

Rhode Island Nonresident Individual Income Tax Return

This booklet contains:

RI-1040NR RI Schedule D RI Tax Tables

RI Schedule EIC RI-6251 RI Tax Rate Schedules

RI-8615 RI Deduction Schedules RI-4868

RI Schedule OT RI-2210A RI-1040V

T-205P RI Schedule III Return Envelope RI Schedule CGW RI Schedule V





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NAME		First Name	AX INLIGINI	AND NONRESIDENT N (TO BE USED BY NONRESID Initial	ENTS AND PART-TEAR RE	Last Name	2003		ial Sec	urity Number
AND ADDRESS		Spouse's First Name	<u> </u>	Initial		Last Name		Spouse's	Social	Security Number
		Constant				2401.140		opouco o	000.0	coounty training
please print or type		Present Home Addre	ess (Number and	street, including apartment n	number or rural route)			Daytime (Teleph	one Number
		City, Town or Post Of	ffice	State		Zip code		City or To	own of	Legal Residence
Electoral Contribution		\$5.00 (\$10.00 if a juinstructions. (This was an or reduce your	will not increase	your party, che	sh the 1st \$2.00 (\$4.00 if eck the 1st box and fill in be paid to a nonpartisan	the name of the p	oolitical party. If	you 📙	Nonp	partisan general accour
FILING STATUS		Check only one box	√ 1 Single	2 Married filing join	3 Married filin	g separately	4 Head of H	ouseholo	5 I	Qualifying widow(er
INCOME,	1.	Federal AGI (Adju	sted Gross Inc	come) - Federal Form 104	10, line 34; 1040A, line	21; 1040EZ, li	ne 4 or Telefil	e, line I	1.	
TAX AND CREDITS	2.	Net modifications	to Federal AG	I (if no modifications, ente	er zero on this line) - P	age 2, Schedul	e I, Line 25		2.	
Single	3.	Modified Federal A	AGI - combine	lines 1 and 2 (add net ind	creases or subtract ne	t decreases)			3.	
\$4,750 Married filing	4.			tion (left margin) or amoul 39,500 (\$69,750 if married f					4.	
jointly or Qualifying									5.	
widow(er) \$7,950	6.	Exemptions - Ente	er federal exen 4,625, see work	nptions in 6A then multiply sheet on page I-4 for exem	y by \$3,050 and enter ption amount	result in 6B.	A. X \$	3,050 =	6B.	
Married filing separately	7.	RI TAXABLE INC	OME - subtrac	ct line 6B from line 5					7.	
Head of household \$7,000	8.	A. RI income tax Check only one box			GW RI Schedule D	RI Schede	ule J RI-8	8615	8A.	
However,				RI Schedule OT, line 15.					8B.	
people over 65, blind or can be	9.	RI alternative mini	imum tax from	page 6, Form RI-6251, lii	ne 14				9.	
claimed as a dependent,	10	. Total RI income ta	ax - add lines 8	3A, 8B and 9					10.	
see the RI Deduction	11	. RI percentage of a	allowable Fede	eral credits from page 2, s	chedule II, line 34				11.	
Schedules on page 7, check	12	. RI tax after allowa	ible Federal cr	edits - before allocation -	subtract line 11 from li	ine 10 (not less	than zero)		12.	
✓ this box and attach the schedule.	13		ome is from RI, nount from line	Nonresident with in	age 9, schedule o	Part-year reside outside RI, com ule V and enter	plete page 11	, sched-	13.	
	14	. Other RI credits - i	indicate credit	form number(s)	attach for	rms			14.	
	15	. RI income tax afte	er credits - subt	tract line 14 from line 13 (not less than zero)				15.	
	16			age 2, schedule IV, line 42 or increase your balance d					16.	
	17.		ND CHECKOF	F CONTRIBUTIONS		5P, page 3, line			17.	
PAYMENTS	18	. A. RI 2003 incom	ne tax withheld	d (please attach forms W-	2, 1099, etc.)	18A.				
.,		B. 2003 estimate	ed tax payment	ts and amount applied fro	m 2002 return	18B.				Check ✓ if extension is
		C. Nonresident w	vithholding on	real estate sales in 2003.		18C.				attached.
		D. RI earned inco	ome credit fror	m page 3, RI Schedule EI	C, line 9	18D.				Ш
		E. Other paymen	nts			18E.				
		F. TOTAL PAYM	IENTS AND C	REDITS - add lines 18A,	18B, 18C, 18D and 18	BE			18F.	
AMOUNT	19			8F, Subtract line 18F fron 210A is attached - enter in			mplete RI-1040 enter zero	\sim	19.	
DUE REFUND	20			subtract line 17 from 18F.	-			$\overline{}$	20.	
KELOND				funded				$\overline{}$	21.	
			-	oplied to 2004 estimated t		ı	ı			

RI-1040NR RI SCHEDULE I

2003

RI MODIFICATIONS TO FEDERAL AGI

B. Other modifications INCREASING Federal AGI (see instruction		23A.		
B. Other modifications increasing rederal Act (see instruction				
C. Total modifications INCREASING Federal AGI - add lines 23A			23C.	
24. A. Modifications DECREASING Federal AGI - income from obligation in Federal AGI but exempt from state income taxes (attach documents)	ations of the US government inc	luded 24A.		
B. Other modifications DECREASING Federal AGI (see instruction	ons - attach documentation)	24B.		
C. Total modifications DECREASING Federal AGI - add lines 24A	A and 24B (Enter as a negative	amount)	24C. ()
25. NET MODIFICATIONS TO FEDERAL AGI - combine lines 23C an	d 24C (enter here and on page	1, line 2)	25.	
RI SCHEDULE II ALLOWABLE F	EDERAL CREDITS			
26. RI income tax from page 1, line 10			26.	
27. Foreign tax credit from Federal Form 1040, line 44		27.		
28. Credit for child and dependent care expenses from Federal Form				
29. Credit for the elderly or the disabled from Federal Form 1040, line				
30. Federal mortgage interest credit from Federal Form 8396, line 11				
31. Other federal credits (see instructions for credits) from Federal For				
32. Total - add lines 27, 28, 29, 30 and 31				
33. Tentative allowable federal credits - multiply line 32 by 25% (.25)			<u> </u>	
				
34. MAXIMUM CREDIT - line 26 or 33 whichever is SMALLER) - Ente	er nere and on page 1, line 11		34.	
NOTE: This schedule should be completed b III is located on page 9. PART-YEAR resider	y NONRESIDENTS w	vith income fror	n outside RI. RI Sc	
	y NONRESIDENTS wonts with income from and PART-YEAR resident	vith income fror outside RI shou	n outside RI. RI Sc ıld complete RI Sc	hedule
NOTE: This schedule should be completed by III is located on page 9. PART-YEAR resident V located on page 11. NONRESIDENTS and not need to complete either schedule III or V	y NONRESIDENTS wants with income from and PART-YEAR resident.	vith income fror outside RI shouents with all income with all income.	n outside RI. RI Sc uld complete RI Sc come from RI sour	hedule ces do
NOTE: This schedule should be completed be the second of t	y NONRESIDENTS wents with income from and PART-YEAR resident. ✓ CONTRIBUTIONS	vith income fror outside RI shouents with all income with all	n outside RI. RI Sc uld complete RI Sc come from RI sour	hedule ces do
NOTE: This schedule should be completed by III is located on page 9. PART-YEAR resides V located on page 11. NONRESIDENTS and not need to complete either schedule III or V	y NONRESIDENTS wants with income from and PART-YEAR resident. ✓ CONTRIBUTIONS **1.00 \$5	vith income fror outside RI shouents with all income with all	n outside RI. RI Sc uld complete RI Sc come from RI sour tions reduce your refund or e.	hedule ces do
NOTE: This schedule should be completed by III is located on page 9. PART-YEAR resides V located on page 11. NONRESIDENTS and not need to complete either schedule III or V RI SCHEDULE IV RI CHECKOFF 42. A. Drug program account	y NONRESIDENTS wants with income from and PART-YEAR resident. CONTRIBUTIONS \$1.00 \$5.00 \$5.00 \$5.00 \$5.00 \$5.00 \$1.00 \$5.00 \$5.00 \$5.00 \$1.00	vith income from outside RI showents with all income with all income with all income with all income during the state of t	n outside RI. RI Sc uld complete RI Sc come from RI sour	hedule ces do
NOTE: This schedule should be completed by III is located on page 9. PART-YEAR resides V located on page 11. NONRESIDENTS and not need to complete either schedule III or V	y NONRESIDENTS wants with income from and PART-YEAR resident. CONTRIBUTIONS \$1.00 \$5.00 \$5.00 \$5.00 \$5.00 \$5.00 \$1.00 \$5.00 \$5.00 \$5.00 \$1.00	vith income from outside RI showents with all income with all income with all income with all income during the state of t	n outside RI. RI Sc uld complete RI Sc come from RI sour tions reduce your refund or e.	hedule ces do
NOTE: This schedule should be completed by III is located on page 9. PART-YEAR resides V located on page 11. NONRESIDENTS and not need to complete either schedule III or V RI SCHEDULE IV RI CHECKOFF 42. A. Drug program account	y NONRESIDENTS wents with income from and PART-YEAR resident. ✓ CONTRIBUTIONS \$1.00 \$5.00 \$contribution a joint return)	NOTE: Contribution of the	n outside RI. RI Sc ald complete RI Sc come from RI sour tions reduce your refund or e.	hedule ces do
NOTE: This schedule should be completed by III is located on page 9. PART-YEAR resides V located on page 11. NONRESIDENTS and not need to complete either schedule III or V RI SCHEDULE IV RI CHECKOFF 42. A. Drug program account	y NONRESIDENTS wants with income from and PART-YEAR resident. CONTRIBUTIONS \$1.00 \$5.00	NOTE: Contribution of the	tions reduce your refund or e. 42A. 42B.	hedule ces do
NOTE: This schedule should be completed by III is located on page 9. PART-YEAR resides V located on page 11. NONRESIDENTS and not need to complete either schedule III or V RI SCHEDULE IV RI CHECKOFF 42. A. Drug program account	y NONRESIDENTS wents with income from and PART-YEAR resident. CONTRIBUTIONS \$1.00 \$5.00 \$ contribution a joint return)	NOTE: Contribution of the	tions reduce your refund or e. 42A. 42B. 42D.	hedule ces do
NOTE: This schedule should be completed by III is located on page 9. PART-YEAR resider V located on page 11. NONRESIDENTS and not need to complete either schedule III or V RI SCHEDULE IV RI CHECKOFF 42. A. Drug program account	y NONRESIDENTS wants with income from and PART-YEAR resident. CONTRIBUTIONS \$1.00 \$5.00 \$contribution a joint return)	NOTE: Contribuyour balance du	tions reduce your refund or e. 42A. 42B. 42C. 42D. 42F.	hedule ces do
NOTE: This schedule should be completed by III is located on page 9. PART-YEAR resided V located on page 11. NONRESIDENTS and not need to complete either schedule III or V RI SCHEDULE IV RI CHECKOFF 42. A. Drug program account	y NONRESIDENTS wants with income from and PART-YEAR resident. CONTRIBUTIONS \$1.00 \$5.00 \$0.00	NOTE: Contribute your balance du stands of the stands of t	tions reduce your refund or e. 42A. 42B. 42C. 42D. 42E. 42F.	hedule ces do
NOTE: This schedule should be completed by III is located on page 9. PART-YEAR resident V located on page 11. NONRESIDENTS and not need to complete either schedule III or V located located to complete either schedule III or V located lo	y NONRESIDENTS wents with income from and PART-YEAR resident. CONTRIBUTIONS \$1.00 \$5.00 \$ contribution a joint return) Et and 42F - Enter here and on return, and to the best of my known and to t	NOTE: Contribute your balance du stands of the stands of t	tions reduce your refund or e. 42A. 42B. 42C. 42D. 42E. 42F.	hedule ces do
NOTE: This schedule should be completed by III is located on page 9. PART-YEAR resides V located on page 11. NONRESIDENTS and not need to complete either schedule III or V RI SCHEDULE IV RI CHECKOFF 42. A. Drug program account	y NONRESIDENTS wents with income from and PART-YEAR resident. CONTRIBUTIONS \$1.00 \$5.00 \$ Contribution a joint return) Example 2E and 42F - Enter here and on return, and to the best of my known	NOTE: Contribute your balance du stands of the stands of t	tions reduce your refund or e. 42A. 42B. 42C. 42D. 42E. 42F. 42G. s true, correct and complete	hedule ces do

Name(s) shown on Form RI-1040NR Your Social Security Number

RI	SCHEDULE EIC RHODE ISLAND EARNED INCOME CREDIT		
1.	Rhode Island income tax from RI-1040NR, page 1, line 15	1.	
2.	Federal earned income credit from Federal Form 1040, line 63; 1040A, line 41; 1040EZ, line 8 or Federal Telefile, line L		
3.	Rhode Island percentage		25%
4.	Multiply line 2 by line 3	. 4.	2070
5.	Enter the SMALLER of line 1 or line 4	5.	
6.	Subtract line 5 from line 4 (if zero or less, enter the amount from line 5 on line 9. Otherwise, continue to line 7A)	6.	
7.	A. Refundable percentage	. 7A.	5%
	B. Multiply line 6 by line 7A	7B.	<u> </u>
	C. Rhode Island allocation from RI-1040NR, page 9, Schedule III, line 13 or RI-1040NR, page 11, Schedule V, line 14	. 7C.	
8.	RI refundable earned income credit - multiply line 7C		
0.	The following damed modified from manyly mile 12 by mile 10 miles and manyly mile 12 by mile 10 miles and manyly mile 12 by mile 10 miles and manyly miles 12 by mile 10 miles and manyly miles 12 by miles 10 miles and miles and manyly miles 10 miles and miles and manyly miles and manyl	· · · =	
9.	TOTAL RI EARNED INCOME CREDIT - add line 5 and line 8. Enter here and on RI-1040NR, line 18D	9.	
RI	SCHEDULE OT OTHER RHODE ISLAND TAXES		
	ON LUMP-SUM DISTRIBUTIONS, PARENTS' ELECTION TO REPORT CHILD'S INTEREST AND DEAPTURE OF FEDERAL TAX CREDITS AND OTHER MISCELLANEOUS FEDERAL INCOME TAXES		OS,
10.	Tax on lump-sum distributions - Federal Form 4972, line 30	10.	
11.	Parents' election to report child's interest and dividends from all Federal Form(s) 8814, line 9	. 11.	
12.	Amount of recapture of federal tax credits and other miscellaneous federal income taxes (see instructions)	12.	
13.	Total - add lines 10, 11 and 12	. 13.	
14.	Rhode Island percentage	14.	25%
15.	OTHER RHODE ISLAND TAXES - Multiply line 13 by line 14. Enter here and on RI-1040NR, line 8B	. 15.	
RI	-8615 TAX FOR CHILDREN UNDER AGE 14 WHO HAVE INVESTMENT INCO	ME	
16.	Child's tax from Federal form 8615, line 18	16.	
17.	Rhode Island percentage	17.	25%
18.	TAX - multiply line 16 by line 17 - Enter here and on RI-1040NR, line 8A and check the RI-8615 box	18.	
	205P INDIVIDUAL CONSUMER'S USE/SALES TAX RETURN Schedule of purchases subject to the use/sales tax (if you need more space to list your purchases, attach a separate sheet).		
	A.	19A.	
	B	19B.	
	C	19C.	
	D	19D.	
20.	Total sales price of purchases subject to the use/sales tax - add lines 19A, 19B, 19C and 19D	20.	
21.	Rhode Island percentage	_	7%
22.	Amount of tax - multiply line 20 by line 21		. 70
23.	Credit for use/sales taxes paid in other states on the items listed on line 19		
		=	
24.	TOTAL AMOUNT DUE - subtract line 23 from line 22 - enter here and in the space provided on RI-1040NR, page 1, line 17	24.	

RI Schedule CGW rhode island capital gains worksheet

2003

Name(s) shown on Form RI-1040 or RI-1040NR	Your Social Security Number

NOTE:

- Use this form **ONLY** if you did not calculate your tax on Federal Schedule D **AND**;
 - 1. you checked the box on Federal Form 1040, line 13a, OR
 - 2. you entered an amount on Federal Form 1040A, line 10a.

	You must attach	this schedule to	RI-1040 or RI-1040NR	and check the box labeled	RI Schedule CGW on line 8A
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1.	RI taxable income, RI-1040 or RI-1040NR, line 7 1.	_
2.	Enter the amount of capital gains from Federal Form 1040, line 13a or 1040A, line 10a	_
3.	Subtract line 2 from line 1 (if zero or less, enter zero)	-
4.	Figure the tax on the amount on line 3. Use the 2003 RI Tax Table or Tax Rate Schedule, whichever applies	- 4.
5.	Enter the SMALLER of the amount on line 1 above OR • \$47,450 If Married filing jointly or Qualifying widow(er) • \$28,400 If Single • \$38,050 If Head of household • \$23,725 If Married filing separately	-
6.	Is the amount on line 3 equal to or more than the amount on line 5?	
	Yes. Leave lines 6 through 8 blank; go to line 9 and check the "NO" box.	
	No. Enter the amount from line 3	
7.	Subtract line 6 from line 5	-
8.	Multiply line 7 by 2.5% (.025)	8.
9.	Are the amounts on lines 2 and 7 the same?	
	Yes. Leave lines 9 through 12 blank and go to line 13.	
	No. Enter the SMALLER of line 1 or line 2	
10.	Enter the amount, if any, from line 7	-
11.	Subtract line 10 from line 9. (if zero or less, enter zero)	-
12.	Multiply line 11 by 5% (.05)	- 12.
13.	Add lines 4, 8 and 12	. 13.
14.	Figure the tax on the amount on line 1. Use the 2003 RI Tax Table or Tax Rate Schedule, whichever applies	14.
	Tax on all taxable income (including capital gains). Enter the SMALLER of line 13 or line 14. Also enter this amount on RI-1040 or RI-1040NR, page 1, line 8A and check the RI Schedule CGW box	. 15.

Nan	e(s) shown on Form RI-1040 or RI-1040NR	Your Social Security Number
1	RI taxable income, RI-1040 or RI-1040NR, line 7 (IF THIS LINE IS ZERO OR LESS, DO NOT COMPLET	E THIS FORM) 1
	Enter the SMALLER of Federal Schedule D, lines 17a or 16	
3.	Enter the amount from Federal Form 4952, line 4g	
J. 4.	Subtract line 3 from line 2	
	Combine Federal Schedule D, line 7b and Federal 28% Rate Gain	
Ο.	Worksheet on page D-8, lines 1 through 5. (if zero or less, enter zero) 5.	
6.	Enter the SMALLER of line 5 above or Federal Schedule D, line 20. (not less than zero)	
	Enter the amount from Federal Schedule D, line 19 7.	
	Add lines 6 and 7	
	Subtract line 8 from line 4. (if zero or less, enter zero).	
10.	Subtract line 9 from line 1. (if zero or less, enter zero).	10.
11.	Enter the SMALLER of the amount on line 1 above OR • \$47,450 If Married filing jointly or Qualifying widow(er) • \$28,400 If Single • \$38,050 If Head of household • \$23,725 If Married filing separately	
12.	Enter the SMALLER of line 10 or 11	
13.	Subtract line 4 from line 1. (If zero or less, enter zero)	
14.	Enter the LARGER of line 12 or line 13	
15.	Figure the tax on the amount on line 14. Use the 2003 RI Tax Table or Tax Rate Schedule, whichever app	lies 15.
	IF LINES 11 AND 12 ARE THE SAME, SKIP LINES 16 THROUGH 21 AND GO TO LINE 22.	OTHERWISE, GO TO LINE 16.
16.	Subtract line 12 from line 11	
17.	Qualified 5 year gain, if any, from Federal Schedule D, line 35	
	Enter the SMALLER of line 16 or line 17	
19.	Multiply line 18 by 2.00% (.02)	
20.	Subtract line 18 from line 16	
21.	Multiply line 20 by 2.5% (.025)	
	IF LINES 1 AND 11 ARE THE SAME, SKIP LINES 22 THROUGH 34 AND GO TO LINE 35.	OTHERWISE, GO TO LINE 22.
22.	Enter the SMALLER of line 1 or line 9	
23.	Enter the amount from line 16 above. (if line 16 is blank, enter zero) 23.	
	Subtract line 23 from line 22	
25.	Multiply line 24 by 5.00% (.05)	
	IF LINE 7 IS ZERO OR BLANK, SKIP LINES 26 THROUGH 31 AND GO TO LINE 32. OTHE	
26	Enter the smaller of line 4 or line 7	
	Add lines 4 and 14	
	Enter the amount from line 1 above	
	<u></u>	
	Subtract line 28 from line 27. (if zero or less, enter zero)	
	Subtract line 29 from line 26. (if zero or less, enter zero)	
31.	Multiply line 30 by 6.25% (.0625)	
	IF LINE 6 IS ZERO, SKIP LINES 32 THROUGH 34 AND GO TO LINE 35. OTHERWISE, GO	TO LINE 32.
32.	Add lines 14, 16, 24 and 30	
33.	Subtract line 32 from line 1	
34.	Multiply line 33 by 7.00% (.07)	34.
35.	Add lines 15, 19, 21, 25, 31 and 34	35.
36.	Figure the tax on the amount on line 1. Use the 2003 RI Tax Table or Tax Rate Schedule, whichever applied	2s 36.
27	Tay on all tayable income (including capital gains). Enter the CMALLED of line 25 or line 26. Also enter	r this amount on
3/.	Tax on all taxable income (including capital gains). Enter the SMALLER of line 35 or line 36. Also enter RI-1040 or RI-1040NR, page 1, line 8A and check the RI Schedule D box	

2003

Nam	e(s) shown on Form RI-1040 or RI-1040NR		Your Social	Security Number
PΑ	RT 1 ALTERNATIVE MINIMUM TAX		•	
	Federal Alternative Minimum Taxable Income - Federal Form 6251, line 28			1.
	Exemption If your filing status is and line 1 is not over Single or Head of household \$112,500 Married filing jointly or Qualifying widow(er) 150,000		nter on line 2 \$35,750 49,000	
	Married filing separately 75,000 (If line 1 is OVER the amount shown above for your filing status, see page I-8 of the instructions.)		24,500	
3.	Subtract line 2 from line 1			3.
4.	If you figured your tax on RI Schedule D or CGW, complete part 2 and enter the amount from line 36 tax using the tax table or tax rate schedule and line 3 is less than \$175,000 (\$87,500 if Married filing line 3 by 6.5% (.065). Otherwise, multiply line 3 by 7% (.07) and subtract \$875 (\$438 if Married filing	sepa	rately) then multiply	4.
5.	Alternative minimum tax foreign tax credit - Federal Form 6251, line 32	5.		
6.	RI Rate	6.	25%	
7.	Multiply line 5 by line 6			7.
8.	Tentative minimum tax - subtract line 7 from line 4			8.
9.	RI tax from RI-1040 or RI-1040NR, page 1, line 8A	9.		
10.	Foreign tax credit - RI-1040 or RI-1040NR, line 27			
	RI Rate			
	Multiply line 10 by line 11	12.		
	RI income tax less foreign tax credit - subtract line 12 from line 9			13.
	RI Alternative minimum tax - subtract line 13 from line 8 (if zero or less enter zero). Enter here and o			
	page 1, line 9			14.
PA	RT 2 ALTERNATIVE MINIMUM TAX USING MAXIMUM CAPITAL	L G	AINS RATES	
	Enter the amount from line 3 above			15.
16.	Amount from RI Schedule D, line 9 or RI Schedule CGW, line 2 (refigured for AMT, if necessary)	16.		
	Amount from RI Schedule D, line 7 or RI Schedule CGW enter zero (refigured for AMT, if necessary)			
18.	A. Add lines 16 and 17	18A.		
	B. Amount from RI Schedule D, line 4 or RI Schedule CGW, line 2 (refigured for AMT, if necessary))18B.		
	C. Enter the SMALLER of line 18A or 18B	18C.		
19.	Enter the SMALLER of line 15 or line 18C			19.
20.	Subtract line 19 from line 15			20.
21.	If line 20 is less than \$175,000 (\$87,500 if Married filing separately) then multiply line 20 by 6.5% (.06 line 20 by 7% (.07) and subtract \$875 (\$438 if Married filing separately) from the result	65).	Otherwise, multiply	21.
	Enter the amount from RI Schedule D, line 16 or RI Schedule CGW, line 7			
23.	Enter the SMALLER of line 15 or line 16	23.		
24.	Enter the SMALLER of line 22 or line 23 (if zero, go to line 30)	24.		
25.	Qualified 5 year gain, if any, from RI Schedule D, line 17 (as refigured for AMT, if necessary)			
26.	Enter the SMALLER of line 24 or line 25	26.		
27.	Multiply line 26 by 2.00% (.02)			27.
28.	Subtract line 26 from line 24	28.		
29.	Multiply line 28 by 2.50% (.025)			29.
30.	Subtract line 24 from line 23	30.		
31.	Multiply line 30 by 5.00% (.05)			31.
	IF LINE 17 IS ZERO OR BLANK, SKIP LINES 32 AND 33 AND GO TO LINE 34. OTHER	RWI	SE, GO TO LINE 32	
32.	Subtract line 23 from line 19	32.		
33.	Multiply line 32 by 6.25% (.0625)			33.
34.	Add lines 21, 27, 29, 31 and 33			34.
35.	If line 15 is less than \$175,000 (\$87,500 if Married filing separately) then multiply line 15 by 6.5% (.06 line 15 by 7% (.07) and subtract \$875 (\$438 if Married filing separately) from the result	,		35.
36.	Enter the SMALLER of lines 34 or 35 here and on line 4 above			36.

