### STATE OF ISLAND **Rhode Island** R 1040 Resident Individual **Income Tax Return** HOPE This booklet contains: RI-1040 **RI** Schedule M - Modifications Instructions RI-1040H RI Schedule EIC

RI Schedule W RI-2210A

**RI Schedule CR - Credits** Standard Deduction Worksheet RI-1040V

Exemption Worksheet

**NEW FOR 2012!** 

RI-4868 **RI** Tax Tables Tax Rate Schedule Tax Computation Worksheet

**NEW FOR 2012!** 

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







⇒ Increased Standard Deduction Amounts ⇒ Increased Exemption Amount

This year there are only a few changes to the Personal Income Tax Return:

⇒ Increased Deduction and Exemption Phaseout Amount ⇒ Expanded Income Tax Brackets

**NEW FOR 2012!** 

Beginning January 1, 2013, the Rhode Island Division of Taxation will no longer prepare current-year tax returns on a walk-in basis. See the back cover for more information.

Has your refund ever been delayed? Below are some common errors and how to avoid them.

Modifications: All valid modifications, both increasing and decreasing are listed on RI Schedule M -Modification Schedule. If you have a modification to Federal AGI, the amount must be listed on the appropriate line provided. Modifications listed on a statement will cause a delay in your return. In the case of an electronically filed return, statements cannot be read causing a delay in the processing of your return and, possibly, the disallowance of the modification.

Other Payments: Did you receive a Form RI-1099PT from a pass-through entity? If so, the withholding shown on the Form RI-1099PT is not to be entered on the "Other Payment" line of your return. The withholding amount must be listed on RI Schedule W - Rhode Island W-2 and 1099 Information.

Schedule W: Be sure to verify the Federal Employer Identification number found in box b on your W-2 or the "PAYER'S federal identification number" box on your 1099 when listing it on RI Schedule W. Even though your employer may not have changed, your employer's Federal Employer Identification number may have changed causing a mismatch during the verification process.

Rhode Island Temporary Disability Insurance: The ruling in a recent Massachusetts court case involving Rhode Island TDI does not affect treatment of TDI in Rhode Island. RI TDI payment (also referred to as SDI) still cannot be claimed as income tax withheld on a Rhode Island income tax return.

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

All of our personal income tax forms and instructions are available on our website at www.tax.ri.gov. Forms may also be obtained by calling our forms line at (401) 574-8970, by visiting our first-floor lobby at One Capitol Hill, Providence, RI, or by emailing our forms request address at TaxForms@tax.ri.gov. .....

#### Want your refund faster?

Consider filing electronically. E-file results in fewer errors, smoother processing, and faster issuing of refunds. Also by e-filing, your refund can be deposited directly into your bank or credit union account.

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

# www.tax.ri.gov



# RHODE ISLAND TAX RATE SCHEDULE AND WORKSHEETS

20	1	2

	2012 Tax Rate Schedule - FOR ALL FILING STATUS TYPES								
Γ	Taxable Income (from RI-1040 or RI-1040NR, line 7) % of the								
	Over But	not over		Pay	+ or	n excess	amount over		
	\$ 0 \$	57,150	\$		01	3.75%	\$ 0		
	57,150	129,900	,	2,143.13	+	4.75%	57,150		
	129.900			5,598.75	+	5.99%	129,900		
	120,000			0,000.10	•	0.00 /0	129,900		
10			T far D	1 40 40 or DI	404010	Dere 1 line			
	ANDARD DEDUCTION V					•			
1.	Enter applicable standard deduction a	amount from the c	hart below: .				. 1		
		Single Married filing Qualifying wid Married filing Head of hous	dow(er) separately	\$7,800 \$15,600 \$15,600 \$7,800 \$11,700					
2.	Enter your modified federal AGI from	RI-1040 or RI-104	I0NR, page <sup>2</sup>	I, line 3	2				
3.	Is the amount on line 2 more than \$1	81,900?					_		
	Yes. Continue to line 4.	No. STO	P HERE! E	nter the amount fro	om line 1 on f	form RI-1040 or RI-1	040NR, Page 1, line 4.		
4.	Standard deduction phaseout amount	t			4	\$181,900	_		
5.	Subtract line 4 from line 2. If the result is more than \$20,800, S Your standard deduction amount is		\$0 on form	PI-1040 or PI-104	5		_		
6.	Divide line 5 by \$5,200. If the result	is not a whole nun	nber, increas	e it to the next high	ner whole	, 1110 4.			
7	number (for example, increase 0.000 Enter the applicable percentage from	,					_		
7.		number on line 6 i	is: then	enter on line 7					
		1		0.8000					
		2		0.6000					
		3		0.4000					
		4		0.2000	7	<u>0</u>	_		
8.	Deduction amount. Multiply line 1 b	y line 7. Enter he	ere and on fo	rm RI-1040 or RI-1	040NR, Pag	e 1, line 4	8		
EX	EMPTION WORKSHEET	for RI-1040	) or RI-1	040NR, Pac	e 1, line	6			
	Multiply \$3,650 by the total number o						1.		
	Enter your modified federal AGI from								
3.	Is the amount on line 2 more than \$1	81,900?					_		
	Yes. Continue to line 4.	No. STO	P HERE! E	nter the amount fro	om line 1 on f	form RI-1040 or RI-1	040NR, Page 1, line 6.		
4.	Exemption phaseout amount				4	\$181,900			
5.	Subtract line 4 from line 2. If the result is more than \$20,800, S				5		_		
6.	Your exemption amount is zero (\$0 Divide line 5 by \$5,200. If the result number (for example, increase 0.000	is not a whole nun	nber, increas	e it to the next high	ner whole		_		
7.	Enter the applicable percentage from	,							
	If the	number on line 6 i	is: then	enter on line 7					
		1		0.8000					
		2		0.6000					
		3 4		0.4000		0			
		т		0.2000	7	<u>0</u>	-		
8.	Exemption amount. Multiply line 1 l	ov line 7. Enter he	ere and on fo	rm RI-1040 or RI-	040NR Pag	e 1 line 6	8		

### RI-1040 RHODE ISLAND RESIDENT INDIVIDUAL INCOME TAX RETURN

2012	
	$\overline{\mathbf{v}}$

NAME AND		Your first name			Initial			Last na	me		ľ	Your soci	al secu	urity number
ADDRESS	ŀ	Spouse's first name			Initial			Last na	me		5	Spouse's	social	security number
please print or type	ł	Present home addres	ss (number and	street, includi	ng apartment	number or	r rural route)					Daytime	telepho	one number
		City, town or post offi	се		State			ZIP cod	e		(	City or to	/ wn of l	egal residence
ELECTORAL CONTRIBUTI	ON	If you want \$5.00 (\$1 to this fund, check he will not increase you	ere. (See instru	ctions. This	🗌 Yes 💡	specific par	the 1st \$2.00 ( rty, check the b rwise, it will be	ox and fill in	n the na	ame of	the politi	cal	]	
FILING STATUS		Check only one box	1 D Single	2 D Married	l filing jointly	з [ у М	Aarried filing	separately	4 [ '	 Head o	of house	ehold	5 🗖 QI	] ualifying widow(er)
INCOME,	1.	Federal AGI (Adju	sted Gross In	come) from I	Federal For	m 1040, I	ine 37; 1040	A, line 21	or 104	IOEZ, I	ine 4		1.	
TAX AND CREDITS	2.	Net modifications	to Federal AG	I from RI Sc	hedule M, li	ine 3. If r	no modificatio	ons, enter	zero o	on this	line		2.	
	3.	Modified Federal A	AGI. Combine	e lines 1 and	2 (add net	increases	s or subtract	net decrea	ises)				3.	
Rhode Island	4.	Deductions. RI sta	andard deduc	tion (left mar	gin). If line 3	3 is over \$	181,900 see Si	tandard Deo	ductior	n Works	sheet on	page i.	4.	
Standard Deduction	5.	Subtract line 4 from	m line 3										5.	
Single		Exemptions. Ente If line 3 is over \$18 <sup>4</sup>		•		•					X \$3	,650 =	6.	
\$7,800 Married filing	7.	RI TAXABLE INC	OME. Subtra	ct line 6 from	n line 5								7.	
jointly or Qualifying	8.	RI income tax from	n Rhode Islar	id Tax Table	or Tax Com	putation	Worksheet						8.	
widow(er) <b>\$15,600</b>	9.	A. RI percentage	of allowable	Federal cred	lit from page	e 2, RI Sc	chedule I, line	e 22	9A.					
Married filing separately		B. RI credit for in	come taxes p	aid to other	states from	page 2, F	RI Schedule I	I, line 29	9B.					
<b>\$7,800</b> Head of		C. Other Rhode I	Island Credits	from RI Sch	edule CR, I	ine 4			9C.					
household \$11,700		D. Total RI credit	s. Add lines 9	9A, 9B and 9	С								9D.	
$\underline{\qquad}$	10.	A. Rhode Island	income tax af	ter credits.	Subtract line	e 9D from	line 8 (not le	ess than ze	əro)				10A.	
Attach Forms		B. Recapture of I	Prior Year Oth	ner Rhode Is	and Credits	s from RI	Schedule CF	R, line 7					10B.	
W-2 and 1099 here.	11.	RI checkoff contribu	utions from pag	ge 2, RI Chec	koff Schedu	le, line 37	(Contributions re	educe your re	fund or	increase	e your bala	ance due.)	11.	
	12.	USE/SALES tax d	ue from page	I-4, line 6 of	the Individu	ual Consu	umer's Use/S	ales Tax V	Vorksh	neet			12.	
	13.	TOTAL RI TAX AN	ND CHECKOI		BUTIONS.	Add lines	10A, 10B, 11	1 and 12					13.	
	14.	A. Rhode Islan (All Forms W-							14A.					
PAYMENTS		B. 2012 estimate	d tax paymen	its and amou	int applied f	rom 2011	return		14B.					Check ✓ if extension is
AND		C. Property tax re	elief credit fror	n form RI-10	40H, line 16	6 or 23. 🖌	Attach Form	RI-1040H	14C.					attached.
PROPERTY TAX		D. RI earned inco	ome credit fro	m page 2, R	Schedule	EIC, line	46		14D.					
RELIEF CREDIT		E. RI Residential	Lead Paint C	Credit from Fo	orm RI-6238	8, line 7.	Attach Form	n <b>RI-6238</b>	14E.					
CREDIT		F. Other paymen	ıts						14F.					
		G. TOTAL PAYM	ENTS AND C	REDITS. A	dd lines 14A	A, 14B, 14	4C, 14D, 14E	and 14F					14G.	
AMOUNT DUE	15.	A. AMOUNT DU												
DOL		B. Check ✓ ☐ if This amount sh	f RI-2210 or R nould be added	I-2210A is at to line 15A or	tached and e subtracted f	enter unde rom line 10	erestimating ir 6, whichever a	nterest due pplies.	15B.					
		C. TOTAL AMOU				•						$\odot$	15C.	
REFUND		AMOUNT OVERP If there is an amo										😳	16.	
	17.	Amount of overpay	yment to be re	efunded									17.	
	18.	Amount of overpay	yment to be a	pplied to 201	13 estimated	d tax			18.					

RI-1040	2012
RI SCHEDULE I - ALLOWABLE FEDERAL CREDIT	
19. RI income tax from page 1, line 8	19.
20. Credit for child and dependent care expenses from Federal Form 1040, line 48 or 1040A, line 29 20.	
21. Tentative allowable federal credit. Multiply line 20 by 25% (0.2500)	21.
22. MAXIMUM CREDIT. Line 19 or 21, whichever is SMALLER. Enter here and on page 1, line 9A	22.
<b>RI SCHEDULE II</b> CREDIT FOR INCOME TAXES PAID TO ANOTHER ST	ATE
NOTE: You must attach a signed copy of the state tax return(s) for which you are claiming crea	dit.
23. RI income tax from RI-1040, page 1, line 8 less allowable federal credit from RI-1040, page 2, line 22	23.
24. Income derived from other state. If more than one state, see instructions	24.
25. Modified federal AGI from page 1, line 3	25.
26. Divide line 24 by line 25	26.
27. Tentative credit. Multiply line 23 by line 26	27.
28. Tax due and paid to other state (see specific instructions) Insert name of state paid	28.
29. MAXIMUM TAX CREDIT. Line 23, 27 or 28, whichever is the SMALLEST. Enter here and on page 1, line 98	29.
	tributions reduce your
	crease your balance due.
31.       Olympic Contribution RIGL §44-30-2.1       Yes [ \$1.00 Contribution (\$2.00 if a joint return)	-
32. C RI Organ Transplant Fund <b>RIGL §44-30-2.5</b>	32.
33. RI Council on the Arts <b>RIGL §42-75.1-1</b>	- 33.
34. 📆 🔆 RI Nongame Wildlife Fund <b>RIGL §44-30-2.2</b>	- 34.
35. Childhood Disease Victims' Fund <b>RIGL §44-30-2.3</b>	- 35.
36. RI Military Family Relief Fund <b>RIGL §44-30-2.9</b>	36.
37. TOTAL CONTRIBUTIONS. Add lines 30, 31, 32, 33, 34, 35 and 36. Enter here and on RI-1040, page 1, line 11	37.
RI SCHEDULE EIC RHODE ISLAND EARNED INCOME CREDIT	
38. Rhode Island income tax from RI-1040, page 1, line 10A	
39. Federal earned income credit from Federal Form 1040, line 64a; 1040A, line 38a or 1040EZ, line 8a	39.
40. Rhode Island percentage	40. <b>25%</b>
41. Multiply line 39 by line 40	
42. Enter the SMALLER of line 38 or line 41	42.
43. Subtract line 42 from line 41 (If zero or less, enter the amount from line 42 on line 46. Otherwise, continue to line 44)	43.
44. Refundable percentage	
45. Rhode Island refundable earned income credit. Multiply line 43 by line 44	44. <b>15%</b> 45.
46. TOTAL RI EARNED INCOME CREDIT. Add line 42 and line 45. Enter here and on RI-1040, line 14D	46.
Under penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and belief, it is true,	
Vaur Spausa's	
Signature → Date Signature	Date
May the division contact your preparer about this return? Yes Preparer's name (please print):	
Paid preparer's signature and address SSN, PTIN or EIN	Telephone number
	( )

040

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# **RISCHEDULE W** RHODE ISLAND W2 AND 1099 INFORMATION

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

Your social security number

2012

Complete the Schedule below listing all of your and your spouse's (if applicable) W2s and 1099s showing Rhode Island Income Tax withheld must still be attached to the front of your return. Failure to do so may delay the processing of your return. ATTACH THIS SCHEDULE W TO YOUR RETURN

	Column A	Column B	Column C	Column D	Column E
	<u>Enter "S"</u> i <u>f for</u> Spouse	<u>Enter 1099</u> letter code from chart	Employer's Name from Box C of your W2 or Payer's Name from your Form 1099	Employer's Federal ID # from box b of your W2 or Payer's Federal ID # from Form 1099	Rhode Island Income Tax Withheld (SEE BELOW FOR BOX REFERENCES)
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					
11.					
12.					
13.					
14.					
15.					
16.					
17.					
18.					
19.					
20.					
21.			d. Add lines 1 through 20, Column E. Enter total her		
22.	Total number of				

#### **INSTRUCTIONS FOR COMPLETING SCHEDULE W**

Lines 1 - 20:

Please complete columns A, B, C, D and E for each W2 and 1099 showing Rhode Island withholding.

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

Column B: For each W2 or 1099 being entered, leave blank if the information being entered is from a W2. For all 1099s being entered, enter the letter code from the chart to the right.

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

Column D: For each W2, enter the employer identification number from box b of the W2. For each 1099, enter the payer's federal identification number.

Column E: For each W2 or 1099, enter the amount of Rhode Island withholding as shown on each form. See chart to the right for box reference. Line 21: Total Rhode Island Income Tax Withheld. Add the amounts from Column E, lines 1 through 20. Enter the total here and on RI-1040, line 14A or RI-1040NR, line 17A.

Line 22: Enter the number of W2s and 1099s entered on lines 1-20 showing Rhode Island income tax withheld.

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

ATTACH THIS FORM TO YOUR RHODE ISLAND RETURN.

Schedule W Reference Chart						
Form Type	Letter Code for Column B	Withholding Box				
W2	-	17				
W-2G	-	14				
1099-B	В	15				
1099-DIV	D	14				
1099-G	G	11				
1099-INT	I	13				
1099-MISC	М	16				
1099-OID	0	10				
1099-R	R	12				
RI-1099PT	Р	9				

# **RI-2210A** RI UNDERPAYMENT OF ESTIMATED TAX BY INDIVIDUALS

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

Your social security number

#### PART 1 REQUIRED ANNUAL PAYMENT

1.	Enter your <b>2012</b> RI income tax from RI-1040, line 10A less lines 14D and 14E or RI-1040NR, line 13A less line 17D	1.	
2.	Enter 80% of the amount shown on line 1 2.		
3.	RI withheld taxes paid for <b>2012</b> from RI-1040, line 14A or RI-1040NR, lines 17A and 17C	3.	
4.	Subtract line 3 from line 1. If the result is \$250.00 or less, do not complete the rest of this form	4.	
5.	Enter your <b>2011</b> RI tax from RI-1040, line 10 less line 14D and 14E or RI-1040NR, line 13 less line 17D	5.	
6.	Enter the SMALLER of line 2 or line 5	6.	

