



2005 RI-1040EZ

RHODE ISLAND RESIDENT INDIVIDUAL INCOME TAX RETURN

THIS BOOKLET CONTAINS:

RI-1040EZ
RI Schedule EIC
RI-1040H

RI-1040V
RI Tax Table
Instructions

RI Tax Computation Worksheet
Return Envelope

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



WWW.TAX.RI.GOV



CAN I FILE THE NEW RI-1040EZ?

YOU MUST FILE RI-1040

DO YOU HAVE ANY OF THESE ITEMS?

- Modifications
- Other Rhode Island Credits
- Allowable Federal Credits (except EIC)
- Other RI Taxes
- Capital Gains
- Alternative Minimum Tax
- Worked in Another State

→ YES →

NO

↓ YOU CAN FILE THE NEW RI-1040EZ!

RI-1040 RHODE ISLAND RESIDENT INDIVIDUAL INCOME TAX RETURN 2005

NAME AND ADDRESS: First Name, Initial, Last Name, Your Social Security Number, Spouse's First Name, Initial, Last Name, Spouse's Social Security Number, Present Home Address, Daytime Telephone Number, City, Town or Post Office, State, Zip code, City or Town of Legal Residence.

ELECTORAL CONTRIBUTION: If you want \$5.00 (\$10.00 if a joint return) to go to this fund, check here. If you wish the 1st \$2.00 (\$4.00 if a joint return) to be paid to a specific party, check the box and fill in the name of the political party. Otherwise, it will be paid to a nonpartisan general account.

FILING STATUS: Check only one box. 1 Single, 2 Married filing jointly, 3 Married filing separately, 4 Head of Household, 5 Qualifying widow(er).

INCOME, TAX AND CREDITS: 1. Federal AGI (Adjusted Gross Income) - Federal Form 1040, line 37; 1040A, line 21; 1040EZ, line 4 or Telefile, line 1. 2. Net modifications to Federal AGI (if no modifications, enter zero on this line) - Page 2, Schedule I, Line 25. 3. Modified Federal AGI - combine lines 1 and 2 (add net increases or subtract net decreases). 4. Deductions - RI standard deduction (left margin) or amount from Federal Schedule A, line 28, whichever is greater. 5. Subtract line 4 from line 3. 6. Exemptions - Enter federal exemptions in box then multiply by \$3,200 and enter result in 6. 7. RI TAXABLE INCOME - subtract line 6 from line 5. 8. A. RI income tax. B. Other RI credits. C. RI credit for income taxes paid to other states. 9. RI alternative minimum tax from RI-4251, line 14. 10. Total RI income tax - add lines 8A, 8B and 9. 11. A. RI percentage of allowable Federal credits from page 2, schedule II, line 34. B. Other RI credits. C. RI credit for income taxes paid to other states from page 2, schedule III, line 41. 12. Total RI credits - add lines 11A, 11B and 11C. 13. RI income tax after credits - subtract line 12 from line 10 (not less than zero). 14. RI use/sales tax (see page I-5 of instructions). 15. Total RI tax - add lines 13 and 14. 16. RI checkoff contributions from page 3, schedule IV, line 8. 17. TOTAL RI TAX AND CHECKOFF CONTRIBUTIONS - add lines 15 and 16. 18. A. RI 2005 income tax withheld. B. 2005 estimated tax payments and amount applied from 2004 return. C. Property tax relief credit from RI-1040H, line 15 or 22. D. RI earned income credit from page 2, RI Schedule EIC, line 50. E. Other payments. F. TOTAL PAYMENTS AND CREDITS - add lines 18A, 18B, 18C, 18D and 18E. 19. If line 17 is LARGER than line 18F, subtract line 18F from 17. 20. If line 18F is LARGER than 17, subtract line 17 from 18F. 21. Amount of overpayment to be refunded. 22. Amount of overpayment to be applied to 2006 estimated tax.

RI-1040EZ RHODE ISLAND RESIDENT INDIVIDUAL INCOME TAX RETURN 2005

NAME AND ADDRESS: First Name, Initial, Last Name, Your Social Security Number, Spouse's First Name, Initial, Last Name, Spouse's Social Security Number, Present Home Address, Daytime Telephone Number, City, Town or Post Office, State, Zip code, City or Town of Legal Residence.

ELECTORAL CONTRIBUTION: If you want \$5.00 (\$10.00 if a joint return) to go to this fund, check here. If you wish the 1st \$2.00 (\$4.00 if a joint return) to be paid to a specific party, check the box and fill in the name of the political party. Otherwise, it will be paid to a nonpartisan general account.

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Standard Deduction: 1. Federal AGI (Adjusted Gross Income) - Federal Form 1040, line 37; 1040A, line 21; 1040EZ, line 4 or Telefile, line 1. 2. Deductions - RI standard deduction (left margin) or amount from Federal Schedule A, line 28, whichever is greater. 3. Subtract line 2 from line 1. 4. Exemptions - Enter federal exemptions in box then multiply by \$3,200 and enter result in 4. 5. RI Taxable Income - subtract line 4 from line 3. 6. RI INCOME TAX - Use RI Tax Table or Tax Computation Worksheet to figure the tax on amount on line 5. 7. RI use/sales tax (see page I-4 of instructions). 8. RI checkoff contributions from page 2, line 31. 9. TOTAL RI TAX AND CHECKOFF CONTRIBUTIONS - add lines 6, 7 and 8. 10. A. RI 2005 income tax withheld. B. 2005 estimated tax payments and amount applied from 2004 return. C. Property tax relief credit from RI-1040H, line 15 or 22. D. RI earned income credit from page 2, RI Schedule EIC, line 23. E. Other payments. F. TOTAL PAYMENTS AND CREDITS - add lines 10A, 10B, 10C, 10D and 10E. 11. If line 9 is LARGER than 10F, subtract line 10F from 9. 12. If line 10F is LARGER than 9, subtract line 9 from 10F. 13. Amount of overpayment to be refunded. 14. Amount of overpayment to be applied to 2006 estimated tax.