RI Deduction Schedules for RI-1040 or RI-1040NR, line 4 Name(s) shown on Form RI-1040 or RI-1040NR Your Social Security Number A. STANDARD DEDUCTION SCHEDULE FOR PEOPLE AGE 65 OR OLDER OR BLIND DO NOT use this schedule if someone can claim you, or your spouse if filing jointly, as a dependent. Instead use RI Deduction Schedule B below. YOU were 65 or older, (born before 01/02/1939), Blind, SPOUSE was 65 or older, (born before 01/02/1939), Blind AND the number on line A is If your filing status is THEN your RI standard deduction is Single \$5,900 7,050 Married filing jointly 8,900 9,850 Qualifying widow(er) 10.800 11,750 Married filing separately 4,925 5,875 6.825 7,775 Head of household 8,150 B. STANDARD DEDUCTION SCHEDULE FOR DEPENDENTS Use this schedule ONLY if someone can claim you, or your spouse if filing jointly, as a dependent. 750 4. Enter the amount shown below for your filing status. \$4.750 Single..... Married filing jointly or Qualifying widow(er)..... 7,950 Married filing separately..... 3,975 Head of household..... 5. STANDARD DEDUCTION A. Enter the SMALLER of line 3 or line 4. If under age 65 and not blind, STOP HERE and enter this amount on RI-1040 B. Check if: YOU were 65 or older, (born before 01/02/1939), Blind, SPOUSE was 65 or older, (born before 01/02/1939), Blind If age 65 or older or blind, multiply the number of boxes checked by: \$1,150 if Single or Head of household; \$950 if Married filing jointly, Married filing separately or Qualifying widow(er)......5B. C. Add lines 5A and 5B. Enter the total here and on RI-1040 or RI-1040NR, line 4..... *EARNED INCOME includes wages, salaries, tips professional fees and other compensation received for personal services you performed. It also includes any amount received as a scholarship that you must include in your income. Generally, your earned income is the total of the amount(s) you reported on Federal Form 1040, lines 7, 12 and 18 minus the amount, if any, on Federal Form 1040, line 29. C. ITEMIZED DEDUCTION SCHEDULE (If you claimed a modification on RI-1040 or RI-1040NR, line 2; you must recalculate your Federal Schedule A before you complete this schedule) 2. Add the amounts from Federal Form, Schedule A, lines 4, 13 and 19 plus any gambling and casualty or theft losses included on line 27 3. Is the amount on line 2 less than the amount on line 1? No. STOP HERE! Your deduction is not limited. Enter the amount from line 1 above on RI-1040 or RI-1040NR, line 4. 7. Is the amount on line 6 less than the amount on line 5? No. STOP HERE! Your deduction is not limited. Enter the amount from line 1 above on RI-1040 or RI-1040NR, line 4.

RI-2210A RI UNDERPAYMENT OF ESTIMATED TAX BY INDIVIDUALS

2003

Nan	ne(s) shown on Form RI-1040 or RI-1040NR	Your Social Security Number
PA	RT 1 REQUIRED ANNUAL PAYMENT	
1.	Enter your 2003 RI income tax from RI-1040, line 13 less line 18D or RI-1040NR, line 15 less line 18D	1.
2.	Enter 80% of the amount shown on line 1	
3.	RI withheld taxes paid for 2003 from RI-1040, line 18A or RI-1040NR, lines 18A and 18C	
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 2002 RI tax from RI-1040, line 13 or RI-1040NR, line 15	5.
6.	Enter the SMALLER of line 2 or line 5	6.
	RT 2 SHORTCUT METHOD	vour underestimating interest):
You	can use this method if you meet the following conditions (Otherwise, you must complete RI-2210 to figure y	,
	① You made no estimated payments OR all 4 estimated payments were equal and paid by the appropriate ② AND you did not complete RI-2210, part 5 (Annualized Income Installment Worksheet).	due dates;
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 18A and 18B or RI-1040NR, lines	
9.	Underpayment - subtract line 8 from line 7	
10.	Multiply line 9 by 7.9808% (.079808)	10.
11.	If the amount on line 9 was paid on or after 4/15/04, then enter \$0	
	If the amount on line 9 was paid before 4/15/04, then make the following calculation:	
	The amount on line 9 (times) the number of days paid before 4/15/04 (times) .00022 and enter the resu	ılt here 11.
12.	UNDERESTIMATING INTEREST - subtract line 11 from line 10 - enter here and in the space provided on RI RI-1040NR, line 19	40

INSTRUCTIONS

PURPOSE OF THIS FORM

Individuals (except qualified farmers and fishermen) should use this form to determine if their income tax was sufficiently prepared throughout the year by having RI tax withheld or by paying RI estimated tax; if not, a charge may be imposed on the underpayment of the taxes. Complete Part 1 of this form to determine if the payment of the charge 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 RI-2210. RI-2210 is available online www.tax.ri.gov or by calling our forms department at (401) 222-1111.

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, 2004. If you meet both of these tests, write next to line 1 "**EXEMPT, FARMER/FISHERMAN**" and do not complete the rest of this form. Attach this form to your return or mail to: The RI Division of Taxation - One Capitol Hill - Providence, RI 02908-5806 if the return has been previously filed.

PART 1 REQUIRED ANNUAL PAYMENT

- Line 1 Enter your 2003 Rhode Island tax from RI-1040, line 13 less line 18D or RI-1040NR, line 15 less line 18D.
- Line 2 Multiply line 1 by 80% (.80).
- Line 3 Enter the amount of 2003 Rhode Island income taxes withheld from RI-1040, line 18A or RI-1040NR, lines 18A and 18C.
- 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 **2002** Rhode Island income tax from RI-1040, line 13 or RI-1040NR, line 15. If you had no federal tax liability for **2002** and you were a Rhode Island resident during all of **2002**, and your **2002** 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 rerun.

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 2003 from RI-1040, lines 18A and 18B or RI-1040NR, lines 18A, 18B and 18C
- Line 9 Subtract line 8 from line 7.
- Line 10 Multiply line 9 by 7.9808% (.079808).
- Line 11 If you paid the tax balance due before 4/15/2004, multiply the number of days paid before 4/15/2004 by the amount on line 9 by .00022 and enter the amount on line 11.
- Line 12 Subtract line 11 from line 10. Enter here and in the space provided on RI-1040 or RI-1040NR, line 19.

Name(s) shown on Form RI-1040NR Your Social Security Number

RI SCHEDULE III NONRESIDENT TAX CALCULATION

THIS SCHEDULE IS ONLY TO BE COMPLETED BY FULL YEAR NONRESIDENTS. PART-YEAR RESIDENTS COMPLETE PAGE 11, SCHEDULE V.

PART 1 ALLOCATION AND TAX WORKSHEET

		Column A		Column B
		RHODE ISLAN	ND	FEDERAL
1. Wages, salaries, tips, etc. from Federal Form 1040 or 1040A, line 7; 1040EZ, line 1 or telefile, line I	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 13a 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. TOTAL - add lines 1, 2, 3, 4, 5, 6 and 7	8.			
9. Adjustments to AGI from Federal Form 1040, line 33 or 1040A, line 20	9.			
10. Adjusted gross income - subtract line 9 from line 8	10.			
11. Net modifications to Federal AGI	11.			
12. Modified Federal AGI - combine lines 10 and 11 (the amount in column B should be equal to the amount on RI-1040NR, page 1, line 3)	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 the	n enter 1.0000).	13.	_ ·
14. RI tax after allowable federal credits before allocation from RI-1040NR, page 1, line 12			14.	
15. RI INCOME TAX - multiply line 14 by line 13 and enter here and on RI-1040NR, page 1, line 13 and check the	ne N o	nresident box	15.	

2003

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.	365 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
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. RI AMOUNT - multiply line 1 by line 10 - enter here and include on RI-1040NR, page 9, schedule III, lin	ie 1, d	column A	11.	

PART 3 BUSINESS ALLOCATION PERCENTAGE

		Column A RI amounts	Column B Total amounts	Column C (col. A ÷ col. B)
Real property owned	1.			
Real property rented from others (8 times annual net rental rate)	2.			
Tangible personal property owned	3.			
Total property - add lines 1, 2 and 3 then divide column A by column B and enter the amount in column C	4.			
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.			
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.	
BUSINESS ALLOCATION PERCENTAGE - divide line 7 by three or the number of percenter here and in column B below	centage	es on lines 4, 5 and 6	8.	

Enter line number and amount or each item of business income (or loss) reported on RI-1040NR, page 9, schedule III, column B required to be allocated and multiply by allocation percentage to determine RI amount. Then enter amounts from column C on corresponding lines on RI-1040NR, page 9, schedule III, column A.

	ı	Column A ncome to be allocated	Column B From line 8 above	Column C (col. A X col. B)
9. Line number from RI-1040NR, page 9, Schedule III, column A, line	9.		_ ·	
10. Line number from RI-1040NR, page 9, Schedule III, column A, line	10.		_ ·	
11. Line number from RI-1040NR, page 9, Schedule III, column A, line	11.		_ ·	
12. Line number from RI-1040NR, page 9, Schedule III, column A, line	12.		_ ·	
13. Line number from RI-1040NR, page 9, Schedule III, column A, line	13.		_ ·	

Name(s) shown on Form RI-1040NR

Your Social Security Number

RISCHEDULE V PART-YEAR RESIDENT TAX CALCULATION

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

A part-year resident is a person who changed his legal residence by moving into or moving out of RI at any time during the year 2003. If you are a part-year resident you should complete this schedule. If you did not earn any income outside the state of RI while you were living in RI complete part 1 below. If any of your income earned while you were living in RI was taxed by another state complete part 1 below and page 12, part 2.

If at any time during the year you were not a legal resident of RI, DO NOT COMPLETE THIS SCHEDULE. Complete page 9, schedule III.

PART 1 ALLOCATION AND TAX WORKSHEET

Instructions

Column A

Column B	Enter in column B the amounts of income and adjustments from column A that you earned while you were a RI resident	This includes all

Enter in column A amounts of income and adjustments reported on your federal income tax return.

your income earned inside and outside RI while you were a resident.

Column C Enter in column C the amount of income you earned while you were a nonresident of RI. This includes all your income earned inside and outside of RI while you were a nonresident.

Column D Enter in column D the amount of income from column C derived from or connected with RI sources while you were a nonresident of RI. RI source income includes, but is not limited to, services performed in RI, income from real or tangible property in RI and income from businesses conducted in RI.

	FEDERAL INCOME	RI RESIDENT PERIOD		ONRESI PERIOD	
Enter the dates you were a Rhode Island resident: From/ to/	Column A INCOME FROM FEDERAL RETURN	Column B INCOME FROM COLUMN A FROM THIS PERIOD	Column C INCOME FROM COLUMN A FROM THIS PERIOR	ом с	Column D NCOME FROM DLUMN C FROM RI SOURCES
Wages, salaries, tips, etc. from Federal Form 1040 or 1040A, line 7; 1040EZ, line 1 or telefile, line I					
2. Interest and dividends from Federal Form 1040 or 1040A, lines 8a and 9a or 1040EZ, line 2	I				
3. Business income from Federal Form 1040, line 12					
4. Sale or exchange of property from Federal Form 1040, lines 13a 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. TOTAL - add lines 1, 2, 3, 4, 5, 6 and 7					
9. Adjustments to AGI from Federal Form 1040, line 33 or 1040A, line 20.					
10. Adjusted gross income - subtract line 9 from line 8					
11. Net modifications to Federal AGI					
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. TOTAL RI INCOME - 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, en	ter 1.0000)		14.	_ ·
15. RI tax after allowable Federal credits before allocation from RI-1040NR	, page 1, line 12			15.	
16. RI INCOME TAX - multiply line 15 by line 14 - if you have income earn plete part 2 on page 12, otherwise enter here and on RI-1040NR, page				16.	

Name(s) shown on Form RI-1040NR Your Social Security Number

RI SCHEDULE V 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 11, schedule V, part 1, line 16		17.	
18. Income taxed by other state while a RI resident included on page 11, schedule V, part 1, line 10, column B	18.		
19. Total RI income from page 11, schedule V, 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		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. MAXIMUM TAX CREDIT (line 17, 21 or 26, whichever is the smallest)		27.	
28. RI INCOME TAX - subtract line 27 from line 17 - enter here and on RI-1040NR, page 1, line 13 and che box	eck the Part-year resident	28.	

NAME		First Name	AX INLIGINI	AND NONRESIDENT N (TO BE USED BY NONRESID Initial	ENTS AND PART-TEAR RE	Last Name	2003		ial Sec	urity Number
AND ADDRESS		Spouse's First Name	<u> </u>	Initial		Last Name		Spouse's	Social	Security Number
		Constant				2401.140		opouco o	000.0	coounty training
please print or type		Present Home Addre	ess (Number and	street, including apartment n	number or rural route)			Daytime (Teleph	one Number
		City, Town or Post Of	ffice	State		Zip code		City or To	own of	Legal Residence
Electoral Contribution		\$5.00 (\$10.00 if a juinstructions. (This was an or reduce your	will not increase	your party, che	sh the 1st \$2.00 (\$4.00 if eck the 1st box and fill in be paid to a nonpartisan	the name of the p	oolitical party. If	you 📙	Nonp	partisan general accour
FILING STATUS		Check only one box	√ 1 Single	2 Married filing join	3 Married filin	g separately	4 Head of H	ouseholo	5 I	Qualifying widow(er
INCOME,	1.	Federal AGI (Adju	sted Gross Inc	come) - Federal Form 104	10, line 34; 1040A, line	21; 1040EZ, li	ne 4 or Telefil	e, line I	1.	
TAX AND CREDITS	2.	Net modifications	to Federal AG	I (if no modifications, ente	er zero on this line) - P	age 2, Schedul	e I, Line 25		2.	
Single	3.	Modified Federal A	AGI - combine	lines 1 and 2 (add net ind	creases or subtract ne	t decreases)			3.	
\$4,750 Married filing	4.			tion (left margin) or amoul 39,500 (\$69,750 if married f					4.	
jointly or Qualifying									5.	
widow(er) \$7,950	6.	Exemptions - Ente	er federal exen 4,625, see work	nptions in 6A then multiply sheet on page I-4 for exem	y by \$3,050 and enter ption amount	result in 6B.	A. X \$	3,050 =	6B.	
Married filing separately	7.	RI TAXABLE INC	OME - subtrac	ct line 6B from line 5					7.	
Head of household \$7,000	8.	A. RI income tax Check only one box			GW RI Schedule D	RI Schede	ule J RI-8	8615	8A.	
However,				RI Schedule OT, line 15.					8B.	
people over 65, blind or can be	9.	RI alternative mini	imum tax from	page 6, Form RI-6251, lii	ne 14				9.	
claimed as a dependent,	10	. Total RI income ta	ax - add lines 8	3A, 8B and 9					10.	
see the RI Deduction	11	. RI percentage of a	allowable Fede	eral credits from page 2, s	chedule II, line 34				11.	
Schedules on page 7, check	12	. RI tax after allowa	ible Federal cr	edits - before allocation -	subtract line 11 from li	ine 10 (not less	than zero)		12.	
✓ this box and attach the schedule.	13		ome is from RI, nount from line	Nonresident with in	age 9, schedule o	Part-year reside outside RI, com ule V and enter	plete page 11	, sched-	13.	
	14	. Other RI credits - i	indicate credit	form number(s)	attach for	rms			14.	
	15	. RI income tax afte	er credits - subt	tract line 14 from line 13 (not less than zero)				15.	
	16 RI checkoff contributions from page 2 schedule IV line 42G					16.				
	17.		ND CHECKOF	F CONTRIBUTIONS		5P, page 3, line			17.	
PAYMENTS	18	. A. RI 2003 incom	ne tax withheld	d (please attach forms W-	2, 1099, etc.)	18A.				
.,		B. 2003 estimate	ed tax payment	ts and amount applied fro	m 2002 return	18B.				Check ✓ if extension is
		C. Nonresident w	vithholding on	real estate sales in 2003.		18C.				attached.
		D. RI earned inco	ome credit fror	m page 3, RI Schedule EI	C, line 9	18D.				Ш
		E. Other paymen	nts			18E.				
		F. TOTAL PAYM	IENTS AND C	REDITS - add lines 18A,	18B, 18C, 18D and 18	BE			18F.	
AMOUNT	19			8F, Subtract line 18F fron 210A is attached - enter in			mplete RI-1040 enter zero	\sim	19.	
DUE REFUND	20			subtract line 17 from 18F.	-			$\overline{}$	20.	
KELOND				funded				$\overline{}$	21.	
			-	oplied to 2004 estimated t		ı	ı			

RI-1040NR RI SCHEDULE I

2003

RI MODIFICATIONS TO FEDERAL AGI

B. Other modifications INCREASING Federal AGI (see instruction		23A.		
B. Other modifications increasing rederal Act (see instruction				
C. Total modifications INCREASING Federal AGI - add lines 23A			23C.	
24. A. Modifications DECREASING Federal AGI - income from obligation in Federal AGI but exempt from state income taxes (attach documents)	ations of the US government inc	luded 24A.		
B. Other modifications DECREASING Federal AGI (see instruction	ons - attach documentation)	24B.		
C. Total modifications DECREASING Federal AGI - add lines 24A	A and 24B (Enter as a negative	amount)	24C. ()
25. NET MODIFICATIONS TO FEDERAL AGI - combine lines 23C an	d 24C (enter here and on page	1, line 2)	25.	
RI SCHEDULE II ALLOWABLE F	EDERAL CREDITS			
26. RI income tax from page 1, line 10			26.	
27. Foreign tax credit from Federal Form 1040, line 44		27.		
28. Credit for child and dependent care expenses from Federal Form				
29. Credit for the elderly or the disabled from Federal Form 1040, line				
30. Federal mortgage interest credit from Federal Form 8396, line 11				
31. Other federal credits (see instructions for credits) from Federal For				
32. Total - add lines 27, 28, 29, 30 and 31				
33. Tentative allowable federal credits - multiply line 32 by 25% (.25)			<u> </u>	
				
34. MAXIMUM CREDIT - line 26 or 33 whichever is SMALLER) - Ente	er nere and on page 1, line 11		34.	
NOTE: This schedule should be completed b III is located on page 9. PART-YEAR resider	y NONRESIDENTS w	vith income fror	n outside RI. RI Sc	
	y NONRESIDENTS wonts with income from and PART-YEAR resident	vith income fror outside RI shou	n outside RI. RI Sc ıld complete RI Sc	hedule
NOTE: This schedule should be completed by III is located on page 9. PART-YEAR resident V located on page 11. NONRESIDENTS and not need to complete either schedule III or V	y NONRESIDENTS wants with income from and PART-YEAR resident.	vith income fror outside RI shouents with all income with all income.	n outside RI. RI Sc uld complete RI Sc come from RI sour	hedule ces do
NOTE: This schedule should be completed be the second of t	y NONRESIDENTS wents with income from and PART-YEAR resident. ✓ CONTRIBUTIONS	vith income fror outside RI shouents with all income with all	n outside RI. RI Sc uld complete RI Sc come from RI sour	hedule ces do
NOTE: This schedule should be completed by III is located on page 9. PART-YEAR resides V located on page 11. NONRESIDENTS and not need to complete either schedule III or V	y NONRESIDENTS wants with income from and PART-YEAR resident. ✓ CONTRIBUTIONS **1.00 \$5	vith income fror outside RI shouents with all income with all	n outside RI. RI Sc uld complete RI Sc come from RI sour tions reduce your refund or e.	hedule ces do
NOTE: This schedule should be completed by III is located on page 9. PART-YEAR resides V located on page 11. NONRESIDENTS and not need to complete either schedule III or V RI SCHEDULE IV RI CHECKOFF 42. A. Drug program account	y NONRESIDENTS wants with income from and PART-YEAR resident. CONTRIBUTIONS \$1.00 \$5.00 \$5.00 \$5.00 \$5.00 \$5.00 \$1.00 \$5.00 \$5.00 \$5.00 \$1.00	vith income from outside RI showents with all income with all income with all income with all income during the state of t	n outside RI. RI Sc uld complete RI Sc come from RI sour	hedule ces do
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NOTE: This schedule should be completed by III is located on page 9. PART-YEAR resides V located on page 11. NONRESIDENTS and not need to complete either schedule III or V RI SCHEDULE IV RI CHECKOFF 42. A. Drug program account	y NONRESIDENTS wents with income from and PART-YEAR resident. ✓ CONTRIBUTIONS \$1.00 \$5.00 \$contribution a joint return)	NOTE: Contribution of the	n outside RI. RI Sc ald complete RI Sc come from RI sour tions reduce your refund or e.	hedule ces do
NOTE: This schedule should be completed by III is located on page 9. PART-YEAR resides V located on page 11. NONRESIDENTS and not need to complete either schedule III or V RI SCHEDULE IV RI CHECKOFF 42. A. Drug program account	y NONRESIDENTS wants with income from and PART-YEAR resident. CONTRIBUTIONS \$1.00 \$5.00	NOTE: Contribution of the	tions reduce your refund or e. 42A. 42B.	hedule ces do
NOTE: This schedule should be completed by III is located on page 9. PART-YEAR resides V located on page 11. NONRESIDENTS and not need to complete either schedule III or V RI SCHEDULE IV RI CHECKOFF 42. A. Drug program account	y NONRESIDENTS wents with income from and PART-YEAR resident. CONTRIBUTIONS \$1.00 \$5.00 \$ contribution a joint return)	NOTE: Contribution of the	tions reduce your refund or e. 42A. 42B. 42D.	hedule ces do
NOTE: This schedule should be completed by III is located on page 9. PART-YEAR resider V located on page 11. NONRESIDENTS and not need to complete either schedule III or V RI SCHEDULE IV RI CHECKOFF 42. A. Drug program account	y NONRESIDENTS wants with income from and PART-YEAR resident. CONTRIBUTIONS \$1.00 \$5.00 \$contribution a joint return)	NOTE: Contribuyour balance du	tions reduce your refund or e. 42A. 42B. 42C. 42D. 42F.	hedule ces do
NOTE: This schedule should be completed by III is located on page 9. PART-YEAR resided V located on page 11. NONRESIDENTS and not need to complete either schedule III or V RI SCHEDULE IV RI CHECKOFF 42. A. Drug program account	y NONRESIDENTS wants with income from and PART-YEAR resident. CONTRIBUTIONS \$1.00 \$5.00 \$0.00	NOTE: Contribute your balance du stands of the stands of t	tions reduce your refund or e. 42A. 42B. 42C. 42D. 42E. 42F.	hedule ces do
NOTE: This schedule should be completed by III is located on page 9. PART-YEAR resident V located on page 11. NONRESIDENTS and not need to complete either schedule III or V located located to complete either schedule III or V located lo	y NONRESIDENTS wents with income from and PART-YEAR resident. CONTRIBUTIONS \$1.00 \$5.00 \$ contribution a joint return) Et and 42F - Enter here and on return, and to the best of my known and to t	NOTE: Contribute your balance du stands of the stands of t	tions reduce your refund or e. 42A. 42B. 42C. 42D. 42E. 42F.	hedule ces do
NOTE: This schedule should be completed by III is located on page 9. PART-YEAR resides V located on page 11. NONRESIDENTS and not need to complete either schedule III or V RI SCHEDULE IV RI CHECKOFF 42. A. Drug program account	y NONRESIDENTS wents with income from and PART-YEAR resident. CONTRIBUTIONS \$1.00 \$5.00 \$ Contribution a joint return) Example 2E and 42F - Enter here and on return, and to the best of my known	NOTE: Contribute your balance du stands of the stands of t	tions reduce your refund or e. 42A. 42B. 42C. 42D. 42E. 42F. 42G. s true, correct and complete	hedule ces do