#### PART 2 SHORTCUT METHOD

You can use this method if you meet the following conditions (Otherwise, you must complete RI-2210 to figure your underestimating interest):

① You made no estimated payments OR all 4 estimated payments were equal and paid by the appropriate due dates;

② AND you did not complete RI-2210, part 5 (Annualized Income Installment Worksheet).

1.	Enter the amount from Part 1, line 6 above	1.
8.	Enter the total withholding and estimated tax you paid from RI-1040, lines 14A and 14B or RI-1040NR, lines 17A, 17B and 17C.	8.
9.	Underpayment. Subtract line 8 from line 7. If zero or less, enter \$0	9.
10.	Multiply line 9 by 12.0205% (.120205)	10.
11.	If the amount on line 9 was paid on or after 4/15/2013, enter \$0	
	If the amount on line 9 was paid before 4/15/2013, make the following calculation:	
	The amount on line 9 (times) the number of days paid before 4/15/2013 (times) .00033 and enter the result here	11
12.	<b>UNDERESTIMATING INTEREST</b> . Subtract line 11 from line 10. Enter here and on RI-1040, line 15B or RI-1040NR, line 18B. 1 Check the box on that line and attach this form to your Rhode Island return.	2.

#### PURPOSE OF THIS FORM

#### INSTRUCTIONS

Individuals (except qualified farmers and fishermen) should use this form to determine if their income tax was sufficiently prepaid throughout the year by having Rhode Island tax withheld or by paying Rhode Island estimated tax; if not, an assessment may be imposed on the underpayment of the taxes. Complete Part 1 of this form to determine if the payment of the assessment may be avoided.

#### WHO CAN FILE THIS FORM

You can use this form only if you meet the following conditions ① You made no estimated payments **OR** all 4 estimated payments were equal and paid by the appropriate due dates **AND** ② You are not completing the Annualization Income Worksheet on Form RI-2210. If you do not meet these conditions, you must file Form RI-2210. Form RI-2210 is available online at <u>www.tax.ri.gov</u> or by calling our forms department at (401) 574-8970.

#### FARMERS AND FISHERMEN

If you meet **BOTH** of the following tests, you may be exempt from the charge for underpayment of estimated tax: ① Gross income from farming or fishing is at least 2/3 (two thirds) of your annual gross income **AND** ② you filed Form RI-1040 or RI-1040NR and paid the tax due on or before March 1, 2013. If you meet both of the tests, enter zero on Form RI-2210A, line 12. Also, enter zero for interest due on Form RI-1040, page 1, line 15B or RI-1040NR, page 1, line 18B; check the box on that line and attach this form to your return. If you do not meet these conditions, you must file Form RI-2210. Form RI-2210 is available online at <u>www.tax.ri.gov</u> or by calling our forms department at (401) 574-8970.

#### PART 1 REQUIRED ANNUAL PAYMENT

- Line 1 Enter your **2012** Rhode Island tax from RI-1040, line 10A less lines 14D and 14E or RI-1040NR, line 13A less line 17D.
- Line 2 Multiply line 1 by 80% (.80).
- Line 3 Enter the amount of **2012** Rhode Island income taxes withheld from RI-1040, line 14A or RI-1040NR, lines 17A and 17C.
- Line 4 Subtract line 3 from line 1. If the result is \$250.00 or less, you do not owe any underestimating interest and need not complete the rest of this form.
- Line 5 Enter your **2011** Rhode Island income tax from RI-1040, line 10 less lines 14D and 14E or RI-1040NR, line 13 less line 17D. If you had no federal tax liability for **2011** and you were a Rhode Island resident during all of **2011**, and your **2011** federal tax was (or would have been had you been required to file) for a full 12 months, then enter zero (0).
- Line 6 Enter the **SMALLER** of line 2 or line 5 (including zero). If line 6 is zero, you do not owe any underestimating interest and need not complete the rest of this form. However, you must attach this form to your Rhode Island return.

#### PART 2 SHORTCUT METHOD

- Line 7 Enter the amount from part 1, line 6.
- Line 8 Enter the amount of estimated and withholding tax you paid for 2012 from RI-1040, lines 14A and 14B or RI-1040NR, lines 17A, 17B and 17C.
- Line 9 Subtract line 8 from line 7. If zero or less, enter \$0.
- Line 10 Multiply line 9 by 12.0205% (.120205).
- Line 11 If you paid the tax balance due before 4/15/2013, multiply the number of days paid before 4/15/2013 by the amount on line 9 by .00033 and enter the amount on line 11.
- Line 12 Subtract line 11 from line 10. Enter here and on RI-1040, page 1, line 15B or RI-1040NR, page 1, line 18B.

# **RISCHEDULE M** RI MODIFICATIONS TO FEDERAL AGI

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

1.

Your social security number

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

#### **MODIFICATIONS INCREASING FEDERAL AGI**

A. Income from obligations of any state or its political subdivisions, other than Rhode Island under RIGL §44-30-12(b)(1) and RIGL §44-30-12(b)(2)	1A.		
B. Rhode Island fiduciary adjustment as beneficiary of an estate or trust under RIGL §44-30-17	1B.		_
C. Recapture of Family Education Account modifications under RIGL §44-30-25(g)	1C.		
<ul> <li>D. Bonus depreciation that has been taken for federal purposes that must be added back to Rhode Island income under RIGL §44-61-1.</li> <li>E. Section 179 depreciation that has been taken for federal purposes that must be added back to Rhode Island income under RIGL §44-61-1.</li> </ul>	1D 1E		_
F. Recapture of Tuition Saving Program modifications (section 529 accounts) under RIGL §44-30-12(b)(4)	1F.		
G. Recapture of Historic Tax Credit or Motion Picture Production Tax Credit modifications decreasing Federal AGI previously claimed under RIGL §44-33.2-3(e)(2) and RIGL §44-31.2-9 respectively	1G.		_
H. Recapture of Scituate Medical Savings Account modifications under RIGL §44-30-25.1(d)(3)(i)	1H.		
I. Total modifications INCREASING Federal AGI. Add lines 1A through 1H		11.	

#### **MODIFICATIONS DECREASING FEDERAL AGI**

2.	A. Income from obligations of the US government included in Federal AGI but exempt from state income tax reduced by investment interest on the obligations taken as a federal itemized deduction	
	B. Rhode Island fiduciary adjustment as beneficiary of an estate or trust under RIGL §44-30-17	2B.
	C. Elective deduction for new research and development facilities under RIGL §44-32-1	2C.
	D. Railroad Retirement benefits paid by the Railroad Retirement Board	2D.
	E. Qualifying investment in a certified venture capital partnership under RIGL §44-43-2	2E.
	F. Family Education Accounts under RIGL §44-30-25(f)	2F.
	G. Tuition Saving Program contributions (section 529 accounts) under RIGL §44-30-12(c)(4). Maximum modification shall not exceed \$500 (\$1,000 if filing a joint return)	2G
	H. Exemptions from tax on profit or gain for writers, composers and artists under RIGL §44-30-1.1(c)(1).	2H.
	<ol> <li>Bonus depreciation that has already been taken on the Federal return that has not yet been subtracted from Rhode Island income under RIGL §44-61-1.</li> <li>Section 179 depreciation that has already been taken on the Federal return that has not yet been subtracted from Rhode Island income under RIGL §44-61-1.1.</li> <li>K. Modification for performance based compensation realized by an eligible employee under the Jobs</li> </ol>	
	<ul> <li>Growth Act under RIGL §42-64.11-4.</li> <li>Modification for exclusion for qualifying option under RIGL §44-39.3-1 AND modification for exclusion for qualifying securities or investment under RIGL §44-43-8.</li> </ul>	
	M. Modification for Tax Incentives for employers under RIGL §44-55-4.1. Attach Form RI-107	2M.
	<ul> <li>N. Historic Tax Credit, Motion Picture Production Tax Credit or Musical &amp; Theatrical Tax Credit income reports on Federal return exempt for RI purposes under RIGL §44-33.2-3(e)(2), §44-31.2-9(c) &amp; §44-31.3-2(b)(6)</li> <li>O. Active duty military pay of Nonresidents stationed in Rhode Island and income for services performed Rhode Island by the servicemember's spouse. This modification does NOT apply to RI residents</li> <li>P. Scituate Medical Savings Account contributions that are taxable on the Federal Return but exempt for</li> </ul>	ed 2N in
	Rhode Island under RIGL §44-30-25.1(d)(1). Q. Amounts of insurance benefits for dependents and domestic partners included in Federal AGI pursuar	2P
	to chapter 12 of title 36 or other coverage plan under RIGL §44-30-12(c)(6)	
	R. Modification for Organ Transplantation for specific unreimbursed expenses incurred by claimant under RIGL §44-30-12(c)(7). This modification applies to RHODE ISLAND RESIDENTS ONLY.	20
	S. Modification for Resident business owner in certified enterprise zone under <b>RIGL §42-64.3-7</b> .	28
	<ul> <li>This modification applies to RHODE ISLAND RESIDENTS ONLY.</li> <li>T. Income from the discharge of business indebtedness claimed as income on Federal return and previous claimed as RI income under the American Recovery and Reinvestment Act of 2009 under RIGL §44-66-</li> </ul>	sly or
	U. Total modifications DECREASING Federal AGI. Add lines 2A through 2T and enter as a negative am	nount 2U.
		·

#### **NET MODIFICATIONS TO FEDERAL AGI**

3. NET MODIFICATIONS TO FEDERAL AGI. COMBINE lines 11 and 2U. Enter here and on RI-1040 or RI-1040NR, page 1, line 2. 3.

# Your social security number

2012

# **RI SCHEDULE CR - OTHER RI CREDITS**

## **CURRENT YEAR CREDITS**

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

- The original certificate must be attached if taking credit for any of the below credits.
- If using a carryforward amount, you must attach a carryforward schedule.
- If the credit you are trying to use is not listed below, that means the credit is no longer allowed as a credit against personal income tax. Any unused carry forward amounts are also no longer allowed as a credit. Entering an ineligible credit either on one of the lines below or on an attached statement will result in the disallowance of the credit.

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

1.	RI-2276 TAX CREDIT FOR CONTRIBUTIONS TO	) SCHOLARSHIP ORGANIZATIONS - RIGL §44-62	1.	
2.	RI-286B HISTORIC PRESERVATION INVESTME	NT TAX CREDIT - <b>RIGL §44-33.2</b>	2.	
3.		IPANY TAX CREDIT - <b>RIGL §44-31.2</b> and MUSICAL AND THEATRICAL I <b>4-31.3</b>	3.	
4.	TOTAL CREDITS. Add lines 1 through 3. Enter he	ere and on RI-1040, page 1, line 9C or RI-1040NR, page 1, line 12	4.	

### **RECAPTURE OF PRIOR YEAR CREDITS**

5.	Recapture credit #1: Enter credit number	and credit name	5.	
	•			
6.	Recapture credit #2: Enter credit number	and credit name	6.	
	•			
7.	TOTAL CREDIT RECAPTURE. Add lines 5 and 6. Enter her	e and on RI-1040, pg 1, line 10B or RI-1040NR, pg 1, line 13	B. 7.	

#### **PURPOSE OF FORM RI-4868**

Use Form RI-4868 to obtain an automatic 6 month extension of time to **file** a Rhode Island Individual Income Tax Return. Form RI-4868 can be used to extend the **filing** of Form RI-1040, Rhode Island Resident Individual Tax Return, or RI-1040NR, Nonresident Income Tax Return.

The filing or granting of an extension of time to file does not extend the time for payment of tax due on the return.

Filing Form RI-4868 DOES NOT extend the time to file Form RI-1040H or Form RI-6238. These forms must be filed on or before April 15, 2013 even if you file an extension for Form RI-1040.

#### **EXTENSION OF TIME**

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

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

- 1. Prepare the Rhode Island Extension Form RI-4868.
- 2. Clearly show the full amount properly estimated as Rhode Island income tax for the year 2012. If a proper estimate is not made, the extension request will not be considered valid.
- 3. File the extension with the Rhode Island Division of Taxation on or before April 15, 2013.
- 4. Pay the amount of Rhode Island tax due as calculated on Form RI-4868 on or before April 15, 2013.
- 5. Be sure to attach a copy of the Form RI-4868 to the front of the Rhode Island return when it is filed.
- 6. Retain the top portion of this form for your records. Detach and return the lower portion with your payment.

Date Paid Check Number Amount

#### ADDITIONAL INFORMATION

The tax due on the return must be paid on or before April 15, 2013.

#### HOW TO PREPARE YOUR PAYMENT?

Make your check or money order payable to the "R.I. Division of Taxation." Do not send cash. Make sure your name and address appear on your check or money order. Write "Form RI-4868", your daytime phone number and the your social security number on your check or money order.

#### HOW TO SEND IN YOUR RI-4868

Retain the top portion of this form for your records. Detach and return the lower portion with your payment. DO NOT staple or otherwise attach your payment and Form RI-4868 to each other. Instead, just put them loose in the envelope. Mail your payment and Form RI-4868 to the Rhode Island Division of Taxation, Dept#87, PO Box 9703, Providence, RI 02940-9703.

#### PAYMENT BY CREDIT CARD



Contact the service provider listed on this page and follow their instructions. Enter on page 1 of Form RI-1040 or RI-1040NR, in the upper left corner, the confirmation number you were given at the end of the transaction and the amount of your tax payment (not including the convenience fee).

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

### DETACH EXTENSION AT PERFORATION TO MAIL IN

STATE OF RHODE ISLAND Application for Extension of Time DIVISION OF TAXATION - DEPT#87 - PO BOX 9703 - PROVIDENCE, RI 02940-9703

2012

APPLICATIO	APPLICATION FOR AUTOMATIC EXTENSION OF TIME TO FILE RHODE ISLAND INDIVIDUAL INCOME TAX RETURN						
1. Name(s)			Enter tentative tax computa	tion			
Address			A. Tentative Rhode Island income tax				
City	State	ZIP Code	RI-4868 B. Total tax withheld, payments & credits				
2. Your social secu	rity number		C. Balance Due (line A less line B)				
Spouse's social see	curity number, if joint payment		3. ENTER AMOUNT ENCLOSED	.00			

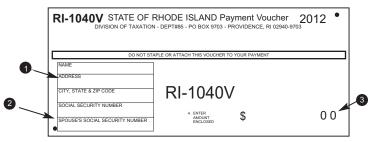
**RI-4868** 

\_\_\_\_\_

#### WHAT IS FORM RI 1040V AND DO YOU NEED TO USE IT?

It is a statement you send with your payment of any balance due on line 15C of your Form RI-1040 or line 18C of your Form RI-1040NR. Using Form RI-1040V allows us to process your payment more accurately and efficiently. We strongly encourage you to use Form RI-1040V, but there is no penalty if you do not do so.

#### HOW TO FILL IN FORM RI-1040V



- Box 1. Enter your name(s) and address as shown on your return.
- Box 2. Enter your social security number and your spouse's social security number (if making a joint payment) in the boxes provided.
- Box 3. Enter the amount of the payment you are making. Also, enter below for your records.

Date Paid Check Number Amount

#### HOW TO PREPARE YOUR PAYMENT

Make your check or money order payable to the "R.I. Division of Taxation." Do not send cash. Make sure the name and address appears on the check or money order. Write "Form RI-1040V," daytime phone number and social security number on your check or money order.

#### HOW TO SEND IN YOUR RETURN, PAYMENT, AND RI-1040V

Retain the top portion of this form for your records. Detach and return the lower portion with your payment. DO NOT staple or otherwise attach your payment or Form RI-1040V to your return or to each other. Instead, just put them loose in the envelope. Mail your tax return to the Rhode Island Division of Taxation, One Capitol Hill, Providence, RI 02908-5806. Mail your payment and Form RI-1040V to the Rhode Island Division of Taxation, Dept#85, PO Box 9703, Providence, RI 02940-9703.

#### PAYMENT BY CREDIT CARD



Contact the service provider listed on this page and follow their instructions. Enter on page 1 of Form RI-1040 or RI-1040NR, in the upper left corner, the confirmation number you were given at the end of the transaction and the amount of your tax payment (not including the convenience fee).