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

Your Signature, Date, Spouse's Signature, Date, Paid preparer's signature and address, SSN, PTIN or EIN, Telephone number.

Forms are available on our web site: WWW.TAX.RI.GOV or by calling: (401) 222-1111

WHY SHOULD I FILE THE NEW RI-1040EZ?

- Easier to understand
- Less lines to complete - less chances to make an error
- Smaller return allows us to process your return faster
- Smaller booklet benefits all taxpayers by reducing printing and mailing costs

RI-1040EZ RHODE ISLAND RESIDENT INDIVIDUAL INCOME TAX RETURN 2005

NAME AND ADDRESS please print or type	First Name	Initial	Last Name	Your Social Security Number
	Spouse's First Name	Initial	Last Name	Spouse's Social Security Number
	Present Home Address (Number and street, including apartment number or rural route)			Daytime Telephone Number ()
	City, Town or Post Office	State	Zip Code	City or Town of Legal Residence

ELECTORAL CONTRIBUTION If you want \$5.00 (\$10.00 if a joint return) to go to this fund, check here. (See instructions. This will not increase your tax or reduce your refund.) Yes No

If you wish the 1st \$2.00 (\$4.00 if a joint return) to be paid to a specific party, check the box and fill in the name of the political party. Otherwise, it will be paid to a nonpartisan general account.

FILING STATUS Check only one box

1 Single 2 Married filing jointly 3 Married filing separately 4 Head of Household 5 Qualifying widow(er)

<p>Standard Deduction for:</p> <p>People who checked any box on 2A, see page 2, line 32 for deduction amount.</p> <p>If you can be claimed as a dependent see page I-4 of instructions.</p> <p>All others:</p> <p>Single \$5,000</p> <p>Married filing jointly or Qualifying widow(er) \$8,300</p> <p>Married filing separately \$4,150</p> <p>Head of household \$7,300</p>	<p>1. Federal AGI (Adjusted Gross Income) - Federal Form 1040, line 37; 1040A, line 21; 1040EZ, line 4 or Telefile, line 1.....</p> <p>2. Deductions - RI standard deduction (left margin) or amount from Federal Schedule A, line 28, whichever is greater. If you itemize and line 1 is over \$145,950 (\$72,975 if married filing separately) see page I-3 of instructions.....</p> <p>2A. Check if: <input type="checkbox"/> YOU were 65 or older, (born before 01/02/1941), <input type="checkbox"/> YOU are Blind, <input type="checkbox"/> SPOUSE was 65 or older, (born before 01/02/1941), <input type="checkbox"/> SPOUSE is Blind } Total boxes checked ⇒ <input type="checkbox"/> (If you checked any box above, see page 2, line 32 for deduction amount.)</p> <p>3. Subtract line 2 from line 1.....</p> <p>4. Exemptions - Enter federal exemptions in box then multiply by \$3,200 and enter result in 4. If line 1 is over \$109,475 or you provided housing to a person displaced by Hurricane Katrina, see the worksheet on page I-3 for exemption amount..... <input type="checkbox"/> X \$3,200 =</p> <p>5. RI Taxable Income - subtract line 4 from line 3.....</p> <p>6. RI INCOME TAX - Use RI Tax Table or Tax Computation Worksheet to figure the tax on amount on line 5.....</p> <p>7. RI use/sales tax (see page I-4 of instructions).....</p> <p>8. RI checkoff contributions from page 2, line 31 (contributions reduce your refund or increase your balance due).....</p> <p>9. TOTAL RI TAX AND CHECKOFF CONTRIBUTIONS - add lines 6, 7 and 8.....</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%;">10A.</td> <td style="width:50%;"></td> <td rowspan="5" style="width:40%; text-align: center; vertical-align: middle;">Check ✓ if extension is attached. <input type="checkbox"/></td> </tr> <tr> <td>10B.</td> <td></td> </tr> <tr> <td>10C.</td> <td></td> </tr> <tr> <td>10D.</td> <td></td> </tr> <tr> <td>10E.</td> <td></td> </tr> </table> <p>F. TOTAL PAYMENTS AND CREDITS - add lines 10A, 10B, 10C, 10D and 10E.....</p> <p>11. If line 9 is LARGER than 10F, subtract line 10F from 9. YOU OWE THIS AMOUNT. COMPLETE RI-1040V.... ☹️</p> <p>12. If line 10F is LARGER than 9, subtract line 9 from 10F. THIS IS THE AMOUNT YOU OVERPAID..... 😊</p> <p>13. Amount of overpayment to be refunded.....</p> <p>14. Amount of overpayment to be applied to 2006 estimated tax.....</p>	10A.		Check ✓ if extension is attached. <input type="checkbox"/>	10B.		10C.		10D.		10E.		<table border="1" style="width:100%; border-collapse: collapse;"> <tr><td style="width:10%;">1.</td><td style="width:90%;"></td></tr> <tr><td>2.</td><td></td></tr> <tr><td>3.</td><td></td></tr> <tr><td>4.</td><td></td></tr> <tr><td>5.</td><td></td></tr> <tr><td>6.</td><td></td></tr> <tr><td>7.</td><td></td></tr> <tr><td>8.</td><td></td></tr> <tr><td>9.</td><td></td></tr> <tr><td>10F.</td><td></td></tr> <tr><td>11.</td><td></td></tr> <tr><td>12.</td><td></td></tr> <tr><td>13.</td><td></td></tr> <tr><td>14.</td><td></td></tr> </table>	1.		2.		3.		4.		5.		6.		7.		8.		9.		10F.		11.		12.		13.		14.	
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Under penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and belief, it is true, correct and complete.

