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 residents and 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.

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 rents or royalties received in the state.
• Winnings and prizes from RI lottery and pari-mutual betting events in this state.
• From an interest in or share of a corporation incorporating Rhode Island.

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 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 personnel who file a separate income tax return and are legal residents of another state are 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 service member’s spouse can only be subject to income tax by the state of which they are legal residents if the service member’s spouse meets certain conditions.

Income for services performed by the service member’s spouse in Rhode Island would be exempt from Rhode Island income tax if the service member’s spouse moves to Rhode Island solely to be with the service member complying with military orders sending the service member to Rhode Island. The service member and the service member’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, 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 the tax day is a holiday, falls on Monday, April 16, 2012, Rhode Island income tax returns will be considered timely filed if postmarked 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.

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.

If you have an overpayment to be refunded, mail 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 taxes 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.

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.

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.

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

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 21 for Rhode Island purposes.

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 is less than the bonus.

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 expiring on December 31, 2007. 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 21.

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 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% ($1.800) 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% (0.0325%) 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 of your choice,
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: 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.

<table>
<thead>
<tr>
<th>Amount on Federal</th>
<th>Enter in box on</th>
</tr>
</thead>
<tbody>
<tr>
<td>1040EZ, line 5</td>
<td>RI-1040NR, line 6</td>
</tr>
<tr>
<td>Less than 5,800</td>
<td>0</td>
</tr>
<tr>
<td>5,800</td>
<td>0</td>
</tr>
<tr>
<td>9,500</td>
<td>1</td>
</tr>
<tr>
<td>11,600</td>
<td>0</td>
</tr>
<tr>
<td>15,300</td>
<td>1</td>
</tr>
<tr>
<td>19,000</td>
<td>2</td>
</tr>
</tbody>
</table>
**INDIVIDUAL CONSUMER’S USE/SALES TAX WORKSHEET**

for RI-1040NR, page 1, line 15

**INDIVIDUAL CONSUMER’S USE/SALES TAX WORKSHEET**

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

**KEE**

**P 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.**
   - **B.**
   - **C.**

2. **Total price of purchases subject to tax - add lines 1A, 1B and 1C**

3. **Rhode Island percentage**

4. **Amount of tax - multiply line 2 by line 3**

5. **Credit for taxes paid in other states on the items listed on line 1**

6. **TOTAL AMOUNT DUE** - subtract line 5 from line 4 - enter here and on Form RI-1040NR, page 1, line 15

---

**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 to 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 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 page 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, 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.

**NOTE:** 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.

**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 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 in 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 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.

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.
**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 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.

---

**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) 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.

---

**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.

---

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.

RI SCHEDULE CR:

- 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

<table>
<thead>
<tr>
<th>Taxable Income (line 5)</th>
<th>% of the amount over</th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Over</td>
<td>But not over</td>
<td>Pay</td>
<td>+</td>
<td>excess</td>
</tr>
<tr>
<td>$</td>
<td>$</td>
<td>$</td>
<td>3.75%</td>
<td>$85,000</td>
</tr>
<tr>
<td>55,000</td>
<td>125,000</td>
<td>2,063.00</td>
<td>4.75%</td>
<td>55,000</td>
</tr>
<tr>
<td>125,000</td>
<td>538,800</td>
<td>5.99%</td>
<td>125,000</td>
<td></td>
</tr>
</tbody>
</table>

RHODE ISLAND TAX COMPUTATION WORKSHEET

Use for all filing status types

<table>
<thead>
<tr>
<th>If Taxable Income- RI-1040, line 7 or RI-1040NR, line 7</th>
<th>(a) Enter the amount from RI-1040, line 7 or RI-1040NR, line 7</th>
<th>(b) Multiplication amount</th>
<th>(c) Multiply (a) by (b)</th>
<th>(d) Subtraction amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Over $0</td>
<td>$55,000</td>
<td>3.75%</td>
<td>$0.00</td>
<td>$549.50</td>
</tr>
<tr>
<td>$55,000</td>
<td>$125,000</td>
<td>4.75%</td>
<td>$549.50</td>
<td>$2,099.50</td>
</tr>
<tr>
<td>Over $125,000</td>
<td></td>
<td>5.99%</td>
<td>$125,000</td>
<td>$2,099.50</td>
</tr>
</tbody>
</table>