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

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

**RI-1040V** 

STATE OF RHODE ISLAND Payment Voucher DIVISION OF TAXATION - DEPT#85 - PO BOX 9703 - PROVIDENCE, RI 02940-9703 2012

1. Name(s)			I THIS VOUCHER TO YOUR PAYMENT OR YO	
1. Name(s)				
Address				
City	State	ZIP Code	<b>RI-1040V</b>	
2. Your social secu	rity number			
Spouse's social sec	curity number, if joint payme	nt	3. ENTER AMOUNT ENCLOSED	\$ 00

\_\_\_\_\_

# **RI-1040H** RHODE ISLAND PROPERTY TAX RELIEF CLAIM

20	1	2
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First name	Initial	Last name	Your so	cial security number
Spouse's first name	Initial	Last name	Spouse	's social security number
				•
Mailing address			Daytime	e telephone number
City, town or post office	State	ZIP code	City or	town of legal residence
If using a Post Office Box or if your Mailing Address is of from your Home Address, enter your Home Address he				
	ING QUESTIONS TO DETE			
A. Were you a legal resident of Rhode Island				
<ul> <li>B. Did you live in a household or rent a dwellin</li> </ul>				
	• • • • •			
E. Was your household income \$30,000 or les				
	CEIVED BY YOU AND OT	HER MEMBERS LIVIN	IG IN YOUR HO	USEHOLD
If no federal return is filed, DO NOT co 1. Adjusted gross income from Federal Form				
<ol> <li>Adjusted gloss income nom rederal rolling</li> <li>Non-taxable interest and dividends</li> </ol>				
				3.
<ol> <li>Capital gains not included in line 1</li> <li>Social security (including Medicare premiur</li> </ol>				4.
, , , , , , , , , , , , , , , , , , ,	,			
5. Worker's compensation and tax exempt per				
6. Cash public assistance payments (welfare,				6.
7. Other non-taxable income (e.g. child suppo				7.
8. Addback of rental losses, business losses,			0 1	
9. TOTAL 2012 HOUSEHOLD INCOME. Add	-			9.
PART 3 ADDITIONAL INFORMATION - AT				
10A. Enter your date of birth		B. Enter spouse's date of bi		10B. / /
10C. Were you or your spouse disabled and rece				
10D. Indicate the number of persons in your hou	sehold 10D.	E. Enter the number of pers dependents under the ag		
PART 4 TO BE COMPLETED BY HOM	EOWNERS ONLY- ATTACH	A COPY OF YOUR 2012		
11. Enter the amount of property taxes you pair	d or will pay for 2012			. 11.
12. Enter the amount from line 9 above		12.		
13. Enter percentage from computation table of	n back page	13.	%	
14. Multiply amount on line 12 by percentage of	n line 13			. 14.
15. Tentative credit. Line 11 minus line 14. If l	ine 14 is greater than line 11, ente	r zero		15.
16. PROPERTY TAX RELIEF. Line 15 or \$300	.00, whichever is LESS. Enter her	re and on Form RI-1040, line	14C	. 16.
PART 5 TO BE COMPLETED BY RENT	ERS ONLY - ATTACH A COP	OF YOUR 2012 LEASE	OR 3 RENT REC	EIPTS TO 1040H FORI
REQUIRED INFORMATION Name	Address			Telephone number
Enter your LANDLORD'S name, address and telephone number:				
17. Enter amount of rent you paid in 2012				17.
18. Multiply the amount on line 17 by 20%				18.
19. Enter the amount from line 9 above				
20. Enter percentage from computation table of	n back page		%	
21. Multiply amount on line 19 by percentage o				21.
22. Tentative credit. Line 18 minus line 21. If I				. 22.
23. PROPERTY TAX RELIEF. Line 22 or \$300	<b>0</b>			23.
Under penalties of perjury, I dec	lare that I have examined this return, and to the	he best of my knowledge and belief, it	is true, correct and comple	ete.
I also certify that the property taxes accrued and used for Your			ere are no delinquent prop	erty taxes on my homestead.
signature	· ·	nature		Date
Paid preparer's signature and address	ł	SSN,	PTIN or EIN	Telephone number
				( )

#### PART 6 WORKSHEET FOR COMPUTING TOTAL HOUSEHOLD INCOME

#### IF YOU DO NOT FILE A FEDERAL TAX RETURN, USE THE FOLLOWING WORKSHEET TO COMPUTE YOUR TOTAL HOUSEHOLD INCOME.

24.	Social security (including Medicare premiums) and Railroad Retirement benefits	[	24.		
25.	Unemployment benefits, worker's compensation		25.		
26.	Wages, salaries, tips, etc		26.		
27.	Dividends and interest (taxable and nontaxable)		27.		
28.	Business and Farm income (net of expenses)		28.		
29.	Pension and annuity income (taxable and nontaxable)		29.		
30.	Rental income (net of expenses)		30.		
31.	Partnership, estate and trust income		31.		
32.	Total gain on sale or exchange of property		32.		
33.	Loss on sale or exchange of property (capital losses are limited to \$3,000.00)	[	33.		
34.	Cash public assistance (welfare, etc.)		34.		
35.	Alimony and child support received		35.		
36.	Nontaxable military compensation and cash benefits		36.		
37.	Other income, including cash assistance from friends or family for rent or utilities. Specify:	[	37.		
38.	Addback of rental losses, business losses, capital losses, exclusion of foreign income and losses from pass-through ent	ity	38.		
39.	TOTAL 2012 HOUSEHOLD INCOME. Add lines 24 through 38. Enter here and on Form RI-1040H, page 1, line 9		39.		
COM Step	PUTATION TABLE INSTRUCTIONS         Household           1 Read down the column titled household income until you find the income range         income			0	of income as credit
otop	that includes the amount shown on line 9. Less than 6,001		1 pers 3%	on	2 or more 3%
Step	2 Read across from the income range line determined in step 1 to find the percent of income allowed as a credit. Enter this percentage on line 13 or line 20, whichever applies.       6,001 - 9,000         9,001 - 12,000       9,001 - 12,000         12,001 - 30,000       15,001 - 30,000		4% 5% 6% 6%		4% 5% 5% 6%
	15,001 - 50,000		0.70	I	U /0

#### **GENERAL INSTRUCTIONS**

#### WHEN AND WHERE TO FILE Form RI-1040H must be filed by April 15, 2013.

- Even if you are seeking a filing extension for your Rhode Island income tax return, RI-1040, Form RI-1040H <u>must</u> be filed by April 15, 2013 . An extension of time to file Form RI-1040, does **NOT** extend the time to file Form RI-1040H.
- If filing with Form RI-1040, your property tax relief credit will decrease any income tax due or increase any income tax refund.
- If you are not required to file a Rhode Island income tax return, Form RI-1040H may be filed by itself without attaching it to a Rhode Island income tax return. However, Form RI-1040H <u>must</u> be filed by April 15, 2013
- Your property tax relief claim should be filed as soon as possible after December 31, 2012. However, no claim for the year 2012 will be allowed unless such claim is filed by April 15, 2013. For additional filing instructions, see RIGL §44-33. Mail your property tax relief claim to the Rhode Island Division of Taxation - One Capitol Hill - Providence, RI 02908-5806.

#### WHO MAY QUALIFY

To qualify for the property tax relief credit you must meet all of the following conditions:

- a) You must have been a legal resident of Rhode Island for the entire calendar year 2012.
- b) Your household income must have been \$30,000.00 or less.
- c) You must have lived in a household or rented a dwelling that was subject to property taxes.
- d) You must be current on property tax due on your homestead for all prior years and on any current installments.

#### WHO MAY CLAIM CREDIT

If you meet all of the qualifications outlined above, you should complete Form RI-1040H to determine if you are entitled to a credit.

Only one person of a household may claim the credit.

The right to file a claim does not survive a person's death; therefore a claim filed on behalf of a deceased person cannot be allowed. If the claimant dies after having filed a timely claim, the amount thereof will be disbursed to another member of the household as determined by the Tax Administrator.

- What is meant by "homestead" The term "homestead" means your Rhode Island dwelling, whether owned or rented, and so much of the land around it as is reasonably necessary for the use of the dwelling as a home, but not exceeding one acre. It may consist of a part of a multi-dwelling, a multipurpose building or another shelter in which people live. It may be an apartment, a houseboat, a mobile home or a farm.
- What is meant by a "*household*" The term "household" means one or more persons occupying a dwelling unit and living as a single nonprofit house-keeping unit. Household does not mean bona fide lessees, tenants or roomers and borders on contract.
- What is meant by a "*dependent*" The term "dependent" means any person living in the household who is under the age of 18 who can be claimed by someone else on their tax return.
- What is meant by "household income" The term "household income" means all income received both taxable and nontaxable by all persons of a household in a calendar year while members of the household.
- What is meant by "rent paid for occupancy only" The term "rent paid for occupancy only" means the gross rent paid only for the right of occupying your homestead. If you rented furnished quarters, or if utilities were furnished, such as heat, electricity, etc., then you must reduce the amount of gross rent by the reasonable rental value (not cost) of the furniture and the reasonable value of such utilities as were furnished.

#### LIMITATIONS ON CREDIT

IMPORTANT DEFINITIONS

Under the provisions of Section 44-33-16, a claim for relief shall exclude all taxes or rent paid with public assistance funds. The maximum amount of credit allowable under Chapter 44-33, Property Tax Relief Act, for calendar year 2012 is \$300.00. In event that more than one person owns the residence, the taxes will be divided by the owner's share.

#### RENTED LAND

If you live on land that is rented and your home or trailer is subject to property tax. Multiply the amount of rent you paid in 2012 by 20% and add the amount to the property tax paid. Then enter the total on RI-1040H, line 11. Example:

Rent (3,600 X 20%)	720.00
Property Tax	
Amount to be entered on line 11	2,720.00

# 2012 INSTRUCTIONS FOR FILING RI-1040 GENERAL INSTRUCTIONS

This booklet contains returns and instructions for filing the 2012 Rhode Island Resident Individual Income Tax Return. Read the instructions in this booklet carefully. For your convenience we have provided "line by line instructions" which will aid you in completing your return. Please print or type so that it will be legible. Check the accuracy of your name(s), address and social security number(s).

Most resident taxpayers will only need to complete the first two pages of Form RI-1040 and RI Schedule W. Those taxpayers claiming modifications to federal adjusted gross income must complete RI Schedule M on page 5. Taxpayers claiming a credit for income taxes paid to another state must complete RI Schedule II on page 2.

Nonresidents and part-year residents will file their Rhode Island Individual Income Tax Returns using Form RI-1040NR.

# Complete your 2012 Federal Income Tax Return first.

It is the basis for preparing your Rhode Island income tax return. In general, the Rhode Island income tax is based on your federal taxable income.

Accuracy and attention to detail in completing the return in accordance with these instructions will facilitate the processing of your tax return. You may find the following points helpful in preparing your Rhode Island Income Tax Return.

#### WHO MUST FILE A RETURN

**RESIDENT INDIVIDUALS** – Every resident individual of Rhode Island required to file a federal income tax return must file a Rhode Island individual income tax return (RI-1040).

A resident individual who is not required to file a federal income tax return may be required to file a Rhode Island income tax return if his/her income for the taxable year is in excess of the sum of his/her personal exemptions.

**"Resident"** means an individual who is domiciled in the State of Rhode Island or an individual who maintains a permanent place of abode in Rhode Island and spends more than 183 days of the year in Rhode Island.

For purposes of the above definition, domicile is found to be a place an individual regards as his or her permanent home – the place to which he or she intends to return after a period of absence. A domicile, once established, continues until a new fixed and permanent home is acquired. No change of domicile results from moving to a new location if the intention is to remain only for a limited time, even if it is for a relatively long duration. For a married couple, normally both individuals have the same domicile.

Any person asserting a change in domicile must show:

- (1) an intent to abandon the former domicile,
- (2) an intent to acquire a new domicile and
- (3) actual physical presence in a new domicile.

#### 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 the wife is a resident and the other is a non-resident, they must file separate returns, unless they elect to file a joint return as if both were residents of Rhode Island. If the resident spouse files separately in Rhode Island

and a joint federal return is filed for both spouses, the resident spouse must compute income, exemptions and tax as if a separate federal return had been filed.

If neither spouse is required to file a federal income tax return and either or both are required to file a Rhode Island income tax return, they may elect to file a joint Rhode Island income tax return.

Individuals filing joint Rhode Island income tax returns are both equally liable to pay the tax. They incur what is known as "joint and several liability" for Rhode Island income tax.

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

#### **MILITARY PERSONNEL**

Under the provisions of the Soldiers and Sailors Civil Relief Act, the service pay of members of the armed forces can only be subject to income tax by the state of which they are legal residents. Place of legal residence at the time of entry into the service is normally presumed to be the legal state of residence and remains so until legal residence in another state is established and service records are changed accordingly. The Rhode Island income tax is imposed on all the federal taxable income of a resident who is a member of the armed forces, regardless of where such income is received.

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

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

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

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

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

#### DECEASED TAXPAYERS

If the taxpayer died before filing a return for 2012, 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 filing 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.

If you are filing Form RI-1040H, the right to file a claim does not survive a person's death. Therefore, a claim filed on behalf of a deceased person cannot be allowed. If the claimant dies after having filed a timely claim, the amount thereof will be disbursed to another member of the household as determined by the Tax Administrator.

#### WHERE AND WHEN TO FILE

Rhode Island income tax returns must be filed by **Monday, April 15, 2013**.

Mail your return to:

Rhode Island Division of Taxation One Capitol Hill Providence, RI 02908 – <u>5806</u>

#### **EXTENSION OF TIME**

Any extension of time granted for filing an individual income tax return shall not operate to extend the time for the payment of any tax due on such return.

#### In General -

(1) An individual who is required to file a Rhode Island income tax return shall be allowed an automatic six month extension of time to file such return.

(2) An application must be prepared in duplicate on form RI-4868.

(3) The original of the application must be filed on or before the date prescribed for the filing of the return of the individual with the Rhode Island Division of Taxation.

(4) Such application for extension must show the full amount **properly estimated** as tax for such taxpayer for such taxable year, and such 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, you do not need to submit the Rhode Island form. Attach a copy of Federal Form 4868 or the electronic acknowledgement you receive from the IRS to your Rhode Island individual income tax return at the time it is submitted.

Filing for an extension of time to file Form RI-1040 does not extend the time to file Form RI-1040H, Rhode Island Property Tax Relief Claim or Form RI-6238, Rhode Island Residential Lead Paint Credit. **These forms must be filed by April 15, 2013.** 

#### WHERE TO GET FORMS

Forms may be obtained by:

- visiting the Division of Taxation's website: <u>http://www.tax.ri.gov</u> or
  - calling the Division of Taxation's Forms Request line: (401) 574-8970

#### MISSING OR INCORRECT FORM W-2

This form is given to you by your employer showing the amount of income tax withheld on your behalf by your employer. A copy of it must accompany your Rhode Island income tax return if you are to receive credit for such withheld tax. **Only your employer can issue or correct this form.** If you have not received a Form W-2 from your employer by February 15, 2013 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. Such report must be made within 90 days after filing an amended federal return or final determination of such change by the Internal Revenue Service. Use Form RI-1040X-R to report any changes.

#### **RHODE ISLAND LOTTERY PRIZES**

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

#### ESTIMATED INCOME TAX PAYMENTS

If a taxpayer can reasonably expect to owe more than \$250 after allowing for withholding tax and/or credits, he or she must make estimated tax payments. Estimated tax payments are made on Form RI-1040ES that has instructions for computing the estimated tax and making payments.

#### PAYMENTS OR REFUNDS

Any **PAYMENT** of tax liability shown on your return to be due the State of Rhode Island must be paid in full with your return. Complete and submit Form RI-1040V with your payment.

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

> Rhode Island Division of Taxation One Capitol Hill Providence, RI 02908-<u>5806</u>

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

A **REFUND** will be made if an overpayment of income tax is shown on your return, unless you indicate on your return that such overpayment is to be credited to your estimated tax liability for 2013. No other application for refund is necessary. Please note that no refund can be made unless your return is properly signed.

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

Rhode Island Division of Taxation One Capitol Hill Providence, RI 02908-<u>5806</u> Refunds of less than \$1.00 will not be paid unless specifically requested.

#### **REFUND CLAIMS**

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

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

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

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

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

#### SIGNATURE

You must sign your Rhode Island income tax return. If filing a joint return, both husband and wife must sign the return. An unsigned return cannot be processed.

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

If you wish to allow the Tax Division to contact your paid preparer should questions arise about your return, check the appropriate box above the preparer's name.

#### NET OPERATING LOSS DEDUCTIONS

The Rhode Island Personal Income Tax law relating to Net Operating Loss deduction (NOL) has been amended by enactment of RIGL §44-30-2.8 and RIGL §44-30-87.1

Under the provisions of RIGL §44-30-2.8, the five (5) year carry back provision for years ending in 2001 and 2002 provided by the Job Creation and Worker Assistance Act of 2002 (P.L.107-147) for federal tax purposes shall not be allowed for Rhode Island tax purposes.

If a taxpayer has already filed a return claiming a five (5) year carry back, he/she must file a Rhode Island amended return on Form RI-1040X.

Under the provisions of RIGL §44-30-87.1, for losses incurred for taxable years beginning on or after January 1, 2002, an NOL deduction may not be carried back for Rhode Island personal income tax purposes, but will only be allowed as a carry forward for the number of succeeding years as provided in IRS §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 matter, please call the Personal Income Tax Section at (401) 574-8829, option #3.

#### **BONUS DEPRECIATION**

A bill passed disallowing the new federal bonus depreciation for Rhode Island tax purposes. When filing a Rhode Island tax return any bonus depreciation taken for federal purposes must be added back to income as a modification on RI Schedule M, line 1D for Rhode Island purposes. In subsequent years, when federal depreciation is less than what previously would have been allowed, the difference may be deducted from income as a modification on RI Schedule M, line 2I for Rhode Island purposes.

A separate schedule of depreciation must be kept for Rhode Island purposes. The gain or loss on the sale or other disposition of the asset is to be determined, for Rhode Island purposes, using the Rhode Island depreciation schedule.

**EXAMPLE:** A company bought equipment after September 11, 2001 that cost \$10,000 and had a 10 year life and qualified for 30% bonus depreciation. Depreciation for federal purposes in the first year was \$3,700 (30% X \$10,000) + (10% x 7,000). Normal depreciation in the first year would have been \$1,000. The Company should add back on RI Schedule M, line 1D the amount of \$2,700 (\$3,700 - \$1,000). In subsequent years the company should deduct \$300 (\$1000 - \$700) each year while depreciation lasts. The deduction should be on RI Schedule M, line 2I.