Your Signature ⇒	Spouse's Signature ⇒
Date	Date

If you do not need forms mailed to you next year, check box. ✓ May the division contact your preparer about this return? Yes








Paid preparer's signature and address _____ SSN, PTIN or EIN _____ Telephone number _____

RI SCHEDULE EIC RHODE ISLAND EARNED INCOME CREDIT

15. Rhode Island income tax from RI-1040EZ, page 1, line 6.....	15.	
16. Federal earned income credit from Federal Form 1040, line 66a; 1040A, line 41a; 1040EZ, line 8a or Federal Telefile, line L.....	16.	
17. Rhode Island percentage.....	17.	25%
18. Multiply line 16 by line 17.....	18.	
19. Enter the SMALLER of line 15 or line 18.....	19.	
20. Subtract line 19 from line 18 (if zero or less, enter the amount from line 19 on line 23. Otherwise, continue to line 21).....	20.	
21. Refundable percentage.....	21.	10%
22. RI refundable earned income credit - multiply line 20 by line 21.....	22.	
23. TOTAL RI EARNED INCOME CREDIT - add line 19 and line 22. Enter here and on RI-1040EZ, page 1, line 10D.....	23.	

RI CHECKOFF ✓ CONTRIBUTIONS

NOTE: Contributions reduce your refund or increase your balance due.

	\$1.00	\$5.00	\$10.00	Other		
24.  Drug program account.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> \$ _____	24.	
25.  Olympic Contribution Yes <input type="checkbox"/> \$1.00 Contribution (\$2.00 if a joint return).....					25.	
26.  RI Organ Transplant Fund.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> \$ _____	26.	
27.  RI Council on the Arts.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> \$ _____	27.	
28.  RI Nongame Wildlife Fund.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> \$ _____	28.	
29.  Childhood Disease Victims' Fund.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> \$ _____	29.	
30.  RI Military Family Relief Fund.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> \$ _____	30.	
31. TOTAL CONTRIBUTIONS - add lines 24, 25, 26, 27, 28, 29 and 30 - Enter here and on RI-1040EZ, page 1, line 8.....					31.	

32. STANDARD DEDUCTION SCHEDULE FOR PEOPLE AGE 65 OR OLDER OR BLIND

Enter the number of boxes checked on page 1, line 2A and continue below..... 32.

If your filing status is	AND the number on line 32 is	THEN your RI standard deduction RI-1040EZ, line 2 is
Single	1	\$6,250
	2	7,500
Married filing jointly or	1	9,300
	2	10,300
Qualifying widow(er)	3	11,300
	4	12,300
Married filing separately	1	5,150
	2	6,150
	3	7,150
	4	8,150
Head of household	1	8,550
	2	9,800

RI-1040EZ RHODE ISLAND RESIDENT INDIVIDUAL INCOME TAX RETURN 2005

NAME AND ADDRESS please print or type	First Name _____ Initial _____ Last Name _____	Your Social Security Number _____
	Spouse's First Name _____ Initial _____ Last Name _____	Spouse's Social Security Number _____
	Present Home Address (Number and street, including apartment number or rural route) _____	
	Daytime Telephone Number () _____	
City, Town or Post Office _____ State _____ Zip Code _____	City or Town of Legal Residence _____	

ELECTORAL CONTRIBUTION If you want \$5.00 (\$10.00 if a joint return) to go to this fund, check here. (See instructions. This will not increase your tax or reduce your refund.) Yes No

If you wish the 1st \$2.00 (\$4.00 if a joint return) to be paid to a specific party, check the box and fill in the name of the political party. Otherwise, it will be paid to a nonpartisan general account. _____

FILING STATUS Check only one box

1 Single 2 Married filing jointly 3 Married filing separately 4 Head of Household 5 Qualifying widow(er)

Standard Deduction for:

People who checked any box on 2A, see page 2, line 32 for deduction amount.

If you can be claimed as a dependent see page I-4 of instructions.

