

# Rhode Island Individual Income Tax Return 2000

For 2000 or other tax year \_\_\_\_\_, 20\_\_\_\_ ending \_\_\_\_\_, 20\_\_\_\_.

PRINT OR TYPE	First Name Initial Last Name	Your Social Security Number
	Spouse's First name Initial Last Name	Spouse's Social Security Number
	Present Home Address (Number and Street, Including Apartment No. or Rural Route)	Daytime Telephone Number ( )
	City, Town, or Post Office State Zip Code	City or Town of Legal Residence

A	Filing Status	1 <input type="checkbox"/> Single	3 <input type="checkbox"/> Married filing separate return.	5 <input type="checkbox"/> Qualifying widow(er) with dependent child
	Please check one:	2 <input type="checkbox"/> Married filing joint return (even if only one had income)	4 <input type="checkbox"/> Head of Household (with qualifying person)	(Year spouse died )
B	Total exemptions claimed (2000 Federal 1040 Line 6d or Federal Form 1040A Line 6d). Enter number.			B
C1	Federal AGI, Federal Form 1040 Line 33, 1040A Line 19, 1040EZ line 4.			C1
C2	Modified Federal AGI- from Page 2, Schedule 1, Line 12.			C2
D	Enter your deduction from Federal Form 1040 Line 36, 1040A Line 22, 1040EZ Line 5 or as recomputed on page 2.			D
E	Enter amount of Line 8B of Federal Form 1040 or 1040A.			E
F	Enter amount of Line E above subject to R.I. Taxation (enter here and on Line 9 A, Schedule 1, Page 2).			F

- If you do not have any modifications to Rhode Island Income and/or are not claiming any out of state credit complete front page only.
- If you have modifications to Rhode Island Income, Complete Schedule 1 on Page 2 before entering your federal income tax liability on Line 1 below.
- If you have no modifications to Rhode Island Income, but claim an out of state credit, complete Lines 1 and 2 below, then complete Schedule II on Page 2.

1.	2000 Federal Income Tax - Federal Form 1040 line 42 less lines 43, 44, 45, 49 & 60a; 1040A line 26 less lines 27, 28 & 38a; 1040EZ line 10 less line 8a; or Page 2, line 17. (if \$0 or less, enter \$0)	▶	1.	
2.	RHODE ISLAND TAX - 26.0% of amount on Line 1. (if \$0 or less, enter \$0)	▶	2.	
2A.	RHODE ISLAND Use/Sales Tax - Attach Form T-205 P. (SEE INSTRUCTIONS)	▶	2A.	
2B.	Total Tax - Line 2 Plus Line 2A.	▶	2B.	

PLEASE ATTACH W-2 FORMS HERE

TAX PAYMENTS AND CREDITS	3.	A RHODE ISLAND 2000 Income Tax withheld. (Please attach forms - W-2, 1099s, etc.) ▶	3A.		Check if Extension is Attached. <input type="checkbox"/>
		B Payments on 2000 Form R. I. 1040ES and credits carried forward from 1999. ▶	3B.		
		C Property Tax Relief Credit (Attach Form R.I. 1040H) ▶	3C.		
		D Credit for Income Taxes paid to other states - Schedule II - Line 22 - Attach signed copy of other state return. ▶	3D.		
		E Other Credits - Indicate Credit Form Numbers. ▶	3E.		
		F Other Payments. ▶	3F.		
		G Total - add Lines 3A, 3B, 3C, 3D, 3E and 3F. ▶	3G.		

4.	If Line 2B is larger than Line 3G, <b>SUBTRACT</b> line 3G from line 2B. This is the amount you owe. CHECK <input type="checkbox"/> If Form 2210 is attached - INTEREST DUE OR -0-\$	▶	☹	4.	
5.	If Line 3G is larger than Line 2B, subtract line 2B from 3G. This is the amount you over paid.	▶	☺	5.	
6.	Amount of overpayment to be refunded.	▶		6.	
7.	Amount of overpayment to be credited to 2001 Estimated Tax.	▶		7.	

