.**

A part-year resident is a person who changed his legal residence by moving into or moving out of Rhode Island at any time during the year 2011. If you are a part-year resident you should complete this schedule. If you did not earn any income outside the state of Rhode Island while you were living in Rhode Island, complete part 1 below. If any of your income earned while you were living in Rhode Island was taxed by another state, complete part 1 below and page 10, part 2.

If at any time during the year you were not a legal resident of RI, **DO NOT COMPLETE THIS SCHEDULE.** Complete page 7, schedule II.

### PART 1 ALLOCATION AND TAX WORKSHEET

#### Instructions

- Column A Enter in column A amounts of income and adjustments reported on your federal income tax return.
- Column B Enter in column B the amounts of income and adjustments from column A that you earned while you were a Rhode Island resident. This includes all your income earned inside and outside Rhode Island while you were a resident.
- Column C Enter in column C the amount of income you earned while you were a nonresident of Rhode Island. This includes all your income earned inside and outside of Rhode Island while you were a nonresident.
- Column D Enter in column D the amount of income from column C derived from or connected with Rhode Island sources while you were a nonresident of Rhode Island. Rhode Island source income includes, but is not limited to, services performed in Rhode Island, income from real or tangible property in Rhode Island and income from business conducted in Rhode Island.

	FEDERAL INCOME	RI RESIDENT PERIOD	RI NONRESIDENT PERIOD	
	Column A INCOME FROM FEDERAL RETURN	Column B INCOME FROM COLUMN A FROM THIS PERIOD	Column C INCOME FROM COLUMN A FROM THIS PERIOD	Column D INCOME FROM COLUMN C FROM RI SOURCES
Enter the dates you were a Rhode Island resident: From ____ / ____ / ____ to ____ / ____ / ____ .				
1. Wages, salaries, tips, etc. from Federal Form 1040 or 1040A, line 7 or 1040EZ, line 1.....				
2. Interest and dividends from Federal Form 1040 or 1040A, lines 8a and 9a or 1040EZ, line 2.....				
3. Business income from Federal Form 1040, line 12.....				
4. Sale or exchange of property from Federal Form 1040, lines 13 and 14 or 1040A, line 10.....				
5. Pension and annuities; rents, royalties, etc. from Federal Form 1040, lines 15b, 16b and 17 or 1040A, line 11b and 12b.....				
6. Farm income from Federal Form 1040, line 18.....				
7. Miscellaneous income from Federal Form 1040, lines 10, 11, 19, 20b and 21; 1040A, lines 13 and 14b or 1040EZ, line 3.....				
8. <b>TOTAL</b> - add lines 1, 2, 3, 4, 5, 6 and 7.....				
9. Adjustments to AGI from Federal Form 1040, line 36 or 1040A, line 20.....				
10. Adjusted gross income - subtract line 9 from line 8.....				
11. Net modifications to Federal AGI from RI-1040NR, page 5, RI Schedule M, line 3.....				
12. Modified Federal AGI - combine lines 10 and 11 (Column A should be equal to the amount on RI-1040NR, page 1, line 3).....				
13. <b>TOTAL RI INCOME</b> - add line 12, column B and column D.....				13.
14. Allocation - divide line 13 by line 12, column A (if line 13 is greater than line 12, column A, enter 1.0000).....				14. ____ . ____ _
15. RI tax after allowable Federal credits before allocation from RI-1040NR, page 1, line 10.....				15.
16. <b>RI INCOME TAX</b> - multiply line 15 by line 14 - if you have income earned in another state while you were a resident of RI, complete part 2 on page 10, otherwise enter here and on RI-1040NR, page 1, line 11 and check the <b>P</b> art-year resident box.....				16.

Name(s) shown on Form RI-1040NR

Your social security number

## RI SCHEDULE III PART-YEAR RESIDENT TAX CALCULATION (CONTINUED)

**THIS SCHEDULE IS ONLY TO BE COMPLETED BY PART-YEAR RESIDENTS.  
ATTACH A SIGNED COPY OF THE RETURN FILED WITH THE OTHER STATE.**

### PART 2 CREDIT FOR INCOME TAXES PAID TO ANOTHER STATE AND TAX WORKSHEET

17. RI income tax from page 9, schedule III, part 1, line 16.....	17.	
18. Income taxed by other state while a RI resident included on page 9, schedule III, part 1, line 10, column B.....	18.	
19. Total RI income from page 9, schedule III, part 1, line 13.....	19.	
20. Divide line 18 by line 19.....	20.	__ . ____
21. Multiply line 17 by line 20.....	21.	
22. Tax due and paid to other state..... Insert name of state paid _____	22.	
23. Amount from line 18 above.....	23.	
24. Total adjusted gross income from other state's income tax return (attach copy of return).....	24.	
25. Divide line 23 by line 24.....	25.	__ . ____
26. Multiply line 22 by line 25.....	26.	
27. <b>MAXIMUM TAX CREDIT</b> (line 17, 21 or 26, whichever is the smallest).....	27.	
28. <b>RI INCOME TAX</b> - subtract line 27 from line 17 - enter here and on RI-1040NR, page 1, line 11 and check the <b>P</b> art-year resident box.....	28.	

You can use Form RI-4868 to obtain an automatic 6 month extension of time to file your Rhode Island Resident or Nonresident Income Tax Return.

GENERAL INSTRUCTIONS

Use Form RI-4868 to apply for 6 more months to file a Rhode Island Individual Income Tax Return, Form RI-1040 or RI-1040NR.

EXTENSION OF TIME

The Rhode Island extension form need not be filed if you are not required to make payment with Rhode Island extension form.

If you must file a Rhode Island request for extension, you should:

- 1. Prepare the Rhode Island Extension Form RI-4868.
2. Clearly show the full amount properly estimated as Rhode Island income tax for the year 2011.
3. File the extension with the Rhode Island Division of Taxation on or before April 15, 2012.
4. Pay the amount of Rhode Island tax due as calculated on Form RI-4868 on or before April 15, 2012.
5. Be sure to attach a copy of the Form RI-4868 to the front of the Rhode Island return when it is filed.
6. Retain the top portion of this form for your records.

ADDITIONAL INFORMATION

The tax due on the return must be paid on or before April 15, 2012. 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 appear on your check or money order.

HOW TO SEND IN YOUR RI-4868

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 and Form RI-4868 to each other.

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.

Telephone: 1-800-2PAY-TAX (1-800-272-9829)
Internet: www.officialpayments.com

Table with columns: Date Paid, Check Number, Amount. Includes a dollar sign symbol.

DETACH EXTENSION AT PERFORATION TO MAIL IN

APPLICATION FOR AUTOMATIC EXTENSION OF TIME TO FILE RHODE ISLAND INDIVIDUAL INCOME TAX RETURN

Form with fields: 1. Name(s), Address, City, State, Zip, 2. Your Social Security Number, Spouse's Social Security Number, if joint payment.

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)

3. ENTER AMOUNT ENCLOSED \$ .00

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**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 15C of your Form RI-1040 or line 18C of your 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**

RI-1040V STATE OF RHODE ISLAND Payment Voucher 2011  
 DIVISION OF TAXATION - DEPT#85 - PO BOX 9703 - PROVIDENCE, RI 02940-9703

DO NOT STAPLE OR ATTACH THIS VOUCHER TO YOUR PAYMENT

1. NAME  
 ADDRESS  
 CITY, STATE & ZIP CODE

2. SOCIAL SECURITY NUMBER  
 SPOUSE'S SOCIAL SECURITY NUMBER

RI-1040V

4. ENTER AMOUNT ENCLOSED \$ 00 3.

- Box 1. Enter your name(s) and address as shown on your return.
- Box 2. Enter your social security number and your spouse's social security number (if making a joint payment) in the boxes provided.
- Box 3. 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 the name and address appears on the check or money order. Write "Form RI-1040V," daytime phone number and social security number on your check or money order.

**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 or Form RI-1040V to your return or to each other. Instead, just put them loose in the envelope. Mail your tax return to the Rhode Island Division of Taxation, One Capitol Hill, Providence, RI 02908-5807. Mail your payment and Form RI-1040V to the Rhode Island Division of Taxation, Dept#85, PO Box 9703, Providence, RI 02940-9703.

**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).

Telephone: 1-800-2PAY-TAX (1-800-272-9829)  
 Internet: www.officialpayments.com

**DETACH VOUCHER AT PERFORATION TO MAIL IN WITH YOUR PAYMENT**

DO NOT STAPLE OR ATTACH THIS VOUCHER TO YOUR PAYMENT OR YOUR RETURN

1. Name(s)		
Address		
City	State	Zip
2. Your Social Security Number		
Spouse's Social Security Number, if joint payment		

RI-1040V

3. ENTER AMOUNT ENCLOSED \$ \_\_\_\_\_ .00



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# 2011 INSTRUCTIONS FOR FILING RI-1040NR

(FOR RHODE ISLAND NONRESIDENTS OR PART-YEAR RESIDENTS FILING FORM RI-1040NR)

## GENERAL INSTRUCTIONS

This booklet contains returns and instructions for filing the 2011 Rhode Island Nonresident Individual Income Tax Return. Read the instructions in this book carefully. For your convenience we have provided line by line instructions which will aid you in completing your return. Check the accuracy of your name(s), address and social security number(s). These instructions are for the use of non-resident and part-year resident taxpayers only. Full Year resident taxpayers will file their individual income tax returns on Form RI-1040. Resident forms and instructions are available upon request at the Rhode Island Division of Taxation and on our website at [www.tax.ri.gov](http://www.tax.ri.gov).

**Complete your federal income tax return first.** It is the basis for preparing your Rhode Island tax return. The Rhode Island 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

Every nonresident individual required by the laws of the United States to file a federal income tax return who has income derived from or connected with Rhode Island sources must file a Rhode Island individual income tax return. Nonresidents should complete page 7, schedule II.

Every part-year individual who was a resident for a period of less than 12 months is required to file a Rhode Island return if he or she is required to file a federal return. Part-year residents should complete page 9, schedule III.

Nonresident and part-year resident individuals who are not required to file a federal income tax return may be required to file a Rhode Island individual income tax return if he or she has Rhode Island modifications increasing their Federal Adjusted Gross income.

### DEFINITION OF RESIDENT AND NONRESIDENT

**RESIDENT:** a person (a) who is domiciled in the State of Rhode Island or (b) who, even though domiciled outside Rhode Island, maintains a permanent place of abode within the state and spends a total of more than 183 days of the taxable year within the state.

**NONRESIDENT:** any person not coming within the definition of a resident. 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.