All others:

Single **\$5,000**

Married filing jointly or Qualifying widow(er) **\$8,300**

Married filing separately **\$4,150**

Head of household **\$7,300**

1. Federal AGI (Adjusted Gross Income) - Federal Form 1040, line 37; 1040A, line 21; 1040EZ, line 4 or Telefile, line 1. _____

2. Deductions - RI standard deduction (left margin) or amount from Federal Schedule A, line 28, whichever is greater. **If you itemize and line 1 is over \$145,950 (\$72,975 if married filing separately) see page I-3 of instructions.** _____

2A. Check if: YOU were 65 or older, (born before 01/02/1941), YOU are Blind, SPOUSE was 65 or older, (born before 01/02/1941), SPOUSE is Blind } Total boxes checked

(If you checked any box above, see page 2, line 32 for deduction amount.)

3. Subtract line 2 from line 1. _____

4. Exemptions - Enter federal exemptions in box then multiply by \$3,200 and enter result in 4. **If line 1 is over \$109,475 or you provided housing to a person displaced by Hurricane Katrina, see the worksheet on page I-3 for exemption amount.** _____ X \$3,200 = _____

5. RI Taxable Income - subtract line 4 from line 3. _____

6. **RI INCOME TAX** - Use RI Tax Table or Tax Computation Worksheet to figure the tax on amount on line 5. _____

7. RI use/sales tax (see page I-4 of instructions). _____

8. RI checkoff contributions from page 2, line 31 **(contributions reduce your refund or increase your balance due)**. _____

9. **TOTAL RI TAX AND CHECKOFF CONTRIBUTIONS** - add lines 6, 7 and 8. _____

10A.	A. RI 2005 income tax withheld (please attach forms W-2, 1099, etc.)	_____
10B.	B. 2005 estimated tax payments and amount applied from 2004 return	_____
10C.	C. Property tax relief credit from RI-1040H, line 15 or 22 (attach form RI-1040H)	_____
10D.	D. RI earned income credit from page 2, RI Schedule EIC, line 23	_____
10E.	E. Other payments	_____
10F.	F. TOTAL PAYMENTS AND CREDITS - add lines 10A, 10B, 10C, 10D and 10E	_____

11. If line 9 is **LARGER** than 10F, subtract line 10F from 9. **YOU OWE THIS AMOUNT. COMPLETE RI-1040V.** ☹ _____

12. If line 10F is **LARGER** than 9, subtract line 9 from 10F. **THIS IS THE AMOUNT YOU OVERPAID.** ☺ _____

13. Amount of overpayment to be refunded. _____

14. Amount of overpayment to be applied to 2006 estimated tax. _____

1.	_____
2.	_____
3.	_____
4.	_____
5.	_____
6.	_____
7.	_____
8.	_____
9.	_____
10A.	_____
10B.	_____
10C.	_____
10D.	_____
10E.	_____
10F.	_____
11.	_____
12.	_____
13.	_____
14.	_____

Check if extension is attached.

ATTACH FORMS W-2 AND 1099 HERE

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

Your Signature <input type="text"/>	Date _____	Spouse's Signature <input type="text"/>	Date _____
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If you do not need forms mailed to you next year, check box.

May the division contact your preparer about this return? Yes

Paid preparer's signature and address _____ SSN, PTIN or EIN _____ Telephone number () _____

RI SCHEDULE EIC RHODE ISLAND EARNED INCOME CREDIT

15. Rhode Island income tax from RI-1040EZ, page 1, line 6.....	15.	
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17. Rhode Island percentage.....	17.	25%
18. Multiply line 16 by line 17.....	18.	
19. Enter the SMALLER of line 15 or line 18.....	19.	
20. Subtract line 19 from line 18 (if zero or less, enter the amount from line 19 on line 23. Otherwise, continue to line 21).....	20.	
21. Refundable percentage.....	21.	10%
22. RI refundable earned income credit - multiply line 20 by line 21.....	22.	
23. TOTAL RI EARNED INCOME CREDIT - add line 19 and line 22. Enter here and on RI-1040EZ, page 1, line 10D.....	23.	

RI CHECKOFF ✓ CONTRIBUTIONS

NOTE: Contributions reduce your refund or increase your balance due.

	\$1.00	\$5.00	\$10.00	Other		
24. Drug program account.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> \$ _____	24.	
25. Olympic Contribution Yes <input type="checkbox"/> \$1.00 Contribution (\$2.00 if a joint return).....					25.	
26. RI Organ Transplant Fund.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> \$ _____	26.	
27. RI Council on the Arts.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> \$ _____	27.	
28. RI Nongame Wildlife Fund.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> \$ _____	28.	
29. Childhood Disease Victims' Fund.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> \$ _____	29.	
30. RI Military Family Relief Fund.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> \$ _____	30.	
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Enter the number of boxes checked on page 1, line 2A and continue below..... 32.

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Single	1	\$6,250
	2	7,500
Married filing jointly or	1	9,300
	2	10,300
Qualifying widow(er)	3	11,300
	4	12,300
Married filing separately	1	5,150
	2	6,150
	3	7,150
	4	8,150
Head of household	1	8,550
	2	9,800

Form with fields for First Name, Spouse's First Name, Present Home Address, City, Town or Post Office, Initial, State, Last Name, Zip Code, Your Social Security Number, Spouse's Social Security Number, Daytime Telephone Number, and City or Town of Legal Residence.

PART 1 ANSWER THE FOLLOWING QUESTIONS TO DETERMINE IF YOU QUALIFY FOR PROPERTY TAX RELIEF

Questions A-E regarding residency, household status, tax payments, and income. Includes checkboxes for YES/NO.

