RI-1041 TAX RATE SCHEDULES

These schedules are to be used by calendar year 2004 taxpayers or fiscal year taxpayers that have a year beginning in 2004.

ESTATES and **NONGRANTOR TRUSTS**

Taxable Income (line 7)				%		(of the	
	Over		But not over		Pay	on excess	am	ount over
\$	0	\$	1,950	\$		3.75%	\$	0
	1,950		4,600		73.13	7.00%		1,950
	4,600		7,000		258.63	7.75%		4,600
	7,000		9,550		444.63	9.00%		7,000
	9,550				674.13	9.90%		9,550

BANKRUPTCY ESTATES

	Taxable I	ncome (line 7)		%	of the	
-	Over But not over		Pay	on excess	amount over	
-	\$ 0	\$ 24,250	\$	3.75%	\$ 0	
	24,250	58,625	909.38	7.00%	24,250	
	58,625	89,325	3,315.63	7.75%	58,625	
	89,325	159,550	5,694.88	9.00%	89,325	
	159,550		12,015.13	9.90%	159,550	