Name(s) shown on Form RI-1040NR Your Social Security Number

RI	SCHEDULE EIC RHODE ISLAND EARNED INCOME CREDIT		
1.	Rhode Island income tax from RI-1040NR, page 1, line 15	1.	
2.	Federal earned income credit from Federal Form 1040, line 63; 1040A, line 41; 1040EZ, line 8 or Federal Telefile, line L		
3.	Rhode Island percentage		25%
4.	Multiply line 2 by line 3	. 4.	
5.	Enter the SMALLER of line 1 or line 4	5.	
6.	Subtract line 5 from line 4 (if zero or less, enter the amount from line 5 on line 9. Otherwise, continue to line 7A)	6.	
7.	A. Refundable percentage	. 7A.	5%
	B. Multiply line 6 by line 7A	7B.	<u> </u>
	C. Rhode Island allocation from RI-1040NR, page 9, Schedule III, line 13 or RI-1040NR, page 11, Schedule V, line 14	. 7C.	
8.	RI refundable earned income credit - multiply line 7C		
0.	The following damed modified from manyly mile 12 by mile 10 miles and manyly mile 12 by mile 10 miles and manyly mile 12 by mile 10 miles and manyly miles 12 by mile 10 miles and manyly miles 12 by miles 10 miles and miles and manyly miles 10 miles and miles and manyly miles and manyl	· · · =	
9.	TOTAL RI EARNED INCOME CREDIT - add line 5 and line 8. Enter here and on RI-1040NR, line 18D	9.	
RI	SCHEDULE OT OTHER RHODE ISLAND TAXES		
	ON LUMP-SUM DISTRIBUTIONS, PARENTS' ELECTION TO REPORT CHILD'S INTEREST AND DEAPTURE OF FEDERAL TAX CREDITS AND OTHER MISCELLANEOUS FEDERAL INCOME TAXES		OS,
10.	Tax on lump-sum distributions - Federal Form 4972, line 30	10.	
11.	Parents' election to report child's interest and dividends from all Federal Form(s) 8814, line 9	. 11.	
12.	Amount of recapture of federal tax credits and other miscellaneous federal income taxes (see instructions)	12.	
13.	Total - add lines 10, 11 and 12	. 13.	
14.	Rhode Island percentage	14.	25%
15.	OTHER RHODE ISLAND TAXES - Multiply line 13 by line 14. Enter here and on RI-1040NR, line 8B	. 15.	
RI	-8615 TAX FOR CHILDREN UNDER AGE 14 WHO HAVE INVESTMENT INCO	ME	
16.	Child's tax from Federal form 8615, line 18	16.	
17.	Rhode Island percentage	17.	25%
18.	TAX - multiply line 16 by line 17 - Enter here and on RI-1040NR, line 8A and check the RI-8615 box	18.	
	205P INDIVIDUAL CONSUMER'S USE/SALES TAX RETURN Schedule of purchases subject to the use/sales tax (if you need more space to list your purchases, attach a separate sheet).		
	A.	19A.	
	B	19B.	
	C	19C.	
	D	19D.	
20.	Total sales price of purchases subject to the use/sales tax - add lines 19A, 19B, 19C and 19D	20.	
21.	Rhode Island percentage	_	7%
22.	Amount of tax - multiply line 20 by line 21		. 70
23.	Credit for use/sales taxes paid in other states on the items listed on line 19		
		=	
24.	TOTAL AMOUNT DUE - subtract line 23 from line 22 - enter here and in the space provided on RI-1040NR, page 1, line 17	24.	

RI Schedule CGW rhode island capital gains worksheet

2003

Name(s) shown on Form RI-1040 or RI-1040NR	Your Social Security Number

NOTE:

- Use this form **ONLY** if you did not calculate your tax on Federal Schedule D **AND**;
 - 1. you checked the box on Federal Form 1040, line 13a, OR
 - 2. you entered an amount on Federal Form 1040A, line 10a.

	You must attach	this schedule to	RI-1040 or RI-1040NR	and check the box labeled	RI Schedule CGW on line 8A
--	-----------------	------------------	----------------------	---------------------------	----------------------------

1.	RI taxable income, RI-1040 or RI-1040NR, line 7 1.	_
2.	Enter the amount of capital gains from Federal Form 1040, line 13a or 1040A, line 10a	_
3.	Subtract line 2 from line 1 (if zero or less, enter zero)	-
4.	Figure the tax on the amount on line 3. Use the 2003 RI Tax Table or Tax Rate Schedule, whichever applies	- 4.
5.	Enter the SMALLER of the amount on line 1 above OR • \$47,450 If Married filing jointly or Qualifying widow(er) • \$28,400 If Single • \$38,050 If Head of household • \$23,725 If Married filing separately	-
6.	Is the amount on line 3 equal to or more than the amount on line 5?	
	Yes. Leave lines 6 through 8 blank; go to line 9 and check the "NO" box.	
	No. Enter the amount from line 3	
7.	Subtract line 6 from line 5	-
8.	Multiply line 7 by 2.5% (.025)	8.
9.	Are the amounts on lines 2 and 7 the same?	
	Yes. Leave lines 9 through 12 blank and go to line 13.	
	No. Enter the SMALLER of line 1 or line 2	
10.	Enter the amount, if any, from line 7	-
11.	Subtract line 10 from line 9. (if zero or less, enter zero)	-
12.	Multiply line 11 by 5% (.05)	- 12.
13.	Add lines 4, 8 and 12	. 13.
14.	Figure the tax on the amount on line 1. Use the 2003 RI Tax Table or Tax Rate Schedule, whichever applies	14.
	Tax on all taxable income (including capital gains). Enter the SMALLER of line 13 or line 14. Also enter this amount on RI-1040 or RI-1040NR, page 1, line 8A and check the RI Schedule CGW box	. 15.

Nan	e(s) shown on Form RI-1040 or RI-1040NR	Your Social Security Number
1	RI taxable income, RI-1040 or RI-1040NR, line 7 (IF THIS LINE IS ZERO OR LESS, DO NOT COMPLET	E THIS FORM) 1
	Enter the SMALLER of Federal Schedule D, lines 17a or 16	
3.	Enter the amount from Federal Form 4952, line 4g	
J. 4.	Subtract line 3 from line 2	
	Combine Federal Schedule D, line 7b and Federal 28% Rate Gain	
Ο.	Worksheet on page D-8, lines 1 through 5. (if zero or less, enter zero) 5.	
6.	Enter the SMALLER of line 5 above or Federal Schedule D, line 20. (not less than zero)	
	Enter the amount from Federal Schedule D, line 19 7.	
	Add lines 6 and 7	
	Subtract line 8 from line 4. (if zero or less, enter zero).	
10.	Subtract line 9 from line 1. (if zero or less, enter zero).	10.
11.	Enter the SMALLER of the amount on line 1 above OR • \$47,450 If Married filing jointly or Qualifying widow(er) • \$28,400 If Single • \$38,050 If Head of household • \$23,725 If Married filing separately	
12.	Enter the SMALLER of line 10 or 11	
13.	Subtract line 4 from line 1. (If zero or less, enter zero)	
14.	Enter the LARGER of line 12 or line 13	
15.	Figure the tax on the amount on line 14. Use the 2003 RI Tax Table or Tax Rate Schedule, whichever app	lies 15.
	IF LINES 11 AND 12 ARE THE SAME, SKIP LINES 16 THROUGH 21 AND GO TO LINE 22.	OTHERWISE, GO TO LINE 16.
16.	Subtract line 12 from line 11	
17.	Qualified 5 year gain, if any, from Federal Schedule D, line 35	
	Enter the SMALLER of line 16 or line 17	
19.	Multiply line 18 by 2.00% (.02)	
20.	Subtract line 18 from line 16	
21.	Multiply line 20 by 2.5% (.025)	
	IF LINES 1 AND 11 ARE THE SAME, SKIP LINES 22 THROUGH 34 AND GO TO LINE 35.	OTHERWISE, GO TO LINE 22.
22.	Enter the SMALLER of line 1 or line 9	
23.	Enter the amount from line 16 above. (if line 16 is blank, enter zero) 23.	
	Subtract line 23 from line 22	
25.	Multiply line 24 by 5.00% (.05)	
	IF LINE 7 IS ZERO OR BLANK, SKIP LINES 26 THROUGH 31 AND GO TO LINE 32. OTHE	
26	Enter the smaller of line 4 or line 7	
	Add lines 4 and 14	
	Enter the amount from line 1 above	
	<u></u>	
	Subtract line 28 from line 27. (if zero or less, enter zero)	
	Subtract line 29 from line 26. (if zero or less, enter zero)	
31.	Multiply line 30 by 6.25% (.0625)	
	IF LINE 6 IS ZERO, SKIP LINES 32 THROUGH 34 AND GO TO LINE 35. OTHERWISE, GO	TO LINE 32.
32.	Add lines 14, 16, 24 and 30	
33.	Subtract line 32 from line 1	
34.	Multiply line 33 by 7.00% (.07)	34.
35.	Add lines 15, 19, 21, 25, 31 and 34	35.
36.	Figure the tax on the amount on line 1. Use the 2003 RI Tax Table or Tax Rate Schedule, whichever applied	2s 36.
27	Tay on all tayable income (including capital gains). Enter the CMALLED of line 25 or line 26. Also enter	r this amount on
3/.	Tax on all taxable income (including capital gains). Enter the SMALLER of line 35 or line 36. Also enter RI-1040 or RI-1040NR, page 1, line 8A and check the RI Schedule D box	

2003

Nam	ne(s) shown on Form RI-1040 or RI-1040NR		Your Social	Security Number
<u></u>	RT 1 ALTERNATIVE MINIMUM TAX			
	Federal Alternative Minimum Taxable Income - Federal Form 6251, line 28			1
	Exemption If your filing status is and line 1 is no Single or Head of household \$112,500 Married filing jointly or Qualifying widow(er) 150,000 Married filing separately 75,000	t over then en	nter on line 2 \$35,750	2.
	(If line 1 is OVER the amount shown above for your filing status, see page I-8 of the inst	ructions.)	24,300	
3.	Subtract line 2 from line 1			3.
4.	If you figured your tax on RI Schedule D or CGW, complete part 2 and enter the amount tax using the tax table or tax rate schedule and line 3 is less than \$175,000 (\$87,500 if line 3 by 6.5% (.065). Otherwise, multiply line 3 by 7% (.07) and subtract \$875 (\$438 if	Married filing separ	ately) then multiply	4.
5.	Alternative minimum tax foreign tax credit - Federal Form 6251, line 32	5.		
6.	RI Rate	6.	25%	
7.	Multiply line 5 by line 6			7.
8.	Tentative minimum tax - subtract line 7 from line 4			8.
9	RI tax from RI-1040 or RI-1040NR, page 1, line 8A			-
10.				
11.		5%		
	Multiply line 10 by line 11			
				40
	RI income tax less foreign tax credit - subtract line 12 from line 9			13.
14.	. RI Alternative minimum tax - subtract line 13 from line 8 (if zero or less enter zero). Ent page 1, line 9			14.
	RT 2 ALTERNATIVE MINIMUM TAX USING MAXIMUM			45
15.				15.
	Amount from RI Schedule D, line 9 or RI Schedule CGW, line 2 (refigured for AMT, if ne			
	. Amount from RI Schedule D, line 7 or RI Schedule CGW enter zero (refigured for AMT,	3,		
18.				
	B. Amount from RI Schedule D, line 4 or RI Schedule CGW, line 2 (refigured for AMT,			
	C. Enter the SMALLER of line 18A or 18B			
19.	Enter the SMALLER of line 15 or line 18C			19.
20.	Subtract line 19 from line 15			20.
	. If line 20 is less than \$175,000 (\$87,500 if Married filing separately) then multiply line 20 line 20 by 7% (.07) and subtract \$875 (\$438 if Married filing separately) from the result		Otherwise, multiply	21.
	Enter the amount from RI Schedule D, line 16 or RI Schedule CGW, line 7			
23.	Enter the SMALLER of line 15 or line 16	23.		
24.		24.		
25.	Qualified 5 year gain, if any, from RI Schedule D, line 17 (as refigured for AMT, if necessary)			
26.	Enter the SMALLER of line 24 or line 25	26.		
27.	. Multiply line 26 by 2.00% (.02)			27.
28.	Subtract line 26 from line 24	28.		
29.	. Multiply line 28 by 2.50% (.025)			29.
30.	Subtract line 24 from line 23			-
	. Multiply line 30 by 5.00% (.05)			31.
	IF LINE 17 IS ZERO OR BLANK, SKIP LINES 32 AND 33 AND GO TO LINE			
32	Subtract line 23 from line 19			
33.				33
	Add lines 21, 27, 29, 31 and 33			
				J 1 .
აე.	If line 15 is less than \$175,000 (\$87,500 if Married filing separately) then multiply line 15 line 15 by 7% (.07) and subtract \$875 (\$438 if Married filing separately) from the result			35.
36	Enter the SMALLER of lines 34 or 35 here and on line 4 above			
- 0.				*

RI Deduction Schedules for RI-1040 or RI-1040NR, line 4 Name(s) shown on Form RI-1040 or RI-1040NR Your Social Security Number A. STANDARD DEDUCTION SCHEDULE FOR PEOPLE AGE 65 OR OLDER OR BLIND DO NOT use this schedule if someone can claim you, or your spouse if filing jointly, as a dependent. Instead use RI Deduction Schedule B below. YOU were 65 or older, (born before 01/02/1939), Blind, SPOUSE was 65 or older, (born before 01/02/1939), Blind AND the number on line A is If your filing status is THEN your RI standard deduction is Single \$5,900 7,050 Married filing jointly 8,900 9,850 Qualifying widow(er) 10.800 11,750 Married filing separately 4,925 5,875 6.825 7,775 Head of household 8,150 B. STANDARD DEDUCTION SCHEDULE FOR DEPENDENTS Use this schedule ONLY if someone can claim you, or your spouse if filing jointly, as a dependent. 750 4. Enter the amount shown below for your filing status. \$4.750 Single..... Married filing jointly or Qualifying widow(er)..... 7,950 Married filing separately..... 3,975 Head of household..... 5. STANDARD DEDUCTION A. Enter the SMALLER of line 3 or line 4. If under age 65 and not blind, STOP HERE and enter this amount on RI-1040 B. Check if: YOU were 65 or older, (born before 01/02/1939), Blind, SPOUSE was 65 or older, (born before 01/02/1939), Blind If age 65 or older or blind, multiply the number of boxes checked by: \$1,150 if Single or Head of household; \$950 if Married filing jointly, Married filing separately or Qualifying widow(er)......5B. C. Add lines 5A and 5B. Enter the total here and on RI-1040 or RI-1040NR, line 4..... *EARNED INCOME includes wages, salaries, tips professional fees and other compensation received for personal services you performed. It also includes any amount received as a scholarship that you must include in your income. Generally, your earned income is the total of the amount(s) you reported on Federal Form 1040, lines 7, 12 and 18 minus the amount, if any, on Federal Form 1040, line 29. C. ITEMIZED DEDUCTION SCHEDULE (If you claimed a modification on RI-1040 or RI-1040NR, line 2; you must recalculate your Federal Schedule A before you complete this schedule) 2. Add the amounts from Federal Form, Schedule A, lines 4, 13 and 19 plus any gambling and casualty or theft losses included on line 27 3. Is the amount on line 2 less than the amount on line 1? No. STOP HERE! Your deduction is not limited. Enter the amount from line 1 above on RI-1040 or RI-1040NR, line 4. 7. Is the amount on line 6 less than the amount on line 5? No. STOP HERE! Your deduction is not limited. Enter the amount from line 1 above on RI-1040 or RI-1040NR, line 4.

RI-2210A RI UNDERPAYMENT OF ESTIMATED TAX BY INDIVIDUALS

2003

Nan	me(s) shown on Form RI-1040 or RI-1040NR	Your Social Security Number
PA	RT 1 REQUIRED ANNUAL PAYMENT	
1.	Enter your 2003 RI income tax from RI-1040, line 13 less line 18D or RI-1040NR, line 15 less line 18D	1.
2.	Enter 80% of the amount shown on line 1	
3.	RI withheld taxes paid for 2003 from RI-1040, line 18A or RI-1040NR, lines 18A and 18C	
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 2002 RI tax from RI-1040, line 13 or RI-1040NR, line 15	5.
6.	Enter the SMALLER of line 2 or line 5	6.
You	can use this method if you meet the following conditions (Otherwise, you must complete RI-2210 to figure ① You made no estimated payments OR all 4 estimated payments were equal and paid by the appropriate ② AND was did not appropriate RI-2010 most 5 (Argustical Inserts Workship)	,
7.	AND you did not complete RI-2210, part 5 (Annualized Income Installment Worksheet). Enter the amount from Part 1, line 6 above	7
8.		
9.		
10.	Multiply line 9 by 7.9808% (.079808)	10.
11.	If the amount on line 9 was paid on or after 4/15/04, then enter \$0	
	If the amount on line 9 was paid before 4/15/04, then make the following calculation:	
	The amount on line 9 (times) the number of days paid before 4/15/04 (times) .00022 and enter the rest	ult here 11.
12.	UNDERESTIMATING INTEREST - subtract line 11 from line 10 - enter here and in the space provided on R RI-1040NR, line 19	4.0

INSTRUCTIONS

PURPOSE OF THIS FORM

Individuals (except qualified farmers and fishermen) should use this form to determine if their income tax was sufficiently prepared throughout the year by having RI tax withheld or by paying RI estimated tax; if not, a charge may be imposed on the underpayment of the taxes. Complete Part 1 of this form to determine if the payment of the charge 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 RI-2210. RI-2210 is available online www.tax.ri.gov or by calling our forms department at (401) 222-1111.

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, 2004. If you meet both of these tests, write next to line 1 "**EXEMPT, FARMER/FISHERMAN**" and do not complete the rest of this form. Attach this form to your return or mail to: The RI Division of Taxation - One Capitol Hill - Providence, RI 02908-5806 if the return has been previously filed.

PART 1 REQUIRED ANNUAL PAYMENT

- Line 1 Enter your 2003 Rhode Island tax from RI-1040, line 13 less line 18D or RI-1040NR, line 15 less line 18D.
- Line 2 Multiply line 1 by 80% (.80).
- Line 3 Enter the amount of 2003 Rhode Island income taxes withheld from RI-1040, line 18A or RI-1040NR, lines 18A and 18C.
- 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 **2002** Rhode Island income tax from RI-1040, line 13 or RI-1040NR, line 15. If you had no federal tax liability for **2002** and you were a Rhode Island resident during all of **2002**, and your **2002** 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 rerun.

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 2003 from RI-1040, lines 18A and 18B or RI-1040NR, lines 18A, 18B and 18C
- Line 9 Subtract line 8 from line 7.
- Line 10 Multiply line 9 by 7.9808% (.079808).
- Line 11 If you paid the tax balance due before 4/15/2004, multiply the number of days paid before 4/15/2004 by the amount on line 9 by .00022 and enter the amount on line 11.
- Line 12 Subtract line 11 from line 10. Enter here and in the space provided on RI-1040 or RI-1040NR, line 19.

Name(s) shown on Form RI-1040NR Your Social Security Number

RI SCHEDULE III NONRESIDENT TAX CALCULATION

THIS SCHEDULE IS ONLY TO BE COMPLETED BY FULL YEAR NONRESIDENTS. PART-YEAR RESIDENTS COMPLETE PAGE 11, SCHEDULE V.

PART 1 ALLOCATION AND TAX WORKSHEET

		Column A		Column B
		RHODE ISLAN	ND	FEDERAL
1. Wages, salaries, tips, etc. from Federal Form 1040 or 1040A, line 7; 1040EZ, line 1 or telefile, line I	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 13a 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. TOTAL - add lines 1, 2, 3, 4, 5, 6 and 7	8.			
9. Adjustments to AGI from Federal Form 1040, line 33 or 1040A, line 20	9.			
10. Adjusted gross income - subtract line 9 from line 8	10.			
11. Net modifications to Federal AGI	11.			
12. Modified Federal AGI - combine lines 10 and 11 (the amount in column B should be equal to the amount on RI-1040NR, page 1, line 3)	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 the	n enter 1.0000).	13.	_ ·
14. RI tax after allowable federal credits before allocation from RI-1040NR, page 1, line 12			14.	
15. RI INCOME TAX - multiply line 14 by line 13 and enter here and on RI-1040NR, page 1, line 13 and check the	ne N o	nresident box	15.	

2003

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.	365 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				days
7. Total days worked in the year - subtract line 6 from line 2	7.	days		
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. RI AMOUNT - multiply line 1 by line 10 - enter here and include on RI-1040NR, page 9, schedule III, lin	11.			

PART 3 BUSINESS ALLOCATION PERCENTAGE

		Column A RI amounts	Column B Total amounts	Column C (col. A ÷ col. B)
Real property owned	1.			
2. Real property rented from others (8 times annual net rental rate)	2.			
Tangible personal property owned	3.			
Total property - add lines 1, 2 and 3 then divide column A by column B and enter the amount in column C	4.			
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.			
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.	
BUSINESS ALLOCATION PERCENTAGE - divide line 7 by three or the number of per Enter here and in column B below	centage	es on lines 4, 5 and 6	8.	_ ·

Enter line number and amount or each item of business income (or loss) reported on RI-1040NR, page 9, schedule III, column B required to be allocated and multiply by allocation percentage to determine RI amount. Then enter amounts from column C on corresponding lines on RI-1040NR, page 9, schedule III, column A.

	ı	Column A ncome to be allocated	Column B From line 8 above	Column C (col. A X col. B)
9. Line number from RI-1040NR, page 9, Schedule III, column A, line	9.		_ ·	
10. Line number from RI-1040NR, page 9, Schedule III, column A, line	10.		_ ·	
11. Line number from RI-1040NR, page 9, Schedule III, column A, line	11.		_ ·	
12. Line number from RI-1040NR, page 9, Schedule III, column A, line	12.		_ ·	
13. Line number from RI-1040NR, page 9, Schedule III, column A, line	13.		_ ·	

Name(s) shown on Form RI-1040NR

Your Social Security Number

RISCHEDULE V PART-YEAR RESIDENT TAX CALCULATION

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

A part-year resident is a person who changed his legal residence by moving into or moving out of RI at any time during the year 2003. If you are a part-year resident you should complete this schedule. If you did not earn any income outside the state of RI while you were living in RI complete part 1 below. If any of your income earned while you were living in RI was taxed by another state complete part 1 below and page 12, part 2.