### INCOME OF A NONRESIDENT SUBJECT TO TAX

A nonresident is subject to tax on all items included in his or her total federal income (including his or

her distributive share of partnership income or gain and his or her share of estate or trust income or gain) which are derived from or connected with Rhode Island sources as follows:

- From real or tangible personal property located in the state.
- From a business, trade, profession or occupation carried on in the state.
- From services performed in the state.
- Winnings and prizes from RI lottery and pari-mutual betting events in this state.
- A nonresident is not subject to tax on the following classes of income even though included in total federal income:
  - Annuities, interest, dividends or gains from the sale or exchange of intangible personal property unless they are part of the income from any business, trade, profession or occupation carried on in this state by the nonresident taxpayer.
  - Compensation received for active service in the military forces of the United States.

### INCOME TERMS DEFINED

In these instructions "total federal income" is federal adjusted gross income as defined in the United States Internal Revenue Code (IRC) and applicable regulations. "Total income from Rhode Island sources" is that portion of your total federal income derived from or connected with Rhode Island sources. "Total Rhode Island income" is your total income from Rhode Island sources after making the additions and subtractions described later in these instructions. Total Rhode Island income of a part-year resident includes total income from Rhode Island sources for the entire year plus other income received during period of residence in Rhode Island after making the additions and subtractions described later in these instructions.

### JOINT AND SEPARATE RETURNS

**JOINT RETURNS:** Generally, if a husband and wife file a joint federal income tax return they also must file a joint Rhode Island income tax return.

However, if either the husband or 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 Rhode Island 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.

**SEPARATE RETURNS:** Individuals filing separate federal income tax returns must file separate Rhode Island income tax returns.

### MILITARY PERSONNEL

Under the provisions of the Soldiers and Sailors Civil Relief Act the service pay of members of the armed forces can only be subject to income tax by the state of which they are legal residents. Place of

legal residence at the time of entry into the service is normally presumed to be the legal state of residence and remains so until legal residence in another state is established and service records are changed accordingly. The Rhode Island income tax is imposed on all the federal taxable income of a resident who is a member of the armed forces, regardless of where such income is received.

Military pay received by a nonresident service person stationed in Rhode Island is not subject to Rhode Island income tax. This does not apply to other income derived from Rhode Island sources, e.g., if the service person holds a separate job, not connected with his or her military service, income received from that job is subject to Rhode Island income tax.

In addition, under the provisions of the Military Spouses Residency Relief Act, income for services performed by the servicemember's spouse can only be subject to income tax by the state of which they are legal residents if the servicemember's spouse meets certain conditions.

Income for services performed by the servicemember's spouse in Rhode Island would be exempt from Rhode Island income tax if the servicemember's spouse moves to Rhode Island solely to be with the servicemember complying with military orders sending the servicemember to Rhode Island. The servicemember and the servicemember's spouse must also share the same non-Rhode Island domicile.

However, other income derived from Rhode Island sources such as business income, ownership or disposition of any interest in real or tangible personal property and gambling winnings are still subject to Rhode Island income tax.

Internal Revenue Code provisions governing armed forces pay while serving in a "combat zone" or in an area under conditions that qualify for Hostile Fire Pay are applicable for Rhode Island purposes.

### DECEASED TAXPAYERS

If the taxpayer died before filing a return for 2011, 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 AND WHERE TO FILE

Since April 15, 2012 falls on a Sunday and Emancipation Day, a Washington DC holiday, falls on Monday, April 16, 2012, Rhode Island income tax returns will be considered timely filed if post-marked by **Tuesday, April 17, 2012.**

If you are claiming a refund, mail your return to:  
Rhode Island Division of Taxation  
One Capitol Hill  
Providence, RI 02908 – **5806**

If you are making a payment, mail your return to:  
Rhode Island Division of Taxation  
One Capitol Hill  
Providence, RI 02908 – **5807**

## EXTENSION OF TIME

**Any extension of time for filing an individual income tax return granted 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 six 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) The application for extension must show the full amount **properly estimated** as tax for the taxable year, and the 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 electronic acknowledgement you receive from the IRS to your Rhode Island individual income tax return at the time it is submitted.

## WHERE TO GET FORMS

Forms may be obtained from:  
Division of Taxation's website: <http://www.tax.ri.gov>  
Division of Taxation's Forms line: (401) 574-8970

## MISSING OR INCORRECT FORM W-2

This form is given to you by your employer showing the amount of your income tax withheld on your behalf by your employer. 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, 2012 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, within 90 days after filing such amended return or final determination of such change by the Internal Revenue Service. Use Form RI-1040X-NR to report any changes.

## RHODE ISLAND LOTTERY PRIZES

Winnings and prizes received from the Rhode Island Lottery are taxable under the Rhode Island personal income tax and are to be included in the income of both residents and non-residents alike.

## ESTIMATED INCOME TAX PAYMENTS

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-1040ES that has instructions for computing the estimated tax and making payments.

## PAYMENTS OR REFUNDS

Any **PAYMENT** of tax liability shown on your return to be due the State of Rhode Island must be paid in full with your return.

Make check or money order payable to the Rhode Island Division of Taxation and send with your return to:

Rhode Island Division of Taxation  
One Capitol Hill  
Providence, RI 02908-**5807**

An amount due of less than one dollar (\$1) need not be remitted.

A **REFUND** will be made if overpayment of income tax is shown on your return, unless you indicate on your return that such overpayment is to be credited to estimated tax liability for 2012. No other application for refund is necessary. Please note that no refund can be made unless your return is properly signed.

If you have an overpayment to be refunded, mail your return to:

Rhode Island Division of Taxation  
One Capitol Hill  
Providence, RI 02908-**5806**

Refunds of less than \$1.00 will not be made unless specifically requested.

## REFUND CLAIMS

RIGL 44-30-87 provides different time periods within which a refund claim is allowed. A refund may be claimed within three (3) years of filing a return or two (2) years from the time the tax was paid, whichever expires later.

If a claim is made within the three (3) year period, the amount of the refund cannot exceed the amount of tax paid within that three (3) year period.

If a claim is made within the two (2) year period, the amount of refund may not exceed the portion of tax paid during the two (2) years preceding the filing of the claim.

For purposes of this section, any income tax withheld from the taxpayer during any calendar year and any amount paid as estimated income tax for a taxable year is deemed to have been paid on the fifteenth day of the fourth month following the close of the taxable year for which the payments were being made.

For more information call the Personal Income Tax Section at (401) 574-8829, option #3.

## SIGNATURE

You must sign your Rhode Island income tax return. If filing a joint return, both husband and wife must sign the 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.

## 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 RIGL §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-NR.

Under the provisions of RIGL §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 Section 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) 574-8829, option #3.

## 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 RI Schedule M, line 1D 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 RI Schedule M, line 2I 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 RI Schedule M, line 1D the amount of \$2,700 (\$3,700 - \$1,000). In subsequent years the company should deduct \$300 (\$1000 - \$700) each year while depreciation lasts. The deduction should be on RI Schedule M, line 2I.

If a taxpayer has already filed a return, Form RI-1040X-NR should be filed. Questions on this procedure should be addressed by calling the Personal Income Tax Section at (401) 574-8829, option #3.

## 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 Schedule M, line 1E. 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 RI-1040, Schedule M, line 2J.

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 a Rhode Island “qualified tuition program” under section 529 of the Internal Revenue Code, 26 U.S.C. §529. 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 Schedule M, line 2F.

If the funds are rolled over to a Tuition Savings Plan of another state or are an unqualified 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 Schedule M, line 2F.

**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 RI Schedule CR and the proper form(s) and other documentation to the return. Failure to do so will result in disallowance of the credit. A list of allowable Rhode Island credits is available on RI Schedule CR.

**INTEREST**

Any tax not paid when due, including failure to pay adequate estimated tax, is subject to interest at the rates of 18% (.1800) per annum.

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 3.25% (.0325) per annum.

**PENALTIES**

The law provides for penalties in the following circumstances:

- Failure to file an income tax return by the due date. A late filing penalty will be assessed at 5% (0.0500) per month on the unpaid tax for each month or part of a month the return is late. The maximum late filing penalty is 25% (0.2500).
- Failure to pay any tax due by the due date. A late payment penalty will be assessed at 1/2%

(0.0050) per month on the unpaid tax for each month or part of a month the tax remains unpaid. The maximum late payment penalty is 25% (0.2500).

- Preparing or filing a fraudulent income tax return.

**USE OF FEDERAL INCOME TAX INFORMATION**

All amounts reported from the Federal Form 1040, 1040A, 1040EZ, 1040NR and 1040NR-EZ, as well as those reported on Form RI-1040NR 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**

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 the Personal Income Tax Section at (401) 574-8829, Option #3.

**SPECIFIC LINE INSTRUCTIONS**

**NAME AND ADDRESS**

Complete the identification portion of the return, including your name and social security number, your spouse’s name and social security number (if applicable), address, daytime telephone number and your 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.

**DESIGNATION OF POLITICAL PARTY**

If you don’t name a political party, your contribution will be credited to the nonpartisan general account or you can check the box and designate a political party. 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,
- (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, 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 37; 1040A, line 21; 1040EZ, line 4; 1040NR, line 36 or 1040NR-EZ, line 10.

**Line 2 – Modifications:** Enter your net modifications from page 5, RI Schedule M, line 3. If you are claiming a modification, you must attach RI Schedule M to your return. RI Schedule M is discussed further on page I-7 of 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.

Single	\$7,500
Married Joint	\$15,000
Qualifying Widower	\$15,000
Married Separate	\$7,500
Head of Household	\$11,250

However, if line 3 is more than \$175,000 see the Exemption Worksheet on page i (back of the front cover) to compute your exemption amount.

**NOTE:** Nonresident alien individuals are not eligible for the Rhode Island standard deduction. If you file Federal Form 1040NR or Federal form 1040NR-EZ, enter \$0 on this line.

**Line 5 - Subtract line 4 from line 3.**

**Line 6 – Number of Exemptions:** Enter the amount from Federal Form 1040, line 6d; 1040A, line 6d or 1040NR, line 7d. If you are filing a Federal Form 1040NR-EZ, enter 1. If you are filing a Federal 1040EZ, enter the amount from the chart on the top of the next column in the box on line 6.

Multiply the number of exemptions in the box by \$3,500.

Amount on Federal 1040EZ, line 5	Enter in box on RI-1040NR, line 6
Less than 5,800	0
5,800	0
9,500	1
11,600	0
15,300	1
19,000	2

However, if line 3 is more than \$175,000 see the Exemption Worksheet on page i (back of the front cover) to compute your exemption amount.