7 A.	ELECTORAL SYSTEM CONTRIBUTION	\$5.00 (\$10.00 if a joint return)(see instructions) NOTE: This will not increase your tax or reduce your refund. Check one.	<input type="checkbox"/> YES <input type="checkbox"/> NO	7 B.	If you wish the first \$2.00 (\$4.00 if a joint return) to be paid over to a specific political party, check the first box and fill in the name of the political party. If you wish it to be paid over to a nonpartisan general account, check second box. (1) <input type="checkbox"/> _____ Party (2) <input type="checkbox"/> NonPartisan General Account (Do not specify name of any particular candidate) (See instructions)
7 C.	DRUG PROGRAM ACCOUNT	NOTE: This contribution will reduce your refund.	<input type="checkbox"/> \$1.00 <input type="checkbox"/> \$5.00 <input type="checkbox"/> \$10.00 <input type="checkbox"/> Other		\$ _____ (write in amount)
7 D.	OLYMPIC CONTRIBUTION	NOTE: This contribution will reduce your refund.	<input type="checkbox"/> \$1.00 <input type="checkbox"/> \$5.00 <input type="checkbox"/> \$10.00 <input type="checkbox"/> Other		\$ _____ (write in amount)
7 E.	R.I. ORGAN TRANSPLANT FUND	NOTE: This contribution will reduce your refund.	<input type="checkbox"/> \$1.00 <input type="checkbox"/> \$5.00 <input type="checkbox"/> \$10.00 <input type="checkbox"/> Other		\$ _____ (write in amount)
7 F.	ARTS AND TOURISM DEVELOPMENT APPROPRIATION	NOTE: This contribution will reduce your refund.	<input type="checkbox"/> \$1.00 <input type="checkbox"/> \$5.00 <input type="checkbox"/> \$10.00 <input type="checkbox"/> Other		\$ _____ (write in amount)
7 G.	R.I. NONGAME WILDLIFE APPROPRIATION	NOTE: This contribution will reduce your refund.	<input type="checkbox"/> \$1.00 <input type="checkbox"/> \$5.00 <input type="checkbox"/> \$10.00 <input type="checkbox"/> Other		\$ _____ (write in amount)
7 H.	CHILDHOOD DISEASE VICTIMS' FUND	NOTE: This contribution will reduce your refund.	<input type="checkbox"/> \$1.00 <input type="checkbox"/> \$5.00 <input type="checkbox"/> \$10.00 <input type="checkbox"/> Other		\$ _____ (write in amount)

Under penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and belief, it is true, correct and complete.

YOUR SIGNATURE _____	DATE _____	SPOUSE'S SIGNATURE _____	DATE _____
IF YOU DO NOT NEED FORMS MAILED TO YOU NEXT YEAR, CHECK BOX (SEE INSTRUCTIONS) <input type="checkbox"/>			
SIGNATURE & ADDRESS OF PAID PREPARER _____		SSN OR FEI # _____	
		DATE _____	

**RHODE ISLAND MODIFICATIONS TO  
FEDERAL ADJUSTED GROSS INCOME**

<b>8.</b>	Federal adjusted gross income- Federal Form 1040 line 33; 1040A line 19; 1040EZ line 4. ENTER HERE AND LINE C1 PAGE 1.	▶	<b>8.</b>	
<b>9.</b>	Modifications increasing federal adjusted gross income. (See specific instructions)			
<b>A.</b>	Income from obligations of any state or its political subdivisions, other than Rhode Island	▶	<b>9A.</b>	
<b>B.</b>	Income from U.S. obligations exempt from Federal income tax but not exempt from state income tax. (Attach explanation)	▶	<b>9B.</b>	
<b>C.</b>	Other modifications (See instructions - attach explanation)	▶	<b>9C.</b>	
<b>D.</b>	Total adjustments - add Lines 9A, 9B, and 9C.			<b>9D.</b>
<b>10.</b>	Add Lines 8 and 9D.			<b>10.</b>
<b>11.</b>	Modifications decreasing federal adjusted gross income.			
<b>A.</b>	Income from obligations of the U.S. Government included in line 8 above but exempt from state income taxes (attach documentation).	▶	<b>11A.</b>	
<b>B.</b>	Other Modifications (see instructions - attach documentation).	▶	<b>11B.</b>	
<b>C.</b>	Total adjustments - add Lines 11A and 11B.			<b>11C.</b>
<b>12.</b>	Modified federal adjusted gross income (Line 10 less Line 11C). ENTER HERE AND ON LINE C2 PAGE 1.			<b>12.</b>
<b>13.</b>	Enter your deduction from Federal Form 1040 line 36; Form 1040A line 22; Form 1040EZ line 5 or amount of deductions as recomputed (See instructions).			<b>13.</b>
<b>14.</b>	Subtract Line 13 from Line 12.			<b>14.</b>
<b>14A.</b>	Multiply \$2800 by the number of exemptions entered on Federal Form 1040 line 6d or 1040A line 6d or enter amount of phase out exemption (See instructions).			<b>14A.</b>
<b>14B.</b>	Taxable income Subtract Line 14A from Line 14, and enter here.			<b>14B.</b>
<b>15A.</b>	Federal income tax on amount on line 14B (see federal instructions). Include any tax from federal form(s) 8814 & 4972. Also include taxes from federal form 4970 and any recapture taxes reported on your Federal income tax return.			<b>15A.</b>
<b>15B.</b>	Enter amount of Alternative Minimum Tax on federal form 1040 line 41 (recompute if necessary).			<b>15B.</b>
<b>15C.</b>	Total Federal income tax before credits. Add Lines 15A and 15B.			<b>15C.</b>
<b>16.</b>	Credits - Enter total from Federal Form 1040 lines 43, 44, 45, 49 & 60a; or Federal Form 1040A lines 27, 28 & 38a; or Federal Form 1040EZ line 8a.			<b>16.</b>
<b>17.</b>	Total Federal income tax - Line 15C less Line 16. (Enter here and on Page 1, Line 1.)			<b>17.</b>