If at any time during the year you were not a legal resident of RI, DO NOT COMPLETE THIS SCHEDULE. Complete page 9, schedule III.

PART 1 ALLOCATION AND TAX WORKSHEET

Instructions

Column A

Column B	Enter in column B the amounts of income and adjustments from column A that you earned while you were a RI resident	This includes all

Enter in column A amounts of income and adjustments reported on your federal income tax return.

your income earned inside and outside RI while you were a resident.

Column C Enter in column C the amount of income you earned while you were a nonresident of RI. This includes all your income earned inside and outside of RI while you were a nonresident.

Column D Enter in column D the amount of income from column C derived from or connected with RI sources while you were a nonresident of RI. RI source income includes, but is not limited to, services performed in RI, income from real or tangible property in RI and income from businesses conducted in RI.

	FEDERAL INCOME	RI RESIDENT PERIOD		ONRESI PERIOD	
Enter the dates you were a Rhode Island resident: From/ to/	Column A INCOME FROM FEDERAL RETURN	Column B INCOME FROM COLUMN A FROM THIS PERIOD	Column C INCOME FROM COLUMN A FROM THIS PERIOR	ом с	Column D NCOME FROM DLUMN C FROM RI SOURCES
Wages, salaries, tips, etc. from Federal Form 1040 or 1040A, line 7; 1040EZ, line 1 or telefile, line I					
2. Interest and dividends from Federal Form 1040 or 1040A, lines 8a and 9a or 1040EZ, line 2	I				
3. Business income from Federal Form 1040, line 12					
4. Sale or exchange of property from Federal Form 1040, lines 13a 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. TOTAL - add lines 1, 2, 3, 4, 5, 6 and 7					
9. Adjustments to AGI from Federal Form 1040, line 33 or 1040A, line 20.					
10. Adjusted gross income - subtract line 9 from line 8					
11. Net modifications to Federal AGI					
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. TOTAL RI INCOME - 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)					_ ·
15. RI tax after allowable Federal credits before allocation from RI-1040NR	, page 1, line 12			15.	
16. RI INCOME TAX - multiply line 15 by line 14 - if you have income earn plete part 2 on page 12, otherwise enter here and on RI-1040NR, page				16.	

Name(s) shown on Form RI-1040NR Your Social Security Number

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

2003 INSTRUCTIONS FOR FILING RI-1040NR

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

GENERAL INSTRUCTIONS

IMPORTANT

Read the instructions carefully. For your convenience we have provided step-by-step instructions which will aid you in completing your return. 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. Fill out the RI-1040NR completely. Attach your withholding statement(s). This is the statement of taxes withheld, which is furnished to you by your employer. If the statement is not available, please explain. Be sure to sign your return. File early (Deadline is April 15, 2004).

These instructions are for the use of non-resident and part-year resident taxpayers only. Resident taxpayers will file their individual income tax returns on Form RI-1040. Resident forms and instructions are available upon request at either local banks in Rhode Island or at the Rhode Island Division of Taxation

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:

an intent to abandon the former domicile, an intent to acquire a new domicile and 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 partyear 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.

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 9, schedule III.

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 11, schedule V.

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.

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. Income derived from Rhode Island sources by the service person's spouse is subject to Rhode Island income

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 2003, 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 TO FILE

Your return must be filed no later than April 15, 2004.

If the due date of your return falls on a Saturday, Sunday or Rhode Island legal holiday, the return will be due on the next working day.

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 four-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 approved Federal Form 2688 to your Rhode Island individual income tax return at the time it is submitted.

WHERE TO FILE

Mail your return to: STATE OF RHODE ISLAND Division of Taxation One Capitol Hill Providence RI 02908-5814

WHERE TO GET FORMS

As far as practical, tax forms and instructions are mailed directly to taxpayers. Additional forms may be obtained from:

The Division of Taxation (401) 222-1111 The website http://www.tax.ri.gov

MISSING OR INCORRECT FORM W-2

This is the form furnished to you by your employer which shows the amount of your income tax withheld by them, and 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, 2004 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.

RHODE ISLAND LOTTERY PRIZES

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

SIGNATURE

You must sign your Rhode Island income tax return and both husband and wife must sign their joint return. An unsigned return cannot be processed.

Any paid preparer who prepares a taxpayer's return must also sign as "preparer". If a firm or corporation prepares the return, it should be signed in the name of the 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.

Don't need forms mailed to you next year? Taxpayers who pay someone else to prepare their returns probably do not need a booklet mailed to them each year. If you do not need a booklet mailed to you next year, check the box below the signature line. The Division of Taxation will send you a postcard as a reminder to see your preparer. Telling us that you do not need a booklet next year will help us to reduce printing and mailing costs.

PAYMENTS OR REFUNDS

Any balance 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 forward with your return to the State of Rhode Island, Division of Taxation, One Capitol Hill, Providence, RI 02908-5814. 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 2004. No other application for refund is necessary. Please note that no refund can be made unless your return is properly signed. Refunds of less than \$1.00 will not be made unless specifically requested.

ESTIMATED INCOME TAX

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.

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 section 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.

Under the provisions of section 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 Sec. 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) 222-3911.

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 Schedule 1, line 23b 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 Schedule 1, line 24b for Rhode Island purposes.

A separate schedule of deprecation 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 Schedule I, line 23b of RI-1040NR the amount of \$2,700 (\$3,700 - \$1,000). The company should write on line 23b the words "Bonus Depreciation Adjustment". In subsequent years the company should deduct \$300 (\$1000 - \$700) each year while depreciation lasts. The deduction should be on line 24b of RI-1040NR and they should write in the words "Bonus Depreciation Adjustment".

If a taxpayer has already filed a return, a form RI-1040X should be filed.

Questions on this procedure should be addressed by calling the Personal Income Tax Section at (401) 222-3911.

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-1040, page 2, schedule I, line 23B. 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 on RI-1040, page 2, schedule I, line 24B.

A separate schedule of deprecation 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 Rhode Island's tuition savings program "529 plan". 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 line 24b and write in the words "Tuition Savings Program". 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 line 24b and write in the words "Tuition Savings Program"

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, tax-payers 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 the proper form(s) and other documentation to the return; failure to do so will result in disallowance of the credit. The following is a brief list of the current Rhode Island state tax credits:

(1) Investment Tax Credit (RI-3468) – for manufacturing and other property. RIGL 44-31

- (2) Daycare Assistance and Development Credit (RI-2441) – for employers and others providing daycare to employees. RIGL 44-47
- (3) Historic Residence Credit for approved residence rehabilitation. RIGL 44-33.1
- (4) Historic Commercial Building Credit for approved commercial rehabilitation. RIGL 44-33.2
- (5) Residential Lead Paint Removal Credit (RI-6238) – for qualified lead hazard removal. RIGL 42-64.3
- (6) SBA Loan Guaranty Fee Credit (RI-2641) for approved RI Small Business Authority loan fees. RIGL 44-43.1
- (7) Research and Development Property Credit (RI-7695P) – for property in laboratory or experimental research. RIGL 44-32-2
- (8) Research and Development Expense Credit (RI-7695E) – for federally defined excess RI expenses in laboratory or experimental research. RIGL 44-32-3
- (9) Qualifying Widow(er) Credit (RI-SP01) for RI qualifying widow(er) age 65 with dependent child. RIGL 44-30-26
- (10) Residential Renewable Energy System Credit – for specific types of residential systems approved by the RI energy office. RIGL 44-57
- (11) Employers' Worksite Adult Education Credit (RI-6324) – for employers offering specific types of adult education. RIGL 44-46
- (12) ISO Certification Credit for businesses attaining ISO certification. RIGL 44-11-42
- (13) Jobs Training Expenses Credit (RI-2949) for training specifically approved by the RI Human Resource Investment Council. RIGL 42-64.6

INTEREST

Any tax not paid when due including failure to pay adequate estimated tax is subject to interest at the rates of 12% in 2003 and 12% in 2004. Interest on refunds of tax overpayments will be paid at the rate of 12% if the refund is not paid within 90 days of the due date or the date the completed return was filed whichever is later.

PENALTIES

The law provides for penalties in the following circumstances:

Failure to file an income tax return

Failure to pay any tax due on or before the due date. Preparing or filing a fraudulent income tax return.

USE OF FEDERAL INCOME TAX INFORMATION

All amounts reported from the Federal Form 1040, 1040A, 1040EZ, Telefile, 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.

PAYMENT BY CREDIT CARD

OFFICIAL PAYMENTS CORP.









To Pay by Credit Card. You may use your American Express® Card. Discover® Card. Visa® Card or MasterCard® card. To pay by credit card, call toll free or access by Internet the service provider listed on this page and follow the instructions of the provider. A convenience fee will be charged by the service provider based on the amount you are paying. You will be told what the fee is during the transaction and you will have the option to either continue or cancel the transaction. You can also find out what the fee will be by calling the provider's toll-free automated customer service number or visiting the provider's Web Site shown below. If you paid by credit card, enter on page 1 of Form 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).

You may also use this method for making 2004 Rhode Island estimated income tax payments.

Official Payments Corporation 1-800-2PAY-TAX (1-800-272-9829)

On line payments www.officialpayments.com

Customer Service 1-877-754-4413

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 taxpayer assistance at (401) 222-1040.

SPECIFIC INSTRUCTIONS

NAME AND ADDRESS

If the name or address shown of the return is incorrect, print or type any necessary correction on the return. If you did not receive the booklet and preaddressed return, please complete the identification portion of the return, including the 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.

Electoral system Contribution will NOT increase your tax liability or reduce your refund.

Designation of Political Party or Nonpartisan General account

Make only one designation, either by naming a political party, or by checking the box for the nonpartisan general account. If you designate:

- a political party which did not receive at least five
 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 or a political party and also the nonpartisan general account, 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 34; 1040A, line 21; 1040EZ, line 4, Telefile, line I; 1040NR, line 33 or 1040NR-EZ, line 10

Line 2 – Modifications: Enter your net modifications from schedule I, line 25. Schedule I is found on page 2 of Form RI-1040NR and is discussed further in 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 or amount from Federal Schedule A, line 28, whichever is greater.

Single	\$4,750
Married Joint	\$7,950
Qualifying Widower	\$7,950
Married Separate	\$3,975
Head of Household	\$7,000

If you or your spouse were age 65 or older or blind at the end of 2003 see the RI Standard Deduction Schedule A on page 7 to determine the amount of your standard deduction. If you use the Schedule to determine the amount of your standard deduction, you must attach the schedule to your RI-1040NR.

If someone else can claim you on their return you must complete the RI Standard Deduction Schedule B on page 7 to determine the amount of your standard deduction. If you use the Schedule to determine the amount of your standard deduction, you must attach the schedule to your RI-1040NR.

If you are filing a federal form 1040NR or 1040NR-EZ enter the amount from 1040NR, Schedule A, line 17 or 1040NR-EZ, line 11, whichever applies.

If you itemize your deductions and line 3 is more than \$139,500 (\$69,750 if married filing separate), you need to recalculate your itemized deductions based on your modified federal adjusted gross income. Complete the RI Itemized Deduction Schedule on page 7.

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

Line 5 - Subtract line 4 from line 3.

Line 6A – Federal Exemption Amount: 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 Form 1040EZ or Federal Telefile Form then enter the amount from the chart below on line 6A.

Amount on Federal	Enter on
1040EZ, line 5	RI-1040NR, line 6A
0	0
7,800	1
15,600	2
Amount on Federal	Enter on
Amount on rederal	LIILEI OII
Telefile line J(2)	RI-1040NR, line 6A
, o o	
, o o	

However, if line 3 is more than \$104,625, you may need to recalculate your exemptions based on your modified federal adjusted gross income (see worksheet below to compute your exemption amount).

Line 6B – Multiply line 6A by \$3,050 and enter the result.

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

Line 8A – Rhode Island Income Tax: Enter the RI income tax from the RI Tax Table or Rate Schedule, RI Schedule CGW, RI Schedule D, RI Schedule J or RI-8615. Check the box to indicate the method used to calculate the RI Income tax. Check only one box.

Line 8B – Other RI Taxes: Enter the amount from RI Schedule OT, page 3, line 15. Use this line to report any tax from lump-sum distributions, parents' election to report child's interest and dividends, recapture of federal tax credits and miscellaneous federal taxes.

EX	EMPTION WORKSHEET for R	I-1040 or RI-	-1040NR, line 6B			
1.	Is the amount on RI-1040 or RI-1040NR, line					
	No. STOP HERE! Multiply \$3,050 by t	he total number of e	exemptions claimed on 6A and en	ter the result on line 6B.		
	Yes. Continue to line 2.					
2.	Multiply \$3,050 by the total number of exemp	tions claimed on RI-	-1040 or RI-1040NR, line 6A		2.	
3.	Enter the amount from RI-1040 or RI-1040NR	₹, line 3		3.		
4.	If your filing status is	then enter on line 4	4			
	Single	\$139,500)			
	Married filing jointly or Qualifying widow(er)	209,250				
	Married filing separately	104,625	}	4.		
	Head of household	174,400	J			
5.	Subtract line 4 from line 3. If the result is more separately), then STOP HERE you CANNO enter the result here	T take a deduction f	for exemptions. Otherwise	5.		
6.	Divide line 5 by \$2,500 (\$1,250 if Married filling increase it to the next higher whole number (for	• • • • • • • • • • • • • • • • • • • •	· · · · · · · · · · · · · · · · · · ·	6.		
7.	Multiply line 6 by 2% (.02) and enter the result	7.	_ ·			
8.	Multiply line 2 by line 7	8.				
9.	Deduction for exemption. Subtract line 8 from	n line 2. Enter here	e and on RI-1040 or RI-1040NR, lin	ne 6B	9.	

Line 9 – Rhode Island Alternative Minimum Tax: If you are reporting an alternative minimum tax on your federal income tax return, you must complete form RI-6251 and enter the amount from RI-6251, page 6, line 12 on Form RI-1040NR, page 1, line 9. Attach a copy of Form RI-6251 to your RI-1040NR.

If you have claimed modifications to federal adjusted gross income on line 2, you must recalculate your federal alternative minimum tax based on your modified federal adjusted gross income. If you did not report a federal alternative minimum tax, but a federal alternative minimum tax would be required based on your modified federal adjusted gross income, you must calculate a federal alternative minimum tax based on your modified federal adjusted gross income for Rhode Island purposes and complete RI-6251.

Line 10 – Total Rhode Island Income Tax: Add lines 8A, 8B and 9.

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

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

Line 13 – Rhode Island Allocated Income Tax: If all your income is from Rhode Island, check the first box and enter the amount from line 12 on this line.

If you are a non-resident with income from outside Rhode Island, you should complete page 9, schedule III 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, you should complete page 11, schedule V and enter the result on this line. Also check the third box.

Line 14 – Other Rhode Island Credits: Enter amount of other Rhode Island credits and list the form number on line 14. Attach a copy of the appropriate credit form to your RI-1040NR. A listing and a description of the various Rhode Island credits are available in the general instructions.

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

Line 16 – Rhode Island Checkoff Contributions: Enter amount of checkoff contributions from page 2, Schedule IV, line 35G. An explanation of each checkoff contribution is contained later in these instructions. These checkoff contributions will increase your tax due or reduce your refund.

Line 17 – Total Rhode Island Tax and Checkoff Contributions: Add lines 15 and 16. Also include any Use Tax from Form T-205P, page 3, line 24 in the space provided and in the total on line 17.

Line 18A – Rhode Island Income Tax Withheld: Enter total amount of Rhode Island 2003 income tax withheld. (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.

Line 18B – 2003 Estimated Payments and Amount Applied from 2002 return: Enter the amount of estimated payments on 2003 Form RI-1040ES and the amount applied from 2002 your return.

Line 18C – Non-resident Withholding on Real Estate Sales in 2003: Enter the amount of Rhode Island income tax withheld on sales of real estate located in Rhode Island.

Line 18D - RI Earned Income Credit: Enter amount from RI Schedule EIC, page 3, line 9. If you are claiming a RI earned income credit you must attach RI Schedule EIC to your RI-1040NR.

Line 18E – 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 18.

Line 18F – Total Payments and Credits: Add lines 18A, 18B, 18C, 18D and 18E.

Line 19 – Balance Due: If the amount on line 17 is greater than the amount of line 18F, SUBTRACT line 18F from line 17 and enter the balance due on line 19. This is the amount you owe. 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.

If you owe underestimating interest, complete Form RI-2210 or Form RI-2210A. Indicate the amount of interest due from RI-2210, line 12 or line 22 or form RI-2210A, line 12 in the space provided on line 19. Add the interest to the amount due, enter the total on line 19 and include the total amount due with your return

Line 20 – Overpayment: If the amount on line 18F is greater than the amount on line 17 then SUBTRACT line 17 from line 18F and enter the overpayment on line 20.

Line 21 – Refund: Enter the amount of the overpayment on line 20 that is to be refunded. Refunds of less than \$1.00 will not be paid unless specifically requested.

Line 22 - Overpayment to be Applied to 2004: Enter the amount of overpayment on line 20, which is to be applied to your 2004 estimated tax. (See General Instructions)

SCHEDULE I – MODIFICATIONS TO FED-ERAL ADJUSTED GROSS INCOME

Line 23A – Modifications Increasing Federal Adjusted Gross Income: Enter income from obligations of any state or its political subdivision, other than Rhode Island.

Line 23B – Other Modifications: Enter the amount of other adjustments increasing federal adjusted gross income (attach explanation). These may include:

- Rhode Island fiduciary adjustment as beneficiary of an estate or trust under Section 44-30-17;
- (2) Income distributed to a resident beneficiary of a trust which was previously taxed to the grantor of the trust for federal income tax purposes but was not taxable as investment income prior to the amendment of Section 44-28-7(d);

- (3) 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 such interest has been deducted in determining federal adjusted gross income or taxable income:
- (4) Family Education Accounts
- (5) Bonus depreciation that has been taken for federal purposes that must be added back to Rhode Island income. (See general instruction for more details).
- (6) Increased Section 179 depreciation that has been taken for federal purposes that must be added back to Rhode Island income. (See general instruction for more details).

Line 23C – Total Modifications Increasing Federal Adjusted Gross Income: Add lines 23A and 23B.

Line 24 – Modifications Decreasing Federal Adjusted Gross Income: Enter 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 24B – Other Modifications: Enter the amount of other adjustments decreasing federal adjusted gross income (attach explanation). These may include:

- Rhode Island fiduciary adjustment as beneficiary of an estate or trust under Section 44-30-17;
- (2) Interest or dividend income on obligations or securities of any authority, commission or instrumentality of the United States to the extent included in gross income for federal income tax purposes but exempt from state income taxes under the laws of the United States;
- (3) Elective deduction for new research and development facilities. (Attach form RI-1040RD);
- (4) 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;
- (5) Qualifying investment in a certified venture capital partnership;
- (6) Family Education Accounts Enter amount of modification decreasing federal AGI from RI-1040FFA.
- (7) Tuition Saving Program (section 529 accounts) -A modification decreasing federal adjusted gross income may be claimed for any contributions made to an account under the tuition savings program. The maximum modification shall not exceed \$500, \$1,000 if a joint return.
- (8) Exemptions from tax on profit or gain for writers, composers and artists residing within a section of the defined Economic Development Zone within the cities of Pawtucket & Providence and the Town of Westerly and creating artistic works while a resident of the Zone. Taxpayer claiming these modifications must submit a schedule showing the source and amount of income claimed to be exempt.
- (9) Depreciation that has not been taken for federal purposes because of the bonus depreciation that must be subtracted from Rhode Island income. (See general instruction for more details)
- (10) Depreciation that has not been taken for federal purposes because of the increased section 179 depreciation was not taken originally. (See general instruction for more details).

Line 24C –Total Modifications Decreasing Federal Adjusted Gross Income: Add lines 24A and 24B and enter as a negative number.

Line 25 - Net Modifications: Combine lines 23C and 24C (Enter here and on RI-1040NR, page 1, line 2).

SCHEDULE II – ALLOWABLE FEDERAL CREDITS

Line 26 – Rhode Island Income Tax: Enter the amount from Form RI-1040NR, page 1, line 10.

Line 27 – Foreign Tax Credit: Enter the amount from Federal Form 1040, line 44 or 1040NR, line 42.

Line 28 – Credit for Child and Dependent Care Expenses: Enter the amount from Federal Form 1040 line, 45; 1040A, line 29 or 1040NR, line 43.

Line 29 – Credit for Elderly or the Disabled: Enter the amount from Federal Form 1040, line 46 or 1040A, line 30.

Line 30 – Federal Mortgage Interest Credit: Enter the amount from federal form 8396, line 11.

Line 31 – Other federal credits: Enter the amount of allowable federal credits from federal form 1040, lines 52 and 67 or 1040NR, lines 47, 48 and 62.

Allowable Federal Credits included on Federal Form 1040, lines 52 and 67:

- (1) 3468 Investment Credit
- (2) 6478 Credit for Alcohol Used as Fuel
- (3) 6765 Credit for Increasing Research Activities
- (4) 8586 Low-Income Housing Credit
- (5) 8826 Disabled Access Credit
- (6) 8830 Enhanced Oil Recovery Credit
- (7) 8835 Renewable Electricity Production Credit
- (8) 8845 Indian Employment Credit
- (9) 8846 Credit for Employer Social Security and Medicare Taxes Paid on Certain Employees
- (10) 8847 Credit for Contributions to Selected Community Development Corporations
- (11) 8801 Credit for Prior Year Minimum Tax
- (12) 8834 Qualified Electric Vehicle Credit
- (13) 8844 Empowerment Zone Employment Credit
- (14) 4136 Credit for Federal Tax Paid on Fuels

Line 32 – Total allowable Federal Credits: Add lines 27, 28, 29, 30 and 31.

Line 33 - Multiply the amount on line 32 by 25%

Line 34 Maximum Credit: Enter the amount from line 26 or 33, whichever is less. Enter here and on form RI-1040NR, page 1, line 11.

SCHEDULE IV - RHODE ISLAND CHECK-OFF CONTRIBUTIONS

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

Lines 42A through 42F – 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.

- (1) Olympic Contribution
- (2) Rhode Island Organ Transplant Fund

- (3) Rhode Island Council on the Arts
- (4) Rhode Island Non-game Wildlife Appropriation
- (5) Childhood Disease Victims' Fund

Line 42G – Total Contributions: Add lines 42A, 42B, 42C, 42D, 42E and 42F then enter the total here and on page 1, line 16.

RI SCHEDULE EIC – RHODE ISLAND EARNED INCOME CREDIT

Line 1 - Rhode Island Income Tax: Enter the amount from RI-1040NR, line 15.

Line 2 – Federal Earned Income Credit: Enter the amount of Federal Earned Income Credit from Federal Form 1040, line 63; 1040A, line 41; 1040EZ, line 8 or telefile line L.

Line 3 – The Rhode Island percentage for 2003 is 25%.

Line 4 – Multiply line 2 by line 3.

Line 5 - Enter the smaller of line 1 or line 4.

Line 6 – Subtract line 5 from line 4. If line 5 is greater than or equal to line 4, skip line 7A through line 8 and enter the amount from line 5 on line 9. Otherwise continue to line 7A.

Line 7A – The refundable Rhode Island percentage is 5%.

Line 7B - Multiply line 6 by line 7A.

Line 7C – Rhode Island Allocation: enter the amount of your RI allocation from Schedule III, page 9, line 13 or Schedule V, page 11, line 14.

Line 8 - Rhode Island Refundable Earned Income Credit: Multiply line 7B by line 7C.

Line 9 – Total Rhode Island Earned Income Credit: Add line 8 and line 5. Enter here and on RI-1040NR, line 18D.

RI SCHEDULE OT – OTHER RHODE ISLAND TAXES

Complete this schedule if you are reporting a federal tax on lump-sum distributions, parents' election to report child's interest and dividends, a recapture of federal tax credits or other miscellaneous federal income taxes.

Line 10 – Tax on Lump-sum Distributions: Enter the amount from federal form 4972. line 30.