**NOTE:** If someone else can claim you on their return, your exemption amount is zero.

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

**Line 8 – Rhode Island Income Tax:** Enter the RI income tax from the RI Tax Table or Tax Computation Worksheet.

**Line 9 – Rhode Island Percentage of Allowable Federal Credits:** Enter the amount of allowable federal credits from page 2, RI Schedule I, line 25.

**Line 10 – Rhode Island Tax After Allowable Federal Credits – Before Allocation:** Subtract line 9 from line 8. **If zero or less, enter zero.**

**Line 11 – Rhode Island Allocated Income Tax:** If **ALL** your income is from Rhode Island, check the first box and enter the amount from line 10 on this line.

If you are a **NON-RESIDENT** with income from outside Rhode Island, complete page 7, schedule II and enter the result on this line. Also, check the second box.

If you are a **PART-YEAR RESIDENT** with income from outside Rhode Island, complete page 9, schedule III and enter the result on this line. Also check the third box.



# INDIVIDUAL CONSUMER'S USE/SALES TAX WORKSHEET

## for RI-1040NR, page 1, line 15

KEEP FOR YOUR RECORDS - YOU DO NOT NEED TO ATTACH THIS WORKSHEET TO YOUR RETURN.

1. Schedule of purchases subject to the use/sales tax (if you need more space to list your purchases, attach a separate sheet).	
A. _____	1A. _____
B. _____	1B. _____
C. _____	1C. _____
2. Total price of purchases subject to tax - add lines 1A, 1B and 1C .....	2. _____
3. Rhode Island percentage .....	3. _____
4. Amount of tax - multiply line 2 by line 3 .....	4. _____
5. Credit for taxes paid in other states on the items listed on line 1.....	5. _____
6. <b>TOTAL AMOUNT DUE</b> - subtract line 5 from line 4 - enter here and on Form RI-1040NR, page 1, line 15.....	6. _____

**Line 12 – Other Rhode Island Credits:** Enter amount of Other Rhode Island credits from page 6, RI Schedule CR, line 4. Attach RI Schedule CR and your original certificate or carry-forward schedule from your RI-1040NR.

**NOTE:** All credits require the original certificate be attached to the return. Failure to do so will result in the disallowance of the credit until the original can be provided.

**Line 13 – Total Rhode Island Income Tax – After Rhode Island Credits:** Subtract line 12 from line 11. If zero or less, enter zero.

**Line 14 – Rhode Island Checkoff Contributions:** Enter amount of checkoff contributions from page 2, RI Checkoff Contributions Schedule, line 8. A list of the checkoff contributions can be found on page I-7 of these instructions. These checkoff contributions will increase your tax due or reduce your refund.

**Line 15 – Use/Sales Tax Due:** Enter the amount of Use/Sales Tax from line 6 of the Individual Consumer's Use/Sales Tax Worksheet above.

**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 catalog sales 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 worksheet at the top of this page.

**Line 16 – Total Rhode Island Tax and Checkoff Contributions:** Add lines 13, 14 and 15.

**Line 17A – Rhode Island Income Tax Withheld:** Enter total amount of Rhode Island 2011 income

tax withheld from Schedule W, line 21. (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.

Withholding from a Pass-through entity reported on a RI-1099PT should be entered on Schedule W and included in the amount for Line 17A.

**NOTE:** You can not claim Rhode Island Temporary Disability Insurance payments (RI TDI or SDI) as income tax withheld. These amounts are non refundable on RI-1040NR.

**RI Schedule W, along with your W-2s and 1099s, must be attached to your return in order to receive credit for Rhode Island income tax withheld.**

**Line 17B – 2011 Estimated Payments and Amount Applied from 2010 return:** Enter the amount of estimated payments on 2011 Form RI-1040ES and the amount applied from your 2010 return.

**Line 17C – Nonresident Withholding on Real Estate Sales in 2011:** Enter the amount of Rhode Island income tax withheld on sales of real estate located in Rhode Island.

**Line 17D - RI Earned Income Credit:** Enter amount from page 2, RI Schedule EIC, line 42. If you are claiming a RI earned income credit, you must attach RI Schedule EIC to your RI-1040NR.

**Line 17E – 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-1040NR to the right of line 17.

**Line 17F – Total Payments and Credits:** Add lines 17A, 17B, 17C, 17D and 17E.

**Line 18A – Balance Due:** If the amount on line 16 is greater than the amount of line 17F, **SUBTRACT** line 17F from line 16 and enter the balance due on line 18A. This is the amount you owe.

**Line 18B – Underestimating Interest Due:** Complete Form RI-2210 or Form RI-2210A. Enter the amount of interest due from RI-2210, line 12 or line 22 or form RI-2210A, line 12 on this line.

**Line 18C – Total Amount Due:** Add lines 18A and 18B. 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 of

less than one dollar (\$1) need not be paid.

**Line 19 – Overpayment:** If the amount on line 17F is greater than the amount on line 16, **SUBTRACT** line 16 from line 17F.

**Line 20 – Overpayment to be Refunded:** Enter the amount of the overpayment on line 19 that is to be refunded. Refunds of less than \$1.00 will not be paid unless specifically requested.

**Line 21 - Overpayment to be Applied to 2012:** Enter the amount of overpayment on line 19 which is to be applied to your 2012 estimated tax. (See General Instructions)

### RI SCHEDULE I ALLOWABLE FEDERAL CREDIT

**Line 22 – Rhode Island Income Tax:** Enter the amount from Form RI-1040NR, page 1, line 8.

**Line 23 – Credit for Child and Dependent Care Expenses:** Enter the amount from Federal Form 1040, line 48; 1040A, line 29 or 1040NR, line 46.

**Line 24 – Tentative Allowable Federal Credit:** Multiply the amount on line 24 by 25%.

**Line 25 - Maximum Credit:** Enter the amount from line 22 or 24, whichever is less. Enter here and on Form RI-1040NR, page 1, line 9.

### RI SCHEDULE II NONRESIDENT TAX CALCULATION

This worksheet is located on page 7, Form RI-1040NR and is to be completed by full year non-residents. – Part-year residents complete schedule III on page 9 of Form RI-1040NR.

#### Part 1 – Allocation & Tax Worksheet

Column A, Lines 1 through 10 –

**Line 1 – Wages, Salaries, Tips, etc.** Enter the amount of your total wages, salaries, commissions, tips, etc. reported on your federal return which were received for services performed in Rhode Island.

**Compensation earned partly within and partly without Rhode Island –** If total wage and salary income was earned partly within and partly without Rhode Island and your employer does not sepa-

rately report the amount of earnings in Rhode Island, determine the amount allocable to Rhode Island by completing RI Schedule II, part 2 on page 8 or attaching a separate schedule detailing how such allocation was made.

The amount allocable to Rhode Island is that portion of your wage and salary income which the number of days worked in Rhode Island bears to the total number of days (exclusive of nonworking days, such as Saturday, Sundays, holidays, sick leave, vacation, etc.) employed both within and without the state during the year.

If your compensation subject to allocation depends entirely on volume of business transacted, as in the case of a salesman working on commission, do not use RI Schedule II, part 2. In this event, the amount of compensation allocable to Rhode Island is that portion of the compensation included in Column B, line 1 which the volume of business transacted inside the state bears to the total volume of business transacted both inside and outside the state. The determining factor in ascertaining where business is transacted is the location where the services or sales activities were actually performed. Attach a schedule to your return showing the computation of the allocation to Rhode Island of compensation based on volume of business transacted. If your personal service compensation is allocated on a basis other than those covered in the preceding two paragraphs, please attach a separate schedule showing complete details.

**Line 2, Column A – Interest and Dividends:** Enter the amount of interest and dividends included in federal income which are derived from Rhode Island sources.

**Line 3, Column A – Business Income**

Enter the amount of net profit (or loss) from a business or profession carried on in Rhode Island.

If the business or profession is carried on both within and without Rhode Island and accounts clearly reflecting income from Rhode Island operations are maintained, enter the net profit (or loss) from business carried on in Rhode Island. If your Rhode Island business income is not separate and distinct from that of other states you should use the uniform division of income formula to determine your Rhode Island business income. This involves the construction of a three-factor formula, which is applied against your total business income to determine the income allocable to Rhode Island. The three factors are:

- (1) Property in Rhode Island to property everywhere,
- (2) Payroll in Rhode Island to payroll everywhere, and
- (3) Sales or services in Rhode Island to sales or services everywhere.

Add the result of these three factors and divide by three or the number of factors. The resulting figure is the percent to be applied against the amount of total business income to determine the amount derived from Rhode Island sources. Complete RI Schedule II, part 3 on page 8. If an approved alternative method of allocation is used, attach schedule.

**Line 4, Column A – Sale or Exchange of Property**

Capital gain (or loss) – Enter the net capital gain (or loss) determined in accordance with applicable federal provisions for determining capital gains and losses. Include on this line only transactions resulting from property located in Rhode Island.

Capital transactions from Rhode Island sources include capital gains or losses from real or personal property having an actual situs within Rhode

Island whether or not connected with a trade or business. Capital gains or losses from stocks, bonds, and other intangible personal property used in or connected with a business, trade or occupation that is carried on within Rhode Island are subject to Rhode Island income tax. Also to be included is your share of any capital gain or loss derived from Rhode Island sources of a partnership of which you are a member, or an estate or trust of which you are a beneficiary.



If any capital gains or losses are from business property (other than real property) of a business carried on both within and without Rhode Island, apply the applicable business percentage. The federal basis of property is to be used in computing Rhode Island capital gains or losses.

Non-capital Assets: Enter the gain or loss from the sale or exchange of non-capital assets, which pertain to your Rhode Island transactions by applying to them the appropriate federal provision for determining gains or losses from the sale or exchange of other than capital assets.

Non-capital transactions from Rhode Island are those non-capital transactions reported on your federal return which pertain to property used in or connected with a trade, business, profession or occupation carried on in Rhode Island. Also to be included in your share of any non-capital gain or loss is any such gain or loss from (1) a partnership of which you are a member or (2) an estate or trust of which you are a beneficiary. If any transactions involve property (other than real property) of a business carried on both within and without Rhode Island, apply the business allocation percentage applicable. In all cases the federal basis of property is to be used for computing the Rhode Island gain or loss.

**Line 5, Column A – Pension and Annuities, Rents, Royalties, Etc.**

Enter that portion of rent and royalty income derived from or connected with Rhode Island sources. Include rents and royalties from real property situated in Rhode Island whether or not used in or connected with a business, tangible personal property not used in a business if such property has an actual situs in Rhode Island and tangible and intangible personal property used in or connected with a business, trade, profession or occupation carried on in Rhode Island.