**SCHEDULE II CREDIT FOR INCOME TAXES PAID TO ANOTHER STATE - RHODE ISLAND RESIDENTS ONLY**  
Attach copy of return filed with other state.

<b>18.</b>	Rhode Island income tax (Page 1 - Line 2 this return)	▶	<b>18.</b>	
<b>19.</b>	Adjusted Gross income from other state(s).	▶	<b>19.</b>	
<b>20.</b>	<b>TAX CREDIT COMPUTATION</b> Line 19 _____ = <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> X Line 18 _____ =	▶	<b>20.</b>	
	(See instructions) Line 8 or Line 12			
<b>21.</b>	<b>Tax due and paid to other state(s).</b> ( See specific instructions) <b>Insert Name of State(s). Paid</b>	▶	<b>21.</b>	
<b>22.</b>	Maximum tax credit (Line 18, 20 or 21 whichever is smaller)	▶	<b>22.</b>	
	Enter here and at Line 3D, page 1			

**Make check payable to R.I. Division of Taxation. Mail check and this return to  
R.I. Division of Taxation One Capitol Hill Providence, RI 02908-5808**

# 2000 INSTRUCTIONS FOR FILING RHODE ISLAND FORM RI-1040

## R.I. 1040

MOST RESIDENT TAXPAYERS WILL NEED ONLY TO COMPLETE THE FRONT PAGE OF FORM RI-1040. THOSE TAXPAYERS CLAIMING MODIFICATIONS TO FEDERAL INCOME MUST COMPLETE SCHEDULE 1, PAGE 2 OF FORM RI-1040. TAXPAYERS CLAIMING A CREDIT FOR INCOME TAXES PAID TO ANOTHER STATE MUST COMPLETE SCHEDULE 2, PAGE 2, AND ATTACH A COPY OF THE OTHER STATES RETURN.

## SPECIFIC INSTRUCTIONS

IF THE NAME, ADDRESS OR SOCIAL SECURITY NUMBER SHOWN ON THE RETURN IS INCORRECT, PRINT OR TYPE ANY NECESSARY CORRECTION ON THE RETURN. If you did not receive the booklet and pre-addressed return, please complete the identification portion of the return. Enter your town or city of legal residence in the applicable section.

### Line A-

Check the block indicating your filing status.

### Line B-

Insert **number** of exemptions claimed as shown on 2000 Federal Form 1040, Line 6d, or Federal Form 1040A, Line 6d.

### Line C-

Enter federal adjusted gross income on Line C1 from Federal Form 1040 line 33, 1040A line 19; 1040EZ line 4. Enter modified federal adjusted gross income on Line C2 from line 12 Page 2 if applicable.

### Line D-

Enter your deductions from Federal Form 1040 line 36; 1040A line 22; 1040EZ line 5 or amount of deductions recomputed on page 2 line 13 if applicable.

### Line E-

Enter amount from Line 8B of Federal Form 1040 or 1040A.

### Line F-

Enter amount of Line E above subject to R.I. taxation (enter here and on Line 9A, Schedule 1, Page 2).

### Line 1

Enter your tax from 2000 Federal Form 1040 line 42 less lines 43, 44, 45, 49, & 60a; Federal Form 1040A line 26 less lines 27, 28 & 38a; Federal Form 1040EZ line 10 less line 8a. If you claim modifications to federal adjusted gross income, enter your 2000 federal tax from Page 2, Schedule 1.