IF YOU ANSWER NO TO ANY OF THESE QUESTIONS, YOU ARE NOT ELIGIBLE FOR THIS CREDIT. STOP HERE. DO NOT COMPLETE THIS FORM.

PART 2 ENTER ALL INCOME RECEIVED BY YOU AND OTHER MEMBERS LIVING IN YOUR HOUSEHOLD

Table with 8 rows for income entries: Adjusted Gross Income, Non-taxable interest, Capital gains, Social Security, Worker's compensation, Cash public assistance, Other non-taxable income, and TOTAL 2005 HOUSEHOLD INCOME.

PART 3 ADDITIONAL INFORMATION

Questions 9A-9D regarding date of birth, spouse's date of birth, disability status, and household size.

PART 4 TO BE COMPLETED BY HOMEOWNERS ONLY

Questions 10-15 regarding property taxes, credit calculation, and PROPERTY TAX RELIEF.

PART 5 TO BE COMPLETED BY RENTERS ONLY

Form for renters including landlord information and questions 16-22 regarding rent, credit calculation, and PROPERTY TAX RELIEF.

I hereby certify that the property taxes accrued and used for the purpose of the property tax relief credit have been or will be paid by me and there are no delinquent property taxes on my homestead.

Signature and Date lines for Your Signature, Spouse's Signature, and Date.

Fields for Paid preparer's signature and address, SSN, PTIN or EIN, and 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.

23. Social Security (including Medicare premiums) and Railroad Retirement benefits.....	23.	
24. Unemployment benefits, worker's compensation.....	24.	
25. Wages, salaries, tips, etc.....	25.	
26. Dividends and interest (taxable and nontaxable).....	26.	
27. Business and Farm income (net of expenses).....	27.	
28. Pension and annuity income (taxable and nontaxable).....	28.	
29. Rental income (net of expenses).....	29.	
30. Partnership, estate and trust income.....	30.	
31. Total gain on sale or exchange of property.....	31.	
32. Loss on sale or exchange of property (capital losses are limited to \$3,000.00).....	32.	
33. Cash public assistance (welfare, etc.).....	33.	
34. Alimony and support money.....	34.	
35. Nontaxable military compensation and cash benefits.....	35.	
36. Other taxable income, please specify: _____	36.	
37. TOTAL 2005 HOUSEHOLD INCOME - add lines 23 through 36, enter here and on form RI-1040H, page 1, line 8.....	37.	

COMPUTATION TABLE INSTRUCTIONS

Step	Instruction	Household income	Percentage of income allowable as credit	
			1 person	2 or more
Step 1	Read down the column titled household income until you find the income range that includes the amount shown on page 1, line 8.			
		Less than 6,001	3%	3%
		6,001 - 9,000	4%	4%
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 page 1, line 12 or line 19, whichever applies.	9,001 - 12,000	5%	5%
		12,001 - 15,000	6%	5%
		15,001 - 30,000	6%	6%

GENERAL INSTRUCTIONS

If you are filing a Rhode Island income tax return and claiming a property tax relief credit, attach RI-1040H to your Rhode Island income tax return. 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 without attaching it to a Rhode Island income tax return.

WHO MAY QUALIFY

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

- If you are 65 years of age or older (born **BEFORE 01/02/1941**) or a disabled person who has received social security disability payments during 2005, you will receive the full amount of property tax relief for which you qualify. However, if you are not 65 years of age or older or not a disabled person who has received social security disability payments during 2005, your claim for property tax relief will be held until **June 30, 2006**. At that time, the Tax Administrator shall make payments to each such claimant proportionately, based on the unexpended appropriation, pursuant to R.I.G.L. Chapter 44-33.
- You must have been a legal resident of Rhode Island for the entire calendar year 2005.
- Your household income must have been \$30,000.00 or less.
- You must have lived in a household or rented a dwelling that was subject to property taxes.
- 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. If you and one or more qualified individuals each rent or own a homestead within a single dwelling, you may each file a claim. 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.

WHEN AND WHERE TO FILE

Your property tax relief claim should be filed as soon as possible after **December 31, 2005**. However, no claim for the year 2005 will be allowed unless such claim is filed by **April 15, 2006**. However, an extension for filing may be allowed at the Tax Administrator's discretion for sickness, absence or other disability. Mail your property tax relief claim to the Rhode Island Division of Taxation - One Capitol Hill - Providence, RI 02908-5806.

IMPORTANT DEFINITIONS

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 multi-purpose building or another shelter in which people live. It may be an apartment, a rented room, 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 "**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

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 2005 is \$250.00. In event that more than one person owns the residence, the taxes will be divided by the owner's share.

First Name	Initial	Last Name	Your Social Security Number
Spouse's First Name	Initial	Last Name	Spouse's Social Security Number
Present Home Address (Number and street, including apartment number or rural route)			Daytime Telephone Number
City, Town or Post Office	State	ZipCode	City or Town of Legal Residence

PART 1 ANSWER THE FOLLOWING QUESTIONS TO DETERMINE IF YOU QUALIFY FOR PROPERTY TAX RELIEF

A. Were you a legal resident of Rhode Island for all of 2005.....	A. YES <input type="checkbox"/> <input type="checkbox"/> NO
B. Did you live in a household or rent a dwelling that was subject to property tax.....	B. YES <input type="checkbox"/> <input type="checkbox"/> NO
C. Are you current for property taxes or rent due on the homestead for all prior years.....	C. YES <input type="checkbox"/> <input type="checkbox"/> NO
D. Are you current on 2005 property taxes or rent and will pay any unpaid installments.....	D. YES <input type="checkbox"/> <input type="checkbox"/> NO
E. Was your household income \$30,000 or less (from part 2, line 8 below).....	E. YES <input type="checkbox"/> <input type="checkbox"/> NO

IF YOU ANSWER NO TO ANY OF THESE QUESTIONS, YOU ARE NOT ELIGIBLE FOR THIS CREDIT. STOP HERE. DO NOT COMPLETE THIS FORM.