If a business is carried on both within and without Rhode Island, the business allocation percentage should be applied to items included above. However, no allocation applies to income from real property. Income from real property is 100% includable if it is located in Rhode Island or it is entirely excluded if located outside Rhode Island.

**Partnership Income:** Each partner must report his share of the partnership income. Include your share of the ordinary income of the partnership, joint venture, or the like, whose taxable year ends within or with the year covered by your return, which is derived from Rhode Island sources. If your distributive share of partnership income includes any items of income taxable to a nonresident (such as capital gains), such items must be included separately. Attach schedule.

**Income from Estates or Trusts:** Enter the portion of your share of estate or trust income which is derived from Rhode Island sources. If your share includes any specific items of trust or estate income taxable to a nonresident, you must separately describe the nature of the income.

**Line 6, Column A – Farm Income**

The above instructions for reporting business income (line 3) including the instructions for reporting when business is carried on both within and without Rhode Island also apply to reporting farm income.

**Line 7, Column A – Miscellaneous income**

Enter the portion of this income that is derived from or connected with Rhode Island sources. This includes but is not limited to taxable Rhode Island state income tax refunds, Rhode Island unemployment compensation payments and gambling winnings from Rhode Island.

**Line 8 – Total, Column A:**

Add lines 1 through 7 in column A.

**Line 9, Column A – Adjustments**

Enter amount from Federal Form 1040, line 36; 1040A, line 20 or 1040NR, line 35 applicable to Rhode Island income. If an adjustment item relates to wage or salary income earned partly within and partly without Rhode Island or to income from a business which is carried on both within and without Rhode Island, the adjustment item must be allocated to Rhode Island on the same basis as the income to which it relates. Attach Schedule.

**Line 10, Column A – Adjusted Gross Income:** Subtract line 9 from line 8.

**Line 11, Column A – Modifications to Federal Adjusted Gross Income:** Enter the amount of modifications to federal adjusted gross income attributable to Rhode Island source income.

**Line 12, Column A – Modified Rhode Island Source Income:** Combine amounts on lines 10, column A and 11, column A.

**Column B, Lines 1 through 7 –** Enter in Column B the total amounts reported on your federal return for each of the applicable items listed in Column B.

**Line 8 - Total, Column B:**

Add lines 1 through 7 in column B.

**Line 9, Column B – Adjustments:** Enter adjustments from Federal Form 1040, line 36; Federal Form 1040A, line 20 or 1040NR, line 35.

**Line 10, Column B – Adjusted Gross Income:** Subtract line 9, column B from line 8, column B

**Line 11, Column B – Net Modifications to Federal Adjusted Gross Income:** Enter amount from RI-1040NR, page 5, RI Schedule M, line 3.

**Line 12, Column B – Modified Federal Adjusted Gross Income:** Combine amounts on lines 10, column B and 11 column B. Amount should equal amount on Form RI-1040NR, page 1, line 3.

**Line 13 – Allocation Percentage:** Divide amount on line 12, column A by amount on line 12, column B. If the amount on line 12, column A is greater than the amount on line 12, column B, enter 1.0000.

**Line 14 – Rhode Island Tax After Credits – Before Allocation:** Enter amount from Form RI-1040NR, page 1, line 10.

**Line 15 – Rhode Island Tax:** Multiply the amount on line 14 by the percentage on line 13. Enter here and on Form RI-1040NR, page 1, line 11.

**Check the “Nonresident with income...” box.**

## **PART 2 - ALLOCATION OF WAGE AND SALARY INCOME TO RHODE ISLAND**

**Line 1 – Wages, Salaries, Tips, Etc.:** Enter total amount of wages, salaries, tips, commissions, etc. reported on your federal return.

**Line 2 – Total Number of Days:** Enter the total number of days in the year. (For a calendar year, enter 365 days. For a leap year, enter 366 days.)

**Line 3 – Sick Leave:** Enter the total number of days you were absent from work due to illness.

**Line 4 – Vacation:** Enter the total number of days you were absent from work on vacation.

**Line 5 – Other Non-working Days:** Enter the total number of other non-working days, such as Saturdays, Sundays and holidays.

**Line 6 – Total Number of Non-working Days:** Add lines 3, 4 and 5.

**Line 7 – Total Days Worked in Year:** Subtract line 6 from line 2.

**Line 8 – Total Days Worked Outside Rhode Island:** Enter number of total days worked outside Rhode Island.

**Line 9 - Days Worked in Rhode Island:** Subtract line 8 from line 7.

**Line 10 – Allocation Percentage:** Divide line 9 by line 7.

**Line 11 – Rhode Island amount:** Multiply amount on line 1 by percentage on line 10. Enter here and on Form RI-1040NR, page 7, Schedule II, line 1, column A.

## **PART 3 – BUSINESS ALLOCATION PERCENTAGE**

**Line 1 – Real Property Owned:** Enter in column A, the amount of real property owned and located in Rhode Island. Enter in Column B, the amount of property owned everywhere.

**Line 2 – Real Property Rented from Others:** Enter in Column A, annual rental expense times 8 for real and personal property located in Rhode Island. Enter in Column B, rental expense times 8 for real and personal property located everywhere.

**Line 3 – Tangible Property Owned:** Enter in Column A, the amount of tangible personal property located in Rhode Island. Enter in Column B the amount of tangible personal property located everywhere.

**Line 4 – Total Property:** Enter in Column A, the total of Column A, lines 1, 2 and 3. Enter in Column B, the total of Column B, lines 1, 2 and 3. Then divide the amount in Column A by the amount in Column B and enter the resulting percentage in Column C.

**Line 5 – Wages, Salaries:** Enter in Column A, the amount paid for wages, salaries, and other personal service compensation in Rhode Island during the year. Enter in Column B, the amount paid for wages, salaries, and other personal service compensation everywhere during the year. Then divide the amount in Column A by the amount in Column B and enter the resulting percentage in Column C.

**Line 6 – Gross Sales of Merchandise and Charges for Services:** Enter in Column A, the amount of gross sales of merchandise and charges for services in Rhode Island during the year. Enter in Column B, the amount of gross sales of merchandise and charges for services everywhere during the year. Then divide the amount in Column A by the amount in Column B and enter the resulting percentage in Column C.

**Line 7 – Total Percentages:** Add percentages in Column C, lines 4, 5 and 6.

**Line 8 – Business Allocation Percentage:** Divide line 7 by three or the number of percentages on lines 4, 5 and 6. Enter here and on lines 9, 10, 11, 12 and 13, Column B.

**Lines 9 through 13:** Enter the line number and the amount of each item of business income (or loss) reported on RI-1040NR, page 7, schedule II, part 1, column B required to be allocated and multiply by the allocation percentage to determine Rhode Island amount. Enter the amounts from column C on the corresponding lines on Form RI-1040NR, page 7, schedule II, part 1, column A.

## **RI SCHEDULE III PART-YEAR RESIDENT TAX CALCULATION**

**This schedule is only to be completed by part year residents – full year nonresidents complete schedule II on page 7 of Form RI-1040NR.**

### **Part 1 – Allocation and Tax Worksheet**

**Column A – Income From Federal Return:** Enter in column A, lines 1 through 10, the total amounts of income and adjustments as reported on your federal income tax return. Enter in column A, line 11, the total net modifications to federal adjusted gross income from Form RI-1040NR, page 1, line 2.

**Column B – Rhode Island Resident Period:** Enter in column B, lines 1 through 10, all income earned and adjustments reported in column A during the period you lived in Rhode Island. This includes income earned both within and without Rhode Island.

Enter in column B, line 11, the modifications to federal adjusted gross income attributable to the income reported in column B.

**Column C – Rhode Island Nonresident Period:** Enter in column C, lines 1 through 10, all income earned and adjustments reported in column A during the period you were **not** living in Rhode Island. This includes income earned both within and without Rhode Island.

Enter in column C, line 11, the modifications to federal adjusted gross income attributable to the income reported in column C.

**Column D – Rhode Island Nonresident Period:** Enter in column D, lines 1 through 10, all amounts of income and adjustments reported in column C (nonresident period) derived from or connected with Rhode Island sources.

Enter in column D, line 11, the modifications to federal adjusted gross income attributable to the income reported in column D.

**Line 12 – Modified Federal AGI:** Combine the amounts on lines 10 and 11.

**Line 13 – Total Rhode Island Income:** Add the amounts on line 12, column B and line 12, column D.

**Line 14 – Allocation Percentage:** Divide the amount on line 13 by the amount on Line 12. If line 13 is greater than line 12, enter 1.0000.

**Line 15 – Rhode Island Tax After Credits –Before Allocation:** Enter the amount from Form RI-1040NR, page 1, line 10.

**Line 16 – Rhode Island Income Tax:** Multiply the amount on line 15 by the percentage on line 14. If you have income earned in another state while you were a resident of Rhode Island, complete part 2 on page 10. Otherwise, enter tax amount here and on Form RI-1040NR, page 1, line 11.

**Check the “Part-year resident...” box.**

## **PART 2 - CREDIT FOR INCOME TAXES PAID TO ANOTHER STATE AND TAX WORKSHEET**

**Line 17 – Rhode Island Income Tax:** Enter the amount of Rhode Island income tax from Form RI-1040NR, page 9, RI Schedule III, part 1, line 16.

**Line 18 – Income Taxed by Other States, While a Rhode Island Resident:** Enter the amount of income taxed by another state while a Rhode Island resident included in the amount on page 9, RI Schedule III, part 1, line 10, column B.

**Line 19 – Total Rhode Island Income:** Enter the Rhode Island income reported on page 9, RI Schedule III, part 1, line 13.

**Line 20 –** Divide the amount on line 18 by the amount on line 19.

**Line 21 –** Multiply the amount on line 17 by the percentage on line 20.

**Line 22 – Tax Due and Paid to Other State:** Enter the amount of income tax liability paid to the other state. Also, enter the name of the other state in the space provided.

**Line 23 –** Enter the amount from line 18 above.

**Line 24 – Other State’s Adjusted Gross Income:** Enter the amount of total adjusted gross income reported on the income tax return filed with the other state. **Attach a completed signed copy of the return filed with the other state.**

**Line 25 –** Divide the amount on line 23 by the amount on line 24.

**Line 26 –** Multiply the amount on line 22 by the percentage on line 25.

**Line 27 – Maximum Tax Credit:** Enter the amount on line 17, 21 or 26 whichever is the **SMALLEST**.

**Line 28 – Rhode Island Income Tax:** Subtract the amount on line 27 from the amount on line 17. Enter here and on Form RI-1040NR, page 1, line 11. Check the “Part-year resident...” box.