### Line 2-

Enter the Rhode Island income tax by multiplying the amount on Line 1 by 26.0% or using the Rhode Island tax table in the tax booklet.

### Line 2A

Enter amount of Rhode Island Use Tax from

form T-205 P. An explanation of what a Use Tax is and how to compute it is included on form T-205 P, a copy of which is contained in this booklet.

### Line 2B-

Total tax - add Line 2 and Line 2A.

### Line 3A-

Enter total amount of Rhode Island 2000 income tax withheld, (Attach state copy of all forms W-2, 1099, etc. to the front of the return) Credit for Rhode Island income tax withheld will be allowed only for those amounts supported by attached wage and tax statements.

### Line 3B-

Enter payments made on 2000 Form R.I. 1040ES and credits carried forward from 1999.

### Line 3C-

Property Tax Relief Credit. Enter amount from Line 15 or Line 22 Form 1040H (attach form).

### Line 3D-

Enter amount from Schedule 2 - Line 22 allowable credit for tax paid to another state, and attach a signed copy of the out of state return.

### Line 3E-

Enter other credits such as the investment credit etc. (See general instructions) Insert form number(s).

### Line 3F-

Enter other payments.

### Line 3G-

Add Lines 3A, 3B, 3C, 3D, 3E, and 3F and enter total on Line 3G.

### Line 4-

If the amount on Line 2B is larger than the amount on Line 3G enter balance due. This amount is payable in full with your return. An amount due of less than one dollar (\$1.00) need not be remitted.

### Line 5-

If the amount on Line 3G is larger than the amount on Line 2B enter overpayment.

### Line 6-

Enter amount of overpayment on Line 5 to be refunded to the taxpayer.

### Line 7-

Enter amount of overpayment on Line 5 to be credited to taxpayer's 2001 estimated tax liability (See General Instructions).

### Line 7A- and 7B-

Electoral System Contribution. You may designate as 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. Remaining funds shall be allocated for the public financing of campaigns for governor.

Make only one designation, either by naming a political party, or by checking the box for the nonpartisan general account. If you designate: (a) a political party which did not receive at least 5 percent of the entire vote for Governor in the preceding general election; or (b) a non-existent political party; (c) A particular office; or (d) an individual officeholder, or political figure; or (e) a national party which is not a state party; your electoral system contribution will be credited to the nonpartisan general account. If you designate: (1) more than one political party; or (2) a political party and also the nonpartisan general account; your contribution will be credited to the first political party named.

### Line 7C-

Drug Program. A contribution to the Drug Program may be made from your refund by checking the appropriate box or entering the amount of your overpayment you want to contribute to this account, if any. This **reduces** your refund amount. All such contributions are deposited as general revenues.

### Lines 7D-

Olympic Contribution. A Contribution to the U.S. Olympic Committee may be made from your refund in the amount of \$1.00 (\$2.00 if a joint return) by checking the appropriate box on Line 7D. This **reduces** your refund amount.

### Line 7E-

R. I. Organ Transplant Fund. A Contribution to the RI Organ Transplant Fund may be made from your refund by checking the appropriate box or entering the amount of your overpayment you want to contribute to this account, if any. This **reduces** the amount of your refund.

### Line 7F-

Art and Tourism Checkoff. A contribution to the Arts and Tourism appropriation may be made from your refund by checking the appropriate box or entering the amount of your overpayment you want to contribute, if any. This **reduces** your refund amount. All such contributions are deposited as general revenues.

### Line 7G-

Nongame Wildlife Checkoff. A contribution to the Nongame Wildlife General Revenue appropriation may be made from your refund by checking the appropriate box or entering the amount of your overpayment you want to contribute if any. This **reduces** your refund amount. All such contributions are deposited as general revenues.

**Line 7H-**

Childhood Disease Victims' Fund. A contribution to the Childhood Disease Victims' Fund may be made from your refund. Check the appropriate box or enter the amount of your overpayment that you want to contribute to this fund, if any. This **reduces** the amount of your refund.

**Schedule I - Rhode Island modifications to income.****Line 8-**

Enter Federal Adjusted Gross Income from Federal Form 1040 line 33; Federal Form 1040A line 19; or Federal Form 1040EZ line 4.

**Line 9-****Rhode Island modifications increasing federal income.****Line 9A-**

Interest income on obligations of any state, or its political subdivisions, other than Rhode Island or its political subdivisions.