Line 11 – Tax on Parents' Election to Report Child's Interest and Dividends: Enter all the amounts from each federal form 8814, line 9

Line 12 – Tax on Amount of Recapture of Federal Tax Credits and Other Miscellaneous Federal Income Taxes: Enter the amount of recapture of federal tax credits and any other miscellaneous federal taxes that you are claiming. Miscellaneous federal taxes may include, but are not limited to:

- (1) Recapture of Mortgage Credit Certificate
- (2) Tax on Accumulation Distribution of Trusts

Line 13 – Add lines 10, 11 and 12.

Line 14 - The Rhode Island percentage for 2003 is 25%.

Line 15 – Other RI Taxes: Multiply line 13 by line 14. Enter here and on RI-1040NR, line 8B.

RI-8615 – TAX FOR CHILDREN UNDER AGE 14 WHO HAVE INVESTMENT INCOME (FOR TAXPAYERS WHO FILED FEDERAL FORM 8615)

Line 16 – Enter the amount from Federal Form 8615, Line 18

Line 17 – The Rhode Island percentage for 2003 is 25%

Line 18 – Multiply line 16 by line 17. Enter here and on RI-1040NR, page 1, line 8A and check the RI-8615 box.

T-205P INDIVIDUAL CONSUMER'S USE/SALES TAX RETURN

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 return (T-205P) found on page 3 of Form RI-1040NR.

Line 19 – Purchases Subject to Use/Sales Tax: Enter a description of the property purchased and the amount paid. If you need more space to list your taxable purchases, attach extra pages.

Line 20 – Total Sales Price: Enter the total sales price of the purchases reported on line 19.

Line 21 - The RI use tax rate is 7%.

Line 22 – Amount of Use Tax: Multiply the total purchases on line 20 by the Rhode Island Use Tax rate of 7%.

Line 23 – Credit for Sales Tax Paid in Other States: Enter the amount of sales tax paid to other states on the purchases listed on line 19. The credit for sales tax paid on each item is limited to 7% (the Rhode Island Use Tax Rate).

Line 24 – Total Use Tax Due: Subtract line 23 from line 22. Enter here and on RI-1040NR, page 1, line 14.

RI SCHEDULE CGW – RHODE ISLAND CAPITAL GAIN WORKSHEET

Use this schedule only if you did not calculate your tax on Federal Schedule D and checked off the box on Federal Form 1040, line 13a.

Line 1 – Enter the amount of RI taxable income from page 1, line 7.

Line 2 – Enter the amount of capital gain distributions from federal form 1040, line 13a or federal form 1040A. line 9A.

Line 3 - Subtract line 2 from line 1.

Line 4 – Figure the tax on the amount on line 3. Use the RI Tax Tables or the RI Tax Rate Schedule whichever applies.

Line 5 – Enter the smaller of the amount on line 1 or:

Single \$28,400
Married Joint \$47,450
Qualifying Widower \$47,450
Head of House \$38,050
Married Separate \$23,725

Line 6 – If the amount on line 3 is equal to or more than the amount on line 5 then skip lines 6 through 8 and go to line 9. Otherwise enter the amount from line 3.

Line 7 - Subtract line 6 from line 5.

Line 8 - Multiply line 7 by 2.5 % (.025).

Line 9 – If the amounts on line 2 and 7 are the same, leave lines 9 through 12 blank and go to line 13. Otherwise enter the smaller of line 1 or line 2.

Line 10 - Enter the amount if any from line 7.

Line 11 – Subtract line 10 from line 9. If zero or less, enter zero.

Line 12 – Multiply line 11 by 5% (.05)

Line 13 - Add lines 4, 8 and 12.

Line 14 – Figure the tax on the amount on line 1. Use the RI Tax Table or RI Tax Rate Schedule, whichever applies.

Line 15 – Tax: Enter the smaller of line 13 or line 14. Enter here and on RI-1040NR, page 1, line 8A and check the RI Schedule CGW box.

RHODE ISLAND SCHEDULE D - CAPITAL GAINS

This form is to be used by taxpayers reporting capital gains or figuring their tax on Federal Form Schedule D.

Line 1 - Rhode Island Taxable Income: Enter the amount from Form RI-1040NR, page 1, line 7. (If this line is zero or less, do not complete this form).

Line 2 – Enter the SMALLER of Federal Schedule D, line 17a or Federal Schedule D, line 16.

Line 3 – Enter the amount of investment interest expense deduction from Federal form 4952, line 4g.

Line 4 - Subtract line 3 from line 2.

Line 5 – Combine Net short term capital gains (Federal Schedule D, line 7b) and any federal 28% rate gain (Federal 28% Rate Gain Worksheet, lines 1 through 5). If zero or less, enter zero.

Line 6 – Enter the **SMALLER** of RI Schedule D, line 5 or Federal Schedule D, line 20. (not less than zero)

Line 7 – Enter the amount of unrecaptured section 1250 gain from Federal Schedule D, line 19.

Line 8 - Add lines 6 and 7.

Line 9 – Subtract line 8 from line 4. (If zero or less, enter zero).

Line 10 – Subtract line 9 from line 1. (If zero or less, enter zero).

Line 11 – Enter the SMALLER of the amount on line 1 OR:

Single \$28,400 Married Joint \$47,450 Qualifying Widower \$47,450 Head of House \$38,050 Married Separate \$23,725

Line 12 - Enter the SMALLER of line 10 or line 11.

Line 13 – Subtract line 4 from line 1. (If zero or less, enter zero).

Line 14 - Enter the LARGER of line 12 or line 13.

Line 15 – Figure the tax on the amount on line 14. Use the 2003 RI Tax Tables or Rate Schedule, whichever applies.

IF LINES 11 AND 12 ARE THE SAME, SKIP LINES 16 THROUGH 21 AND GO TO LINE 22. OTHERWISE, GO TO LINE 16.

Line 16 - Subtract line 12 from line 11.

Line 17 – Enter the amount of qualified 5 year gain, if any, from Federal Schedule D, line 35.

Line 18 – Enter the **SMALLER** of line 16 or line 17.

Line 19 - Multiply line 18 by 2.00% (.02).

Line 20 - Subtract line 18 from line 16.

Line 21 - Multiply line 20 by 2.50% (.025).

IF LINES 1 AND 11 ARE THE SAME, SKIP LINES 22 THROUGH 34 AND GO TO LINE 35. OTHERWISE, GO TO LINE 22.

Line 22 - Enter the SMALLER of line 1 or line 9.

Line 23 – Enter the amount from line 16 above. (If line 16 is blank, enter zero).

Line 24 - Subtract line 23 from line 22.

Line 25 - Multiply line 24 by 5.00% (.05).

IF LINE 7 IS ZERO OR BLANK, SKIP LINES 26 THROUGH 31 AND GO TO LINE 32. OTHERWISE, GO TO LINE 26.

 $\label{line 26 - Enter the SMALLER} \textbf{ of line 4 or line 7}.$

Line 27 - Add lines 4 and 14.

Line 28 - Enter the amount from line 1 above.

Line 29 – Subtract line 28 from line 27. (If zero or less, enter zero).

Line 30 – Subtract line 29 from line 26. (If zero or less, enter zero).

Line 31 - Multiply line 30 by 6.25% (.0625).

IF LINE 6 IS ZERO, SKIP LINES 32 THROUGH 34 AND GO TO LINE 35. OTHERWISE, GO TO LINE 32.

Line 32 - Add lines 14, 16, 24 and 30.

Line 33 - Subtract line 32 from line 1.

Line 34 - Multiply line 33 by 7.00% (.07).

Line 35 - Add lines 15, 19, 21, 25, 31 and 34.

Line 36 – Figure the tax on the amount on line 1. Use the 2003 RI Tax Table or the Rate Schedule, whichever applies.

Line 37 – Tax on All Taxable Income (Including Capital Gains): Enter the SMALLER of line 35 or line 36. Also enter on RI-1040NR, page 1, line 8A and check the RI Schedule D box.

RI 6251 - RHODE ISLAND ALTERNATIVE MINIMUM TAX

Part 1 - Alternative Minimum Tax

Line 1 – Federal Alternative Minimum Taxable Income: Enter your federal alternative minimum taxable income from Federal Form 6251, line 28.

Line 2 - Exemption

filing status	not over	<u>exemption</u>
Single	112,500	35,750
Head of Household	112,500	35,750
Married joint	150,000	49,000
Qualifying widow(er)	150,000	49,000
Married separate	75,000	24,500

If line 1 is not over the amount listed above for your filing status, then enter the exemption amount for your filing status on line 2. If the amount on line 1 is over the amount listed above for your filing status, then you must complete RI-6251 Exemption Worksheet on page I-8 and enter the amount from line 10 on RI-6251, line 2.

Line 3 – subtract line 2 from line 1.

Line 4 – If you figured your tax on RI Schedule D or CGW, complete part 2 and enter the amount from line 36 on line 4. If you figured your tax using the tax table or tax rate schedule and line 3 is less than \$175,000 (\$87,500 if Married filing separately) then multiply line 3 by 6.5% (.065). Otherwise, multiply line 3 by 7% (.07) and subtract \$875 (\$438 if Married filing separately) from the result.

Line 5 – Enter the amount of alternative minimum tax foreign tax credit from Federal Form 6251, line 32.

Line 6 - The RI rate is 25% (.25).

Line 7 - Multiply line 5 by line 6.

Line 8 - Tentative Minimum Tax: Subtract line 7 from line 4.

Line 9 - Enter your RI tax from RI-1040NR, page 1, line 8A

Line 10 - Foreign Tax Credit: Enter the amount from RI-1040NR, line 27.

Line 11 - The RI rate is 25% (.25).

Line 12 - Multiply line 10 by line 11.

Line 13 - Subtract line 12 from line 9.

Line 14 – RI Alternative Minimum Tax: Subtract line 13 from line 8. (If zero or less, enter zero). Enter here and on RI-1040NR, page 1, line 9.

Part 2 - Alternative Minimum Tax Using Maximum Capital Gains Rates

NOTE: If you are required to refigure your Federal Schedule D for the AMT tax, your RI schedule D must also be refigured for AMT purposes, based on the refigured Federal Schedule D.

Line 15 - Enter the amount from RI-6251, line 3.

Line 16 – Enter the amount from RI Schedule D, line 9 or RI Schedule CGW, line 2. (As refigured for AMT, if necessary).

Line 17 - Enter the amount from RI Schedule D, line 7 or RI Schedule CGW enter zero. (As refigured for AMT, if necessary).

Line 18A - Add lines 16 and 17.

Line 18B – Enter the amount from RI Schedule D, line 4 or RI Schedule CGW, line 2. (As refigured for AMT, if necessary).

Line 18C – Enter the **SMALLER** of line 18A or line 18B.

Line 19 - Enter the SMALLER of line 15 or line 18C.

Line 20 - Subtract line 19 from line 15.

Line 21 – If line 20 is less than \$175,000 (\$87,500 if Married filing separately) then multiply line 20 by 6.5% (.065). Otherwise, multiply line 20 by 7% (.07) and subtract \$875 (\$438 if Married filing separately) from the result.

Line 22 – Enter the amount from RI Schedule D, line 16 or RI Schedule CGW, line 7.

Line 23 - Enter the SMALLER of line 15 or line 16.

Line 24 – Enter the **SMALLER** of line 22 or line 23 (if zero go to line 30).

Line 25 – Enter qualified 5 year gain, if any, from RI Schedule D, line 17. (As refigured for AMT, if necessary).

Line 26 - Enter the SMALLER of line 24 or line 25.

Line 27 - Multiply line 26 by 2.00% (.02).

Line 28 - Subtract line 26 from line 24.

Line 29 - Multiply line 28 by 2.50% (.025).

Line 30 - Subtract line 24 from line 23.

Line 31 - Multiply line 30 by 5.00% (.05).

IF LINE 17 IS ZERO OR BLANK, SKIP LINES 32 AND 33 AND GO TO LINE 34. OTHERWISE, GO TO LINE 32.

Line 32 - Subtract line 23 from line 19.

Line 33 - Multiply line 32 by 6.25% (.0625).

Line 34 - Add lines 21, 27, 29, 31 and 33.

Line 35 - If line 15 is less than \$175,000 (\$87,500 if Married filing separately) then multiply line 15 by 6.5% (.065). Otherwise, multiply line 15 by 7% (.07) and subtract \$875 (\$438 if Married filing separately) from the result.

Line 36 - Enter the **SMALLER** of lines 34 or 35 here and on line 4 above

SCHEDULE III – NONRESIDENT TAX CAL-CULATION

Part 1 - Allocation & Tax Worksheet

This worksheet is located on page 9, Form RI-1040NR and is to be completed by full year nonresidents. – Part-year residents complete schedule V on page 11.

Lines 1 through 10 Column A -

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 separately report the amount of earnings in Rhode Island, determine the amount allocable to Rhode Island by completing schedule III, part 2 on page 10 or attaching a separate schedule setting out 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, vaca-

EXEMPTION WORKSHEET for RI-6251, line 2

NOTE: If RI-6251, line 1 is equal to or more than \$255,000 if Single or Head of household; \$346,000 if Married filing jointly or Qualifying widow(er); or \$173,000 if Married filing separately; your exemption is zero. **DO NOT** complete this worksheet; instead, enter the amount from RI-6251 line 1 on line 3 and go to line 4.

1.	If your filing status is	then enter on line 1	.)		
	Single or Head of household	\$35,750	\	1	
	Married filing jointly or Qualifying widow(er)	49,000	}	'· —	
	Married filing separately	24,500	J		
2.	Enter your alternative minimum taxable income from RI-6251, part 1, line 1				
3.	If your filing status is Single or Head of household	then enter on line 3 \$112,500			
	Married filing jointly or Qualifying widow(er)	150,000	} 3		
	Married filing separately	75,000	J		
4.	Subtract line 3 from line 2 (if zero or less, enter zero)				
5.	Multiply line 4 by 25% (.25)			5.	
6.	Subtract line 5 from line 1. (If zero or less enter zero). (If this form is for a child under the age of 14, go to line 8. Otherwise, STOP HERE and enter this amount on RI-6251, part 1, line 2				
7.	Child's minimum exemption amount				5,500
8.	Enter the child's earned income from Federal AMT Exemption Worksheet, line 8				•
9.	Add lines 7 and 8			9.	
10.	Enter the SMALLER of line 6 or line 9 - Ent	er here and on RI-625	51, part 1, line 2	10.	

tion, 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 schedule III, 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:

Property in Rhode Island to property everywhere, Payroll in Rhode Island to payroll everywhere, and 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 schedule III, part 3, which is found on page 10. 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.

NOTE: 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 your are a member or (2) an estate or trust of which your 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.

NOTE: 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.

Line 8 – Total, Column A: Add lines 1, 2, 3, 4, 5, 6 and 7

Line 9, Column A – Adjustments: Enter amount from Federal Form 1040, line 34; 1040A, line 20 or 1040NR, line 33 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 RI source income.

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

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

Line 8, Column B – Total: Add lines 1, 2, 3, 4, 5, 6, and 7 in column B.

Line 9, Column B – Adjustments: Enter adjustments from Federal Form 1040, line 34; Federal Form 1040A, line 20 or 1040NR, line 33.

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 1, line 2.

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 RI-1040NR, page 1, line 13.

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

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 or in the case of a leap year 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 and Sundays.

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 9, Schedule III, line 1, column A.

PART 3 - BUSINESS ALLOCATION PER-CENTAGE

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, 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 9, schedule III, part 1, column B required to be allocated and multiply by the allocation percentage to determine Rhode Island amount. Then enter the amounts from column C on the corresponding lines on Form RI-1040NR, page 9, schedule III, part 1, column A.

SCHEDULE V - PART-YEAR RESIDENT TAX CALCULATION

This schedule is only to be completed by part year residents – full year nonresidents complete schedule III on page 5 of 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 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 10, column B and line 10, 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 RI-1040NR, page 1, line 12.

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 your were a resident of Rhode Island, complete part 2 on page 12, otherwise enter here and on RI-1040NR, page 1, line 13 and 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 RI-1040NR, page 11, schedule V, 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 11, schedule V, part 1, line 10, column B.

Line 19 – Total Rhode Island Income: Enter the Rhode Island income reported on page 11, schedule V, 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 13 and check the part-year resident box.

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 Rhode Island Division of Taxation at (401) 222-1040.

TAX RETURN PAGE REFERENCE

Questions about what to put on a line? Help is on the page number in the circle.

RI-1	040NR RHODE ISLAND NONRESIDENT INDIVIDUAL INCOME 2003		
NAME AND		al Sec	urity Number
ADDRESS		Social	Security Number
please print or type	Present Home Address (Number and street, including apartment number or rural route) Daytime 1	Telepho	one Number
		wn of I	Legal Residence
Electoral Contribution	\$5.00 (\$10.00 if a joint return) See instructions. (This will not increase your tax or reduce your refund.) Check ✓ one.	Nong	partisan general accour
FILING STATUS	Check only one box Single Married filing jointly Married filing separately Head of Household	5	Qualifying widow(e
INCOME,	1. Federal AGI (Adjusted Gross Income) - Federal Form 1040, line 34; 1040A, line 21; 1040EZ, line 4 or Telefile, line I	1.	4
TAX AND CREDITS	2. Net modifications to Federal AGI (if no modifications, enter zero on this line) - Page 2, Schedule I, Line 25	2.	<u> </u>
Single	3. Modified Federal AGI - combine lines 1 and 2 (add net increases or subtract net decreases)	3.	
\$4,750	4. Deductions - RI standard deduction (left margin) or amount from Federal Schedule A, line 28, whichever is greater. If you itemize and line 3 is over \$139,500 (\$69,750 if married filing separate) see itemized deduction schedule on page 7	4.	4
Married filing jointly or	5. Subtract line 4 from line 3	5.	
Qualifying widow(er)	6. Exemptions - Enter federal exemptions in 6A then multiply by \$3,050 and enter result in 6B. (A. X \$3,050 =	6B.	4
#7,950 Married filing	If line 3 is over \$104,625, see worksheet on page I-4 for exemption amount	7.	
separately \$3,975	8. A. RI income tax		
Head of household \$7,000	Check only RI Tax Table or RI Schedule CGW RI Schedule D RI Schedule J RI-8615 Rate Schedules	8A.	
However, people over	B. Other RI taxes from page 3, RI Schedule OT, line 15	8B.	<u></u>
65, blind or can be	9. RI alternative minimum tax from page 6, Form RI-6251, line 14	9.	8
claimed as a dependent,	10. Total RI income tax - add lines 8A, 8B and 9	10.	
see the RI Deduction	11. RI percentage of allowable Federal credits from page 2, schedule II, line 34	11.	6
Schedules on page 7, check	12. RI tax after allowable Federal credits - before allocation - subtract line 11 from line 10 (not less than zero)	12.	
✓ this box and attach	13. RI allocated income tax - (Check only one box)		
the schedule.	✓ All income is from RI, Nonresident with income from outenter amount from line side RI, complete page 9, schedule outside RI, complete page 11, schedule 12 on this line. Nonresident with income from outenter resident with income from outside RI, complete page 11, schedule ule V and enter result on this line.	13.	
4	14. Other RI credits - indicate credit form number(s) attach forms	14.	3
VEW	15. RI income tax after credits - subtract line 14 from line 13 (not less than zero)	15.	
	16. RI checkoff contributions from page 2, schedule IV, line 42G	16.	6
	(contributions reduce your refund or increase your balance due)	17.	
PAYMENTS	18. A. RI 2003 income tax withheld (please attach forms W-2, 1099, etc.)		
PATIVIENTS	B. 2003 estimated tax payments and amount applied from 2002 return		Check ✓ if extension is
	C. Nonresident withholding on real estate sales in 2003		attached.
	D. RI earned income credit from page 3, RI Schedule EIC, line 9		
	E. Other payments		
	F. TOTAL PAYMENTS AND CREDITS - add lines 18A, 18B, 18C, 18D and 18E	18F.	
AMOUNT	19. If line 17 is LARGER than line 18F, Subtract line 18F from 17. YOU OWE THIS AMOUNT. Complete RI-1040V.	19.	
DUE	Check ✓ ☐ if RI-2210 or RI-2210A is attached - enter interest due \$ or enter zero	20.	
REFUND		$\vdash \vdash \vdash$	
	21. Amount of overpayment to be refunded	21.	
	22. Amount of overpayment to be applied to 2004 estimated tax		
	mail returns to: The RI Division of Taxation - One Capitol Hill - Providence, RI 02908-5814		

TAX RETURN PAGE REFERENCE

Questions about what to put on a line? Help is on the page number in the circle.

RI-1040NR				2003
RI SCHEDULE I RI MODIFICATIONS TO FEDERAL A	GI			
23. A. Modifications INCREASING Federal AGI - income from obligations of any state or its political	23A.	(5)	l	
subdivisions, other than RI (attach documentation) B. Other modifications INCREASING Federal AGI (see instructions - attach documentation)		<u> </u>		
C. Total modifications INCREASING Federal AGI - add lines 23A and 23B			23C.	
24. A. Modifications DECREASING Federal AGI - income from obligations of the US government inclu in Federal AGI but exempt from state income taxes (attach documentation)	ided 24A.	(5)		
B. Other modifications DECREASING Federal AGI (see instructions - attach documentation)		<u> </u>		
C. Total modifications DECREASING Federal AGI - add lines 24A and 24B (Enter as a negative a	amount)		24C.	()
25. NET MODIFICATIONS TO FEDERAL AGI - combine lines 23C and 24C (enter here and on page 1	, line 2)		25.	
RI SCHEDULE II ALLOWABLE FEDERAL CREDITS				
26. RI income tax from page 1, line 10			26.	
27. Foreign tax credit from Federal Form 1040, line 44	27.	6		
28. Credit for child and dependent care expenses from Federal Form 1040, line 45 or 1040A, line 29	28.	<u> </u>		
29. Credit for the elderly or the disabled from Federal Form 1040, line 46 or 1040A, line 30	29.	6		
30. Federal mortgage interest credit from Federal Form 8396, line 11	30.	6 NEW		
31. Other federal credits (see instructions for credits) from Federal Form 1040, lines 52 and 67	31.	6		
32. Total - add lines 27, 28, 29, 30 and 31			. 32.	
33. Tentative allowable federal credits - multiply line 32 by 25% (.25)			33.	
34. MAXIMUM CREDIT - line 26 or 33 whichever is SMALLER) - Enter here and on page 1, line 11			34.	
NOTE: This schedule should be completed by NONRESIDENTS will is located on page 9. PART-YEAR residents with income from o V located on page 11. NONRESIDENTS and PART-YEAR reside not need to complete either schedule III or V.	utside l	RI should com	plete	<mark>e RI Schedule</mark>
RI SCHEDULE IV RI CHECKOFF ✓ CONTRIBUTIONS 42. A. Drug program account	your b	: Contributions reduced alance due.	42A. 42B.	r refund or increase
C. RI Organ Transplant Fund		\$	42C.	
D. RI Council on the Arts		\$	42D.	
E. RI Nongame Wildlife Fund		\$	42E.	
F. OChildhood Disease Victims' Fund		\$	42F.	
G. TOTAL CONTRIBUTIONS - add lines 42A, 42B, 42C, 42D, 42E and 42F - Enter here and on p.			42G.	6
Under penalties of perjury, I declare that I have examined this return, and to the best of my kno	wledge and	d belief, it is true, co	rect ar	nd complete.
Your Signature ⇒ Date Spouse's Signature ⇒	2		ı	Date
If you do not need forms mailed to you next year, check box. ✓ ☐ ② May the division conta	act your pre	eparer about this retu		Yes No 2
Paid preparer's signature and address	SSN,	PTIN or EIN	Teleph	none number
			()

Use if your RI taxable income is less than \$60,000. If your taxable income is \$60,000 or more, use the Tax Rate Schedules located on page T-8.