**NOTE:** If, while a resident, you had income taxed by two or more other states, a separate computation should be made on a multiple state credit schedule (RI-1040NRMU). This schedule can be obtained by calling the RI Division of Taxation at (401) 574-8970 or at our web site [www.tax.ri.gov](http://www.tax.ri.gov).



## RI CHECK-OFF CONTRIBUTIONS SCHEDULE

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

**Lines 26 through 32 – 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.

- (26) Drug Program Account
- (27) Olympic Contribution
- (28) Rhode Island Organ Transplant Fund
- (29) RI Council on the Arts
- (30) Rhode Island Non-game Wildlife Appropriation
- (31) Childhood Disease Victims' Fund
- (32) Rhode Island Military Family Relief Fund

**Line 33 – Total Contributions:** Add lines 26 through 32. Enter the total here and on page 1, line 14.

## RI SCHEDULE EIC EARNED INCOME CREDIT

**Line 34 – Rhode Island Income Tax:** Enter the amount from Form RI-1040NR, page 1, line 13.

**Line 35 – Federal Earned Income Credit:** Enter the amount of Federal Earned Income Credit from Federal Form 1040, line 64a; 1040A, line 38a or 1040EZ, line 8a.

**Line 36 –** The RI percentage rate for 2011 is 25%.

**Line 37 –** Multiply line 35 by line 36.

**Line 38 –** Enter the smaller of line 34 or line 37.

**Line 39 –** Subtract line 38 from line 37. If line 38 is greater than or equal to line 37, skip line 40A through line 41 and enter the amount from line 38 on line 42. Otherwise, continue to line 40A.

**Line 40A –** The refundable RI percentage is 15%.

**Line 40B –** Multiply line 39 by line 40A.

**Line 40C – Rhode Island Allocation:** enter the amount of your RI allocation from Form RI-1040NR, page 7, RI Schedule II, line 13 or Form RI-1040NR, page 9, RI Schedule III, line 14.

**Line 41 – Rhode Island Refundable Earned Income Credit:** Multiply line 40B by line 40C.

**Line 42 – Total Rhode Island Earned Income Credit:** Add lines 38 and 41. Enter here and on Form RI-1040NR, page 1, line 17D.

## SCHEDULE W RHODE ISLAND W2 AND 1099 INFORMATION

If claiming Rhode Island income tax withheld on Form RI-1040NR, page 1, line 17A, RI Schedule W must be completed and attached. See RI Schedule W for additional instructions.

## SCHEDULE M MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME

**You must attach all supporting schedules to any modifications claimed. If supporting documents are not attached, the processing of your return will be delayed.**

### Modifications INCREASING Federal AGI:

**Line 1A –** Income from obligations of any state or its political subdivision, other than Rhode Island under RIGL §44-30-12(1) and §44-30-12(2).

**Line 1B –** Rhode Island fiduciary adjustment as beneficiary of an estate or trust under §44-30-17.

**Line 1C –** Recapture of Family Education Account Modifications under RIGL §44-30-25(g).

**Line 1D –** Bonus depreciation that has been taken for federal purposes that must be added back to Rhode Island income under RIGL §44-61-1 (See general instructions for more details).

**Line 1E –** Increased Section 179 depreciation that has been taken for federal purposes that must be added back to Rhode Island income under RIGL §44-61-1.1 (See general instructions for more details).

**Line 1F –** Recapture of Tuition Savings Program modifications (section 529 accounts) under RIGL §44-30-12(4) (See general instructions for more details).

**Line 1G –** Recapture of Historic Tax Credit or Motion Picture Production Company Tax Credit modifications decreasing Federal AGI previously claimed under RIGL §44-33.2-3(2) and RIGL §44-31.2-9, respectively.

**Line 1H –** Recapture of Scituate Medical Savings Account modifications under RIGL §44-30-25.1(d)(3)(i).

**Line 1I –** Income from the discharge of business indebtedness deferred under the American Recovery and Reinvestment Act of 2009 under RIGL §44-66-1.

**Line 1J – Total Modifications Increasing Federal Adjusted Gross Income:** Add lines 1A through 1I.

### Modifications Decreasing Federal AGI:

**Line 2A –** Income from obligations of the United States Government to the extent included in adjusted gross income for federal tax purposes but exempt for state purposes. Example – US Government Series E bond interest. Taxpayers claiming these modifications must submit a schedule showing the source and amount of income claimed to be exempt.

**Line 2B –** Rhode Island fiduciary adjustment as beneficiary of an estate or trust under RIGL §44-30-17.

**Line 2C –** Elective deduction for new research and development facilities under RIGL §44-32-1

**Line 2D –** 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.

**Line 2E –** Qualifying investment in a certified venture capital partnership under RIGL §44-43-2.

**Line 2F –** Family Education Accounts under RIGL §44-30-25.

**Line 2G –** Tuition Saving Program (section 529 accounts) RIGL §44-30-12 - A modification decreasing federal adjusted gross income may be claimed for any contributions made to a Rhode Island account under the tuition savings program. The maximum modification shall not exceed \$500, \$1,000 if a joint return. (See general instructions for more details).

**Line 2H –** Exemptions from tax on profit or gain for writers, composers and artists residing within a section of the defined Economic Development Zone as defined in RIGL §44-30-1.1 within the cities of Newport, Providence, Pawtucket, Woonsocket or Warwick, or the Towns of Little Compton, Tiverton, Warren or 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.

**Line 2I –** Depreciation that has not been taken for federal purposes because of the bonus depreciation that must be subtracted from Rhode Island income - RIGL §44-61-1. (See general instructions for more details)

**Line 2J –** Depreciation that has not been taken for federal purposes because of the increased section 179 depreciation was not taken originally - RIGL §44-61-1.1. (See general instructions for more details).

**Line 2K –** Allowable modification for performance based compensation realized by an eligible employee under the Rhode Island Jobs Growth Act under RIGL §42-64.11-4.

**Line 2L –** Modification for exclusion for qualifying option under RIGL §44-39.3 AND modification for exclusion for qualifying securities or investments under RIGL §44-43-8.

**Line 2M –** Modification for Tax Incentives for Employers under RIGL §44-55-4.1.

**Line 2N –** Interest on indebtedness incurred or continued to purchase or carry obligations or securities the income of which is exempt from Rhode Island personal income tax, to the extent that such interest has been deducted in determining federal adjusted gross income under RIGL §44-30-12(c)(1)

**Line 2O –** Historic Tax Credit income or Motion Picture Production Company Tax Credit income reported on Federal return that is tax exempt under RIGL §44-33.2-3(2) and RIGL §44-31.2-9(c), respectively.

**Line 2P –** Active duty military pay of Nonresidents stationed in Rhode Island, as well as the income of their nonresident spouses for services performed in Rhode Island. Income for services performed by the servicemember's spouse in Rhode Island would be exempt from Rhode Island income tax only if the servicemember's spouse moves to Rhode Island solely to be with the servicemember complying with military orders sending him/her to Rhode Island. The servicemember and the servicemember's spouse must also share the same non-Rhode Island domicile.

Not all income earned by the servicemember or his/her spouse is exempt from Rhode Island income tax. Non-military pay of the servicemember, as well as business income, gambling winnings or income from the ownership or disposition of real or tangible property earned from Rhode Island by

either the servicemember or his/her spouse is still subject to Rhode Island income tax.

Note: The military servicemember and/or his/her spouse may be asked to submit proof of residency to support taking this modification.

**Line 2Q** – Contributions to a Scituate Medical Savings Account deemed taxable under the Internal Revenue Code, but tax exempt under RIGL §44-30-25.1(d)(3)(i).

**Line 2R** - Amounts of insurance benefits for dependents and domestic partners included in Federal adjusted gross income pursuant to chapter 12 under title 36 under §44-30-12(c)(6).

**Line 2S** - Up to \$10,000 in unreimbursed expenses for travel, lodging and lost wages incurred by an individual as a result of the individual donating one or more of his/her organs to another human being for organ transplantation under RIGL §44-30-12(c)(7). Modification can only be taken once during the lifetime of the individual and is taken in the year that the human organ transplantation occurs. **Rhode Island full-year residents only.**

**Line 2T** - Under RIGL §42-64.3-7 a domiciliary of an enterprise zone who owns and operates a qualified business facility in that zone may, for the first three years after certification, reduce federal AGI by \$50,000 per year and may, for the fourth and fifth years, reduce federal AGI by \$25,000 per year.

**Line 2U** - Income from the discharge of business indebtedness deferred under the American Recovery and Reinvestment Act of 2009 under §44-66-1. When claimed as income on a federal tax return, this income may be reported as a decreasing modification to federal adjusted gross income to the extent it was previously included as Rhode Island income.

**Line 2V – Total Modifications Decreasing Federal Adjusted Gross Income:** Add lines 2A through 2U. Enter as a negative number.

**Line 3 – Net Modifications:** Combine lines 1J and 2V. Enter here and on Form RI-1040NR, page 1, line 2.

### RI SCHEDULE CR OTHER RI CREDITS


This credit schedule details "Other Rhode Island Credit(s)" being used on your RI-1040NR. Each Rhode Island credit has its own line. On the appropriate line, enter the dollar amount of the credit being taken. The total of all credits will be entered on page 1, line 12.

**Proper documentation must be submitted for each credit you are using or carrying forward.**

If you are using amounts carried forward from prior years, attach a schedule showing the year of credit origination and any amounts used to date.

If you are using amounts passed through to you, attach documentation supporting the credit given to the entity, as well as, documentation of your share of the credit(s).

Any missing or incomplete documentation may cause a delay in processing your return.

 Pursuant to RIGL 44-30-2.6(c)(3)(E), only the following credits are allowed as credits against Rhode Island Personal Income Tax. No other credits can be allowed. This also pertains to any carry forward of a credit that is not listed in this section.

**Line 1 - Tax Credits for Contributions to Scholarship Organizations - RI-2276** - for business entities that make contributions to qualified scholarship organizations. The entity must apply for approval of the tax credit and will receive a tax credit certificate issued by the Division of Taxation. **The original certificate must be attached to the return.** The credit must be used in the tax year that the entity made the contribution. Unused amounts **CANNOT** be carried forward. RIGL §44-62

**Line 2 - Historic Structures - Tax Credit (Historic Preservation Investment Tax Credit) - RI-286B** – for approved rehabilitation of certified historic structures. **The original certificate must be attached to the return.** Any unused credit amount may be carried forward for ten (10) years. RIGL §44-33.2

**Note: This credit is for holders of a Historic Preservation Investment Tax Credit certificate received under the state's Historic Structures program only. This credit is NOT for owners of historic residences who qualified under the Historic Homeownership Assistance Act - RIGL §44-33.1.**

**Line 3 - Motion Picture Production Tax Credits - RI-8201** - for certified production costs as determined by the Rhode Island Film and Television Office. **The original certificate must be attached to the return.** Any unused credit amount may be carried forward for three (3) years. RIGL §44-31.2.