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

#### **SECTION 179 DEPRECIATION**

Rhode Island passed a bill disallowing the increase in the Section 179 depreciation under the Jobs & Growth Tax Relief Reconciliation Act of 2003. Section 179 depreciation will remain limited to \$25,000 for Rhode Island income tax purposes. When filing your Rhode Island tax return any additional Section 179 depreciation taken must be added back to federal adjusted gross income as a modification on RI Schedule M, line 1E. In subsequent years, when federal depreciation is less than what previously would have been allowed, the difference may be deducted from federal adjusted income as a modification RI-1040, schedule M, line 2J.

A separate schedule of depreciation must be kept for Rhode Island purposes. The gain or loss on the sale or other disposition of the asset is to be determined, for Rhode Island purposes, using the Rhode Island depreciation schedule.

#### **TUITION SAVINGS PROGRAM – SECTION 529**

A modification decreasing federal adjusted gross income may be claimed for contributions made to a Rhode Island "qualified tuition program" under section 529 of the Internal Revenue Code, 26 U.S.C. §529. The maximum modification shall not exceed \$500, \$1,000 if a joint return, regardless of the number of accounts. Taxpayers should claim the modification on Schedule M, line 2G.

If the funds are rolled over to a Tuition Savings Plan of another state or are an unqualified withdrawal, recapture is required.

Taxpayers may also take a modification decreasing federal adjusted gross income in the amount of any qualified withdrawal or distribution from the "Tuition Saving Program" which is included in federal adjusted gross income. Taxpayers should claim the modification on Schedule M, line 2G.

#### RHODE ISLAND TAX CREDITS

Rhode Island law provides special Rhode Island tax credits which may be applied against the Rhode Island income tax. Before claiming any credits, taxpayers should refer to the Rhode Island law and/or regulations for specific requirements for each credit such as carry over provisions and the order in which the credits must be used. Taxpayers claiming credits must attach RI Schedule CR and the proper form(s) and other documentation to the return; failure to do so will result in disallowance of the credit. A list of allowable Rhode Island credits is available on RI Schedule CR. If you do not see a particular credit on RI Schedule CR, that means the credit is no longer allowed against personal income tax.

#### INTEREST

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

Interest on refunds of tax overpayments will be paid if the refund is not paid within 90 days of the due date or the date the completed return was filed, whichever is later. The interest rate for tax overpayments is 3.25% (.0325) per annum.

#### PENALTIES

The law provides for penalties in the following circumstances:

•Failure to file an income tax return by the due

date. A late filing penalty will be assessed at 5% (0.0500) per month on the unpaid tax for each month or part of a month the return is late. The maximum late filing penalty is 25% (0.2500).

•Failure to pay any tax due by the due date. A late payment penalty will be assessed at 1/2% (0.0050) per month on the unpaid tax for each month or part of a month the tax remains unpaid. The maximum late payment penalty is 25% (0.2500).

•Preparing or filing a fraudulent income tax return.

#### USE OF FEDERAL INCOME TAX INFOR-MATION

All amounts reported from the Federal Forms 1040, 1040A, 1040EZ, 1040NR and 1040NR-EZ, as well as those reported on Form RI-1040, are subject to verification and audit by the Rhode Island

Division of Taxation.

The Rhode Island Division of Taxation and the Internal Revenue Service exchange income tax information to verify the accuracy of the information reported on Federal and Rhode Island income tax returns.

#### OTHER QUESTIONS

Obviously the foregoing general instructions and the specific instructions for completing the return form(s) which follow will not answer all questions that may arise. If you have any doubt regarding completion of your return, further assistance may be obtained at the Division of Taxation, One Capitol Hill, Providence RI 02908-5801 or by calling the Personal Income Tax Section at (401) 574-8829, option #3.

\_\_\_\_\_

# SPECIFIC LINE INSTRUCTIONS

#### NAME AND ADDRESS

\_\_\_\_\_

Complete the identification portion of the return, including your name and social security number, your spouse's name and social security number (if applicable), address, daytime telephone number and your city or town of legal residence.

#### **ELECTORAL SYSTEM CONTRIBUTION**

You may designate a contribution of five dollars (\$5) or ten dollars (\$10) if married and filing a joint return, to the account for the public financing of the electoral system. The first two dollars (\$2) or four dollars (\$4) if married and filing a joint return, up to a total of two hundred thousand dollars (\$200,000) collectively for all parties and the nonpartisan account, shall be allocated only to political parties which at the preceding general election, nominated a candidate for governor and such candidate polled at least 5 percent of the entire vote cast in the state for governor. The remaining funds shall be allocated on remaining for governor.

An electoral system contribution will **NOT** increase your tax due or reduce your refund.

#### DESIGNATION OF POLITICAL PARTY

If you don't name a political party, your contribution will by credited to the nonpartisan general account or you can check the box and designate a political party. If you designate:

(1) a political party which did not receive at least 5 percent of the entire vote for Governor in the preceding general election,

(2) a non-existent political party,

(3) a particular office,

(4) an individual officeholder or political figure or

(5) a national party which is not a state party, your electoral system contribution will be credited to the nonpartisan general account.

If you designate more than one political party, your contribution will be credited to the first political party named.

#### **FILING STATUS**

Check the appropriate box to indicate your filing status. Generally your filing status for Rhode Island income tax purposes is the same as for Federal income tax purposes.

Line 1 – Federal Adjusted Gross Income: Enter your federal adjusted gross income from Federal Form 1040, line 37; 1040A, line 21 or 1040EZ, line 4.

Line 2 – Modifications: Enter your net modifications from page 5, RI Schedule M, line 3. If you are claiming a modification, you must attach RI Schedule M to your return. RI Schedule M is discussed further on page I-5 of these instructions. Line 3 – Modified Federal Adjusted Gross Income: Determine your modified federal adjusted gross income by combining the amount on line 1 with the amount on line 2.

Line 4 – Deductions: Enter your Rhode Island standard deduction. Rhode Island does not allow the use of federal itemized deductions.

Single	\$7,800
Married Joint	\$15,600
Qualifying Widow(er)	\$15,600
Married Separate	\$7,800
Head of Household	\$11,700

However, if line 3 is more than \$181,900 see the Exemption Worksheet on page i (back of the front cover) to compute your exemption amount.

Line 5 - Subtract line 4 from line 3.

**Line 6 – Exemptions:** Enter the number of exemptions from Federal Form 1040, line 6d or 1040A, line 6d in the box on line 6. If you are filing a Federal 1040EZ, enter the amount from the chart below in the box on line 6.

Amount on Federal	Enter in box on
<u>1040EZ, line 5</u>	RI-1040, line 6
Less than 5,950	0
5,950	0
9,750	1
11,900	0
15,700	1
19,500	2

**Exemption Amount:** Multiply the number of exemptions in the box by \$3,650.

However, if line 3 is more than \$181,900 see the Exemption Worksheet on page i (back of the front cover) to compute your exemption amount.

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

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

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

Line 9A – Rhode Island Percentage of Allowable Federal Credits: Enter the amount of allowable federal credits from page 2, RI Schedule I, line 22. Line 9B – Credit for Taxes Paid to Other States: Enter amount of credit for taxes paid to other states from page 2, RI Schedule II, line 29. If credit is claimed for taxes paid to more than one state, make a separate calculation of each state on Form RI-1040MU. This form can be found on our website, www.tax.ri.gov or by contacting the RI Division of Taxation at (401) 574-8970.

**NOTE:** You must attach a signed copy of each state return for which you are claiming credit. Failure to attach copies could result in the credit being disallowed.

Line 9C - Other Rhode Island Credits: Enter amount of Other Rhode Island Credits from page 6, RI Schedule CR, line 4. Attach RI Schedule CR and your original certificate or carry-forward schedule to your RI-1040.

**NOTE:** All credits require the original certificate be attached to the return unless the credit amount is a carry forward from a prior year. Failure to attach the original certificate will result in the disallowance of the credit until the original is provided.

Line 9D - Total Rhode Island Credits: Add lines 9A, 9B and 9C.

Line 10A – Rhode Island Income Tax after Credits: Subtract line 9D from line 8 (If zero or less, enter zero).

Line 10B - Recapture of Prior Year Other Rhode Island Credits: Enter amount of Credit Recapture from page 6, RI Schedule CR, line 7.

Line 11 – Rhode Island Checkoff Contributions: Enter the amount of checkoff contributions from page 2, RI Checkoff Contributions Schedule, line 37. A list of the checkoff contributions can be found on page I-5 of these instructions. These checkoff contributions will increase your tax due or reduce your refund.

Line 12 – Use/Sales Tax Due: Enter the amount of Use/Sales Tax from line 6 of the Individual Consumer's Use/Sales Tax Worksheet on page I-4 of these instructions.

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%.

# INDIVIDUAL CONSUMER'S USE/SALES TAX WORKSHEET for RI-1040, page 1, line 12

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

1. Schedule of purchases subject to the use/sales tax (if you need more space to list your purchases, attach a separate sheet).

	Α.	1A.	
	B.	1B.	
	C.	1C.	
2.	Total price of purchases subject to tax - add lines 1A, 1B and 1C	2.	
3.	Rhode Island percentage - 7%	3.	
4.	Amount of tax - multiply line 2 by line 3	4.	
5.	Credit for taxes paid in other states on the items listed on line 1	5.	
6.	TOTAL AMOUNT DUE - subtract line 5 from line 4 - enter here and on Form RI-1040, page 1, line 12	6.	

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, 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 costing \$250 or less are not taxable. Refer to Rhode Island Regulation SU 12-13 for more information regarding the tax on clothing and footwear.

Line 13 – Total Rhode Island Tax and Checkoff Contributions: Add lines 10A, 10B, 11 and 12.

Line 14A – Rhode Island Income Tax Withheld: Enter total amount of Rhode Island 2012 income tax withheld from RI Schedule W, line 21. (Attach state copy of all forms W-2, 1099s, etc. to the front of the return). Credit for Rhode Island income tax withheld will be allowed only for those amounts supported by attached W-2s, 1099s, etc.

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

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

Line 14B – 2012 Estimated Payments and Amount Applied from 2011 Return: Enter the amount of estimated payments paid on 2012 Form RI-1040ES and the amount applied from your 2011 return.

Line 14C – Property Tax Relief Credit: Enter the amount of allowable property tax relief credit from Form RI-1040H line 16 or 23, whichever is applicable. If you are filing a Rhode Island Form RI-1040, attach a copy of Form RI-1040H to the <u>front</u> of your RI-1040. However, if you are not required to file a Form RI-1040 or if you are filing an extension for your RI-1040, you may file Form RI-1040H separately to claim your property tax relief credit. Filing an extension of time to file Form RI-1040H.

Form RI-1040H, Rhode Island Property Tax Relief Claim, must be filed by April 15, 2013.

Line 14D – RI Earned Income Credit: Enter amount from page 2, RI Schedule EIC, line 46. If you are claiming a Rhode Island earned income credit, you must complete and attach RI Schedule EIC located on page 2 to your RI-1040.

Line 14E - RI Residential Lead Paint Credit: Enter the amount from Form RI-6238, line 7. You must attach a copy of Form RI-6238 to your RI-1040. However, if you are not required to file a Form RI-1040 or if you are filing an extension for your RI-1040, you may file Form RI-6238 separately to claim your RI Residential Lead Paint Credit. Filing an extension of time to file Form RI-1040 does NOT extend the time to file Form RI-6238. Form RI-6238, Rhode Island Residential Lead Paint Credit, must be filed by April 15, 2013.

Line 14F – Other Payments: Enter any other payments and any advance payments made with your application for an automatic extension of time to file (Form RI-4868). Attach a copy of Form RI-4868 to your return and check the box on Form RI-1040, page 1 to the right of line 14.

Any pass-through withholding from Form RI-1099PT must be entered on RI Schedule W and Form RI-1099PT must be attached to your return.

Line 14G – Total Payments and Credits: Add lines 14A, 14B, 14C, 14D, 14E and 14F.

Line 15A – Balance Due: If the amount on line 13 is greater than the amount of line 14G, SUBTRACT line 14G from line 13 and enter the balance due on this line. This is the amount you owe.

Line 15B – Underestimating Interest Due: Complete Form RI-2210 or Form RI-2210A. Enter the amount of interest due from Form RI-2210, line 12 or line 22 or Form RI-2210A, line 12 on this line. This amount should be added to line 15A or subtracted from line 16, whichever applies.

**Line 15C – Total Amount Due:** Add lines 15A and 15B. This amount is payable in full with your return. Complete Form RI-1040V. Send payment and Form RI-1040V with your return. An amount due of less than one dollar (\$1) need not be paid.

Line 16 – Overpayment: If the amount on line 14G is greater than the amount on line 13 then **SUBTRACT** line 13 from line 14G and enter the overpayment on line 16.

If there is an amount due on line 15B for underestimating interest, subtract line 15B from line 16. If the amount of underestimating interest on line 15B is more than the amount of overpayment from line 16, subtract line 16 from line 15B and enter the result on line 15C.

Line 17 – Refund: Enter the amount of the overpayment from line 16 that is to be refunded. Refunds of less than \$1.00 will not be paid unless specifically requested.

Line 18 - Overpayment to be applied to 2013: Enter the amount of overpayment from line 16 which is to be applied to your 2013 estimated tax. (See General Instructions on page I-2)

#### RI SCHEDULE I ALLOWABLE FEDERAL CREDIT

Line 19 – Rhode Island Income Tax: Enter the amount from Form RI-1040, page 1, line 8.

Line 20 – Credit for Child and Dependent Care Expenses: Enter the amount from Federal Form 1040, line 48 or 1040A, line 29.

Line 21 – Multiply the amount on line 20 by 25%

Line 22 - Maximum Credit: Enter the amount from line 19 or 21, whichever is less. Enter here and on form RI-1040, page 1, line 9A.

#### RI SCHEDULE II CREDIT FOR INCOME TAXES PAID TO ANOTHER STATE

§44-30-18

If you are claiming credit for income taxes paid to more than one state, use Form RI-1040MU, Credit for Income Taxes Paid to Multiple States. Enter the applicable amounts from Form(s) RI-1040MU onto this schedule. Form RI-1040MU is available on our website, www.tax.ri.gov or by contacting the Rhode Island Division of Taxation at (401) 574-8970.

Line 23 – Rhode Island Income Tax: Enter the amount from page 1, line 8 less allowable federal credit from page 2, RI Schedule I, line 22.

Line 24 – Income from Other State(s): Enter the amount of income derived from other state

If state income tax has been paid to more than one other state, prepare a separate calculation for each state on Form RI-1040MU. Enter the amount of income from other states from Form RI-1040MU, line 29. If you need to use more than one Form RI-1040MU, add all of the Form RI-1040MU line 29 amounts together and enter the total amount on line 24.

Out-of-state gross income is determined in the same manner as that which would be used for Federal purposes and generally includes the net amounts of income that appear on the face of the other state's return or what would be comparable to the face of the Federal Income Tax Return.

Line 25 – Modified Federal AGI: Enter amount from page 1, line 3.

Line 26 - Divide line 24 by line 25.

Line 27 – Tentative Credit: Multiply the amount on line 23 by the percentage on line 26.

Line 28 – Tax Due and Paid to Other State: Enter the amount of income tax due and paid to the other state and write the name of the state in the space provided.

If state income tax has been paid to more than one other state, prepare a separate calculation for each state, on Form RI-1040MU. Enter the amount of credit from Form RI-1040MU, line 30.

If you need to use more than one Form RI-1040MU, add all of the Form RI-1040MU line 30 amounts together and enter the total amount on line 28.

In the space provided for the name of state to which income taxes were due and paid enter "MU".

NOTE: You must attach a signed copy of the return filed with the other state(s). If you owe no tax to the other state(s) and are to be refunded all the taxes withheld or paid to the other state(s), enter \$0.00 on line 28. If included on a composite filing in another state(s), you must attach a copy of the composite filing(s) showing your income and the taxes paid on your behalf.

Line 29 – Maximum Credit for Tax Paid to Another State: Enter the amount from line 23, line 27 or line 28, whichever is the smallest. Enter here and on page 1, line 9B.

#### RI CHECK-OFF CONTRIBUTIONS SCHEDULE

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

Lines 30 through 36 – 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.

- (30) Drug Program Account
- (31) Olympic Contribution
- (32) Rhode Island Organ Transplant Fund
- (33) Rhode Island Council on the Arts(34) Rhode Island Non-game Wildlife
- (35) Childhood Disease Victims' Fund
- (36) RI Military Family Relief Fund

Line 37 – Total Contributions: Add lines 30, 31,

32, 33, 34, 35 and 36. Enter the total here and on page 1, line 11.

#### RI SCHEDULE EIC EARNED INCOME CREDIT

Line 38 – Rhode Island Income Tax: Enter the amount from RI-1040, page 1, line 10A.

Line 39 – Federal Earned Income Credit: Enter the amount of Federal Earned Income Credit from Federal Form 1040, line 64a; 1040A, line 38a or 1040EZ, line 8a.

**Line 40** – The Rhode Island percentage is 25%.

Line 41 - Multiply line 39 by line 40.

Line 42 - Enter the SMALLER of line 38 or line 41.