Sample Table

	(taxable ne) is :		And yo	u are :	
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
			Your t	ax is :	
25,200 25,250	25,250 25,300	946 948	946 948	995 998	946 948
25,300 25,350	25,350 25,400	950 952	950 952	1,002 1,005	950 952

EXAMPLE: You are filing a joint return. Your taxable income on page 1, line 7 of your RI return is \$25,300. (1) You find the \$25,300 - 25,350 income line. (2) You find the column for married filing jointly. The amount shown where the income line and filing status column meet is \$950. This is the tax amount you should enter on page 1, line 8 of your RI return.

If line 7	(taxable					If line 7	(taxable					If line 7	(taxable				
incom	ne) is :		And yo	ou are :		incom	ne) is :		And yo	u are :		incom	ne) is :		And yo	ou are :	
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
	ı		Your t	ax is :	1	'	l		Your t	ax is :	•		ı		Your t	ax is :	1
0						2,000)					4,000)				
0	50	0	0	0	0	2,000	2,050	76	76	76	76	4,000	4,050	151	151	151	151
50 100	100 150	3 5	3 5	3 5	3 5	2,050 2,100	2,100 2,150	78 80	78 80	78 80	78 80	4,050 4,100	4,100 4,150	153 155	153 155	153 155	153 155
150	200	7	7	7	7	2,100	2,130	82	82	82	82	4,150	4,130	157	157	157	157
200	250	8	8	8	8	2,200	2,250	83	83	83	83	4,200	4,250	158	158	158	158
250	300	10	10	10	10	2,250	2,300	85	85	85	85	4,250	4,300	160	160	160	160
300 350	350 400	12 14	12 14	12 14	12 14	2,300 2,350	2,350 2,400	87 89	87 89	87 89	87 89	4,300 4,350	4,350 4,400	162 164	162 164	162 164	162 164
400	450	16	16	16	16	2,400	2,450	91	91	91	91	4,400	4,450	166	166	166	166
450	500	18	18	18	18	2,450	2,500	93	93	93	93	4,450	4,500	168	168	168	168
500	550	20	20	20	20	2,500	2,550	95	95	95	95	4,500	4,550	170	170	170	170
550	600	22	22	22	22	2,550	2,600	97	97	97	97	4,550	4,600	172	172	172	172
600 650	650 700	23 25	23 25	23 25	23 25	2,600 2,650	2,650 2,700	98 100	98 100	98 100	98 100	4,600 4,650	4,650 4,700	173 175	173 175	173 175	173 175
700	750 750	27	27	27	27	2,700	2,750	100	102	102	100	4,700	4,750	177	177	177	177
750	800	29	29	29	29	2,750	2,800	104	104	104	104	4,750	4,800	179	179	179	179
800	850	31	31	31	31	2,800	2,850	106	106	106	106	4,800	4,850	181	181	181	181
850 900	900 950	33 35	33 35	33 35	33 35	2,850 2,900	2,900 2,950	108 110	108 110	108 110	108 110	4,850 4,900	4,900 4,950	183 185	183 185	183 185	183 185
950	1,000	37	37	37	37	2,950	3,000	112	112	112	112	4,950	5,000	187	187	187	187
1,000)	•				3,000)					5,000)				
1,000	1,050	38	38	38	38	3,000	3,050	113	113	113	113	5,000	5,050	188	188	188	188
1,050	1,100	40	40	40	40	3,050	3,100	115	115	115	115	5,050	5,100	190	190	190	190
1,100 1,150	1,150 1,200	42 44	42 44	42 44	42 44	3,100 3,150	3,150 3,200	117 119	117 119	117 119	117 119	5,100 5,150	5,150 5,200	192 194	192 194	192 194	192 194
1,200	1,250	46	46	46	46	3,200	3,250	121	121	121	121	5,200	5,250	196	196	196	196
1,250	1,300	48	48	48	48	3,250	3,300	123	123	123	123	5,250	5,300	198	198	198	198
1,300	1,350	50	50	50	50	3,300	3,350	125	125	125	125	5,300	5,350	200	200	200	200
1,350	1,400	52	52	52 53	52 53	3,350	3,400	127 128	127 128	127 128	127 128	5,350	5,400	202	202 203	202	202
1,400 1,450	1,450 1,500	53 55	53 55	55 55	55	3,400 3,450	3,450 3,500	130	130	130	130	5,400 5,450	5,450 5,500	203 205	205	203 205	203 205
1,500	1,550	57	57	57	57	3,500	3,550	132	132	132	132	5,500	5,550	207	207	207	207
1,550	1,600	59	59	59	59	3,550	3,600	134	134	134	134	5,550	5,600	209	209	209	209
1,600	1,650	61	61	61	61	3,600	3,650	136	136	136	136	5,600	5,650	211	211	211	211
1,650 1,700	1,700 1,750	63 65	63 65	63 65	63 65	3,650 3,700	3,700 3,750	138 140	138 140	138 140	138 140	5,650 5,700	5,700 5,750	213 215	213 215	213 215	213 215
1,750	1,800	67	67	67	67	3,750	3,800	142	142	142	142	5,750	5,800	217	217	217	217
1,800	1,850	68	68	68	68	3,800	3,850	143	143	143	143	5,800	5,850	218	218	218	218
1,850	1,900	70	70	70	70	3,850	3,900	145	145	145	145	5,850	5,900	220	220	220	220
1,900 1,950	1,950 2,000	72 74	72 74	72 74	72 74	3,900 3,950	3,950 4,000	147 149	147 149	147 149	147 149	5,900 5,950	5,950 6,000	222 224	222 224	222 224	222 224
		<u> </u>	by qualify			-,,,	,		- T 1			-,	-,,	L			

^{*} This column is also used by qualifying widow(er).

	UU	C I	Siai	I	I a	7 10		Co (co	ntinued)							JUS
If line 7	(taxable		Al			If line 7	(taxable		A1			If line 7	(taxable		Al		
incon	ne) is :		And yo	ou are :		incom	ne) is :		And yo	u are :		incon	ne) is :		And yo	ou are :	
	But		Married	Married	Head of		But		Married	Married	Head of		But		Married	Married	Head of
At	less	Single	filing	filing	house-	At	less	Single	filing	filing	house-	Αt	less	Single	filing	filing	house-
least	than		jointly *	sepa-	hold	least	than	J - J -	jointly *	sepa-	hold	least	than		jointly *	sepa-	hold
	ı		I Your t	rately ax is :	I		l		l Your t	rately	I		l		I Your t	rately	ı
6,000)		10011			9,000)		10011	<u> </u>		12,00	00		Tourt	их ю .	
6,000	6,050	226	226	226	226	9,000	9,050	338	338	338	338		12,050	451	451	451	451
6,050	6,100	228	228	228	228	9,050	9,100	340	340	340	340	12,050	12,100	453	453	453	453
6,100	6,150	230	230	230	230	9,100	9,150	342	342	342	342	12,100	12,150	455	455	455	455
6,150	6,200	232	232	232	232	9,150	9,200	344	344	344	344	12,150	12,200	457	457	457	457
6,200 6,250	6,250 6,300	233 235	233 235	233 235	233 235	9,200 9,250	9,250 9,300	346 348	346 348	346 348	346 348	12,200 12,250	12,250 12,300	458 460	458 460	458 460	458 460
6,300	6,350	237	237	237	237	9,300	9,350	350	350	350	350	12,300	12,350	462	462	462	462
6,350	6,400	239	239	239	239	9,350	9,400	352	352	352	352	12,350	12,400	464	464	464	464
6,400	6,450	241	241	241	241	9,400	9,450	353	353	353	353	12,400	12,450	466	466	466	466
6,450	6,500	243	243	243	243	9,450	9,500	355	355	355	355	12,450	12,500	468	468	468	468
6,500 6,550	6,550 6,600	245 247	245 247	245 247	245 247	9,500 9,550	9,550 9,600	357 359	357 359	357 359	357 359	12,500 12,550	12,550 12,600	470 472	470 472	470 472	470 472
6,600	6,650	248	248	248	248	9,600	9,650	361	361	361	361	12,600	12,650	473	473	473	473
6,650	6,700	250	250	250	250	9,650	9,700	363	363	363	363	12,650	12,700	475	475	475	475
6,700	6,750	252	252	252	252	9,700	9,750	365	365	365	365	12,700	12,750	477	477	477	477
6,750	6,800	254	254	254	254	9,750	9,800	367	367	367	367	12,750	12,800	479	479	479	479
6,800	6,850	256	256	256	256	9,800	9,850	368	368	368	368	12,800	12,850	481	481	481	481
6,850 6,900	6,900 6,950	258 260	258 260	258 260	258 260	9,850 9,900	9,900 9,950	370 372	370 372	370 372	370 372	12,850 12,900	12,900 12,950	483 485	483 485	483 485	483 485
6,950	7,000	262	262	262	262	9,950	10,000	374	374	374	374	12,950	13,000	487	487	487	487
7,000						10,00				-		13,00				-	
7,000	7,050	263	263	263	263	10,000	10,050	376	376	376	376	13,000	13,050	488	488	488	488
7,050	7,100	265	265	265	265	10,050	10,100	378	378	378	378	13,050	13,100	490	490	490	490
7,100	7,150	267	267	267	267	10,100	10,150	380	380	380	380	13,100	13,150	492	492	492	492
7,150 7,200	7,200	269	269	269	269	10,150	10,200	382	382	382	382	13,150	13,200	494	494	494	494
7,250	7,250 7,300	271 273	271 273	271 273	271 273	10,200 10,250	10,250 10,300	383 385	383 385	383 385	383 385	13,200 13,250	13,250 13,300	496 498	496 498	496 498	496 498
7,300	7,350	275	275	275	275	10,300	10,350	387	387	387	387	13,300	13,350	500	500	500	500
7,350	7,400	277	277	277	277	10,350	10,400	389	389	389	389	13,350	13,400	502	502	502	502
7,400	7,450	278	278	278	278	10,400	10,450	391	391	391	391	13,400	13,450	503	503	503	503
7,450 7,500	7,500 7,550	280 282	280 282	280 282	280 282	10,450 10,500	10,500 10,550	393 395	393 395	393 395	393 395	13,450 13.500	13,500 13,550	505 507	505 507	505 507	505 507
7,550	7,600	284	284	284	284	10,550	10,550	397	397	397	397	13,550	13,600	509	509	509	509
7,600	7,650	286	286	286	286	10,600	10,650	398	398	398	398	13.600		511	511	511	511
7,650	7,700	288	288	288	288		10,700	400	400	400	400	13,650	13,700	513	513	513	513
7,700	7,750	290	290	290	290	10,700	10,750	402	402	402	402		13,750	515	515	515	515
7,750	7,800	292	292	292	292	10,750	10,800	404	404	404	404		13,800	517	517	517	517
7,800 7,850	7,850 7,900	293 295	293 295	293 295	293 295	10,800 10,850	10,850 10,900	406 408	406 408	406 408	406 408		13,850 13,900	518 520	518 520	518 520	518 520
7,900	7,950	297	297	297	297	10,830	10,900	410	410	410	410		13,950	522	522	522	522
7,950	8,000	299	299	299	299		11,000	412	412	412	412		14,000	524	524	524	524
8,000)					11,00	0					14,00	00				
8,000	8,050	301	301	301	301	11,000	11,050	413	413	413	413		14,050	526	526	526	526
8,050 8,100	8,100	303	303	303 305	303	11,050 11,100	11,100	415 417	415	415 417	415	14,050 14,100		528 530	528 530	528 530	528 530
8,100 8,150	8,150 8,200	305 307	305 307	305 307	305 307	11,100	11,150 11,200	417 419	417 419	417 419	417 419	14,100	14,150 14,200	530 532	530	530 532	530
8,200	8,250	308	308	308	308	11,200	11,250	421	421	421	421	14,200	14,250	533	533	553	553
8,250	8,300	310	310	310	310	11,250	11,300	423	423	423	423	14,250	14,300	535	535	535	535
8,300	8,350	312	312	312	312	11,300	11,350	425	425	425	425	14,300	14,350	537	537	537	537
8,350	8,400	314	314	314	314	11,350	11,400	427	427	427	427	14,350	14,400	539	539	539	539
8,400	8,450	316	316	316	316	11,400	11,450	428	428	428	428	14,400	14,450	541 542	541 543	541 543	541
8,450 8,500	8,500 8,550	318 320	318 320	318 320	318 320	11,450 11,500	11,500 11,550	430 432	430 432	430 432	430 432	14,450 14,500	14,500 14,550	543 545	543 545	543 545	543 545
8,550	8,600	322	322	322	322	11,550	11,600	434	434	434	434	14,550	14,600	547	547	547	547
8,600	8,650	323	323	323	323	11,600	11,650	436	436	436	436	14,600	14,650	548	548	548	548
8,650	8,700	325	325	325	325	11,650	11,700	438	438	438	438	14,650	14,700	550	550	550	550
8,700	8,750	327	327	327	327	11,700	11,750	440	440	440	440	14,700	14,750	552	552	552	552
8,750	8,800	329	329	329	329	11,750	11,800	442	442	442	442	14,750	14,800	554	554	554	554
8,800 8,850	8,850 8,900	331 333	331 333	331 333	331 333	11,800 11,850	11,850 11,900	443 445	443 445	443 445	443 445	14,800 14,850	14,850 14,900	556 558	556 558	556 558	556 558
8,900	8,950	335	335	335	335	11,900	11,900	445 447	445 447	445 447	445 447	14,830		560	560	560	560
8,950	9,000	337	337	337	337	11,950	12,000	449	449	449	449	14,950	15,000	562	562	562	562

^{*} This column is also used by qualifying widow(er).

KII	Ou	er	siai	IU	1a)	C la	aDI	e (co	ntinued)						2	JUS
If line 7	(taxable		And yo	u are :		If line 7	(taxable		And yo	u ara :		If line 7	(taxable		And vo	ou are :	
incom	ne) is :		Alia yo	u aie.		incom	ne) is :		And yo	u aie .		incon	ne) is :		And yo	u ale .	_
At	But		Married	Married	Head of	At	But		Married	Married filing	Head of	At	But		Married	Married	Head of
least	less	Single	filing	filing sepa-	house-	least	less	Single	filing	sepa-	house-	least	less	Single	filing	filing sepa-	house-
	than		jointly *	rately	hold		than		jointly *	rately	hold		than		jointly *	rately	hold
45.00			Your t	ax is :		40.00			Your to	ax is :		04.04			Your t	ax is :	
15,00		T 500	500	500	500	18,00		070	070	070	070	21,00		700	700	700	700
15,000 15,050		563 565	563 565	563 565	563 565	18,000 18,050	18,050 18,100	676 678	676 678	676 678	676 678	21,000 21,050	,	788 790	788 790	788 790	788 790
15,100	15,150	567	567	567	567	18,100	18,150	680	680	680	680	21,100	21,150	792	792	792	792
15,150	15,200	569	569	569	569	18,150	18,200	682	682	682	682	21,150	′	794	794	794	794
15,200 15,250	15,250	571	571 572	571 573	571	18,200 18,250	18,250	683	683	683 685	683	21,200 21,250	21,250	796	796 798	796 798	796 798
15,230	15,300 15,350	573 575	573 575	573 575	573 575	18,300	18,300 18,350	685 687	685 687	687	685 687	21,230	21,300 21,350	798 800	800	800	800
15,350	15,400	577	577	577	577	18,350	18,400	689	689	689	689	21,350	21,400	802	802	802	802
15,400	15,450	578	578	578	578	18,400	18,450	691	691	691	691	21,400	21,450	803	803	803	803
15,450 15,500	15,500 15,550	580 582	580 582	580 582	580 582	18,450 18,500	18,500 18,550	693 695	693 695	693 695	693 695	21,450 21,500	21,500 21,550	805 807	805 807	805 807	805 807
15,550	15,600	584	584	584	584	18,550	18,600	697	697	697	697	21,550	21,600	809	809	809	809
15,600	15,650	586	586	586	586	18,600	18,650	698	698	698	698	21,600	21,650	811	811	811	811
15,650		588	588	588	588	18,650	18,700	700	700	700	700	21,650	21,700	813	813	813	813
15,700 15,750	15,750 15,800	590 592	590 592	590 592	590 592	18,700 18,750	18,750 18,800	702 704	702 704	702 704	702 704	21,700 21,750	21,750 21,800	815 817	815 817	815 817	815 817
15,750	15,850	593	592	593	593	18,800	18,850	70 4 706	704	704	704	21,730	21,850	818	818	818	818
15,850	15,900	595	595	595	595	18,850	18,900	708	708	708	708	21,850	21,900	820	820	820	820
15,900	15,950	597	597	597	597	18,900	18,950	710	710	710	710	21,900		822	822	822	822
16,00	16,000	599	599	599	599	18,950 19,0 0	19,000	712	712	712	712	21,950 22,0 0		824	824	824	824
16,000		601	601	601	601	19,000	19,050	713	713	713	713	22,000	22,050	826	826	826	826
16,050	16,100	603	603	603	603	19,050	19,100	715	715	715	715	22,050	22,100	828	828	828	828
16,100	16,150	605	605	605	605	19,100	19,150	717	717	717	717	22,100	22,150	830	830	830	830
16,150	16,200	607	607	607	607	19,150	19,200	719	719	719	719	22,150	22,200	832	832	832	832
16,200 16,250	16,250 16,300	608 610	608 610	608 610	608 610	19,200 19,250	19,250 19,300	721 723	721 723	721 723	721 723	22,200 22,250	22,250 22,300	833 835	833 835	833 835	833 835
16,300	16,350	612	612	612	612	19,300	19,350	725	725	725	725	22,300	,	837	837	837	837
16,350	16,400	614	614	614	614	19,350	19,400	727	727	727	727	22,350	22,400	839	839	839	839
16,400 16,450	16,450 16,500	616 618	616 618	616 618	616 618	19,400 19,450	19,450 19,500	728 730	728 730	728 730	728 730	22,400 22,450	22,450 22,500	841 843	841 843	841 843	841 843
16,500	16,550	620	620	620	620	19,430	19,550	730	730	730	730	22,430	22,550	845	845	845	845
16,550	16,600	622	622	622	622	19,550	19,600	734	734	734	734	22,550	22,600	847	847	847	847
	16,650	623	623	623	623	19,600	19,650	736	736	736	736		22,650	848	848	848	848
	16,700 16,750	625 627	625 627	625	625		19,700	738	738	738 740	738		22,700 22,750	850	850 852	850 852	850 852
	16,800	629	629	627 629	627 629	19,700 19,750	19,750 19,800	740 742	740 742	740	740 742	22,750		852 854	854	854	854
16,800	16,850	631	631	631	631	19,800	19,850	743	743	743	743		22,850	856	856	856	856
	16,900	633	633	633	633	19,850	19,900	745	745	745	745	22,850	22,900	858	858	858	858
	16,950 17,000	635 637	635 637	635 637	635 637	19,900 19,950	19,950 20,000	747 749	747 749	747 749	747 749		22,950 23,000	860 862	860 862	860 862	860 862
17,00			301	301	301	20,00		, 70	7-10	170	7 10	23,00		JUL		302	
	17,050	638	638	638	638		20,050	751	751	751	751		23,050	863	863	863	863
17,050	17,100	640	640	640	640	20,050	20,100	753	753	753	753	23,050	23,100	865	865	865	865
	17,150 17,200	642	642	642 644	642	20,100	20,150	755 757	755 757	755 757	755 757		23,150	867 869	867 869	867 869	867 869
	17,200 17,250	644 646	644 646	646	644 646	20,150	20,200 20,250	757 758	757 758	757 758	757 758	ı	23,200 23,250	869 871	871	871	871
	17,250	648	648	648	648	20,200	20,250	758 760	758 760	760	758 760	23,250		873	873	873	873
17,300	17,350	650	650	650	650	20,300	20,350	762	762	762	762	23,300	23,350	875	875	875	875
	17,400	652	652	652	652	20,350	20,400	764	764	764	764	23,350		877	877	877	877
	17,450 17,500	653 655	653 655	653 655	653 655	20,400 20,450	20,450 20,500	766 768	766 768	766 768	766 768	23,400 23,450		878 880	878 880	878 880	878 880
	17,500	657	657	657	657	20,430	20,500	770	770	770	770		23,550	882	882	882	882
17,550		659	659	659	659	20,550	20,600	772	772	772	772	23,550	23,600	884	884	884	884
17,600		661	661	661	661	20,600	20,650	773	773	773	773	23,600	,	886	886	886	886
17,650	17,700 17,750	663	663	663 665	663	20,650 20,700	20,700 20,750	775 777	775 777	775 777	775 777	23,650	23,700 23,750	888 900	888 890	888 890	888 890
17,700		665 667	665 667	667	665 667	20,700	20,750	777 779	777 779	777 779	777 779		23,750	890 892	892	893	892
17,800		668	668	668	668	20,800	20,850	781	781	781	781	23,800		893	893	897	893
17,850	17,900	670	670	670	670	20,850	20,900	783	783	783	783	23,850	23,900	895	895	900	895
	17,950	672	672	672 674	672 674	20,900	20,950	785 787	785 787	785 787	785 787	23,900	,	897 800	897	904	897
	18,000	674	674		674	20,950	21,000	787	787	787	787	∠ა,ყე∪	24,000	899	899	907	899

^{*} This column is also used by qualifying widow(er).