**Line 9B-**

Interest or dividend income on obligations or securities of any authority, commission, or instrumentality of the United States, but not of Rhode Island or its political subdivisions, to the extent exempted by the laws of the United States from federal income tax but not from state income taxes (Attach Explanation).

**Line 9C-**

Other modifications - enter the amount of other adjustments increasing federal income (Attach Explanation).

(1) 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 - Enter amount of modification increasing Federal AGI from R.I. 1040 FEA.

**Line 9D-**

Enter total amount of Rhode Island modifications increasing federal adjusted gross income by adding Lines 9A thru 9C.

**Line 10-**

Add Line 8 (adjusted gross income) and Line 9D.

**Line 11-****Rhode Island modifications decreasing federal income.****Line 11A-**

Income from obligations of the U.S. Government to the extent included in gross income for federal tax purposes but exempt for state purposes.

Example - U.S. Government Series E bond interest.

Taxpayers claiming these modifications must submit a schedule showing source and amount of income claimed to be exempted.

**Line 11B-**

Other modifications:

(1) 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-1040 RD).

(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-1040 FEA.

(7) 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.

Taxpayers claiming these modifications must submit a schedule showing source and amount of income claimed to be exempted.

**Line 11C-**

Add lines 11A and 11B. Enter total.

**Line 12-**

Subtract Line 11C from Line 10. Enter modified federal adjusted gross income.

**Line 13-**

Enter your deductions from Federal Form 1040 line 36 (recompute if necessary), Federal Form 1040A line 22, Federal Form 1040EZ line 5. If line 12 is more than \$128,950 (\$64,475 if married filing separately), see Federal instructions for computing itemized deductions.

**Line 14-**

Subtract Line 13 from Line 12.

**Line 14A-**

Multiply \$2,800 by the number of exemptions entered on Federal Form 1040 line 6d or Federal Form 1040A, line 6d. If line 12 is more than \$96,700 see federal instructions for computing amount of personal exemption.

**Line 14B-**

Taxable income. Subtract Line 14a from Line 14. Enter result on Line 14B.

**Line 15A-**

Federal income tax on amount on line 14B (see federal instructions). Include any tax from

Federal Form(s) 8814 & 4972. Also, include taxes from Federal Form 4970 and any recapture taxes reported on your federal income tax return.

**Line 15B-**

Alternative minimum tax from federal 1040, line 41.

**Line 15C-**

Add lines 15A, and 15B and enter total.

**Line 16-**

Enter the amount of federal credits as allowed based on your modified federal adjusted gross income by combining the amounts on Federal Form 1040 lines 43, 44, 45, 49 & 60a or Federal Form 1040A lines 27, 28 & 38a or Federal Form 1040EZ line 8a.

**Line 17-**

Subtract Line 16 from Line 15C and enter the result here and on Line 1, Page 1.

**R.I. RESIDENTS ONLY****Schedule II - Credit for income taxes paid to another state.**

Enter federal adjusted gross income on Line 8, Schedule 1.

**Line 18-**

Enter your Rhode Island income tax from Page 1 - Line 2 of this return.

**Line 19-**

Enter the amount of adjusted gross income derived from the other taxing state.

**Line 20-**

Enter the amount of computed tax credit by dividing the amount of Line 19 (adjusted gross income from other taxing states) by the amount on Line 8 if you have no modifications or by the amount on Line 12 if you have modifications. This result should then be multiplied by the amount on Line 18 (Rhode Island income tax). Enter this amount on Line 20.

If either Line 8 or 12 (or both) is 0 or a negative number, STOP your credit for income taxes paid to other states is 0. Enter 0 on Lines 20, 22, and 3D on the front of the return.

$$\frac{\text{Line 19}}{\text{Line 8 or 12}} \times \text{Line 18} = \text{Line 20}$$

**Line 21-**

Enter the amount of income tax due and paid to the other state. A signed copy of the return filed with the other state must be attached to your RI-1040. Enter Name of state paid.

If you are in a no tax status in the other state and/or if you owed no tax to the other state and are to be refunded all the taxes withheld for the other state, YOU HAVE NO CREDIT FOR TAXES PAID TO ANOTHER STATE TO ENTER ON LINE 21.

**Line 22-**

Enter the maximum credit here and at Line 3D page 1 RI-1040. The maximum tax credit is the computed tax credit (Line 20) or the tax due and paid to the other state (Line 21) whichever is smaller but not to exceed amount on Line 18.