**Line 4 - TOTAL CREDITS** - Add lines 1, 2 and 3. Enter the total here and on Form RI-1040NR, page 1, line 12.

## RHODE ISLAND TAX RATE SCHEDULE

**CAUTION!** The Rhode Island Tax Rate Schedule is shown so you can see the tax rate that applies to all levels of taxable income. **DO NOT** use to figure your Rhode Island tax. Instead, if your income is less than \$47,000 use the Rhode Island Tax Table located on pages T-1 through T-3. If your income is larger than \$47,000 use the Rhode Island Tax Computation Worksheet below.

### TAX RATES APPLICABLE TO ALL FILING STATUS TYPES

Taxable Income (line 5)		Pay	%	of the amount over
Over	But not over			
\$ 0	\$ 55,000	\$ --	3.75%	\$ 0
55,000	125,000	2,063.00	+ 4.75%	55,000
125,000	.....	5,388.00	+ 5.99%	125,000

## RHODE ISLAND TAX COMPUTATION WORKSHEET

Use for all filing status types

		TAX				
		(a)	(b)	(c)	(d)	
		Enter the amount from RI-1040, line 7 or RI-1040NR, line 7	Multiplication amount	Multiply (a) by (b)	Subtraction amount	Subtract (d) from (c) Enter here and on RI-1040, line 8A or RI-1040NR, line 8A
Over	But not over					
\$0	\$55,000		3.75%		\$0.00	
\$55,000	\$125,000		4.75%		\$549.50	
Over \$125,000			5.99%		\$2,099.50	

# Rhode Island Tax Table

# 2011

Use if your RI taxable income is less than \$47,000. If your taxable income is \$47,000 or more, use the Rhode Island Tax Computation Worksheet located on page I-8.

**SAMPLE TABLE:**

If Taxable Income - RI-1040NR, line 7 or RI-1040, line 7 is		<b>T A X</b>
At least	But less than	
25,200	25,250	946
25,250	25,300	948
25,300	25,350	<b>950</b>
25,350	25,400	952

**EXAMPLE:**

- (1) Your taxable income from RI-1040 or RI-1040NR, page 1, line 7 is \$25,300.00.
- (2) Find the \$25,300 - 25,350 income line on this table.
- (3) The tax amount shown in the column "Your tax is" is \$950.00.
- (4) Enter the \$950 tax amount on RI-1040 or RI-1040NR, page 1, line 8.

If Taxable Income - RI-1040NR, line 7 or RI-1040, line 7 is:			<b>T A X</b>	If Taxable Income - RI-1040NR, line 7 or RI-1040, line 7 is:			<b>T A X</b>	If Taxable Income - RI-1040NR, line 7 or RI-1040, line 7 is:			<b>T A X</b>	If Taxable Income - RI-1040NR, line 7 or RI-1040, line 7 is:			<b>T A X</b>	If Taxable Income - RI-1040NR, line 7 or RI-1040, line 7 is:			<b>T A X</b>
At least	But less than	<b>T A X</b>		At least	But less than	<b>T A X</b>		At least	But less than	<b>T A X</b>		At least	But less than	<b>T A X</b>		At least	But less than	<b>T A X</b>	
<b>0</b>			<b>2,000</b>			<b>4,000</b>			<b>6,000</b>			<b>8,000</b>			<b>10,000</b>				
0	50	0	2,000	2,050	76	4,000	4,050	151	6,000	6,050	226	8,000	8,050	301	10,000	10,050	376		
50	100	3	2,050	2,100	78	4,050	4,100	153	6,050	6,100	228	8,050	8,100	303	10,050	10,100	378		
100	150	5	2,100	2,150	80	4,100	4,150	155	6,100	6,150	230	8,100	8,150	305	10,100	10,150	380		
150	200	7	2,150	2,200	82	4,150	4,200	157	6,150	6,200	232	8,150	8,200	307	10,150	10,200	382		
200	250	8	2,200	2,250	83	4,200	4,250	158	6,200	6,250	233	8,200	8,250	308	10,200	10,250	383		
250	300	10	2,250	2,300	85	4,250	4,300	160	6,250	6,300	235	8,250	8,300	310	10,250	10,300	385		
300	350	12	2,300	2,350	87	4,300	4,350	162	6,300	6,350	237	8,300	8,350	312	10,300	10,350	387		
350	400	14	2,350	2,400	89	4,350	4,400	164	6,350	6,400	239	8,350	8,400	314	10,350	10,400	389		
400	450	16	2,400	2,450	91	4,400	4,450	166	6,400	6,450	241	8,400	8,450	316	10,400	10,450	391		
450	500	18	2,450	2,500	93	4,450	4,500	168	6,450	6,500	243	8,450	8,500	318	10,450	10,500	393		
500	550	20	2,500	2,550	95	4,500	4,550	170	6,500	6,550	245	8,500	8,550	320	10,500	10,550	395		
550	600	22	2,550	2,600	97	4,550	4,600	172	6,550	6,600	247	8,550	8,600	322	10,550	11,000	397		
600	650	23	2,600	2,650	98	4,600	4,650	173	6,600	6,650	248	8,600	8,650	323	10,600	10,650	398		
650	700	25	2,650	2,700	100	4,650	4,700	175	6,650	6,700	250	8,650	8,700	325	10,650	10,700	400		
700	750	27	2,700	2,750	102	4,700	4,750	177	6,700	6,750	252	8,700	8,750	327	10,700	10,750	402		
750	800	29	2,750	2,800	104	4,750	4,800	179	6,750	6,800	254	8,750	8,800	329	10,750	10,800	404		
800	850	31	2,800	2,850	106	4,800	4,850	181	6,800	6,850	256	8,800	8,850	331	10,800	10,850	406		
850	900	33	2,850	2,900	108	4,850	4,900	183	6,850	6,900	258	8,850	8,900	333	10,850	10,900	408		
900	950	35	2,900	2,950	110	4,900	4,950	185	6,900	6,950	260	8,900	8,950	335	10,900	10,950	410		
950	1,000	37	2,950	3,000	112	4,950	5,000	187	6,950	7,000	262	8,950	9,000	337	10,950	11,000	412		
<b>1,000</b>			<b>3,000</b>			<b>5,000</b>			<b>7,000</b>			<b>9,000</b>			<b>11,000</b>				
1,000	1,050	38	3,000	3,050	113	5,000	5,050	188	7,000	7,050	263	9,000	9,050	338	11,000	11,050	413		
1,050	1,100	40	3,050	3,100	115	5,050	5,100	190	7,050	7,100	265	9,050	9,100	340	11,050	11,100	415		
1,100	1,150	42	3,100	3,150	117	5,100	5,150	192	7,100	7,150	267	9,100	9,150	342	11,100	11,150	417		
1,150	1,200	44	3,150	3,200	119	5,150	5,200	194	7,150	7,200	269	9,150	9,200	344	11,150	11,200	419		
1,200	1,250	46	3,200	3,250	121	5,200	5,250	196	7,200	7,250	271	9,200	9,250	346	11,200	11,250	421		
1,250	1,300	48	3,250	3,300	123	5,250	5,300	198	7,250	7,300	273	9,250	9,300	348	11,250	11,300	423		
1,300	1,350	50	3,300	3,350	125	5,300	5,350	200	7,300	7,350	275	9,300	9,350	350	11,300	11,350	425		
1,350	1,400	52	3,350	3,400	127	5,350	5,400	202	7,350	7,400	277	9,350	9,400	352	11,350	11,400	427		
1,400	1,450	53	3,400	3,450	128	5,400	5,450	203	7,400	7,450	278	9,400	9,450	353	11,400	11,450	428		
1,450	1,500	55	3,450	3,500	130	5,450	5,500	205	7,450	7,500	280	9,450	9,500	355	11,450	11,500	430		
1,500	1,550	57	3,500	3,550	132	5,500	5,550	207	7,500	7,550	282	9,500	9,550	357	11,500	11,550	432		
1,550	1,600	59	3,550	3,600	134	5,550	5,600	209	7,550	7,600	284	9,550	9,600	359	11,550	11,600	434		
1,600	1,650	61	3,600	3,650	136	5,600	5,650	211	7,600	7,650	286	9,600	9,650	361	11,600	11,650	436		
1,650	1,700	63	3,650	3,700	138	5,650	5,700	213	7,650	7,700	288	9,650	9,700	363	11,650	11,700	438		
1,700	1,750	65	3,700	3,750	140	5,700	5,750	215	7,700	7,750	290	9,700	9,750	365	11,700	11,750	440		
1,750	1,800	67	3,750	3,800	142	5,750	5,800	217	7,750	7,800	292	9,750	9,800	367	11,750	11,800	442		
1,800	1,850	68	3,800	3,850	143	5,800	5,850	218	7,800	7,850	293	9,800	9,850	368	11,800	11,850	443		
1,850	1,900	70	3,850	3,900	145	5,850	5,900	220	7,850	7,900	295	9,850	9,900	370	11,850	11,900	445		
1,900	1,950	72	3,900	3,950	147	5,900	5,950	222	7,900	7,950	297	9,900	9,950	372	11,900	11,950	447		
1,950	2,000	74	3,950	4,000	149	5,950	6,000	224	7,950	8,000	299	9,950	10,000	374	11,950	12,000	449		