PART 2 ENTER ALL INCOME RECEIVED BY YOU AND OTHER MEMBERS LIVING IN YOUR HOUSEHOLD

1. Adjusted Gross Income from Federal Form 1040, line 37; 1040A, line 21; 1040EZ, line 4 or Telefile, line 1 If no federal return is filed, complete page 2, part 6 and enter result on line 8 below.....	1.
2. Non-taxable interest and dividends.....	2.
3. Capital gains not included in line 1.....	3.
4. Social Security (including Medicare premiums) and Railroad Retirement Benefits not included in line 1.....	4.
5. Worker's compensation and tax exempt pensions.....	5.
6. Cash public assistance payments (welfare, etc.).....	6.
7. Other non-taxable income - specify: _____.....	7.
8. TOTAL 2005 HOUSEHOLD INCOME - add lines 1 through 7 or enter amount from page 2, part 6, line 37.....	8.

PART 3 ADDITIONAL INFORMATION

9A. Enter your date of birth.....	9A. / /
9B. Enter spouse's date of birth.....	9B. / /
9C. Were you or your spouse disabled and receiving Social Security Disability payments during 2005.....	9C. YES <input type="checkbox"/> <input type="checkbox"/> NO
9D. Indicate the number of persons in your household.....	9D.

PART 4 TO BE COMPLETED BY HOMEOWNERS ONLY

10. Enter the amount of property taxes you paid or will pay for 2005.....	10.
11. Enter the amount from line 8 above.....	11.
12. Enter percentage from computation table on back page.....	12. %
13. Multiply amount on line 11 by percentage on line 12.....	13.
14. Tentative credit - line 10 minus line 13 (if line 13 is greater than line 10, then enter zero).....	14.
15. PROPERTY TAX RELIEF (line 14 or \$250.00 whichever is LESS) enter here and on RI-1040EZ, line 10C or RI-1040, line 18C.	15.

PART 5 TO BE COMPLETED BY RENTERS ONLY

Enter landlord's name and address	Landlord's Name	Landlord's Address
16. Enter amount of rent you paid in 2005.....	16.	
17. Multiply the amount on line 16 by 20%.....	17.	
18. Enter the amount from line 8 above.....	18.	
19. Enter percentage from computation table on back page.....	19.	%
20. Multiply amount on line 18 by percentage on line 19.....	20.	
21. Tentative credit - line 17 minus line 20 (if line 20 is greater than line 17, then enter zero).....	21.	
22. PROPERTY TAX RELIEF (line 21 or \$250.00 whichever is LESS) enter here and on RI-1040EZ, line 10C or RI-1040, line 18C.	22.	

I hereby certify that the property taxes accrued and used for the purpose of the property tax relief credit have been or will be paid by me and there are no delinquent property taxes on my homestead.

Your Signature \Rightarrow	Spouse's Signature \Rightarrow
Date	Date

Paid preparer's signature and address	SSN, PTIN or EIN	Telephone number ()
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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.

23. Social Security (including Medicare premiums) and Railroad Retirement benefits.....	23.	
24. Unemployment benefits, worker's compensation.....	24.	
25. Wages, salaries, tips, etc.....	25.	
26. Dividends and interest (taxable and nontaxable).....	26.	
27. Business and Farm income (net of expenses).....	27.	
28. Pension and annuity income (taxable and nontaxable).....	28.	
29. Rental income (net of expenses).....	29.	
30. Partnership, estate and trust income.....	30.	
31. Total gain on sale or exchange of property.....	31.	
32. Loss on sale or exchange of property (capital losses are limited to \$3,000.00).....	32.	
33. Cash public assistance (welfare, etc.).....	33.	
34. Alimony and support money.....	34.	
35. Nontaxable military compensation and cash benefits.....	35.	
36. Other taxable income, please specify: _____	36.	
37. TOTAL 2005 HOUSEHOLD INCOME - add lines 23 through 36, enter here and on form RI-1040H, page 1, line 8.....	37.	

COMPUTATION TABLE INSTRUCTIONS

Step	Instruction	Household income	Percentage of income allowable as credit	
			1 person	2 or more
Step 1	Read down the column titled household income until you find the income range that includes the amount shown on page 1, line 8.			
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 page 1, line 12 or line 19, whichever applies.	Less than 6,001	3%	3%
		6,001 - 9,000	4%	4%
		9,001 - 12,000	5%	5%
		12,001 - 15,000	6%	5%
		15,001 - 30,000	6%	6%

GENERAL INSTRUCTIONS

If you are filing a Rhode Island income tax return and claiming a property tax relief credit, attach RI-1040H to your Rhode Island income tax return. 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 without attaching it to a Rhode Island income tax return.