Line 43 – Subtract line 42 from line 41. If zero, skip lines 44 and 45 and enter the amount from line 42 on line 46. Otherwise, continue to line 44.

Line 44 – The refundable Rhode Island percentage is 15%.

Line 45 – Rhode Island Refundable Earned Income Credit: Multiply line 43 by line 44.

Line 46 – Total Rhode Island Earned Income Credit: Add line 42 and line 45. Enter here and on RI-1040, line 14D.

#### SCHEDULE W RHODE ISLAND W2 AND 1099 INFORMATION

If claiming Rhode Island income tax withheld on Form RI-1040, page 1, line 14A, RI Schedule W must be completed and attached. See RI Schedule W for additional instructions.

#### RI SCHEDULE M RI MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME

A complete list of modifications is available on RI Schedule M.

Modification amounts must be entered on the <u>appropriate</u> modification line.

You must attach all supporting schedules to any modification claimed.

If modification amounts are not listed properly on this schedule and/or supporting documents are not attached, the processing of your return will be delayed.

#### Modifications INCREASING Federal AGI:

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

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

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

**Line 1D** – Bonus depreciation that has been taken for federal purposes that must be added back to Rhode Island income under RIGL §44-61-1 (See General Instructions on page I-2 for more details).

Line 1E – Increased Section 179 depreciation that has been taken for federal purposes that must be added back to Rhode Island income under RIGL §44-61-1.1 (See General Instructions on page I-2 for more details). **Line 1F** – Recapture of Tuition Savings Program modifications (section 529 accounts) under RIGL §44-30-12(b)(4) (See General Instructions on page I-2 for more details).

Line 1G – Recapture of Historic Structures - Tax Credit or Motion Picture Production Company Tax Credit under RIGL §44-33.2-3(e)(2) and RIGL §44-31.2-9(5), respectively.

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

# Line 1I - Total Modifications Increasing Federal Adjusted Gross Income: Add lines 1A through 1H.

#### Modifications Decreasing Federal AGI:

Line 2A – Income from obligations of the United States Government to the extent included in adjusted gross income for federal tax purposes but exempt for state purposes. However, this amount shall be reduced by any investment interest incurred or continued on the obligation which has been taken as a federal itemized deduction. 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. RIGL§44-30-12(c)(1)

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

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

Line 2D – Railroad Retirement benefits included in gross income for federal income tax purposes but exempt from state income taxes under the laws of the United States.

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

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

**Line 2G** – Tuition Saving Program (section 529 accounts) RIGL §44-30-12(c)(4) - A modification decreasing federal adjusted gross income may be claimed for any contributions made to a Rhode Island account under the tuition savings program. The maximum modification shall not exceed \$500, \$1,000 if a joint return. (See General Instructions on page I-2 for more details).

Line 2H – Exemptions from tax on profit or gain for writers, composers and artists residing within a section of the defined Economic Development Zone as defined in RIGL §44-30-1.1 within the cities of Newport, Providence, Pawtucket, Woonsocket or Warwick, or the Towns of Little Compton, Tiverton, Warren or Westerly and creating artistic works while a resident of the Zone. Taxpayers claiming these modifications must submit a schedule showing the source and amount of income claimed to be exempt.

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

**Line 2J** – Depreciation that has not been taken for federal purposes because of the increased section 179 depreciation was not taken originally - RIGL §44-61-1.1. (See General Instructions on page I-2 for more details). **Line 2K** – Allowable modification for performance based compensation realized by an eligible employee under the Rhode Island Jobs Growth Act under RIGL §42-64.11-4.

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

Line 2M – Modification for Tax Incentives for Employers under RIGL §44-55-4.1. Attach Form RI-107.

Line 2N – Historic Structures - Tax Credit income, Motion Picture Production Company Tax Credit income or Musical and Theatrical Production Tax Credit income reported on Federal return that is tax exempt under RIGL §44-33.2-3(e)(2), RIGL §44-31.2-9(c), and RIGL §44-31.3-2(b)(6), respectively.

Line 20 – Active duty military pay of Nonresidents stationed in Rhode Island, as well as the income of their nonresident spouses for services performed in Rhode Island. Income for services performed by the servicemember's spouse in Rhode Island would be exempt from Rhode Island income tax only if the servicemember's spouse moves to Rhode Island solely to be with the servicemember complying with military orders sending him/her to Rhode Island. The servicemember and the servicemember's spouse must also share the same non-Rhode Island domicile.

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

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

Line 2P – Contributions to a Scituate Medical Savings Account deemed taxable under the Internal Revenue Code, but tax exempt under RIGL 44-30-25.1(d)(1).

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

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

Modification can only be taken once during the lifetime of the individual and is taken in the year that the human organ transplantation occurs.

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

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

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

Line 3 – Net Modifications to Federal Adjusted Gross income: Combine lines 1I and 2U. Enter the amount here and on RI-1040, page 1, line 2.

#### RI SCHEDULE CR OTHER RI CREDITS

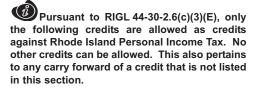
#### **CURRENT YEAR OTHER RI CREDITS:**

This credit schedule details "Other Rhode Island Credits" being used on your RI-1040. Each Rhode Island credit has its own line. On the appropriate line, enter the dollar amount of the credit being taken. The total of all credits will be entered on Form RI-1040, page 1, line 9C.

### Proper documentation <u>must</u> be submitted for each credit you are using or carrying forward.

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

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



If the credit you are trying to use is not listed on

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lines 1 through 3, that means the credit is no longer allowed against personal income tax. Entering an amount for an ineligible credit on one of these lines or on an attached statement will delay the processing of your return and result in the disallowance of the credit.

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

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

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

Line 3 - Motion Picture Production Tax Credits or Musical and Theatrical Production Tax Credits - RI-8201 - for certified production costs as determined by the Rhode Island Film and Television Office or the Division of Taxation. The original certificate must be attached to the return. Any unused credit amount may be carried forward for three (3) years. RIGL §44-31.2 and RIGL §44-31.3.

Line 4 - TOTAL CREDITS - Add lines 1, 2 and 3. Enter the total here and on RI-1040, page 1, line 9C.

#### **RECAPTURE OF OTHER RI CREDITS:**

If a Rhode Island credit amount must be recaptured, enter the credit number, the credit name, and the amount of the credit to be recaptured in the space provided on lines 5 and 6.

Line 7 - TOTAL AMOUNT OF CREDIT TO BE RECAPTURED - Add lines 5 and 6. Enter here and on RI-1040, page 1, line 10B.

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<b>RHODE ISLAND TAX COMPUTATION WORKSH</b>	EET
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#### Use for all filing status types

030 101 0		IAA				
If Taxable Income- RI-1040, line 7 or RI-1040NR, line 7 is:		(a) Enter the amount from RI-1040, line 7 or	nount from amount amount in amount in amount		<b>(d)</b> Subtraction amount	Subtract (d) from (c) Enter here and on RI-1040, line 8 or
Over	But not over	RI-1040NR, line 7				RI-1040NR, line 8
\$0	\$57,150		3.75%		\$0.00	
\$57,150	\$129,900		4.75%		\$571.50	
Over <b>\$12</b> \$	9,900		5.99%		\$2,182.26	

# **Rhode Island Tax Table**

SAMPLE TABLE:	lf Taxable RI-1040N or RI-104		
	At least	But less than	A X
	25,250 25,300	25,250 25,300 25,350 25,400	946 948 950 952

#### EXAMPLE:

(1) Your taxable income from RI-1040 or RI-1040NR, page 1, line 7 is \$25,300.00.

(2) Find the \$25,300 - 25,350 income line on this table.

(3) The tax amount shown in the column "TAX" is \$950.00.

(4) Enter the \$950 tax amount on RI-1040 or RI-1040NR, page 1, line 8.