# Rhode Island Tax Table *(continued)*

2011

If Taxable Income - RI-1040NR, line 7 or RI-1040, line 7 is:		T A X	If Taxable Income - RI-1040NR, line 7 or RI-1040, line 7 is:		T A X	If Taxable Income - RI-1040NR, line 7 or RI-1040, line 7 is:		T A X	If Taxable Income - RI-1040NR, line 7 or RI-1040, line 7 is:		T A X	If Taxable Income - RI-1040NR, line 7 or RI-1040, line 7 is:		T A X	If Taxable Income - RI-1040NR, line 7 or RI-1040, line 7 is:		T A X
At least	But less than		At least	But less than		At least	But less than		At least	But less than		At least	But less than		At least	But less than	
<b>12,000</b>			<b>15,000</b>			<b>18,000</b>			<b>21,000</b>			<b>24,000</b>			<b>27,000</b>		
12,000	12,050	451	15,000	15,050	563	18,000	18,050	676	21,000	21,050	788	24,000	24,050	901	27,000	27,050	1,013
12,050	12,100	453	15,050	15,100	565	18,050	18,100	678	21,050	21,100	790	24,050	24,100	903	27,050	27,100	1,015
12,100	12,150	455	15,100	15,150	567	18,100	18,150	680	21,100	21,150	792	24,100	24,150	905	27,100	27,150	1,017
12,150	12,200	457	15,150	15,200	569	18,150	18,200	682	21,150	21,200	794	24,150	24,200	907	27,150	27,200	1,019
12,200	12,250	458	15,200	15,250	571	18,200	18,250	683	21,200	21,250	796	24,200	24,250	908	27,200	27,250	1,021
12,250	12,300	460	15,250	15,300	573	18,250	18,300	685	21,250	21,300	798	24,250	24,300	910	27,250	27,300	1,023
12,300	12,350	462	15,300	15,350	575	18,300	18,350	687	21,300	21,350	800	24,300	24,350	912	27,300	27,350	1,025
12,350	12,400	464	15,350	15,400	577	18,350	18,400	689	21,350	21,400	802	24,350	24,400	914	27,350	27,400	1,027
12,400	12,450	466	15,400	15,450	578	18,400	18,450	691	21,400	21,450	803	24,400	24,450	916	27,400	27,450	1,028
12,450	12,500	468	15,450	15,500	580	18,450	18,500	693	21,450	21,500	805	24,450	24,500	918	27,450	27,500	1,030
12,500	12,550	470	15,500	15,550	582	18,500	18,550	695	21,500	21,550	807	24,500	24,550	920	27,500	27,550	1,032
12,550	12,600	472	15,550	15,600	584	18,550	18,600	697	21,550	21,600	809	24,550	24,600	922	27,550	27,600	1,034
12,600	12,650	473	15,600	15,650	586	18,600	18,650	698	21,600	21,650	811	24,600	24,650	923	27,600	27,650	1,036
12,650	12,700	475	15,650	15,700	588	18,650	18,700	700	21,650	21,700	813	24,650	24,700	925	27,650	27,700	1,038
12,700	12,750	477	15,700	15,750	590	18,700	18,750	702	21,700	21,750	815	24,700	24,750	927	27,700	27,750	1,040
12,750	12,800	479	15,750	15,800	592	18,750	18,800	704	21,750	21,800	817	24,750	24,800	929	27,750	27,800	1,042
12,800	12,850	481	15,800	15,850	593	18,800	18,850	706	21,800	21,850	818	24,800	24,850	931	27,800	27,850	1,043
12,850	12,900	483	15,850	15,900	595	18,850	18,900	708	21,850	21,900	820	24,850	24,900	933	27,850	27,900	1,045
12,900	12,950	485	15,900	15,950	597	18,900	18,950	710	21,900	21,950	822	24,900	24,950	935	27,900	27,950	1,047
12,950	13,000	487	15,950	16,000	599	18,950	19,000	712	21,950	22,000	824	24,950	25,000	937	27,950	28,000	1,049
<b>13,000</b>			<b>16,000</b>			<b>19,000</b>			<b>22,000</b>			<b>25,000</b>			<b>28,000</b>		
13,000	13,050	488	16,000	16,050	601	19,000	19,050	713	22,000	22,050	826	25,000	25,050	938	28,000	28,050	1,051
13,050	13,100	490	16,050	16,100	603	19,050	19,100	715	22,050	22,100	828	25,050	25,100	940	28,050	28,100	1,053
13,100	13,150	492	16,100	16,150	605	19,100	19,150	717	22,100	22,150	830	25,100	25,150	942	28,100	28,150	1,055
13,150	13,200	494	16,150	16,200	607	19,150	19,200	719	22,150	22,200	832	25,150	25,200	944	28,150	28,200	1,057
13,200	13,250	496	16,200	16,250	608	19,200	19,250	721	22,200	22,250	833	25,200	25,250	946	28,200	28,250	1,058
13,250	13,300	498	16,250	16,300	610	19,250	19,300	723	22,250	22,300	835	25,250	25,300	948	28,250	28,300	1,060
13,300	13,350	500	16,300	16,350	612	19,300	19,350	725	22,300	22,350	837	25,300	25,350	950	28,300	28,350	1,062
13,350	13,400	502	16,350	16,400	614	19,350	19,400	727	22,350	22,400	839	25,350	25,400	952	28,350	28,400	1,064
13,400	13,450	503	16,400	16,450	616	19,400	19,450	728	22,400	22,450	841	25,400	25,450	953	28,400	28,450	1,066
13,450	13,500	505	16,450	16,500	618	19,450	19,500	730	22,450	22,500	843	25,450	25,500	955	28,450	28,500	1,068
13,500	13,550	507	16,500	16,550	620	19,500	19,550	732	22,500	22,550	845	25,500	25,550	957	28,500	28,550	1,070
13,550	13,600	509	16,550	16,600	622	19,550	19,600	734	22,550	22,600	847	25,550	25,600	959	28,550	28,600	1,072
13,600	13,650	511	16,600	16,650	623	19,600	19,650	736	22,600	22,650	848	25,600	25,650	961	28,600	28,650	1,073
13,650	13,700	513	16,650	16,700	625	19,650	19,700	738	22,650	22,700	850	25,650	25,700	963	28,650	28,700	1,075
13,700	13,750	515	16,700	16,750	627	19,700	19,750	740	22,700	22,750	852	25,700	25,750	965	28,700	28,750	1,077
13,750	13,800	517	16,750	16,800	629	19,750	19,800	742	22,750	22,800	854	25,750	25,800	967	28,750	28,800	1,079
13,800	13,850	518	16,800	16,850	631	19,800	19,850	743	22,800	22,850	856	25,800	25,850	968	28,800	28,850	1,081
13,850	13,900	520	16,850	16,900	633	19,850	19,900	745	22,850	22,900	858	25,850	25,900	970	28,850	28,900	1,083
13,900	13,950	522	16,900	16,950	635	19,900	19,950	747	22,900	22,950	860	25,900	25,950	972	28,900	28,950	1,085
13,950	14,000	524	16,950	17,000	637	19,950	20,000	749	22,950	23,000	862	25,950	26,000	974	28,950	29,000	1,087
<b>14,000</b>			<b>17,000</b>			<b>20,000</b>			<b>23,000</b>			<b>26,000</b>			<b>29,000</b>		
14,000	14,050	526	17,000	17,050	638	20,000	20,050	751	23,000	23,050	863	26,000	26,050	976	29,000	29,050	1,088
14,050	14,100	528	17,050	17,100	640	20,050	20,100	753	23,050	23,100	865	26,050	26,100	978	29,050	29,100	1,090
14,100	14,150	530	17,100	17,150	642	20,100	20,150	755	23,100	23,150	867	26,100	26,150	980	29,100	29,150	1,092
14,150	14,200	532	17,150	17,200	644	20,150	20,200	757	23,150	23,200	869	26,150	26,200	982	29,150	29,200	1,094
14,200	14,250	533	17,200	17,250	646	20,200	20,250	758	23,200	23,250	871	26,200	26,250	983	29,200	29,250	1,096
14,250	14,300	535	17,250	17,300	648	20,250	20,300	760	23,250	23,300	873	26,250	26,300	985	29,250	29,300	1,098
14,300	14,350	537	17,300	17,350	650	20,300	20,350	762	23,300	23,350	875	26,300	26,350	987	29,300	29,350	1,100
14,350	14,400	539	17,350	17,400	652	20,350	20,400	764	23,350	23,400	877	26,350	26,400	989	29,350	29,400	1,102
14,400	14,450	541	17,400	17,450	653	20,400	20,450	766	23,400	23,450	878	26,400	26,450	991	29,400	29,450	1,103
14,450	14,500	543	17,450	17,500	655	20,450	20,500	768	23,450	23,500	880	26,450	26,500	993	29,450	29,500	1,105
14,500	14,550	545	17,500	17,550	657	20,500	20,550	770	23,500	23,550	882	26,500	26,550	995	29,500	29,550	1,107
14,550	14,600	547	17,550	17,600	659	20,550	20,600	772	23,550	23,600	884	26,550	26,600	997	29,550	29,600	1,109
14,600	14,650	548	17,600	17,650	661	20,600	20,650	773	23,600	23,650	886	26,600	26,650	998	29,600	29,650	1,111
14,650	14,700	550	17,650	17,700	663	20,650	20,700	775	23,650	23,700	888	26,650	26,700	1,000	29,650	29,700	1,113
14,700	14,750	552	17,700	17,750	665	20,700	20,750	777	23,700	23,750	890	26,700	26,750	1,002	29,700	29,750	1,115
14,750	14,800	554	17,750	17,800	667	20,750	20,800	779	23,750	23,800	892	26,750	26,800	1,004	29,750	29,800	1,117
14,800	14,850	556	17,800	17,850	668	20,800	20,850	781	23,800	23,850	893	26,800	26,850	1,006	29,800	29,850	1,118
14,850	14,900	558	17,850	17,900	670	20,850	20,900	783	23,850	23,900	895	26,850	26,900	1,008	29,850	29,900	1,120
14,900	14,950	560	17,														