WHO MAY QUALIFY

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

- If you are 65 years of age or older (born **BEFORE 01/02/1941**) or a disabled person who has received social security disability payments during 2005, you will receive the full amount of property tax relief for which you qualify. However, if you are not 65 years of age or older or not a disabled person who has received social security disability payments during 2005, your claim for property tax relief will be held until **June 30, 2006**. At that time, the Tax Administrator shall make payments to each such claimant proportionately, based on the unexpended appropriation, pursuant to R.I.G.L. Chapter 44-33.
- You must have been a legal resident of Rhode Island for the entire calendar year 2005.
- Your household income must have been \$30,000.00 or less.
- You must have lived in a household or rented a dwelling that was subject to property taxes.
- 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. If you and one or more qualified individuals each rent or own a homestead within a single dwelling, you may each file a claim. 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.

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

it is a statement you send with your payment of any balance due on Form RI-1040EZ, line 11; Form RI-1040, line 19 or Form RI-1040NR, line 19. 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

RI-1040V STATE OF RHODE ISLAND Payment Voucher
DIVISION OF TAXATION * ONE CAPITOL HILL, PROVIDENCE, RI 02908-5806 **2005**

DO NOT STAPLE OR ATTACH THIS VOUCHER TO YOUR PAYMENT

1. NAME(S)
ADDRESS
CITY STATE ZIP
2. YOUR SOCIAL SECURITY NUMBER
SPOUSE'S SOCIAL SECURITY NUMBER, IF JOINT PAYMENT

3. ENTER THE FIRST FOUR LETTERS OF YOUR LAST NAME

RI-1040V

4. ENTER AMOUNT ENCLOSED \$ 00

Box 1. Enter your name(s) and addresses as shown on your return.

Box 2. Enter your social security number and your spouse's social security number in the boxes provided.

Box 3. Enter the first four letters of your last name. See examples below.

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

Box 4. Enter the amount of the payment you are making. Also enter below for your records.

Date Paid	Check Number	Amount
_____	_____	\$ _____

DETACH HERE AND MAIL WITH YOUR PAYMENT

HOW TO PREPARE YOUR PAYMENT

Make your check or money order payable to the "RI Division of Taxation." Do not send cash. Make sure your name and address appears on your check or money order. Write "Form RI-1040V," your daytime phone number and social security number on your check or money order. If you are filing a joint return, enter the social security shown first on your return.

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

Retain the top portion of this form for your records. Detach and return the lower portion with your payment. **DO NOT** staple or otherwise attach your payment of RI-1040V to your return or to each other. Instead, just put them loose in the envelope. If an envelope came with your tax package, please use it to mail your tax return, payment and Form RI-1040V. If you do not have that envelope or you used a paid preparer, mail your return, payment and Form RI-1040V to:

The Rhode Island Division of Taxation
One Capitol Hill
Providence, RI 02908-5806

PAYMENT BY CREDIT CARD



Contact the service provider listed on this page and follow their instructions. Enter on page 1 of Form RI-1040EZ, 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

DO NOT STAPLE OR ATTACH THIS VOUCHER TO YOUR PAYMENT

1. Name(s)
Address
City State Zip
2. Your Social Security Number
Spouse's Social Security Number, if joint payment

3. ENTER THE FIRST FOUR LETTERS OF YOUR LAST NAME

RI-1040V

4. ENTER AMOUNT ENCLOSED \$ _____ 00

RHODE ISLAND TAX RATE SCHEDULES 2005

CAUTION! The Rhode Island Tax Rate Schedules are shown so you can see the tax rate that applies to all levels of taxable income. **DO NOT** use to figure your Rhode Island tax. Instead, if your income is less than \$50,000 use the Rhode Island Tax Table located on pages T-2 through T-7. If your income is larger than \$50,000 use the Rhode Island Tax Computation Worksheet located on page T-8.

SCHEDULE X - Use if your filing status is **SINGLE**

Taxable Income		Pay	+	% on excess	of the amount over
Over	But not over				
\$ 0	\$ 29,700	\$ ---		3.75%	\$ 0
29,700	71,950	1,113.75	+	7.00%	29,700
71,950	150,150	4,071.25	+	7.75%	71,950
150,150	326,450	10,131.75	+	9.00%	150,150
326,450	.....	25,998.75	+	9.90%	326,450

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

Taxable Income		Pay	+	% on excess	of the amount over
Over	But not over				
\$ 0	\$ 49,650	\$ ---		3.75%	\$ 0
49,650	119,950	1,861.88	+	7.00%	49,650
119,950	182,800	6,782.88	+	7.75%	119,950
182,800	326,450	11,653.75	+	9.00%	182,800
326,450	.....	24,582.25	+	9.90%	326,450

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

Taxable Income		Pay	+	% on excess	of the amount over
Over	But not over				
\$ 0	\$ 24,825	\$ ---		3.75%	\$ 0
24,825	59,975	930.94	+	7.00%	24,825
59,975	91,400	3,391.44	+	7.75%	59,975
91,400	163,225	5,826.88	+	9.00%	91,400
163,225	.....	12,291.13	+	9.90%	163,225

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

Taxable Income		Pay	+	% on excess	of the amount over
Over	But not over				
\$ 0	\$ 39,800	\$ ---		3.75%	\$ 0
39,800	102,800	1,492.50	+	7.00%	39,800
102,800	166,450	5,902.50	+	7.75%	102,800
166,450	326,450	10,835.38	+	9.00%	166,450
326,450	.....	25,235.38	+	9.90%	326,450

Rhode Island Tax Table

2005

Use if your RI taxable income is less than \$50,000. If your taxable income is \$50,000 or more, use the Rhode Island Tax Computation Worksheet located on page T-8.