	Ou	C I	Siai	IU	I a	1	abi	C (co	ntinued)						2	JUS
If line 7	(taxable		Λ al a			If line 7	(taxable		A = d =			If line 7	(taxable		A		
incon	ne) is :		And yo	ou are :		incom	ne) is :		And yo	u are :		incon	ne) is :		And yo	ou are :	
	But		Married	Married	Head of		But		Married	Married	Head of		But		Married	Married	Head of
At	less	Single	filing	filing	house-	Αι	less	Single	filing	filing	house-	At	less	Single	filing	filing	house-
least	than		jointly *	sepa-	hold	least	than	3 -	jointly *	sepa-	hold	least	than		jointly *	sepa- rately	hold
	I		I Your t	rately ax is :	I		l		I Your to	rately	I		I		I Your t	ax is:	I
24,00	00		Tourt			27,00	00		1001.0	<u>аж ю .</u>		30,00	00	!	Tour t		
	24,050	901	901	911	901	27,000	27,050	1,013	1,013	1,121	1,103	30,000	30,050	1,179	1,126	1,331	1,126
24,050	,	903	903	914	903	27,050	27,100	1,015	1,015	1,124	1,015	30,050	30,100	1,182	1,128	1,334	1,128
24,100	-	905	905	918	905	27,100	27,150	1,017	1,017	1,128	1,017	30,100	30,150	1,186	1,130	1,338	1,130
24,150	24,200	907	907	921	907	27,150	27,200	1,019	1,019	1,131	1,019	30,150	30,200	1,189	1,132	1,341	1,132
24,200 24,250	24,250 24,300	908 910	908 910	925 928	908 910	27,200 27,250	27,250 27,300	1,021 1,023	1,021 1,023	1,135 1,138	1,021 1,023	30,200 30,250	30,250 30,300	1,193 1,196	1,133 1,135	1,345 1,348	1,133 1,135
24,300	-	912	912	932	912	27,300	27,350	1,025	1,025	1,142	1,025	30,300	30,350	1,200	1,137	1,352	1,137
24,350	24,400	914	914	935	914	27,350	27,400	1,027	1,027	1,145	1,027	30,350	30,400	1,203	1,139	1,355	1,139
24,400	24,450	916	916	939	916	27,400	27,450	1,028	1,028	1,149	1,028	30,400	30,450	1,207	1,141	1,359	1,141
24,450 24,500	24,500	918 920	918 920	942 946	918 920	27,450 27,500	27,500 27,550	1,030 1,032	1,030 1,032	1,152 1,156	1,030 1,032	30,450	30,500 30,550	1,210 1,214	1,143 1,145	1,362 1,366	1,143 1,145
24,550		920	920	949	922	27,550	27,600	1,032	1,032	1,159	1,032	30,550	30,600	1,214	1,147	1,369	1,147
24,600		923	923	953	923	27,600	27,650	1,036	1,036	1,163	1,036	30,600	30,650	1,221	1,148	1,373	1,148
24,650	,	925	925	956	925	27,650	27,700	1,038	1,038	1,166	1,038	30,650	30,700	1,224	1,150	1,376	1,150
24,700	24,750	927	927	960	927	27,700	27,750	1,040	1,040	1,170	1,040	30,700	30,750	1,228	1,152	1,380	1,152
24,750	24,800	929	929	963	929	27,750	27,800	1,042	1,042	1,173	1,042	30,750	30,800	1,231	1,154	1,383	1,154
24,800 24,850	24,850 24,900	931 933	931 933	967 970	931 933	27,800 27,850	27,850 27,900	1,043 1,045	1,043 1,045	1,177 1,180	1,043 1,045	30,800 30.850	30,850 30,900	1,235 1,238	1,156 1,158	1,387 1,390	1,156 1,158
24,900	,	935	935	974	935	27,900	27,950	1,043	1,043	1,184	1,043	30,900	30,950	1,242	1,160	1,394	1,160
	25,000	937	937	977	937	27,950	28,000	1,049	1,049	1,187	1,049	30,950	31,000	1,245	1,162	1,397	1,162
25,00	00	_				28,00)0					31,00	00				
25,000	25,050	938	938	981	938	28,000	28,050	1,051	1,051	1,191	1,051	31,000	- ,	1,249	1,163	1,401	1,163
25,050 25,100	25,100 25,150	940 942	940 942	984 988	940 942	28,050 28,100	28,100 28,150	1,053 1,055	1,053 1,055	1,194 1,198	1,053 1,055	31,050 31,100	31,100 31,150	1,252 1,256	1,165 1,167	1,404 1,408	1,165 1,167
25,150	25,200	944	944	991	944	28,150	28,200	1,055	1,057	1,201	1,055	31,150	31,200	1,259	1,169	1,411	1,169
25,200	25,250	946	946	995	946	28,200	28,250	1,058	1,058	1,205	1,058	31,200	31,250	1,263	1,171	1,415	1,171
25,250		948	948	998	948	28,250	28,300	1,060	1,060	1,208	1,060	31,250	31,300	1,266	1,173	1,418	1,173
25,300 25,350	25,350 25,400	950 952	950 952	1,002	950	28,300	28,350	1,062	1,062	1,212	1,062	31,300	31,350	1,270	1,175	1,422	1,175
25,400	25,450	952	953	1,005 1,009	952 953	28,350 28,400	28,400 28,450	1,064 1,067	1,064 1,066	1,215 1,219	1,064 1,066	31,350 31,400	31,400 31,450	1,273 1,277	1,177 1,178	1,425 1,429	1,177 1,178
25,450	25,500	955	955	1,009	955	28,450	28,500	1,007	1,068	1,222	1,068	31,450	31,500	1,280	1,170	1,432	1,170
25,500	25,550	957	957	1,016	957	28,500	28,550	1,074	1,070	1,226	1,070	31,500	31,550	1,284	1,182	1,436	1,182
25,550	25,600	959	959	1,019	959	28,550	28,600	1,077	1,072	1,229	1,072	31,550	31,600	1,287	1,184	1,439	1,184
25,600		961	961	1,023	961	28,600	28,650	1,081	1,073	1,233	1,073	31,600		1,291	1,186	1,443	1,186
	25,700 25,750	963 965	963 965	1,026 1,030	963 965	28,650 28,700	28,700 28,750	1,084 1,088	1,075 1,077	1,236 1,240	1,075 1,077		31,700 31,750	1,294 1,298	1,188 1,190	1,446 1,450	1,188 1,190
25,750		967	967	1,033	967	28,750		1,091	1,079	1,243	1,079	31,750		1,301	1,192	1,453	1,192
25,800	25,850	968	968	1,037	968	28,800	28,850	1,095	1,081	1,247	1,081	31,800	31,850	1,305	1,193	1,457	1,193
25,850		970	970	1,040	970	28,850	28,900	1,098	1,083	1,250	1,083		31,900	1,308	1,195	1,460	1,195
	25,950 26,000	972 974	972 974	1,044 1,047	972 974	28,900	28,950 29,000	1,102 1,105	1,085 1,087	1,254 1,257	1,085 1,087		31,950 32,000	1,312 1,315	1,197 1,199	1,464 1,467	1,197 1,199
26,00		374	314	1,047	314	29,00		1,105	1,007	1,201	1,001	32,00		1,515	1,199	1,401	1,199
	26,050	976	976	1,051	976	_	29,050	1,109	1,088	1,261	1,088		32,050	1,319	1,201	1,471	1,201
	26,100	978	978	1,054	978	29,050	29,100	1,112	1,090	1,264	1,090	32,050		1,322	1,203	1,474	1,203
26,100		980	980	1,058	980	29,100	29,150	1,116	1,092	1,268	1,092	32,100	32,150	1,326	1,205	1,478	1,205
26,150		982	982	1,061	982	29,150	29,200	1,119	1,094	1,271	1,094	32,150		1,329	1,207	1,481	1,207
26,200 26,250		983 985	983 985	1,065 1,068	983 985	29,200 29,250	29,250	1,123	1,096	1,275	1,096	32,200		1,333	1,208 1,210	1,485 1,488	1,208 1,210
	26,300	985	985	1,068	985	29,250	29,300 29,350	1,126 1,130	1,098 1,100	1,278 1,282	1,098 1,100	32,250 32,300		1,336 1,340	1,210	1,488	1,210
26,350		989	989	1,075	989	29,350	29,400	1,133	1,102	1,285	1,102	32,350		1,343	1,214	1,495	1,214
26,400	26,450	991	991	1,079	991	29,400	29,450	1,137	1,103	1,289	1,103	32,400	32,450	1,347	1,216	1,499	1,216
26,450		993	993	1,082	993	29,450	29,500	1,140	1,105	1,292	1,105	32,450	32,500	1,350	1,218	1,502	1,218
26,500 26,550		995 997	995 997	1,086 1,089	995 997	29,500 29,550	29,550 29,600	1,144 1,147	1,107 1,109	1,296 1,299	1,107 1,109	32,500 32,550	32,550 32,600	1,354 1,357	1,220 1,222	1,506 1,509	1,220 1,222
26,600		998	998	1,009	998	29,600	29,650			1,303	1,111	32,600		l	1,223	1,509	1,223
26,650		1,000	1,000	1,093	1,000	29,650	29,650	1,151 1,154	1,111 1,113	1,303	1,111	32,650		1,361 1,364	1,225	1,513	1,225
26,700		1,002	1,002	1,100	1,102	29,700	29,750	1,158	1,115	1,310	1,115	32,700		1,368	1,227	1,520	1,227
26,750		1,004	1,004	1,103	1,004	29,750	29,800	1,161	1,117	1,313	1,117	32,750		1,371	1,229	1,523	1,229
26,800		1,006	1,006	1,107	1,006	29,800	29,850	1,165	1,118	1,317	1,118	32,800		1,375	1,231	1,527	1,231
26,850		1,008	1,008	1,110	1,008	29,850	29,900	1,168	1,120	1,320	1,120	32,850	32,900	1,378	1,233	1,530	1,233
	26,950 27,000	1,010 1,012	1,010 1,012	1,114 1,117	1,010 1,012	29,900 29,950	29,950 30,000	1,172 1,175	1,122 1,124	1,324 1,327	1,122 1,124	32,900 32,950		1,382 1,385	1,235 1,237	1,534 1,537	1,235 1,237
	_,,000	1,012	1,012	.,	1,012	_5,550	55,500	.,	1,127	1,021	1,127	02,000	55,500	1,000	1,201	.,001	1,201

^{*} This column is also used by qualifying widow(er).

	Ou	C IS	Siai	IU	I a)	1	abi	C (co	ntinued)						2	JUS
If line 7	(taxable					If line 7	(taxable					If line 7	(taxable				
incon	ne) is :		And yo	ou are :		incom	ne) is :		And yo	u are :		incon	ne) is :		And yo	ou are :	
	<u> </u>			Married	l		<u> </u>		II	Married	l		Ĺ			Married	Ī <i>.</i>
At	But	Single	Married filing	filing	Head of	At	But	Single	Married filing	filing	Head of house-	At	But	Single	Married	filing	Head of house-
least	less than	Sirigle	jointly *	sepa-	house- hold	least	less than	Single	jointly *	sepa-	hold	least	less than	Sirigle	filing jointly *	sepa-	hold
	"""		1	rately	11010		l man		l' '	rately	""		""			rately	11010
33,00	10		Your t	ax is :		36,00	10		Your to	ax is :		39,00	10		Your t	ax is :	
		1 200	1 220	1 5 4 1	1 220	36,000	36,050	1 500	1 251	1,751	1 251	39,000		1,809	1,463	1,961	1,495
33,000 33,050	33,050 33,100	1,389 1,392	1,238 1,240	1,541 1,544	1,238 1,240	36,050	36,100	1,599 1,602	1,351 1,353	1,754	1,351 1,353	39,000	39,050 39,100	1,809	1,465	1,964	1,499
33,100	33,150	1,396	1,242	1,548	1,242	36,100	36,150	1,606	1,355	1,758	1,355	39,100	39,150	1,816	1,467	1,968	1,502
33,150	33,200	1,399	1,244	1,551	1,244	36,150	36,200	1,609	1,357	1,761	1,357	39,150	39,200	1,819	1,469	1,971	1,506
33,200	33,250	1,403	1,246	1,555	1,246	36,200	36,250	1,613	1,358	1,765	1,358	39,200	39,250	1,823	1,471	1,975	1,509
33,250	33,300	1,406	1,248	1,558	1,248	36,250	36,300	1,616	1,360	1,768	1,360	39,250	39,300	1,826	1,473	1,978	1,513
33,300	33,350	1,410	1,250	1,562	1,250	36,300	36,350	1,620	1,362	1,772	1,362	39,300	39,350	1,830	1,475 1,477	1,982 1,985	1,516
33,350 33,400	33,400 33,450	1,413	1,252	1,565	1,252	36,350 36,400	36,400 36,450	1,623	1,364	1,775 1,779	1,364	39,350 39,400	39,400 39,450	1,833	1,477	1,989	1,520 1,523
33,450	33,500	1,417 1,420	1,253 1,255	1,569 1,572	1,253 1,255	36,450	36,500	1,627 1,630	1,366 1,368	1,782	1,366 1,368	39,400	39,450	1,837 1,840	1,476	1,969	1,523
33,500	33,550	1,424	1,257	1,576	1,257	36,500	36,550	1,634	1,370	1,786	1,370	39,500	39,550	1,844	1,482	1,996	1,530
33,550	33,600	1,427	1,259	1,579	1,259	36,550	36,600	1,637	1,372	1,789	1,372	39,550	39,600	1,847	1,484	1,999	1,534
33,600	33,650	1,431	1,261	1,583	1,261	36,600	36,650	1,641	1,373	1,793	1,373	39,600	39,650	1,851	1,486	2,003	1,537
33,650	33,700	1,434	1,263	1,586	1,263	36,650	36,700	1,644	1,375	1,796	1,375	39,650	39,700	1,854	1,488	2,006	1,541
33,700	33,750	1,438	1,265	1,590	1,265	36,700	36,750	1,648	1,377	1,800	1,377	39,700	39,750	1,858	1,490	2,010	1,544
33,750	33,800	1,441	1,267	1,593	1,267	36,750	36,800	1,651	1,379	1,803	1,379	39,750	39,800	1,861	1,492	2,013	1,548
33,800 33,850	33,850 33,900	1,445 1,448	1,268 1,270	1,597 1,600	1,268 1,270	36,800 36,850	36,850 36,900	1,655 1,658	1,381 1,383	1,807 1,810	1,381 1,383	39,800 39.850	39,850 39,900	1,865 1,868	1,493 1,495	2,017 2,020	1,551 1,555
33,900	33,950	1,452	1,270	1,604	1,270	36,900	36,950	1,662	1,385	1,814	1,385	39,900	39,950	1,872	1,497	2,024	1,558
33,950	34,000	1,455	1,274	1,607	1,274	36,950	37,000	1,665	1,387	1,817	1,387	39,950	40,000	1,875	1,499	2,027	1,562
34,00	00					37,00)0					40,00	00				
34,000	34,050	1,459	1,276	1,611	1,276	37,000	37,050	1,669	1,388	1,821	1,388	40,000	40,050	1,879	1,501	2,031	1,565
34,050	34,100	1,462	1,278	1,614	1,278	37,050	37,100	1,672	1,390	1,824	1,390	40,050	40,100	1,882	1,503	2,034	1,569
34,100 34,150	34,150 34,200	1,466 1,469	1,280 1,282	1,618	1,280	37,100 37,150	37,150	1,676	1,392	1,828 1,831	1,392	40,100 40,150	40,150	1,886	1,505 1,507	2,038	1,572
34,200	34,250	1,473	1,283	1,621 1,625	1,282 1,283	37,130	37,200 37,250	1,679	1,394	1,835	1,394	40,130	40,200 40,250	1,889	1,507	2,041 2,045	1,576 1,579
34,250	34,300	1,476	1,285	1,628	1,285	37,250	37,230	1,683 1,686	1,396 1,398	1,838	1,396 1,398	40,250	40,230	1,893 1,896	1,510	2,043	1,583
34,300	34,350	1,480	1,287	1,632	1,287	37,300	37,350	1,690	1,400	1,842	1,400	40,300	40,350	1,900	1,512	2,052	1,586
34,350	34,400	1,483	1,289	1,635	1,289	37,350	37,400	1,693	1,402	1,845	1,402	40,350	40,400	1,903	1,514	2,055	1,590
34,400	34,450	1,487	1,291	1,639	1,291	37,400	37,450	1,697	1,403	1,849	1,403	40,400	40,450	1,907	1,516	2,059	1,593
34,450 34,500	34,500	1,490 1,494	1,293 1,295	1,642	1,293	37,450 37,500	37,500	1,700	1,405	1,852 1,856	1,405	40,450 40,500	40,500	1,910	1,518 1,520	2,062 2,066	1,597
34,550	34,550 34,600	1,494	1,297	1,646 1,649	1,295 1,297	37,550	37,550 37,600	1,704 1,707	1,407 1,409	1,859	1,407 1,409	40,550	40,550 40,600	1,914 1,917	1,520	2,069	1,600 1,604
34,600	34,650	1,501	1,298	1,653	1,298	37,600	37,650	1,711	1,411	1,863	1,411	40,600	40,650	1,921	1,523	2,073	1,607
34,650		1,504	1,300	1,656	1,300	37,650			1,413	1,866	1,413		40,700		1,525	2,076	1,611
,	34,750	1,508	1,302	1,660	1,302	37,700	37,750	1,718	1,415	1,870	1,415	40,700	40,750	1,928	1,527	2,080	1,614
34,750	34,800	1,511	1,304	1,663	1,304	37,750	37,800	1,721	1,417	1,873	1,417	40,750	40,800	1,931	1,529	2,083	1,618
34,800	34,850	1,515	1,306	1,667	1,306	37,800	37,850	1,725	1,418	1,877	1,418	40,800	40,850	1,935	1,531	2,087	1,621
34,850	34,900 34,950	1,518 1,522	1,308 1,310	1,670 1,674	1,308 1,310	37,850 37,900	37,900 37,950	1,728 1,732	1,420	1,880 1,884	1,420	40,850 40,900	40,900 40,950	1,938 1,942	1,533 1,535	2,090 2,094	1,625 1,628
	35,000	1,525	1,310	1,674	1,310		38,000	1,735	1,422 1,424	1,887	1,422 1,424		41,000	1,942	1,535	2,094	1,632
35,00				ŕ		38,00	00	,		,	,	41,00		,		,	
	35,050	1,529	1,313	1,681	1,313	38,000		1,739	1,426	1,891	1,426		41,050	1,949	1,538	2,101	1,635
35,050	35,100	1,532	1,315	1,684	1,315	38,050	38,100	1,742	1,428	1,894	1,429	41,050	41,100	1,952	1,540	2,104	1,639
35,100	35,150	1,536	1,317	1,688	1,317	38,100	38,150	1,746	1,430	1,898	1,432	41,100	41,150	1,956	1,542	2,108	1,642
35,150	35,200	1,539	1,319	1,691	1,319	38,150	38,200	1,749	1,432	1,901	1,436	41,150	41,200	1,959	1,544	2,111	1,646
35,200	35,250	1,543	1,321	1,695	1,321	38,200	38,250	1,753	1,433	1,905	1,439	41,200	41,250	1,963	1,546	2,115	1,649
35,250 35,300	35,300 35,350	1,546 1,550	1,323 1,325	1,698 1,702	1,323 1,325	38,250 38,300	38,300 38,350	1,756 1,760	1,435 1,437	1,908 1,912	1,443 1,446	41,250 41,300	41,300 41,350	1,966 1,970	1,548 1,550	2,118 2,122	1,653 1,656
35,350	35,400	1,553	1,327	1,705	1,327	38,350	38,400	1,763	1,439	1,915	1,450	41,350	41,400	1,973	1,552	2,125	1,660
35,400	35,450	1,557	1,328	1,709	1,328	38,400	38,450	1,767	1,441	1,919	1,453	41,400	41,450	1,977	1,553	2,129	1,663
35,450	35,500	1,560	1,330	1,712	1,330	38,450	38,500	1,770	1,443	1,922	1,457	41,450	41,500	1,980	1,555	2,132	1,667
35,500	35,550	1,564	1,332	1,716	1,332	38,500	38,550	1,774	1,445	1,926	1,460	41,500	41,550	1,984	1,557	2,136	1,670
35,550	35,600	1,567	1,334	1,719	1,334	38,550	38,600	1,777	1,447	1,929	1,464	41,550	41,600	1,987	1,559	2,139	1,674
35,600	35,650	1,571	1,336	1,723	1,336	38,600	38,650	1,781	1,448	1,933	1,467	41,600	41,650	1,991	1,561	2,143	1,677
35,650 35,700	35,700 35,750	1,574 1,578	1,338 1,340	1,726 1,730	1,338 1,340	38,650 38,700	38,700 38,750	1,784 1,788	1,450 1,452	1,936 1,940	1,471 1,474	41,650 41,700	41,700 41,750	1,994 1,998	1,563 1,565	2,146 2,150	1,681 1,684
35,750	35,800	1,576	1,340	1,733	1,340	38,750	38,800	1,700	1,452	1,943	1,474	41,750	41,730	2,001	1,567	2,150	1,688
35,800	35,850	1,585	1,343	1,737	1,343	38,800	38,850	1,795	1,456	1,947	1,481	41,800	41,850	2,005	1,568	2,157	1,691
35,850	35,900	1,588	1,345	1,740	1,345	38,850	38,900	1,798	1,458	1,950	1,485	41,850	41,900	2,008	1,570	2,160	1,695
35,900		1,592	1,347	1,744	1,347	38,900	38,950	1,802	1,460	1,954	1,488	41,900	41,950	2,012	1,572	2,164	1,698
35,950	36,000	1,595	1,349	1,747	1,349	38,950	39,000	1,805	1,462	1,957	1,492	41,950	42,000	2,015	1,574	2,167	1,702

^{*} This column is also used by qualifying widow(er).