															1		
If Taxable RI-1040NI		т	If Taxable RI-1040N		Т	If Taxable RI-1040N		Т	If Taxable RI-1040N		Т	If Taxable RI-1040N	Income -	Т	If Taxable RI-1040N		Т
or RI-104010	· ·		or RI-10401				0, line 7 is:	_	or RI-10401				0, line 7 is:	-		0, line 7 is:	-
	But	Α		But	Α		But	Α		But			But	Α		But	Α
At	less	Χ	At	less	Х	At	less	Х	At	less	X	At	less	Χ	At	less	Χ
least	than	Λ	least	than	Λ	least	than	Λ	least	than		least	than	Λ	least	than	Λ
0			2,000	)		4,000	)		6,000	)		8,000	)		10,00	0	
0	50	0	2,000	2,050	76	4,000	4,050	151	6,000	6,050	226	8,000	8,050	301	10,000	10,050	376
50	100	3	2,050	2,100	78	4,050	4,100	153	6,050	6,100	228	8,050	8,100	303	10,050	10,100	378
100	150	5	2,100	2,150	80	4,100	4,150	155	6,100	6,150	230	8,100	8,150	305	10,100	10,150	380
150	200	7	2,150	2,200	82	4,150	4,200	157	6,150	6,200	232	8,150	8,200	307	10,150	10,200	382
200	250	8	2,200	2,250	83	4,200	4,250	158	6,200	6,250	233	8,200	8,250	308	10,200	10,250	383
250	300	10	2,250	2,300	85	4,250	4,300	160	6,250	6,300	235	8,250	8,300	310	10,250	10,300	385
300	350	12	2,300	2,350	87	4,300	4,350	162	6,300	6,350	237	8,300	8,350	312	10,300	10,350	387
350	400	14	2,350	2,400	89	4,350	4,400	164	6,350	6,400	239	8,350	8,400	314	10,350	10,400	389
400	450	16	2,400	2,450	91	4,400	4,450	166	6,400	6,450	241	8,400	8,450	316	10,400	10,450	391
450	500	18	2,450	2,500	93	4,450	4,500	168	6,450	6,500	243	8,450	8,500	318	10,450	10,500	393
500	550	20	2,500	2,550	95	4,500	4,550	170	6,500	6,550	245	8,500	8,550	320	10,500	10,550	395
550	600	22	2,550	2,600	97	4,550	4,600	172	6,550	6,600	247	8,550	8,600	322	10,550	11,000	397
600	650	23	2,600	2,650	98	4,600	4,650	173	6,600	6,650	248	8,600	8,650	323	10,600	10,650	398
650	700	25	2,650	2,700	100	4,650	4,700	175	6,650	6,700	250	8,650	8,700	325	10,650	10,700	400
700	750	27	2,700	2,750	100	4,700	4,750	177	6,700	6,750	252	8,700	8,750	327	10,700	10,750	402
750	800	29	2,750	2,800	102	4,750	4,800	179	6,750	6,800	254	8,750	8,800	329	10,750	10,800	404
800	850	31	2,800	2,850	106	4,800	4,850	181	6,800	6,850	256	8,800	8,850	331	10,800	10,850	406
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	000	22	1 2 8 5 0	2 000	100	1 / 850	1 000	102	6 950	6 000	252	1 8 850	8 000	222	1 10 850	10 000	108
850 900	900 950	33 35	2,850	2,900	108 110	4,850	4,900	183 185	6,850	6,900 6,950	258 260	8,850	8,900 8,950	333 335	10,850	10,900	408 410
900	950	35	2,900	2,950	110	4,900	4,950	185	6,900	6,950	260	8,900	8,950	335	10,900	10,950	410
900 950	950 1,000		2,900 2,950	2,950 3,000		4,900 4,950	4,950 5,000		6,900 6,950	6,950 7,000		8,900 8,950	8,950 9,000		10,900 10,950	10,950 11,000	
900 950 <b>1,000</b>	950 1,000	35 37	2,900 2,950 <b>3,00</b>	2,950 3,000	110 112	4,900 4,950 <b>5,000</b>	4,950 5,000	185 187	6,900 6,950 <b>7,000</b>	6,950 7,000	260 262	8,900 8,950 <b>9,000</b>	8,950 9,000 <b>)</b>	335 337	10,900 10,950 <b>11,00</b>	10,950 11,000	410 412
900 950 <b>1,000</b> 1,000	950 1,000 1,050	35 37 38	2,900 2,950 <b>3,000</b> 3,000	2,950 3,000 <b>0</b> 3,050	110 112 113	4,900 4,950 <b>5,000</b> 5,000	4,950 5,000 5,050	185 187 188	6,900 6,950 <b>7,000</b> 7,000	6,950 7,000 7,050	260 262 263	8,900 8,950 <b>9,000</b> 9,000	8,950 9,000 <b>)</b> 9,050	335 337 338	10,900 10,950 <b>11,000</b> 11,000	10,950 11,000 <b>)0</b> 11,050	410 412 413
900 950 <b>1,000</b> 1,000 1,050	950 1,000 1,050 1,100	35 37 38 40	2,900 2,950 <b>3,000</b> 3,000 3,050	2,950 3,000 0 3,050 3,100	110 112 113 115	4,900 4,950 <b>5,000</b> 5,000 5,050	4,950 5,000 5,050 5,050 5,100	185 187 188 190	6,900 6,950 <b>7,000</b> 7,050	6,950 7,000 <b>)</b> 7,050 7,100	260 262 263 265	8,900 8,950 <b>9,000</b> 9,000 9,050	8,950 9,000 <b>)</b> 9,050 9,100	335 337 338 340	10,900 10,950 <b>11,000</b> 11,050	10,950 11,000 <b>0</b> 11,050 11,100	410 412 413 413 415
900 950 <b>1,000</b> 1,050 1,100	950 1,000 1,050 1,100 1,150	35 37 38 40 42	2,900 2,950 <b>3,000</b> 3,050 3,100	2,950 3,000 0 3,050 3,100 3,150	110 112 113 115 117	4,900 4,950 <b>5,000</b> 5,050 5,050 5,100	4,950 5,000 5,050 5,100 5,150	185 187 188 190 192	6,900 6,950 <b>7,000</b> 7,050 7,100	6,950 7,000 <b>)</b> 7,050 7,100 7,150	260 262 263 265 267	8,900 8,950 <b>9,000</b> 9,050 9,100	8,950 9,000 <b>)</b> 9,050 9,100 9,150	335 337 338 340 342	10,900 10,950 <b>11,000</b> 11,050 11,100	10,950 11,000 <b>)0</b> 11,050 11,100 11,150	410 412 413 415 417
900 950 <b>1,000</b> 1,000 1,050 1,100 1,150	950 1,000 1,050 1,100 1,150 1,200	35 37 38 40 42 44	2,900 2,950 <b>3,000</b> 3,050 3,100 3,150	2,950 3,000 <b>0</b> 3,050 3,100 3,150 3,200	110 112 113 115 117 119	4,900 4,950 <b>5,000</b> 5,050 5,100 5,150	4,950 5,000 5,050 5,100 5,150 5,200	185 187 188 190 192 194	6,900 6,950 <b>7,000</b> 7,050 7,100 7,150	6,950 7,000 7,050 7,100 7,150 7,200	260 262 263 265 265 267 269	8,900 8,950 <b>9,000</b> 9,000 9,050 9,100 9,150	8,950 9,000 <b>)</b> 9,050 9,100 9,150 9,200	335 337 338 340 342 344	10,900 10,950 <b>11,000</b> 11,050 11,100 11,150	10,950 11,000 <b>0</b> 11,050 11,100 11,150 11,200	410 412 413 415 417 419
900 950 <b>1,000</b> 1,050 1,100 1,150 1,200	950 1,000 1,050 1,100 1,150 1,200 1,250	35 37 38 40 42 44 46	2,900 2,950 <b>3,000</b> 3,050 3,100 3,150 3,200	2,950 3,000 0 3,050 3,100 3,150 3,200 3,250	110 112 113 115 117 119 121	4,900 4,950 <b>5,000</b> 5,050 5,100 5,150 5,200	4,950 5,000 5,050 5,100 5,150 5,200 5,250	185 187 188 190 192 194 196	6,900 6,950 <b>7,000</b> 7,000 7,050 7,100 7,150 7,200	6,950 7,000 7,050 7,100 7,150 7,200 7,250	260 262 263 265 267 269 271	8,900 8,950 9,000 9,050 9,100 9,150 9,200	8,950 9,000 <b>)</b> 9,050 9,100 9,150 9,200 9,250	335 337 338 340 342 344 346	10,900 10,950 <b>11,000</b> 11,050 11,100 11,150 11,200	10,950 11,000 <b>)0</b> 11,050 11,100 11,150 11,200 11,250	410 412 413 415 417 419 421
900 950 <b>1,000</b> 1,050 1,100 1,150 1,200 1,250	950 1,000 1,050 1,100 1,150 1,200 1,250 1,300	35 37 38 40 42 44 46 48	2,900 2,950 <b>3,000</b> 3,050 3,100 3,150 3,200 3,250	2,950 3,000 0 3,050 3,100 3,150 3,200 3,250 3,300	110 112 113 115 117 119 121 123	4,900 4,950 <b>5,000</b> 5,050 5,100 5,150 5,200 5,250	4,950 5,000 5,050 5,100 5,150 5,200 5,250 5,300	185 187 188 190 192 194 196 198	6,900 6,950 <b>7,000</b> 7,050 7,100 7,150 7,200 7,250	6,950 7,000 7,050 7,100 7,150 7,200 7,250 7,300	260 262 263 265 267 269 271 273	8,900 8,950 9,000 9,050 9,100 9,150 9,200 9,250	8,950 9,000 <b>)</b> 9,050 9,100 9,150 9,200 9,250 9,300	335 337 338 340 342 344 346 348	10,900 10,950 <b>11,000</b> 11,050 11,100 11,150 11,200 11,250	10,950 11,000 <b>)0</b> 11,050 11,100 11,150 11,200 11,250 11,300	410 412 413 415 417 419 421 423
900 950 <b>1,000</b> 1,050 1,100 1,150 1,200 1,250 1,300	950 1,000 1,050 1,100 1,150 1,200 1,250 1,300 1,350	35 37 38 40 42 44 46 48 50	2,900 2,950 3,000 3,050 3,100 3,150 3,200 3,250 3,300	2,950 3,000 <b>0</b> 3,050 3,100 3,150 3,200 3,250 3,300 3,350	110 112 113 115 117 119 121 123 125	4,900 4,950 <b>5,000</b> 5,050 5,100 5,150 5,200 5,250 5,300	4,950 5,000 5,050 5,100 5,150 5,200 5,250 5,250 5,300 5,350	185 187 188 190 192 194 196 198 200	6,900 6,950 <b>7,000</b> 7,050 7,100 7,150 7,200 7,250 7,300	6,950 7,000 7,050 7,100 7,150 7,200 7,250 7,300 7,350	260 262 263 265 267 269 271 273 275	8,900 8,950 9,000 9,050 9,100 9,150 9,200 9,250 9,300	8,950 9,000 <b>)</b> 9,050 9,100 9,150 9,200 9,250 9,300 9,350	335 337 338 340 342 344 346 348 350	10,900 10,950 <b>11,000</b> 11,050 11,100 11,150 11,200 11,250 11,300	10,950 11,000 <b>0</b> 11,050 11,100 11,150 11,250 11,250 11,300 11,350	410 412 413 415 417 419 421 423 425
900 950 1,000 1,050 1,100 1,150 1,200 1,250 1,300 1,350	950 1,000 1,050 1,100 1,150 1,200 1,250 1,300 1,350 1,400	35 37 38 40 42 44 46 48 50 52	2,900 2,950 3,000 3,050 3,100 3,150 3,200 3,250 3,300 3,350	2,950 3,000 <b>0</b> 3,050 3,100 3,150 3,200 3,250 3,300 3,350 3,400	110 112 113 115 117 119 121 123 125 127	4,900 4,950 <b>5,000</b> 5,050 5,150 5,150 5,200 5,250 5,300 5,350	4,950 5,000 5,050 5,100 5,150 5,200 5,250 5,300 5,350 5,400	185 187 188 190 192 194 196 198 200 202	6,900 6,950 <b>7,000</b> 7,050 7,100 7,150 7,200 7,250 7,300 7,350	6,950 7,000 7,050 7,100 7,150 7,200 7,250 7,300 7,350 7,400	260 262 263 265 267 269 271 273 275 277	8,900 8,950 9,000 9,050 9,100 9,150 9,200 9,250 9,300 9,350	8,950 9,000 <b>)</b> 9,050 9,100 9,150 9,200 9,250 9,300 9,350 9,400	335 337 338 340 342 344 346 348 350 352	10,900 10,950 <b>11,000</b> 11,050 11,050 11,100 11,150 11,200 11,250 11,300 11,350	10,950 11,000 <b>0</b> 11,050 11,100 11,150 11,200 11,250 11,300 11,350 11,400	410 412 413 415 417 419 421 423 425 427
900 950 1,000 1,050 1,100 1,150 1,200 1,250 1,300 1,350 1,400	950 1,000 1,050 1,100 1,150 1,200 1,250 1,300 1,350 1,400 1,450	35 37 38 40 42 44 46 48 50 52 53	2,900 2,950 3,000 3,050 3,100 3,150 3,200 3,250 3,300 3,350 3,300 3,350	2,950 3,000 <b>0</b> 3,050 3,100 3,150 3,200 3,250 3,300 3,350 3,400 3,450	110 112 113 115 117 119 121 123 125 127 128	4,900 4,950 <b>5,000</b> 5,050 5,150 5,150 5,200 5,250 5,300 5,350 5,360	4,950 5,000 5,050 5,150 5,250 5,250 5,250 5,350 5,350 5,450	185 187 188 190 192 194 196 198 200 202 203	6,900 6,950 <b>7,000</b> 7,050 7,100 7,150 7,200 7,250 7,300 7,350 7,400	6,950 7,000 7,000 7,100 7,150 7,200 7,250 7,250 7,300 7,350 7,400 7,450	260 262 263 265 267 269 271 273 275 277 278	8,900 8,950 9,000 9,050 9,100 9,150 9,200 9,250 9,300 9,350 9,400	8,950 9,000 9,000 9,100 9,150 9,200 9,250 9,300 9,350 9,400 9,450	335 337 338 340 342 344 344 346 348 350 352 353	10,900 10,950 <b>11,000</b> 11,050 11,000 11,150 11,200 11,250 11,300 11,350 11,400	10,950 11,000 <b>0</b> 11,050 11,100 11,150 11,200 11,250 11,300 11,350 11,400 11,450	410 412 413 415 417 419 421 423 425 427 428
900 950 <b>1,000</b> 1,050 1,100 1,150 1,200 1,250 1,300 1,350 1,400 1,450	950 1,000 1,050 1,100 1,150 1,200 1,250 1,300 1,350 1,400 1,450 1,500	35 37 38 40 42 44 46 48 50 52 53 55	2,900 2,950 3,000 3,050 3,100 3,150 3,200 3,250 3,300 3,350 3,400 3,450	2,950 3,000 <b>0</b> 3,050 3,100 3,150 3,200 3,250 3,300 3,350 3,450 3,500	110 112 113 115 117 119 121 123 125 127 128 130	4,900 4,950 5,000 5,050 5,100 5,150 5,200 5,250 5,300 5,350 5,300 5,350 5,400 5,450	4,950 5,000 5,050 5,150 5,250 5,250 5,250 5,350 5,350 5,400 5,450 5,500	185 187 188 190 192 194 196 198 200 202 203 205	6,900 6,950 <b>7,000</b> 7,050 7,100 7,150 7,200 7,250 7,300 7,350 7,400 7,450	6,950 7,000 7,050 7,100 7,150 7,250 7,250 7,350 7,350 7,400 7,450 7,500	260 262 263 265 267 269 271 273 275 277 278 280	8,900 8,950 9,000 9,050 9,100 9,150 9,200 9,250 9,300 9,350 9,400 9,450	8,950 9,000 9,000 9,100 9,150 9,200 9,250 9,300 9,350 9,400 9,450 9,500	335 337 338 340 342 344 346 348 350 352 353 355	10,900 10,950 <b>11,000</b> 11,050 11,000 11,150 11,200 11,250 11,300 11,350 11,400 11,450	10,950 11,000 <b>0</b> 11,050 11,100 11,150 11,250 11,200 11,350 11,300 11,350 11,450 11,500	410 412 413 415 417 419 421 423 425 427 428 430
900 950 <b>1,000</b> 1,050 1,100 1,150 1,200 1,250 1,300 1,350 1,400 1,450 1,500	950 1,000 1,050 1,100 1,150 1,200 1,250 1,300 1,350 1,400 1,450 1,550	35 37 38 40 42 44 46 48 50 52 53 55 57	2,900 2,950 3,000 3,050 3,100 3,150 3,200 3,250 3,300 3,350 3,400 3,450 3,500	2,950 3,000 <b>0</b> 3,050 3,100 3,150 3,200 3,250 3,300 3,350 3,450 3,500 3,550	110 112 113 115 117 119 121 123 125 127 128 130 132	4,900 4,950 5,000 5,050 5,100 5,150 5,200 5,250 5,300 5,350 5,400 5,450 5,500	4,950 5,000 5,050 5,100 5,150 5,250 5,250 5,350 5,350 5,400 5,450 5,550	185 187 188 190 192 194 196 198 200 202 203 205 207	6,900 6,950 <b>7,000</b> 7,050 7,100 7,150 7,200 7,250 7,300 7,350 7,400 7,450 7,500	6,950 7,000 7,050 7,100 7,150 7,200 7,250 7,300 7,350 7,400 7,450 7,550	260 262 263 265 267 269 271 273 275 277 278 280 282	8,900 8,950 9,000 9,050 9,100 9,150 9,200 9,250 9,300 9,350 9,400 9,450 9,500	8,950 9,000 9,000 9,100 9,150 9,200 9,250 9,300 9,350 9,400 9,450 9,500 9,550	335 337 338 340 342 344 346 348 350 352 353 355 357	10,900 10,950 <b>11,000</b> 11,050 11,100 11,150 11,200 11,250 11,300 11,350 11,400 11,450 11,500	10,950 11,000 <b>0</b> 11,050 11,100 11,150 11,200 11,250 11,300 11,350 11,400 11,450 11,550	410 412 413 415 417 419 421 423 425 427 428 430 432
900 950 1,000 1,050 1,100 1,150 1,200 1,250 1,300 1,350 1,400 1,450 1,550	950 1,000 1,050 1,100 1,150 1,200 1,250 1,300 1,350 1,400 1,450 1,550 1,600	35 37 38 40 42 44 46 48 50 52 53 55 57 59	2,900 2,950 3,000 3,050 3,100 3,150 3,200 3,250 3,300 3,350 3,400 3,450 3,550	2,950 3,000 <b>0</b> 3,050 3,100 3,150 3,200 3,250 3,300 3,350 3,400 3,450 3,550 3,600	110 112 113 115 117 119 121 123 125 127 128 130 132 134	4,900 4,950 5,000 5,050 5,100 5,150 5,200 5,250 5,300 5,350 5,400 5,450 5,550	4,950 5,000 5,050 5,100 5,150 5,250 5,250 5,350 5,350 5,450 5,550 5,550 5,550 5,600	185 187 188 190 192 194 196 198 200 202 203 205 207 209	6,900 6,950 <b>7,000</b> 7,050 7,100 7,150 7,200 7,250 7,300 7,350 7,400 7,450 7,500 7,550	6,950 7,000 7,050 7,100 7,150 7,200 7,250 7,250 7,350 7,350 7,450 7,450 7,550 7,600	260 262 263 265 267 269 271 273 275 277 278 280 282 284	8,900 8,950 9,000 9,050 9,100 9,150 9,200 9,250 9,300 9,350 9,400 9,450 9,500	8,950 9,000 9,000 9,100 9,150 9,200 9,250 9,300 9,350 9,400 9,450 9,500 9,550 9,600	335 337 338 340 342 344 346 348 350 352 353 355 357 359	10,900 10,950 <b>11,000</b> 11,050 11,100 11,150 11,200 11,250 11,300 11,350 11,400 11,450 11,500	10,950 11,000 <b>0</b> 11,050 11,100 11,150 11,200 11,250 11,300 11,350 11,400 11,450 11,550 11,600	410 412 413 415 417 419 421 423 425 427 428 430 432 434