# Rhode Island Tax Table *(continued)*

2011

If Taxable Income - RI-1040NR, line 7 or RI-1040, line 7 is:		T A X	If Taxable Income - RI-1040NR, line 7 or RI-1040, line 7 is:		T A X	If Taxable Income - RI-1040NR, line 7 or RI-1040, line 7 is:		T A X	If Taxable Income - RI-1040NR, line 7 or RI-1040, line 7 is:		T A X	If Taxable Income - RI-1040NR, line 7 or RI-1040, line 7 is:		T A X	If Taxable Income - RI-1040NR, line 7 or RI-1040, line 7 is:		T A X	
At least	But less than		At least	But less than		At least	But less than		At least	But less than		At least	But less than		At least	But less than		
<b>30,000</b>			<b>33,000</b>			<b>36,000</b>			<b>39,000</b>			<b>42,000</b>			<b>45,000</b>			
30,000	30,050	1,126	33,000	33,050	1,238	36,000	36,050	1,351	39,000	39,050	1,463	42,000	42,050	1,576	45,000	45,050	1,688	
30,050	30,100	1,128	33,050	33,100	1,240	36,050	36,100	1,353	39,050	39,100	1,465	42,050	42,100	1,578	45,050	45,100	1,690	
30,100	30,150	1,130	33,100	33,150	1,242	36,100	36,150	1,355	39,100	39,150	1,467	42,100	42,150	1,580	45,100	45,150	1,692	
30,150	30,200	1,132	33,150	33,200	1,244	36,150	36,200	1,357	39,150	39,200	1,469	42,150	42,200	1,582	45,150	45,200	1,694	
30,200	30,250	1,133	33,200	33,250	1,246	36,200	36,250	1,358	39,200	39,250	1,471	42,200	42,250	1,583	45,200	45,250	1,696	
30,250	30,300	1,135	33,250	33,300	1,248	36,250	36,300	1,360	39,250	39,300	1,473	42,250	42,300	1,585	45,250	45,300	1,698	
30,300	30,350	1,137	33,300	33,350	1,250	36,300	36,350	1,362	39,300	39,350	1,475	42,300	42,350	1,587	45,300	45,350	1,700	
30,350	30,400	1,139	33,350	33,400	1,252	36,350	36,400	1,364	39,350	39,400	1,477	42,350	42,400	1,589	45,350	45,400	1,702	
30,400	30,450	1,141	33,400	33,450	1,253	36,400	36,450	1,366	39,400	39,450	1,478	42,400	42,450	1,591	45,400	45,450	1,703	
30,450	30,500	1,143	33,450	33,500	1,255	36,450	36,500	1,368	39,450	39,500	1,480	42,450	42,500	1,593	45,450	45,500	1,705	
30,500	30,550	1,145	33,500	33,550	1,257	36,500	36,550	1,370	39,500	39,550	1,482	42,500	42,550	1,595	45,500	45,550	1,707	
30,550	30,600	1,147	33,550	33,600	1,259	36,550	36,600	1,372	39,550	39,600	1,484	42,550	42,600	1,597	45,550	45,600	1,709	
30,600	30,650	1,148	33,600	33,650	1,261	36,600	36,650	1,373	39,600	39,650	1,486	42,600	42,650	1,598	45,600	45,650	1,711	
30,650	30,700	1,150	33,650	33,700	1,263	36,650	36,700	1,375	39,650	39,700	1,488	42,650	42,700	1,600	45,650	45,700	1,713	
30,700	30,750	1,152	33,700	33,750	1,265	36,700	36,750	1,377	39,700	39,750	1,490	42,700	42,750	1,602	45,700	45,750	1,715	
30,750	30,800	1,154	33,750	33,800	1,267	36,750	36,800	1,379	39,750	39,800	1,492	42,750	42,800	1,604	45,750	45,800	1,717	
30,800	30,850	1,156	33,800	33,850	1,268	36,800	36,850	1,381	39,800	39,850	1,493	42,800	42,850	1,606	45,800	45,850	1,718	
30,850	30,900	1,158	33,850	33,900	1,270	36,850	36,900	1,383	39,850	39,900	1,495	42,850	42,900	1,608	45,850	45,900	1,720	
30,900	30,950	1,160	33,900	33,950	1,272	36,900	36,950	1,385	39,900	39,950	1,497	42,900	42,950	1,610	45,900	45,950	1,722	
30,950	31,000	1,162	33,950	34,000	1,274	36,950	37,000	1,387	39,950	40,000	1,499	42,950	43,000	1,612	45,950	46,000	1,724	
<b>31,000</b>			<b>34,000</b>			<b>37,000</b>			<b>40,000</b>			<b>43,000</b>			<b>46,000</b>			
31,000	31,050	1,163	34,000	34,050	1,276	37,000	37,050	1,388	40,000	40,050	1,501	43,000	43,050	1,613	46,000	46,050	1,726	
31,050	31,100	1,165	34,050	34,100	1,278	37,050	37,100	1,390	40,050	40,100	1,503	43,050	43,100	1,615	46,050	46,100	1,728	
31,100	31,150	1,167	34,100	34,150	1,280	37,100	37,150	1,392	40,100	40,150	1,505	43,100	43,150	1,617	46,100	46,150	1,730	
31,150	31,200	1,169	34,150	34,200	1,282	37,150	37,200	1,394	40,150	40,200	1,507	43,150	43,200	1,619	46,150	46,200	1,732	
31,200	31,250	1,171	34,200	34,250	1,283	37,200	37,250	1,396	40,200	40,250	1,508	43,200	43,250	1,621	46,200	46,250	1,733	
31,250	31,300	1,173	34,250	34,300	1,285	37,250	37,300	1,398	40,250	40,300	1,510	43,250	43,300	1,623	46,250	46,300	1,735	
31,300	31,350	1,175	34,300	34,350	1,287	37,300	37,350	1,400	40,300	40,350	1,512	43,300	43,350	1,625	46,300	46,350	1,737	
31,350	31,400	1,177	34,350	34,400	1,289	37,350	37,400	1,402	40,350	40,400	1,514	43,350	43,400	1,627	46,350	46,400	1,739	
31,400	31,450	1,178	34,400	34,450	1,291	37,400	37,450	1,403	40,400	40,450	1,516	43,400	43,450	1,628	46,400	46,450	1,741	
31,450	31,500	1,180	34,450	34,500	1,293	37,450	37,500	1,405	40,450	40,500	1,518	43,450	43,500	1,630	46,450	46,500	1,743	
31,500	31,550	1,182	34,500	34,550	1,295	37,500	37,550	1,407	40,500	40,550	1,520	43,500	43,550	1,632	46,500	46,550	1,745	
31,550	31,600	1,184	34,550	34,600	1,297	37,550	37,600	1,409	40,550	40,600	1,522	43,550	43,600	1,634	46,550	46,600	1,747	
31,600	31,650	1,186	34,600	34,650	1,298	37,600	37,650	1,411	40,600	40,650	1,523	43,600	43,650	1,636	46,600	46,650	1,748	
31,650	31,700	1,188	34,650	34,700	1,300	37,650	37,700	1,413	40,650	40,700	1,525	43,650	43,700	1,638	46,650	46,700	1,750	
31,700	31,750	1,190	34,700	34,750	1,302	37,700	37,750	1,415	40,700	40,750	1,527	43,700	43,750	1,640	46,700	46,750	1,752	
31,750	31,800	1,192	34,750	34,800	1,304	37,750	37,800	1,417	40,750	40,800	1,529	43,750	43,800	1,642	46,750	46,800	1,754	
31,800	31,850	1,193	34,800	34,850	1,306	37,800	37,850	1,418	40,800	40,850	1,531	43,800	43,850	1,643	46,800	46,850	1,756	
31,850	31,900	1,195	34,850	34,900	1,308	37,850	37,900	1,420	40,850	40,900	1,533	43,850	43,900	1,645	46,850	46,900	1,758	
31,900	31,950	1,197	34,900	34,950	1,310	37,900	37,950	1,422	40,900	40,950	1,535	43,900	43,950	1,647	46,900	46,950	1,760	
31,950	32,000	1,199	34,950	35,000	1,312	37,950	38,000	1,424	40,950	41,000	1,537	43,950	44,000	1,649	46,950	47,000	1,762	
<b>32,000</b>			<b>35,000</b>			<b>38,000</b>			<b>41,000</b>			<b>44,000</b>						
32,000	32,050	1,201	35,000	35,050	1,313	38,000	38,050	1,426	41,000	41,050	1,538	44,000	44,050	1,651	<div style="border: 2px solid black; border-radius: 15px; padding: 10px; text-align: center;"> <p><b>If your Rhode Island taxable income from RI-1040, line 7 or RI-1040NR, line 7 is \$47,000 or over use the Rhode Island Tax Computation Worksheet on page I-8 to compute your Rhode Island Income Tax.</b></p> </div>			
32,050	32,100	1,203	35,050	35,100	1,315	38,050	38,100	1,428	41,050	41,100	1,540	44,050	44,100	1,653				
32,100	32,150	1,205	35,100	35,150	1,317	38,100	38,150	1,430	41,100	41,150	1,542	44,100	44,150	1,655				
32,150	32,200	1,207	35,150	35,200	1,319	38,150	38,200	1,432	41,150	41,200	1,544	44,150	44,200	1,657				
32,200	32,250	1,208	35,200	35,250	1,321	38,200	38,250	1,433	41,200	41,250	1,546	44,200	44,250	1,658				
32,250	32,300	1,210	35,250	35,300	1,323	38,250	38,300	1,435	41,250	41,300	1,548	44,250	44,300	1,660				
32,300	32,350	1,212	35,300	35,350	1,325	38,300	38,350	1,437	41,300	41,350	1,550	44,300	44,350	1,662				
32,350	32,400	1,214	35,350	35,400	1,327	38,350	38,400	1,439	41,350	41,400	1,552	44,350	44,400	1,664				
32,400	32,450	1,216	35,400	35,450	1,328	38,400	38,450	1,441	41,400	41,450	1,553	44,400	44,450	1,666				
32,450	32,500	1,218	35,450	35,500	1,330	38,450	38,500	1,443	41,450	41,500	1,555	44,450	44,500	1,668				
32,500	32,550	1,220	35,500	35,550	1,332	38,500	38,550	1,445	41,500	41,550	1,557	44,500	44,550	1,670				
32,550	32,600	1,222	35,550	35,600	1,334	38,550	38,600	1,447	41,550	41,600	1,559	44,550	44,600	1,672				
32,600	32,650	1,223	35,600	35,650	1,336	38,600	38,650	1,448	41,600	41,650	1,561	44,600	44,650	1,673				
32,650	32,700	1,225	35,650	35,700	1,338	38,650	38,700	1,450	41,650	41,700	1,563	44,650	44,700	1,675				
32,700	32,750	1,227	35,700	35,750	1,340	38,700	38,750	1,452	41,700	41,750	1,565	44,700	44,750	1,677				
32,750	32,800	1,229	35,750	35,800	1,342	38,750	38,800	1,454	41,750	41,800	1,567	44,750	44,800	1,679				
32,800	32,850	1,231	35,800	35,850	1,343	38,800	38,850	1,456	41,800	41,850	1,568	44,800	44,850	1,681				
32,850	32,900	1,233	35,850	35,900	1,345	38,850	38,900	1,458	41,850	41,900	1							

DO NOT WRITE ABOVE LINE

## WHERE TO GET FORMS, INFORMATION AND TAX ASSISTANCE



On the World Wide Web  
[www.tax.ri.gov](http://www.tax.ri.gov)



Telephone  
Information (401) 574-8829  
Forms (401) 574-8970



In person  
8:30<sup>am</sup> to 3:30<sup>pm</sup>

Free walk-in assistance and forms are available Monday through Friday 8:30<sup>am</sup> to 3:30<sup>pm</sup> 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



**WANT YOUR REFUND FASTER?** Ask your preparer about electronic filing with direct deposit and get your refund weeks faster.

**DON'T HAVE A PAID PREPARER?** Free electronic filing is available through the Free File Alliance. Visit the IRS web site for details and links - [www.irs.gov/efile](http://www.irs.gov/efile)

### 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.