	Ou	C I	Siai	IU	I a	\	abi	C (co	ntinued)						2	JUS
If line 7	(taxable					If line 7	(taxable					If line 7	(taxable				
incon	ne) is :		And yo	ou are :		incom	ne) is :		And yo	u are :		incon	ne) is :		And yo	ou are :	
			Manniad	Married			D.4		Manniad	Married					Manuiad	Married	11224 26
At	But less	Single	Married filing	filing	Head of house-	At	But less	Single	Married filing	filing	Head of house-	At	But less	Single	Married filing	filing	Head of house-
least	than	Olligic	jointly *	sepa-	hold	least	than	Oiligic	jointly *	sepa-	hold	least	than	Olligic	jointly *	sepa-	hold
			' '	rately					l' '	rately					l' '	rately	
42,00	<u> </u>		Your t	ax is :		45,00	10		Your to	ax is :		48,00	<u> </u>		Your t	ax is :	
42,000		2,019	1,576	2,171	1,705	45,000	45,050	2,229	1,688	2,381	1,915	48,000	48,050	2,439	1,820	2,591	2,125
42,050		2,013	1,578	2,171	1,709	45,050	45,100	2,232	1,690	2,384	1,919	48,050	48,100	2,442	1,823	2,594	2,129
42,100		2,026	1,580	2,178	1,712	45,100	45,150	2,236	1,692	2,388	1,922	48,100	48,150	2,446	1,827	2,598	2,132
42,150	42,200	2,029	1,582	2,181	1,716	45,150	45,200	2,239	1,694	2,391	1,926	48,150	48,200	2,449	1,830	2,601	2,136
42,200		2,033	1,583	2,185	1,719	45,200	45,250	2,243	1,696	2,395	1,929	48,200	48,250	2,453	1,834	2,605	2,139
42,250	42,300	2,036	1,585	2,188	1,723	45,250	45,300	2,246	1,698	2,398	1,933	48,250	48,300	2,456	1,837	2,608	2,143
42,300 42,350	42,350 42,400	2,040 2,043	1,587 1,589	2,192 2,195	1,726 1,730	45,300 45,350	45,350 45,400	2,250 2,253	1,700 1,702	2,402 2,405	1,936 1,940	48,300 48,350	48,350 48,400	2,460 2,463	1,841 1,844	2,612 2,615	2,146 2,150
42,400	42,450	2,047	1,591	2,199	1,733	45,400	45,450	2,257	1,703	2,409	1,943	48,400	48,450	2,467	1,848	2,619	2,153
42,450	42,500	2,050	1,593	2,202	1,737	45,450	45,500	2,260	1,705	2,412	1,947	48,450	48,500	2,470	1,851	2,622	2,157
42,500	42,550	2,054	1,595	2,206	1,740	45,500	45,550	2,264	1,707	2,416	1,950	48,500	48,550	2,474	1,855	2,626	2,160
42,550	42,600	2,057	1,597	2,209	1,744	45,550	45,600	2,267	1,709	2,419	1,954	48,550	48,600	2,477	1,858	2,629	2,164
42,600	42,650	2,061	1,598	2,213	1,747	45,600	45,650	2,271	1,711	2,423	1,957	48,600	48,650	2,481	1,862	2,633	2,167
42,650	42,700 42,750	2,064 2,068	1,600	2,216	1,751	45,650 45,700	45,700 45,750	2,274 2,278	1,713	2,426 2,430	1,961	48,650 48,700	48,700 48,750	2,484 2,488	1,865 1,869	2,636 2,640	2,171 2,174
42,700 42,750	42,750	2,000	1,602 1,604	2,220 2,223	1,754 1,758	45,750	45,800	2,276	1,715 1,717	2,430	1,964 1,968	48,750	48,800	2,400	1,872	2,643	2,174
42,800	42,850	2,075	1,606	2,227	1,761	45,800	45,850	2,285	1,718	2,437	1,971	48,800	48,850	2,495	1,876	2,647	2,181
42,850	42,900	2,078	1,608	2,230	1,765	45,850	45,900	2,288	1,720	2,440	1,975	48,850	48,900	2,498	1,879	2,650	2,185
42,900	42,950	2,082	1,610	2,234	1,768	45,900	45,950	2,292	1,722	2,444	1,978	48,900	48,950	2,502	1,883	2,654	2,188
	43,000	2,085	1,612	2,237	1,772	45,950	46,000	2,295	1,724	2,447	1,982	48,950	,	2,505	1,886	2,657	2,192
43,00						46,00						49,00					
43,000	43,050	2,089	1,613	2,241	1,775	46,000	46,050	2,299	1,726	2,451	1,985	49,000	49,050	2,509	1,890	2,661	2,195
43,050 43,100	43,100 43,150	2,092 2,096	1,615 1,617	2,244 2,248	1,779 1,782	46,050 46,100	46,100 46,150	2,302 2,306	1,728 1,730	2,454 2,458	1,989 1,992	49,050 49,100	49,100 49,150	2,512 2,516	1,893 1,897	2,664 2,668	2,199 2,202
43,150	43,130	2,090	1,617	2,240	1,786	46,150	46,200	2,300	1,730	2,456	1,992	49,150	49,130	2,510	1,900	2,671	2,202
43,200	43,250	2,103	1,621	2,255	1,789	46,200	46,250	2,313	1,733	2,465	1,999	49,200	49,250	2,523	1,904	2,675	2,209
43,250	43,300	2,106	1,623	2,258	1,793	46,250	46,300	2,316	1,735	2,468	2,003	49,250	49,300	2,526	1,907	2,678	2,213
43,300	43,350	2,110	1,625	2,262	1,796	46,300	46,350	2,320	1,737	2,472	2,006	49,300	49,350	2,530	1,911	2,682	2,216
43,350	43,400	2,113	1,627	2,265	1,800	46,350	46,400	2,323	1,739	2,475	2,010	49,350	49,400	2,533	1,914	2,685	2,220
43,400 43,450	43,450	2,117	1,628	2,269	1,803	46,400	46,450	2,327	1,741	2,479	2,013	49,400	49,450	2,537	1,918	2,689	2,223
43,500	43,500 43,550	2,120 2,124	1,630 1,632	2,272 2,276	1,807 1,810	46,450 46,500	46,500 46,550	2,330 2,334	1,743 1,745	2,482 2,486	2,017 2,020	49,450 49,500	49,500 49,550	2,540 2,544	1,921 1,925	2,692 2,696	2,227 2,230
43,550	43,600	2,127	1,634	2,279	1,814	46,550	46,600	2,337	1,747	2,489	2,024	49,550	49,600	2,547	1,928	2,699	2,234
43,600	43,650	2,131	1,636	2,283	1,817	46,600	46,650	2,341	1,748	2,493	2,027	49,600		2,551	1,932	2,703	2,237
	43,700	2,134	1,638	2,286	1,821	46,650	46,700		1,750	2,496	2,031		49,700		1,935	2,706	2,241
	43,750	2,138	1,640	2,290	1,824	46,700	46,750	2,348	1,752	2,500	2,034		49,750	2,558	1,939	2,710	2,244
	43,800	2,141	1,642	2,293	1,828	46,750	46,800	2,351	1,754	2,503	2,038	49,750		2,561	1,942	2,713	2,248
	43,850 43,900	2,145 2,148	1,643 1,645	2,297 2,300	1,831	46,800 46,850	46,850 46,900	2,355 2,358	1,756	2,507 2,510	2,041 2,045	49,800	49,850 49,900	2,565 2,568	1,946	2,717 2,720	2,251
	43,950	2,152	1,647	2,304	1,835 1,838	46,900	46,950	2,362	1,758 1,760	2,510	2,043		49,950	2,572	1,949 1,953	2,724	2,255 2,258
	44,000	2,155	1,649	2,307	1,842		47,000	2,365	1,762	2,517	2,052		50,000	2,575	1,956	2,727	2,262
44,00	00					47,00	00					50,00	00				
44,000	44,050	2,159	1,651	2,311	1,845		47,050	2,369	1,763	2,521	2,055		50,050	2,579	1,960	2,731	2,265
	44,100	2,162	1,653	2,314	1,849	47,050	47,100	2,372	1,765	2,524	2,059	50,050		2,582	1,963	2,734	2,269
	44,150 44,200	2,166	1,655	2,318	1,852	47,100	47,150 47,200	2,376	1,767	2,528	2,062	50,100		2,586	1,987	2,738	2,272
		2,169	1,657	2,321	1,856	47,150	47,200	2,379	1,769	2,531	2,066	50,150		2,589	1,970	2,741	2,276
	44,250 44,300	2,173 2,176	1,658 1,660	2,325 2,328	1,859 1,863	47,200 47,250	47,250 47,300	2,383 2,386	1,771 1,773	2,535 2,538	2,069 2,073	50,200 50,250	50,250 50,300	2,593 2,596	1,974 1,977	2,745 2,748	2,279 2,283
	44,350	2,170	1,662	2,332	1,866	47,300	47,350	2,390	1,775	2,542	2,075	50,300	,	2,600	1,981	2,752	2,286
	44,400	2,183	1,664	2,335	1,870	47,350	47,400	2,393	1,777	2,545	2,080	50,350		2,603	1,984	2,755	2,290
	44,450	2,187	1,666	2,339	1,873	47,400	47,450	2,397	1,778	2,549	2,083	50,400		2,607	1,988	2,759	2,293
44,450		2,190	1,668	2,342	1,877	47,450	47,500	2,400	1,781	2,552	2,087	50,450	50,500	2,610	1,991	2,762	2,297
	44,550	2,194	1,670	2,346	1,880	47,500	47,550	2,404	1,785	2,556	2,090	50,500		2,614	1,995	2,766	2,300
44,550		2,197	1,672	2,349	1,884	47,550	47,600	2,407	1,788	2,559	2,094	50,550	50,600	2,617	1,998	2,769	2,304
	44,650 44,700	2,201 2,204	1,673 1,675	2,353 2,356	1,887 1,891	47,600 47,650	47,650 47,700	2,411 2,414	1,792 1,795	2,563 2,566	2,097 2,101	50,600 50,650		2,621 2,624	2,002 2,005	2,773 2,776	2,307 2,311
	44,750	2,204	1,675	2,360	1,894	47,700	47,700	2,414	1,795	2,500	2,101	50,700		2,624	2,005	2,776	2,311
	44,800	2,211	1,679	2,363	1,898	47,750	47,800	2,421	1,802	2,573	2,108	50,750		2,631	2,012	2,783	2,318
	44,850	2,215	1,681	2,367	1,901	47,800	47,850	2,425	1,806	2,577	2,111	50,800		2,635	2,016	2,787	2,321
44,850	44,900	2,218	1,683	2,370	1,905	47,850	47,900	2,428	1,809	2,580	2,115	50,850	50,900	2,638	2,019	2,790	2,325
	44,950	2,222	1,685	2,374	1,908	47,900	47,950	2,432	1,813	2,584	2,118	50,900	,	2,642	2,023	2,794	2,328
44,950	45,000	2,225	1,687	2,377	1,912	47,950	48,000	2,435	1,816	2,587	2,122	50,950	51,000	2,645	2,026	2,797	2,332

^{*} This column is also used by qualifying widow(er).

Kn	oa	e is	slai	าต	ıax	K la	api	e (cc	ontinued)						20	JU3
	(taxable ne) is :		And yo	ou are :		If line 7 incom	(taxable		And yo	u are :		l .	(taxable ne) is :		And yo	ou are :	
IIICOII	But		Married	Married	Head of	IIICOII	But		Married	Married	Head of	IIICOII	But		Married	Married	Head of
At least	less	Single	filing jointly *	filing sepa-	house- hold	At least	less than	Single	filing jointly *	filing sepa-	house- hold	At least	less than	Single	filing jointly *	filing sepa-	house-
			I Your t	rately ax is :	l				I I Your ta	rately ax is :	l		l		I Your t	rately tax is :	
51,00						54,00						57,00					
51,000 51,050		2,649 2,652	2,030 2,033	2,801 2,804	2,335 2,339	54,000 54,050	54,050 54,100	2,859 2,862	2,240 2,243	3,011 3,014	2,545 2,549	57,000 57,050	57,050 57,100	3,069 3,072	2,450 2,453	3,221 3,224	2,755 2,759
51,100	51,150	2,656	2,037	2,808	2,342	54,100	54,150	2,866	2,247	3,018	2,552	57,100	57,150	3,076	2,457	3,228	2,762
51,150 51,200		2,659 2,663	2,040 2,044	2,811 2,815	2,346 2,349	54,150 54,200	54,200 54,250	2,869 2,873	2,250 2,254	3,021 3,025	2,556 2,559	57,150 57,200	57,200 57,250	3,079 3,083	2,460 2,464	3,231 3,235	2,766 2,769
51,250	51,300	2,666	2,047	2,818	2,353	54,250	54,300	2,876	2,257	3,028	2,563	57,250	57,300	3,086	2,467	3,238	2,773
51,300 51,350		2,670 2,673	2,051 2,054	2,822 2,825	2,356 2,360	54,300 54,350	54,350 54,400	2,880 2,883	2,261 2,264	3,032 3,035	2,566 2,570	57,300 57,350	57,350 57,400	3,090 3,093	2,471 2,474	3,242 3,246	2,776 2,780
51,400	51,450	2,677	2,058	2,829	2,363	54,400	54,450	2,887	2,268	3,039	2,573	57,400	57,450	3,097	2,478	3,249	2,783
51,450 51,500		2,680 2,684	2,061 2,065	2,832 2,836	2,367 2,370	54,450 54,500	54,500 54,550	2,890 2,894	2,271 2,275	3,042 3,046	2,577 2,580	57,450 57,500	57,500 57,550	3,100 3,104	2,481 2,485	3,253 3,257	2,787 2,790
51,550	,	2,687	2,068	2,839	2,374	54,550	54,600	2,897	2,278	3,049	2,584	57,550	57,600	3,107	2,488	3,261	2,794
51,600 51,650	- ,	2,691 2,694	2,072 2,075	2,843 2,846	2,377 2,381	54,600 54,650	54,650 54,700	2,901 2,904	2,282 2,285	3,053 3,056	2,587 2,591	57,600 57,650	57,650 57,700	3,111 3,114	2,492 2,495	3,265 3,269	2,797 2,801
51,700	51,750	2,698	2,079	2,850	2,384	54,700	54,750	2,908	2,289	3,060	2,594	57,700	57,750	3,118	2,499	3,273	2,804
51,750 51.800	,	2,701 2,705	2,082 2,086	2,853 2,857	2,388 2,391	54,750 54,800	54,800 54,850	2,911 2,915	2,292 2,296	3,063 3,067	2,598 2,601	57,750 57,800	57,800 57,850	3,121 3,125	2,502 2,506	3,277 3,280	2,808 2,811
51,850	51,900	2,708	2,089	2,860	2,395	54,850	54,900	2,918	2,299	3,070	2,605	57,850	57,900	3,128	2,509	3,284	2,815
	51,950 52,000	2,712 2,715	2,093 2,096	2,864 2,867	2,398 2,402	54,900 54,950	54,950 55,000	2,922 2,925	2,303 2,306	3,074 3,077	2,608 2,612	57,900 57,950	57,950 58,000	3,132 3,135	2,513 2,516	3,288 3,292	2,818 2,822
52,00						55,00						58,00					
52,000 52,050	52,050 52,100	2,719 2,722	2,100 2,103	2,871 2,874	2,405 2,409	55,000 55,050	55,050 55,100	2,929 2,932	2,310 2,313	3,081 3,084	2,615 2,619	58,000 58,050	58,050 58,100	3,139 3,142	2,520 2,523	3,296 3,300	2,825 2,829
52,100	52,150	2,726	2,107	2,878	2,412	55,100	55,150	2,936	2,317	3,088	2,622	58,100	58,150	3,146	2,527	3,304	2,832
52,150 52,200	52,200 52,250	2,729 2,733	2,110 2,114	2,881 2,885	2,416 2,419	55,150 55,200	55,200 55,250	2,939 2,943	2,320 2,324	3,091 3,095	2,626 2,629	58,150 58,200	58,200 58,250	3,149 3,153	2,530 2,534	3,308 3,311	2,836 2,839
52,250	52,300	2,736	2,117	2,888	2,423	55,250	55,300	2,946	2,327	3,098	2,633	58,250	58,300	3,156	2,537	3,315	2,843
52,300 52,350	52,350 52,400	2,740 2,743	2,121 2,124	2,892 2,895	2,426 2,430	55,300 55,350	55,350 55,400	2,950 2,953	2,331 2,334	3,102 3,105	2,636 2,640	58,300 58,350	58,350 58,400	3,160 3,163	2,541 2,544	3,319 3,323	2,846 2,850
52,400	,	2,747	2,128	2,899	2,433	55,400	55,450	2,957	2,338	3,109	2,643	58,400	58,450	3,167	2,548	3,327	2,853
52,450 52,500	52,500 52,550	2,750 2,754	2,131 2,135	2,902 2,906	2,437 2,440	55,450 55,500	55,500 55,550	2,960 2,964	2,341 2,345	3,112 3,116	2,647 2,650	58,450 58,500	58,500 58,550	3,170 3,174	2,551 2,555	3,331 3,335	2,857 2,860
52,550	52,600	2,757	2,138	2,909	2,444	55,550	55,600	2,967	2,348	3,119	2,654	58,550	58,600	3,177	2,558	3,339	2,864
52,600 52,650		2,761 2,764	2,142 2,145	2,913 2,916	2,447 2,451	55,600 55,650	55,650 55,700	2,971 2,974	2,352 2,355	3,123 3,126	2,657 2,661	58,600 58,650	58,650 58,700	3,181 3,184	2,562 2,565	3,342 3,346	2,867 2,871
	52,750 52,800	2,768 2,771	2,149 2,152	2,920 2,923	2,454 2,458	55,700 55,750	55,750 55,800	2,978 2,981	2,359 2,362	3,130 3,133	2,664 2,668	58,700 58,750	58,750 58,800	3,188 3,191	2,569 2,572	3,350 3,354	2,874 2,878
52,800		2,775	2,156	2,927	2,461	55,800	55,850	2,985	2,366	3,137	2,671	58,800	58,850	3,195	2,572	3,358	2,881
	52,900 52,950	2,778 2,782	2,159 2,163	2,930 2,934	2,465 2,468	55,850 55,900	55,900 55,950	2,988 2,992	2,369 2,373	3,140 3,144	2,675 2,678	58,850	58,900 58,950	3,198 3,202	2,579 2,583	3,362 3,366	2,885 2,888
52,950	53,000	2,785	2,166	2,937	2,472	55,950	56,000	2,995	2,376	3,147	2,682	58,950	59,000	3,205	2,586	3,370	2,892
53,00		0.700	0.470	0.044	0.475	56,00		0.000	0.000	0.454	0.005	59,00		0.000	0.500	0.070	0.005
53,050	53,050 53,100	2,789 2,792	2,170 2,173	2,941 2,944	2,475 2,479	56,000 56,050	56,050 56,100	2,999 3,002	2,380 2,383	3,151 3,154	2,685 2,689	59,000 59,050	59,050 59,100	3,209 3,212	2,590 2,593	3,373 3,377	2,895 2,899
	53,150 53,200	2,796 2,799	2,177 2,180	2,948 2,951	2,482 2,486	56,100 56,150	56,150 56,200	3,006 3,009	2,387 2,390	3,158 3,161	2,692 2,696	59,100 59,150	59,150 59,200	3,216 3,219	2,597 2,600	3,381 3,385	2,902 2,906
53,200	53,250	2,803	2,184	2,955	2,489	56,200	56,250	3,013	2,394	3,165	2,699	59,200	59,250	3,223	2,604	3,389	2,909
53,250 53,300	53,300 53,350	2,806 2,810	2,187 2,191	2,958 2,962	2,493 2,496	56,250 56,300	56,300 56,350	3,016 3,020	2,397 2,401	3,168 3,172	2,703 2,706	59,250 59,300	59,300 59,350	3,226 3,230	2,607 2,611	3,393 3,397	2,913 2,916
53,350	53,400	2,813	2,191	2,965	2,500	56,350	56,400	3,020	2,401	3,172	2,700	59,350	59,400	3,233	2,611	3,401	2,920
53,400 53,450	53,450 53,500	2,817 2,820	2,198 2,201	2,969 2,972	2,503 2,507	56,400 56,450	56,450 56,500	3,027 3,030	2,408 2,411	3,179 3,182	2,713 2,717	59,400 59,450	59,450 59,500	3,237 3,240	2,618 2,621	3,404 3,408	2,923 2,927
53,500	53,550	2,824	2,205	2,976	2,510	56,500	56,550	3,034	2,415	3,186	2,720	59,500	59,550	3,244	2,625	3,412	2,930
53,550 53,600		2,827 2,831	2,208 2,212	2,979 2,983	2,514 2,517	56,550 56,600	56,600 56,650	3,037	2,418	3,189 3,193	2,724	59,550 59,600	59,600 59,650	3,247	2,628 2,632	3,416 3,420	2,934 2,937
53,650	53,700	2,834	2,215	2,986	2,521	56,650	56,650 56,700	3,041 3,044	2,422 2,425	3,196	2,727 2,731	59,650	59,700	3,251 3,254	2,635	3,424	2,941
53,700 53,750	53,750 53,800	2,838 2,841	2,219 2,222	2,990 2,993	2,524 2,528	56,700 56,750	56,750 56,800	3,048 3,051	2,429 2,432	3,200 3,203	2,734 2,738	59,700 59,750	59,750 59,800	3,258 3,261	2,639 2,642	3,428 3,432	2,944 2,948
53,800		2,845	2,226	2,997	2,520	56,800	56,850	3,055	2,436	3,207	2,730	59,800	59,850	3,265	2,646	3,435	2,951
53,850 53,900	53,900 53,950	2,848 2,852	2,229 2,233	3,000 3,004	2,535 2,538	56,850 56,900	56,900 56,950	3,058 3,062	2,439 2,443	3,210 3,214	2,745 2,748	59,850 59,900	59,900 59,950	3,268 3,272	2,649 2,653	3,439 3,443	2,955 2,958
	54,000	2,855	2,236	3,004	2,542	56,950	57,000	3,065	2,443	3,214	2,746	59,950	60,000	3,272	2,656	3,447	2,962
* This as																	

^{*} This column is also used by qualifying widow(er).

2003

Use only if your RI taxable income (RI-1040 or RI-1040NR, line 7) is \$60,000 or more. If line 7 is less, use the **TAX TABLES**. Even though you should not use the tax rate schedules below if your taxable income is less than \$60,000, all levels of taxable income are shown so taxpayers can see the tax rate that applies to each level.

SCHEDULE X - Use if your filing status is SINGLE

	Taxable I	ncome	e (line 7)	_			%		of the
	Over	В	ut not over		Pay	•	on excess	am	ount over
-	\$ 0	\$	28,400	\$			3.75%	\$	0
	28,400		68,800		1,065.00		7.00%		28,400
	68,800		143,500		3,893.00		7.75%		68,800
	143,500		311,950		9,682.25		9.00%		143,500
	311,950				24,842.75		9.90%		311,950

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

Taxable I	ncome (line 7)			%	(of the
Over	But not over	Pay	•	on excess	amo	ount over
\$ 0	\$ 47,450	\$		3.75%	\$	0
47,450	114,650	1,779.38		7.00%		47,450
114,650	174,700	6,483.38		7.75%	•	114,650
174,700	311,950	11,137.25		9.00%	1	174,700
311,950		23,489.75		9.90%	3	311,950

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

		<u> </u>				
	Taxable	Income (line 7)	+	%	of the	
	Over	But not over	Pay	on excess	amount over	
=	0	\$ 23,725	\$	3.75%	\$ 0	
	23,725	57,325	889.69	7.00%	23,725	
	57,325	87,350	3,241.69	7.75%	57,325	
	87,350	155,975	5,568.63	9.00%	87,350	
	155,975		11,744.88	9.90%	155,975	

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

	Taxable Income (line 7)		1	%	of the
	Over	But not over	Pay	on excess	amount over
-	\$ 0	\$ 38,050	\$	3.75%	\$ 0
	38,050	98,250	1,426.88	7.00%	38,050
	98,250	159,100	5,640.88	7.75%	98,250
	159,100	311,950	10,356.75	9.00%	159,100
	311,950		24,113.25	9.90%	311,950

Rhode Island Application for Automatic Extension of Time To File Rhode Island Individual Income Tax Return

General Instructions

Use Form RI-4868 to apply for 4 more months to file Form RI-1040 or RI-1040NR

Extension of Time

If a taxpayer meets all the following tests, the Rhode Island extension form and the additional extension form need not be

- 1. The taxpayer is not required to make payment with Rhode Island extension form; and
- 2. The taxpayer files a proper federal extension form (automatic or additional); and
- 3. The taxpayer's request for extension covers the same time period for both Rhode Island and federal purposes.

If the taxpayer meets the criteria above, the taxpayer must attach a copy of Federal Form 4868, or the approved Federal Form 2688 to the front of the Rhode Island return when it is filed.

If a taxpayer does not meet the tests above and must file a Rhode Island request for extension, the taxpayer should:

- 1. Prepare the Rhode Island extension Form RI-4868.
- 2. Clearly show the full amount properly estimated as Rhode Island tax for the year 2003.
- 3. File the extension with the Rhode Island Division of Taxation on or before the due date for filing Rhode Island income tax returns: and
- 4. Pay the amount of Rhode Island tax due as calculated on Form RI-4868.
- 5. Be sure to attach a copy of the Form RI-4868 and/or the approved additional extension (Form RI-2688) to the front of the Rhode Island return when it is filed.
- 6. Retain the top portion of this form for your records. Detach and return the lower portion with your payment.

Check number Date paid Amount

Additional Information

If a taxpayer has been allowed the automatic 4 extension to file, the taxpayer may be granted additional time to file. To request this additional time, file Form RI-2688.

A taxpayer living or traveling outside the United States on April 15 is granted a special, automatic two-month extension without having to file the initial Form RI-4868.

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 appears on your check or money order. Write "Form RI-4868", your daytime phone number and social security number on your check or money order. If you are filing a joint return, enter the social security number shown first on your return.

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). See tax return instructions for more details.

telephone: 1-800-2PAY-TAX (1-800-272-9829)

internet: www.officialpayments.com

DETACH HERE AND MAIL WITH YOUR PAYMENT

609

STATE OF RHODE ISLAND

DIVISION OF TAXATION * ONE CAPITOL HILL, PROVIDENCE, RI 02908-5806

\$

Form RI-4868 2003

Application for Automatic Extension of	Time To File Rhode	Island Individual Income	Tax Return

NAME(S)
ADDRESS
CITY, STATE & ZIP
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)

ENTER AMOUNT ENCLOSED	\$			0	0

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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 19 of your Form RI-1040 or 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



- Box 1. Enter your name(s) and addresses as shown on your return.
- Box 2. Enter your social security number and your spouse's social security number in the boxes provided.
- Box 3. Enter the first four letters of your last name. See examples below.

Name..... Enter John Brown BROW Juan DeJesus DEJE Joan A. Lee LEE Nancy McCarthy MCCA Helen O'Neill ONEI Pedro Torres-Lopez TORR

Box 4. 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 your name and address appears on your check or money order. Write "Form RI-1040V," your daytime phone number and social security number on your check or money order. If you are filing a joint return, enter the social security number shown first on your return.

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 of Form RI-1040V to your return or to each other. Instead, just put them loose in the envelope. If an envelope came with your tax package, please use it to mail your tax return, payment, and Form RI-1040V. If you do not have that envelope or you used a paid preparer, mail your tax return, payment and Form RI-1040V to the Rhode Island Division of Taxation, One Capitol Hill, Suite 34, Providence, RI 02908-5806.

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). See tax return instructions for more details.

telephone: 1-800-2PAY-TAX (1-800-272-9829)

www.officialpayments.com

DETACH HERE AND MAIL WITH YOUR PAYMENT



STATE OF RHODE ISLAND DIVISION OF TAXATION * ONE CAPITOL HILL, PROVIDENCE, RI 02908-5806 Form RI-1040V 2003

DO NOT STAPLE OR ATTACH THIS VOUCHER TO YOUR PAYMENT

NAME(S) ADDRESS CITY YOUR SOCIAL SECURITY NUMBER SPOUSE'S SOCIAL SECURITY NUMBER, IF JOINT PAYMENT

3.	ENTER THE FIRST FOUR
	LETTERS OF YOUR LAST
	NAME

RI-1040V

4.	ENTER	
	AMOUNT	
	ENCLOSED	



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WHERE TO GET FORMS, INFORMATION AND TAX ASSISTANCE



On the World Wide Web www.tax.ri.gov



Telephone Information (401) 222-1040 Forms (401) 222-1111



In person 8:30^{am} to 3:30^{pm}

Free walk-in assistance and forms are available Monday through Friday 8:30^{am} to 3:30^{pm}. 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

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.