900 950 1,000 1,050 1,100 1,150 1,200 1,250 1,300 1,350 1,400 1,450 1,550 1,600	950 1,000 1,050 1,100 1,150 1,200 1,250 1,300 1,350 1,400 1,450 1,550 1,600 1,650	35 37 38 40 42 44 46 48 50 52 53 55 57 59 61	2,900 2,950 3,000 3,050 3,100 3,150 3,200 3,250 3,300 3,350 3,400 3,450 3,500 3,550 3,600	2,950 3,000 <b>0</b> 3,050 3,100 3,150 3,200 3,250 3,300 3,350 3,450 3,500 3,550 3,650	110 112 113 115 117 119 121 123 125 127 128 130 132 134 136	4,900 4,950 5,000 5,050 5,150 5,150 5,200 5,250 5,300 5,350 5,400 5,450 5,500 5,550 5,600	4,950 5,000 5,050 5,100 5,150 5,200 5,250 5,250 5,350 5,450 5,550 5,550 5,550 5,650	185 187 188 190 192 194 196 198 200 202 203 205 207 209 211	6,900 6,950 <b>7,000</b> 7,050 7,100 7,150 7,200 7,250 7,300 7,350 7,400 7,450 7,500 7,550 7,600	6,950 7,000 7,050 7,100 7,150 7,250 7,250 7,350 7,350 7,400 7,450 7,550 7,550 7,650	260 262 263 265 267 269 271 273 275 277 278 280 282 284 286	8,900 8,950 9,000 9,050 9,100 9,150 9,200 9,250 9,300 9,350 9,400 9,450 9,500 9,550 9,600	8,950 9,000 9,000 9,100 9,150 9,200 9,250 9,300 9,350 9,400 9,450 9,500 9,550 9,600 9,650	335 337 338 340 342 344 346 348 350 352 353 355 357 359 361	10,900 10,950 <b>11,000</b> 11,050 11,000 11,150 11,200 11,250 11,300 11,350 11,400 11,450 11,500 11,550 11,600	10,950 11,000 11,050 11,100 11,150 11,250 11,200 11,250 11,300 11,350 11,400 11,450 11,550 11,600 11,650	410 412 413 415 417 419 421 423 425 427 428 430 432 434 436
900 950 1,000 1,050 1,100 1,150 1,200 1,250 1,300 1,350 1,400 1,450 1,550 1,600 1,650	950 1,000 1,050 1,100 1,150 1,200 1,250 1,300 1,350 1,400 1,450 1,550 1,600 1,650 1,700	35 37 38 40 42 44 46 48 50 52 53 55 57 59 61 63	2,900 2,950 3,000 3,050 3,100 3,150 3,200 3,250 3,300 3,250 3,300 3,350 3,400 3,450 3,500 3,550 3,600 3,650	2,950 3,000 <b>0</b> 3,050 3,100 3,150 3,200 3,250 3,300 3,350 3,450 3,550 3,500 3,550 3,650 3,700	110 112 113 115 117 119 121 123 125 127 128 130 132 134 136 138	4,900 4,950 5,000 5,050 5,150 5,200 5,250 5,300 5,350 5,400 5,450 5,550 5,550 5,600 5,650	4,950 5,000 5,000 5,100 5,150 5,200 5,250 5,250 5,300 5,450 5,550 5,550 5,550 5,550 5,650 5,650 5,700	185 187 188 190 192 194 196 198 200 202 203 205 207 209 211 213	6,900 6,950 7,000 7,050 7,100 7,150 7,200 7,250 7,300 7,350 7,400 7,450 7,500 7,550 7,600 7,650	6,950 7,000 7,050 7,100 7,150 7,250 7,250 7,350 7,350 7,400 7,450 7,550 7,550 7,550 7,650 7,700	260 262 263 265 267 269 271 273 275 277 278 280 282 284 286 288	8,900 8,950 9,000 9,050 9,100 9,150 9,200 9,250 9,300 9,350 9,400 9,450 9,500 9,550 9,600 9,650	8,950 9,000 9,000 9,100 9,150 9,200 9,250 9,300 9,350 9,400 9,450 9,500 9,550 9,600 9,650 9,700	335 337 338 340 342 344 346 348 350 352 353 355 357 359 361 363	10,900 10,950 <b>11,000</b> 11,050 11,000 11,150 11,200 11,250 11,300 11,350 11,400 11,450 11,550 11,600 11,650	10,950 11,000 11,050 11,100 11,150 11,250 11,250 11,300 11,350 11,400 11,450 11,550 11,600 11,650 11,700	410 412 413 415 417 419 421 423 425 427 428 430 432 434 436 438
900 950 1,000 1,050 1,100 1,150 1,200 1,250 1,300 1,350 1,400 1,450 1,550 1,600 1,650 1,700	950 1,000 1,050 1,100 1,150 1,200 1,250 1,300 1,350 1,400 1,450 1,550 1,550 1,600 1,650 1,700 1,750	35 37 38 40 42 44 46 48 50 52 53 55 57 59 61 63 65	2,900 2,950 3,000 3,050 3,100 3,150 3,200 3,250 3,300 3,250 3,300 3,350 3,400 3,450 3,500 3,550 3,600 3,650 3,700	2,950 3,000 <b>0</b> 3,050 3,100 3,150 3,200 3,250 3,300 3,350 3,450 3,550 3,550 3,550 3,650 3,700 3,750	110 112 113 115 117 119 121 123 125 127 128 130 132 134 136 138 140	4,900 4,950 5,000 5,050 5,100 5,150 5,200 5,250 5,300 5,350 5,400 5,450 5,500 5,550 5,600 5,650 5,6700	4,950 5,000 5,000 5,150 5,250 5,250 5,250 5,350 5,450 5,550 5,550 5,550 5,550 5,550 5,550 5,550 5,550 5,550 5,550 5,550 5,550 5,550 5,550 5,570 5,570	185 187 188 190 192 194 196 198 200 202 203 205 207 209 211 213 215	6,900 6,950 7,000 7,050 7,100 7,150 7,200 7,250 7,300 7,350 7,400 7,450 7,400 7,550 7,600 7,650 7,700	6,950 7,000 7,000 7,100 7,150 7,200 7,250 7,250 7,300 7,350 7,400 7,450 7,550 7,500 7,550 7,650 7,700 7,750	260 262 263 265 267 269 271 273 275 277 278 280 282 284 286 288 290	8,900 8,950 9,000 9,050 9,100 9,150 9,200 9,250 9,300 9,350 9,400 9,450 9,500 9,550 9,600 9,650 9,700	8,950 9,000 9,000 9,100 9,150 9,200 9,250 9,300 9,350 9,400 9,450 9,500 9,550 9,600 9,650 9,700 9,750	335 337 338 340 342 344 346 348 350 352 353 355 357 359 361 363 365	10,900 10,950 11,000 11,050 11,000 11,150 11,200 11,250 11,300 11,350 11,400 11,450 11,550 11,600 11,650 11,700	10,950 11,000 11,050 11,100 11,150 11,200 11,250 11,300 11,350 11,400 11,450 11,500 11,550 11,600 11,650 11,700 11,750	410 412 413 415 417 419 421 423 425 427 428 430 432 434 436 438 440
900 950 1,000 1,050 1,100 1,150 1,200 1,250 1,300 1,350 1,400 1,450 1,550 1,600 1,650 1,700 1,750	950 1,000 1,000 1,100 1,150 1,200 1,250 1,300 1,350 1,400 1,450 1,550 1,600 1,650 1,700 1,750 1,800	35 37 38 40 42 44 46 48 50 52 53 55 57 59 61 63 65 67	2,900 2,950 3,000 3,050 3,100 3,150 3,200 3,250 3,300 3,250 3,300 3,450 3,550 3,600 3,650 3,700 3,750	2,950 3,000 <b>0</b> 3,050 3,150 3,200 3,250 3,300 3,350 3,400 3,450 3,500 3,550 3,600 3,650 3,700 3,750 3,800	110 112 113 115 117 119 121 123 125 127 128 130 132 134 136 138 140 142	4,900 4,950 5,000 5,050 5,100 5,150 5,200 5,250 5,300 5,350 5,400 5,450 5,550 5,500 5,550 5,600 5,650 5,700 5,750	4,950 5,000 5,050 5,100 5,250 5,250 5,350 5,350 5,450 5,550 5,550 5,550 5,650 5,650 5,700 5,750 5,800	185 187 188 190 192 194 196 198 200 202 203 205 207 209 211 213 215 217	6,900 6,950 7,000 7,050 7,100 7,150 7,200 7,250 7,300 7,350 7,400 7,450 7,550 7,600 7,650 7,700 7,750	6,950 7,000 7,050 7,100 7,150 7,200 7,250 7,350 7,350 7,350 7,400 7,450 7,550 7,600 7,650 7,600 7,650 7,700 7,750 7,800	260 262 263 265 267 269 271 273 275 277 278 280 282 284 286 288 288 290 292	8,900 8,950 9,000 9,050 9,100 9,150 9,200 9,250 9,300 9,350 9,400 9,450 9,550 9,600 9,650 9,700 9,750	8,950 9,000 9,000 9,100 9,150 9,200 9,250 9,300 9,350 9,400 9,450 9,500 9,550 9,600 9,650 9,700 9,750 9,800	335 337 338 340 342 344 346 348 350 352 353 355 357 359 361 363 365 367	10,900 10,950 <b>11,000</b> 11,050 11,100 11,150 11,200 11,250 11,300 11,350 11,400 11,450 11,550 11,600 11,650 11,700 11,750	10,950 11,000 11,050 11,150 11,150 11,200 11,250 11,300 11,350 11,400 11,450 11,550 11,650 11,600 11,750 11,750 11,800	410 412 413 415 417 419 421 423 425 427 428 430 432 434 436 438 440 442
900 950 1,000 1,050 1,100 1,150 1,200 1,250 1,300 1,350 1,400 1,450 1,550 1,600 1,650 1,700 1,750 1,800	950 1,000 1,000 1,100 1,150 1,200 1,250 1,300 1,350 1,400 1,450 1,550 1,600 1,550 1,600 1,750 1,750 1,800 1,850	35 37 38 40 42 44 46 48 50 52 53 55 57 59 61 63 65 67 68	2,900 2,950 3,000 3,050 3,100 3,150 3,200 3,250 3,300 3,250 3,300 3,450 3,550 3,600 3,650 3,700 3,750 3,800	2,950 3,000 <b>0</b> 3,050 3,100 3,150 3,200 3,250 3,300 3,350 3,400 3,450 3,550 3,600 3,550 3,600 3,550 3,600 3,750 3,750 3,800 3,850	110 112 113 115 117 119 121 123 125 127 128 130 132 134 136 138 140 142 143	4,900 4,950 5,000 5,050 5,150 5,200 5,250 5,300 5,350 5,400 5,450 5,550 5,500 5,550 5,600 5,650 5,750 5,750 5,800	4,950 5,000 5,000 5,100 5,150 5,200 5,250 5,350 5,350 5,450 5,550 5,550 5,550 5,550 5,650 5,550 5,650 5,770 5,750 5,850	185 187 188 190 192 194 196 198 200 202 203 205 207 209 211 213 215 217 218	6,900 6,950 7,000 7,050 7,100 7,150 7,200 7,250 7,300 7,350 7,400 7,450 7,500 7,550 7,600 7,650 7,700 7,750 7,800	6,950 7,000 7,050 7,100 7,150 7,200 7,250 7,350 7,350 7,400 7,450 7,450 7,550 7,600 7,650 7,600 7,650 7,700 7,750 7,850	260 262 263 265 267 269 271 273 275 277 278 280 282 284 286 282 284 286 288 290 292 293	8,900 8,950 9,000 9,050 9,100 9,150 9,200 9,250 9,300 9,350 9,400 9,450 9,500 9,550 9,600 9,650 9,700 9,750 9,800	8,950 9,000 9,000 9,100 9,150 9,200 9,250 9,300 9,350 9,400 9,450 9,550 9,600 9,550 9,600 9,550 9,650 9,700 9,750 9,800 9,850	335 337 338 340 342 344 346 348 350 352 353 355 357 359 361 363 365 367 368	10,900 10,950 <b>11,000</b> 11,050 11,000 11,000 11,150 11,200 11,250 11,300 11,350 11,400 11,450 11,550 11,600 11,650 11,700 11,750 11,800	10,950 11,000 11,000 11,150 11,150 11,200 11,250 11,300 11,350 11,400 11,450 11,500 11,550 11,600 11,650 11,700 11,750 11,800 11,850	410 412 413 415 417 419 421 423 425 427 428 430 432 434 436 438 440 442 443
900 950 1,000 1,050 1,100 1,150 1,200 1,250 1,300 1,350 1,400 1,450 1,550 1,600 1,650 1,700 1,750 1,800 1,850	950 1,000 1,000 1,100 1,150 1,200 1,250 1,300 1,350 1,400 1,550 1,600 1,550 1,600 1,550 1,600 1,750 1,700 1,750 1,800 1,850 1,900	35 37 38 40 42 44 46 48 50 52 53 55 57 59 61 63 65 67 68 70	2,900 2,950 3,000 3,050 3,100 3,150 3,200 3,250 3,300 3,250 3,300 3,450 3,550 3,600 3,550 3,600 3,750 3,700 3,750 3,800 3,850	2,950 3,000 <b>0</b> 3,050 3,100 3,150 3,200 3,250 3,300 3,350 3,400 3,450 3,550 3,650 3,550 3,600 3,550 3,650 3,750 3,800 3,850 3,900	110 112 113 115 117 119 121 123 125 127 128 130 132 134 136 138 140 142 143 145	4,900 4,950 5,000 5,050 5,150 5,200 5,250 5,300 5,350 5,400 5,450 5,500 5,550 5,600 5,650 5,750 5,750 5,800 5,850	4,950 5,000 5,000 5,100 5,150 5,200 5,250 5,250 5,350 5,450 5,550 5,550 5,550 5,550 5,550 5,550 5,550 5,550 5,550 5,550 5,700 5,750 5,750 5,850 5,850 5,850 5,850 5,900	185 187 188 190 192 194 196 198 200 202 203 205 207 209 211 213 215 217 218 220	6,900 6,950 7,000 7,050 7,100 7,150 7,200 7,250 7,300 7,350 7,400 7,450 7,500 7,550 7,600 7,650 7,700 7,750 7,800 7,850	6,950 7,000 7,050 7,100 7,150 7,200 7,250 7,250 7,350 7,400 7,450 7,450 7,550 7,500 7,550 7,600 7,650 7,700 7,750 7,700 7,750 7,850 7,850 7,900	260 262 263 265 267 269 271 273 275 277 278 280 282 284 286 282 284 286 288 290 292 293 295	8,900 8,950 9,000 9,050 9,100 9,150 9,200 9,250 9,300 9,350 9,400 9,450 9,500 9,550 9,600 9,650 9,700 9,750 9,800 9,850	8,950 9,000 9,000 9,100 9,150 9,200 9,250 9,300 9,350 9,400 9,550 9,500 9,550 9,600 9,550 9,600 9,550 9,650 9,700 9,750 9,800 9,850 9,900	335 337 338 340 342 344 346 348 350 352 353 355 357 359 361 363 365 367 368 370	10,900 10,950 11,000 11,050 11,000 11,000 11,150 11,200 11,250 11,300 11,350 11,400 11,450 11,500 11,650 11,600 11,650 11,700 11,750 11,800 11,850	10,950 11,000 11,050 11,100 11,150 11,200 11,250 11,300 11,350 11,400 11,450 11,500 11,550 11,600 11,650 11,700 11,750 11,800 11,850 11,900	410 412 413 415 417 419 421 423 425 427 428 430 432 434 436 438 440 442 443 445
900 950 1,000 1,050 1,100 1,150 1,200 1,250 1,300 1,350 1,400 1,450 1,550 1,600 1,650 1,700 1,750 1,800 1,850 1,900	950 1,000 1,000 1,100 1,150 1,200 1,250 1,300 1,350 1,400 1,450 1,550 1,600 1,550 1,600 1,550 1,600 1,750 1,700 1,750 1,800 1,850 1,900 1,950	35 37 38 40 42 44 46 48 50 52 53 55 57 59 61 63 65 67 68 70 72	2,900 2,950 3,000 3,050 3,100 3,150 3,200 3,250 3,300 3,250 3,300 3,350 3,400 3,450 3,500 3,550 3,600 3,650 3,700 3,750 3,800 3,850 3,900	2,950 3,000 <b>0</b> 3,050 3,100 3,150 3,200 3,250 3,300 3,350 3,400 3,450 3,500 3,550 3,600 3,550 3,600 3,750 3,700 3,750 3,800 3,850 3,900 3,950	110 112 113 115 117 119 121 123 125 127 128 130 132 134 136 138 140 142 143 145 147	4,900 4,950 5,000 5,050 5,150 5,200 5,250 5,300 5,250 5,300 5,350 5,400 5,450 5,500 5,550 5,600 5,650 5,600 5,650 5,750 5,800 5,850 5,800 5,850 5,900	4,950 5,000 5,000 5,100 5,150 5,200 5,250 5,250 5,300 5,450 5,450 5,550 5,550 5,550 5,550 5,550 5,600 5,550 5,600 5,750 5,750 5,750 5,800 5,850 5,900 5,950	185 187 188 190 192 194 196 198 200 202 203 205 207 209 211 213 215 217 218 220 222	6,900 6,950 7,000 7,050 7,100 7,150 7,200 7,250 7,300 7,350 7,400 7,450 7,400 7,450 7,500 7,550 7,600 7,650 7,700 7,750 7,800 7,850 7,900	6,950 7,000 7,000 7,050 7,100 7,250 7,250 7,250 7,350 7,400 7,450 7,550 7,500 7,550 7,600 7,550 7,600 7,550 7,600 7,550 7,600 7,550 7,600 7,550 7,800 7,850 7,900 7,950	260 262 263 265 267 269 271 273 275 277 278 280 282 284 286 288 288 290 292 293 295 297	8,900 8,950 9,000 9,050 9,100 9,150 9,200 9,250 9,300 9,350 9,400 9,450 9,500 9,550 9,600 9,650 9,700 9,750 9,800 9,850 9,900	8,950 9,000 9,000 9,100 9,150 9,200 9,250 9,300 9,350 9,400 9,450 9,500 9,550 9,600 9,550 9,600 9,550 9,600 9,550 9,600 9,550 9,700 9,750 9,800 9,850 9,900 9,950	335 337 338 340 342 344 346 348 350 352 353 355 357 359 361 363 365 367 368 370 372	10,900 10,950 11,000 11,050 11,000 11,000 11,150 11,200 11,250 11,300 11,350 11,400 11,450 11,500 11,550 11,600 11,650 11,700 11,750 11,800 11,850 11,900	10,950 11,000 11,050 11,100 11,150 11,200 11,250 11,300 11,350 11,400 11,450 11,500 11,550 11,600 11,650 11,700 11,750 11,800 11,850 11,900 11,950	410 412 413 415 417 419 421 423 425 427 428 430 432 434 436 438 440 442 443 445 447
900 950 1,000 1,050 1,100 1,150 1,200 1,250 1,300 1,350 1,400 1,450 1,550 1,600 1,650 1,700 1,750 1,800 1,850	950 1,000 1,000 1,100 1,150 1,200 1,250 1,300 1,350 1,400 1,550 1,600 1,550 1,600 1,550 1,600 1,750 1,700 1,750 1,800 1,850 1,900	35 37 38 40 42 44 46 48 50 52 53 55 57 59 61 63 65 67 68 70	2,900 2,950 3,000 3,050 3,100 3,150 3,200 3,250 3,300 3,250 3,300 3,450 3,550 3,600 3,550 3,600 3,750 3,700 3,750 3,800 3,850	2,950 3,000 <b>0</b> 3,050 3,100 3,150 3,200 3,250 3,300 3,350 3,400 3,450 3,550 3,650 3,550 3,600 3,550 3,650 3,750 3,800 3,850 3,900	110 112 113 115 117 119 121 123 125 127 128 130 132 134 136 138 140 142 143 145	4,900 4,950 5,000 5,050 5,150 5,200 5,250 5,300 5,250 5,300 5,350 5,400 5,450 5,500 5,550 5,600 5,650 5,750 5,750 5,800 5,850	4,950 5,000 5,000 5,100 5,150 5,200 5,250 5,250 5,350 5,450 5,550 5,550 5,550 5,550 5,550 5,550 5,550 5,550 5,550 5,550 5,700 5,750 5,750 5,850 5,850 5,850 5,850 5,900	185 187 188 190 192 194 196 198 200 202 203 205 207 209 211 213 215 217 218 220 222 224	6,900 6,950 7,000 7,050 7,100 7,150 7,200 7,250 7,300 7,350 7,400 7,450 7,500 7,550 7,600 7,650 7,700 7,750 7,800 7,850	6,950 7,000 7,050 7,100 7,150 7,200 7,250 7,250 7,350 7,400 7,450 7,450 7,550 7,500 7,550 7,600 7,650 7,700 7,750 7,700 7,750 7,850 7,850 7,900	260 262 263 265 267 269 271 273 275 277 278 280 282 284 286 282 284 286 288 290 292 293 295	8,900 8,950 9,000 9,050 9,100 9,150 9,200 9,250 9,300 9,350 9,400 9,450 9,500 9,550 9,600 9,650 9,700 9,750 9,800 9,850	8,950 9,000 9,000 9,100 9,150 9,200 9,250 9,300 9,350 9,400 9,550 9,500 9,550 9,600 9,550 9,600 9,550 9,650 9,700 9,750 9,800 9,850 9,900	335 337 338 340 342 344 346 348 350 352 353 355 357 359 361 363 365 367 368 370	10,900 10,950 11,000 11,050 11,050 11,100 11,150 11,200 11,250 11,300 11,350 11,400 11,450 11,550 11,600 11,650 11,700 11,750 11,800 11,850 11,900 11,950	10,950 11,000 11,050 11,100 11,150 11,200 11,250 11,300 11,350 11,400 11,450 11,500 11,550 11,600 11,650 11,700 11,750 11,800 11,850 11,900 11,950	410 412 413 415 417 419 421 423 425 427 428 430 432 434 436 438 434 436 438 440 442 443 445 447 449

2012

# Rhode Island Tax Table (continued)

If Taxable Income -	If Taxable Income - RI-1040NR, line 7	If Taxable Income -	If Taxable Income - BI-1040NB line 7	If Taxable Income - RI-1040NR, line 7	If Taxable Income - RI-1040NR, line 7
RI-1040NR, line 7 or RI-1040, line 7 is:	RI-1040NR, line 7 or RI-1040, line 7 is:	RI-1040NR, line 7 or RI-1040, line 7 is:	RI-1040NR, line 7 or RI-1040, line 7 is:	RI-1040NR, line 7 or RI-1040, line 7 is:	RI-1040NR, line 7 or RI-1040, line 7 is:
At less X	At less	At But less X	At less X	At loss V	At less X
than	than	than	least than	than	than
12,000	15,000	18,000	21,000	24,000	27,000
12,000 12,050 451 12,050 12,100 453 12,100 12,150 455 12,150 12,200 457	15,000 15,050 56 15,050 15,100 56 15,100 15,150 56 15,150 15,200 56	18,05018,10067818,10018,150680	21,00021,05078821,05021,10079021,10021,15079221,15021,200794	24,000         24,050         901           24,050         24,100         903           24,100         24,150         905           24,150         24,200         907	27,00027,0501,01327,05027,1001,01527,10027,1501,01727,15027,2001,019
12,200 12,250 458 12,250 12,300 460 12,300 12,350 462 12,350 12,400 464	15,200         15,250         57           15,250         15,300         57           15,300         15,350         57           15,350         15,400         57	18,20018,25068318,25018,30068518,30018,350687	21,200 21,250 796 21,250 21,300 798 21,300 21,350 800 21,350 21,400 802	24,20024,25090824,25024,30091024,30024,35091224,35024,400914	27,200 27,250 1,021 27,250 27,300 1,023 27,300 27,350 1,025 27,350 27,400 1,027
12,40012,45046612,45012,50046812,50012,55047012,55012,600472	15,40015,4505715,45015,5005815,50015,5505815,55015,60058	18,45018,50069318,50018,550695	21,40021,45080321,45021,50080521,50021,55080721,55021,600809	24,40024,45091624,45024,50091824,50024,55092024,55024,600922	27,40027,4501,02827,45027,5001,03027,50027,5501,03227,55027,6001,034
12,60012,65047312,65012,70047512,70012,75047712,75012,800479	15,600         15,650         58           15,650         15,700         58           15,700         15,750         59           15,750         15,800         59	18,65018,70070018,70018,750702	21,60021,65081121,65021,70081321,70021,75081521,75021,800817	24,60024,65092324,65024,70092524,70024,75092724,75024,800929	27,60027,6501,03627,65027,7001,03827,70027,7501,04027,75027,8001,042
12,80012,85048112,85012,90048312,90012,95048512,95013,000487	15,800         15,850         59           15,850         15,900         59           15,900         15,950         59           15,950         16,000         59	18,85018,90070818,90018,950710	21,80021,85081821,85021,90082021,90021,95082221,95022,000824	24,80024,85093124,85024,90093324,90024,95093524,95025,000937	27,80027,8501,04327,85027,9001,04527,90027,9501,04727,95028,0001,049
13,000	16,000	19,000	22,000	25,000	28,000
13,00013,05048813,05013,10049013,10013,15049213,15013,200494	16,000         16,050         60           16,050         16,100         60           16,100         16,150         60           16,150         16,200         60	319,05019,100715519,10019,150717	22,00022,05082622,05022,10082822,10022,15083022,15022,200832	25,00025,05093825,05025,10094025,10025,15094225,15025,200944	28,00028,0501,05128,05028,1001,05328,10028,1501,05528,15028,2001,057
13,20013,25049613,25013,30049813,30013,35050013,35013,400502	16,200         16,250         60           16,250         16,300         61           16,300         16,350         61           16,350         16,400         61	19,25019,30072319,30019,350725	22,20022,25083322,25022,30083522,30022,35083722,35022,400839	25,20025,25094625,25025,30094825,30025,35095025,35025,400952	28,20028,2501,05828,25028,3001,06028,30028,3501,06228,35028,4001,064
13,40013,45050313,45013,50050513,50013,55050713,55013,600509	16,400         16,450         61           16,450         16,500         61           16,500         16,550         62           16,550         16,600         62	319,45019,500730019,50019,550732	22,40022,45084122,45022,50084322,50022,55084522,55022,600847	25,40025,45095325,45025,50095525,50025,55095725,55025,600959	28,40028,4501,06628,45028,5001,06828,50028,5501,07028,55028,6001,072
13,600         13,650         511           13,650         13,700         513           13,700         13,750         515           13,750         13,800         517	16,600         16,650         62           16,650         16,700         62           16,700         16,750         62           16,750         16,800         62	519,65019,700738719,70019,750740	22,60022,65084822,65022,70085022,70022,75085222,75022,800854	25,60025,65096125,65025,70096325,70025,75096525,75025,800967	28,60028,6501,07328,65028,7001,07528,70028,7501,07728,75028,8001,079
13,80013,85051813,85013,90052013,90013,95052213,95014,000524	16,800         16,850         63           16,850         16,900         63           16,900         16,950         63           16,950         17,000         63	319,85019,900745519,90019,950747719,95020,000749	22,80022,85085622,85022,90085822,90022,95086022,95023,000862	25,80025,85096825,85025,90097025,90025,95097225,95026,000974	28,80028,8501,08128,85028,9001,08328,90028,9501,08528,95029,0001,087
14,000	17,000	20,000	23,000	26,000	29,000
14,00014,05052614,05014,10052814,10014,15053014,15014,200532	17,000         17,050         63           17,050         17,100         64           17,100         17,150         64           17,150         17,200         64	20,05020,10075320,10020,150755	23,00023,05086323,05023,10086523,10023,15086723,15023,200869	26,000         26,050         976           26,050         26,100         978           26,100         26,150         980           26,150         26,200         982	29,00029,0501,08829,05029,1001,09029,10029,1501,09229,15029,2001,094
14,200 14,250 533 14,250 14,300 535 14,300 14,350 537 14,350 14,400 539	17,20017,2506417,25017,3006417,30017,3506517,35017,40065	320,25020,300760020,30020,350762	23,200 23,250 871 23,250 23,300 873 23,300 23,350 875 23,350 23,400 877	26,20026,25098326,25026,30098526,30026,35098726,35026,400989	29,20029,2501,09629,25029,3001,09829,30029,3501,10029,35029,4001,102
14,40014,45054114,45014,50054314,50014,55054514,55014,600547	17,40017,4506517,45017,5006517,50017,5506517,55017,60065	20,45020,50076820,50020,550770	23,40023,45087823,45023,50088023,50023,55088223,55023,600884	26,400         26,450         991           26,450         26,500         993           26,500         26,550         995           26,550         26,600         997	29,40029,4501,10329,45029,5001,10529,50029,5501,10729,55029,6001,109
14,60014,65054814,65014,70055014,70014,75055214,75014,800554	17,60017,6506617,65017,7006617,70017,7506617,75017,80066	3         20,650         20,700         775           5         20,700         20,750         777           20,750         20,800         779	23,60023,65088623,65023,70088823,70023,75089023,75023,800892	26,60026,65099826,65026,7001,00026,70026,7501,00226,75026,8001,004	29,60029,6501,11129,65029,7001,11329,70029,7501,11529,75029,8001,117
14,800         14,850         556           14,850         14,900         558           14,900         14,950         560           14,950         15,000         562	17,800         17,850         66           17,850         17,900         67           17,900         17,950         67           17,950         18,000         67	20,850         20,900         783           20,900         20,950         785           20,950         21,000         787	23,800 23,850 893 23,850 23,900 895 23,900 23,950 897 23,950 24,000 899	26,80026,8501,00626,85026,9001,00826,90026,9501,01026,95027,0001,012	29,800 29,850 1,118 29,850 29,900 1,120 29,900 29,950 1,122 29,950 30,000 1,124 Continued on page 1,3

<u>2012</u>

# Rhode Island Tax Table (continued)

<b>Rhode Isla</b>	nd lax la	DIE (continued)			2012
If Taxable Income - RI-1040NR, line 7	If Taxable Income - RI-1040NR, line 7	If Taxable Income - RI-1040NR, line 7	If Taxable Income - RI-1040NR, line 7	If Taxable Income - RI-1040NR, line 7	If Taxable Income - RI-1040NR, line 7
or RI-1040. line 7 is:	or RI-1040, line 7 is:	or RI-1040, line 7 is:	or RI-1040, line 7 is:	or RI-1040, line 7 is:	or RI-1040. line 7 is:
At loss X	At loss	At Bui	But	At But A	At loss X
least less X	least than	least less X	least than	least less X	least than X
30,000	33,000	36,000	39,000	42,000	45,000
30,000 30,050 1,126	33,000 33,050 1,2		39,000 39,050 1,463	42,000 42,050 1,576	45,000 45,050 1,688
30,050 30,100 1,128 30,100 30,150 1,130	33,050 33,100 1,2		39,050 39,100 1,465 39,100 39,150 1,467	42,050 42,100 1,578 42,100 42,150 1,580	45,050 45,100 1,690 45,100 45,150 1,692
30,150 30,200 1,132	33,100 33,150 1,2 33,150 33,200 1,2		39,150 39,200 1,469	42,10042,1501,58042,15042,2001,582	45,150 45,200 1,694
30,200 30,250 1,133	33,200 33,250 1,2	46 36,200 36,250 1,358	39,200 39,250 1,471	42,200 42,250 1,583	45,200 45,250 1,696
30,250 30,300 1,135	33,250 33,300 1,2	. , ,	39,250 39,300 1,473	42,250 42,300 1,585	45,250 45,300 1,698
30,300 30,350 1,137 30,350 30,400 1,139	33,300 33,350 1,2 33,350 33,400 1,2		39,300 39,350 1,475 39,350 39,400 1,477	42,300 42,350 1,587 42,350 42,400 1,589	45,300 45,350 1,700 45,350 45,400 1,702
30,400 30,450 1,141	33,400 33,450 1,2	53 36,400 36,450 1,366	39,400 39,450 1,478	42,400 42,450 1,591	45,400 45,450 1,703
30,450 30,500 1,143	33,450 33,500 1,2		39,450 39,500 1,480	42,450 42,500 1,593	45,450 45,500 1,705
30,500 30,550 1,145 30,550 30,600 1,147	33,500 33,550 1,2 33,550 33,600 1,2		39,50039,5501,48239,55039,6001,484	42,500 42,550 1,595 42,550 42,600 1,597	45,500 45,550 1,707 45,550 45,600 1,709
30,600 30,650 1,148	33,600 33,650 1,2	61 36,600 36,650 1,373	39,600 39,650 1,486	42,600 42,650 1,598	45,600 45,650 1,711
30,650 30,700 1,150	33,650 33,700 1,2	63 36,650 36,700 1,375	39,650 39,700 1,488	42,650 42,700 1,600	45,650 45,700 1,713
30,700 30,750 1,152 30,750 30,800 1,154	33,700 33,750 1,2 33,750 33,800 1,2		39,70039,7501,49039,75039,8001,492	42,700 42,750 1,602 42,750 42,800 1,604	45,700 45,750 1,715 45,750 45,800 1,717
30,800 30,850 1,156	33,800 33,850 1,2		39,800 39,850 1,493	42,800 42,850 1,606	45,800 45,850 1,718
30,850 30,900 1,158	33,850 33,900 1,2	70 36,850 36,900 1,383	39,850 39,900 1,495	42,850 42,900 1,608	45,850 45,900 1,720
30,900 30,950 1,160 30,950 31,000 1,162	33,900 33,950 1,2 33,950 34,000 1,2		39,900 39,950 1,497 39,950 40,000 1,499	42,900 42,950 1,610 42,950 43,000 1,612	45,900 45,950 1,722 45,950 46,000 1,724
31,000	34,000	37,000	40,000	43,000	46,000
31,000 31,050 1,163		276 37,000 37,050 1,388	40,000 40,050 1,501	43,000 43,050 1,613	46,000 46,050 1,726
31,050 31,100 1,165		278 37,050 37,100 1,390	40,050 40,100 1,503	43,050 43,100 1,615	46,050 46,100 1,728
31,100 31,150 1,167 31,150 31,200 1,169		280         37,100         37,150         1,392           282         37,150         37,200         1,394	40,100 40,150 1,505 40,150 40,200 1,507	43,100 43,150 1,617 43,150 43,200 1,619	46,100 46,150 1,730 46,150 46,200 1,732
31,200 31,250 1,171	34,200 34,250 1,2	283 37,200 37,250 1,396	40,200 40,250 1,508	43,200 43,250 1,621	46,200 46,250 1,733
31,250 31,300 1,173		285 37,250 37,300 1,398	40,250 40,300 1,510	43,250 43,300 1,623	46,250 46,300 1,735
31,300 31,350 1,175 31,350 31,400 1,177		28737,30037,3501,40028937,35037,4001,402	40,300 40,350 1,512 40,350 40,400 1,514	43,300 43,350 1,625 43,350 43,400 1,627	46,300 46,350 1,737 46,350 46,400 1,739
31,400 31,450 1,178	34,400 34,450 1,2	291 37,400 37,450 1,403	40,400 40,450 1,516	43,400 43,450 1,628	46,400 46,450 1,741
31,450 31,500 1,180		293 37,450 37,500 1,405	40,450 40,500 1,518	43,450 43,500 1,630	46,450 46,500 1,743
31,500 31,550 1,182 31,550 31,600 1,184		29537,50037,5501,40729737,55037,6001,409	40,50040,5501,52040,55040,6001,522	43,500 43,550 1,632 43,550 43,600 1,634	46,500 46,550 1,745 46,550 46,600 1,747
31,600 31,650 1,186	34,600 34,650 1,2	298 37,600 37,650 1,411	40,600 40,650 1,523	43,600 43,650 1,636	46,600 46,650 1,748
31,650 31,700 1,188				43,650 43,700 1,638	46,650 46,700 1,750
31,700 31,750 1,190 31,750 31,800 1,192	34,700 34,750 1,3 34,750 34,800 1,3	302         37,700         37,750         1,415           304         37,750         37,800         1,417	40,700 40,750 1,527 40,750 40,800 1,529	43,700 43,750 1,640 43,750 43,800 1,642	46,700 46,750 1,752 46,750 46,800 1,754
31,800 31,850 1,193		306 37,800 37,850 1,418	40,800 40,850 1,531	43,800 43,850 1,643	46,800 46,850 1,756
31,850 31,900 1,195	34,850 34,900 1,3	308 37,850 37,900 1,420	40,850 40,900 1,533	43,850 43,900 1,645	46,850 46,900 1,758
31,900 31,950 1,197 31,950 32,000 1,199	34,900 34,950 1,3 34,950 35,000 1,3	31037,90037,9501,42231237,95038,0001,424	40,900 40,950 1,535 40,950 41,000 1,537	43,900 43,950 1,647 43,950 44,000 1,649	46,900 46,950 1,760 46,950 47,000 1,762
32,000	35,000	38,000	41,000	44,000	If your
32,000 32,050 1,201	35,000 35,050 1,	313 38,000 38,050 1,426	41,000 41,050 1,538	44,000 44,050 1,651	Rhode Island
32,050 32,100 1,203 32,100 32,150 1,205		31538,05038,1001,42831738,10038,1501,430	41,050 41,100 1,540 41,100 41,150 1,542	44,050 44,100 1,653 44,100 44,150 1,655	taxable income
32,150 32,200 1,203		319 38,150 38,200 1,432	41,150 41,200 1,544	44,150 44,200 1,657	from RI-1040,
32,200 32,250 1,208		321 38,200 38,250 1,433	41,200 41,250 1,546	44,200 44,250 1,658	line 7 or RI-
32,250 32,300 1,210 32,300 32,350 1,212		32338,25038,3001,43532538,30038,3501,437	41,250 41,300 1,548 41,300 41,350 1,550	44,250 44,300 1,660 44,300 44,350 1,662	
32,300 32,350 1,212 32,350 32,400 1,214		32538,30038,3501,43732738,35038,4001,439	41,350 41,400 1,552	44,350 44,400 1,664	1040NR, line 7 is
32,400 32,450 1,216		328 38,400 38,450 1,441	41,400 41,450 1,553	44,400 44,450 1,666	\$47,000 or over
32,450 32,500 1,218 32,500 32,550 1,220		33038,45038,5001,44333238,50038,5501,445	41,450 41,500 1,555 41,500 41,550 1,557	44,450 44,500 1,668 44,500 44,550 1,670	use the Rhode
32,550 32,600 1,222		33238,50038,5501,44533438,55038,6001,447	41,500 41,550 1,557 41,550 41,600 1,559	44,50044,5501,67044,55044,6001,672	Island Tax
32,600 32,650 1,223	35,600 35,650 1,3	336 38,600 38,650 1,448	41,600 41,650 1,561	44,600 44,650 1,673	Computation
32,650 32,700 1,225		338 38,650 38,700 1,450 38,700 28,750 1,450	41,650 41,700 1,563	44,650 44,700 1,675	Worksheet on
32,700 32,750 1,227 32,750 32,800 1,229		34038,70038,7501,45234238,75038,8001,454	41,700 41,750 1,565 41,750 41,800 1,567	44,700 44,750 1,677 44,750 44,800 1,679	page I-6 to com-
32,800 32,850 1,231		343 38,800 38,850 1,456	41,800 41,850 1,568	44,800 44,850 1,681	pute your Rhode
32,850 32,900 1,233	35,850 35,900 1,	345 38,850 38,900 1,458	41,850 41,900 1,570	44,850 44,900 1,683	Island Income
32,900 32,950 1,235 32,950 33,000 1,237			41,900 41,950 1,572 41,950 42,000 1,574	44,900 44,950 1,685 44,950 45,000 1,687	Tax.
,			Page T-3	. ,	

2012

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### WHERE TO GET FORMS AND INFORMATION



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



Telephone Information (401) 574-8829, Option #3 Forms (401) 574-8970



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

Beginning January 1, 2013, the Rhode Island Division of Taxation will no longer prepare current-year tax returns on a walk-in basis. However, certain groups will prepare your Rhode Island personal income tax return, and your property-tax relief form, for you at no charge.

For locations and other details, contact:

United Way of Rhode Island's helpline: 2-1-1. Call toll-free by dialing 2-1-1, or visit <u>www.211ri.org</u>.

The Volunteer Income Tax Assistance program. Call toll-free at 1-800-906-9887, or visit www.irs.gov.

The AARP Tax-Aide program. After January 21, call toll-free at 1-888-227-7669, or visit: www.aarp.org/taxaide.

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 Legal Services, Inc. (401) 274-2652 Rhode Island Tax Clinic, Inc. (401) 421-1040

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



#### Directions

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 south

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.

From points north

#### 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.