SAMPLE TABLE:

If Taxable Income - RI-1040EZ, line 5; RI-1040NR, line 7 or RI-1040, line 7 is		And you are :			
		Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
At least	But less than	Your tax is :			
25,200	25,250	946	946	959	946
25,250	25,300	948	948	962	948
25,300	25,350	950	950	966	950
25,350	25,400	952	952	969	952

EXAMPLE:

- (1) You are filing a joint return. You find your taxable income on:
RI-1040EZ, page 1, line 5;
RI-1040, page 1, line 7 or
RI-1040NR, page 1, line 7 is \$25,300.
- (2) You find the \$25,300 - 25,350 income line on this table.
- (3) You find the column for married filing jointly. The amount shown where the income line and filing status column meet is \$950.
- (4) This is the tax amount you should enter on:
RI-1040EZ, page 1, line 6;
RI-1040, page 1, line 8A or
RI-1040NR, page 1, line 8A.

If Taxable Income - RI-1040EZ, line 5; RI-1040NR, line 7 or RI-1040, line 7 is:		And you are :				If Taxable Income - RI-1040EZ, line 5; RI-1040NR, line 7 or RI-1040, line 7 is:		And you are :				If Taxable Income - RI-1040EZ, line 5; RI-1040NR, line 7 or RI-1040, line 7 is:		And you are :			
		Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold			Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold			Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
At least	But less than	Your tax is :				At least	But less than	Your tax is :				At least	But less than	Your tax is :			
0		2,000				4,000											
0	50	0	0	0	0	2,000	2,050	76	76	76	76	4,000	4,050	151	151	151	151
50	100	3	3	3	3	2,050	2,100	78	78	78	78	4,050	4,100	153	153	153	153
100	150	5	5	5	5	2,100	2,150	80	80	80	80	4,100	4,150	155	155	155	155
150	200	7	7	7	7	2,150	2,200	82	82	82	82	4,150	4,200	157	157	157	157
200	250	8	8	8	8	2,200	2,250	83	83	83	83	4,200	4,250	158	158	158	158
250	300	10	10	10	10	2,250	2,300	85	85	85	85	4,250	4,300	160	160	160	160
300	350	12	12	12	12	2,300	2,350	87	87	87	87	4,300	4,350	162	162	162	162
350	400	14	14	14	14	2,350	2,400	89	89	89	89	4,350	4,400	164	164	164	164
400	450	16	16	16	16	2,400	2,450	91	91	91	91	4,400	4,450	166	166	166	166
450	500	18	18	18	18	2,450	2,500	93	93	93	93	4,450	4,500	168	168	168	168
500	550	20	20	20	20	2,500	2,550	95	95	95	95	4,500	4,550	170	170	170	170
550	600	22	22	22	22	2,550	2,600	97	97	97	97	4,550	4,600	172	172	172	172
600	650	23	23	23	23	2,600	2,650	98	98	98	98	4,600	4,650	173	173	173	173
650	700	25	25	25	25	2,650	2,700	100	100	100	100	4,650	4,700	175	175	175	175
700	750	27	27	27	27	2,700	2,750	102	102	102	102	4,700	4,750	177	177	177	177
750	800	29	29	29	29	2,750	2,800	104	104	104	104	4,750	4,800	179	179	179	179
800	850	31	31	31	31	2,800	2,850	106	106	106	106	4,800	4,850	181	181	181	181
850	900	33	33	33	33	2,850	2,900	108	108	108	108	4,850	4,900	183	183	183	183
900	950	35	35	35	35	2,900	2,950	110	110	110	110	4,900	4,950	185	185	185	185
950	1,000	37	37	37	37	2,950	3,000	112	112	112	112	4,950	5,000	187	187	187	187
1,000		3,000				5,000											
1,000	1,050	38	38	38	38	3,000	3,050	113	113	113	113	5,000	5,050	188	188	188	188
1,050	1,100	40	40	40	40	3,050	3,100	115	115	115	115	5,050	5,100	190	190	190	190
1,100	1,150	42	42	42	42	3,100	3,150	117	117	117	117	5,100	5,150	192	192	192	192
1,150	1,200	44	44	44	44	3,150	3,200	119	119	119	119	5,150	5,200	194	194	194	194
1,200	1,250	46	46	46	46	3,200	3,250	121	121	121	121	5,200	5,250	196	196	196	196
1,250	1,300	48	48	48	48	3,250	3,300	123	123	123	123	5,250	5,300	198	198	198	198
1,300	1,350	50	50	50	50	3,300	3,350	125	125	125	125	5,300	5,350	200	200	200	200
1,350	1,400	52	52	52	52	3,350	3,400	127	127	127	127	5,350	5,400	202	202	202	202
1,400	1,450	53	53	53	53	3,400	3,450	128	128	128	128	5,400	5,450	203	203	203	203
1,450	1,500	55	55	55	55	3,450	3,500	130	130	130	130	5,450	5,500	205	205	205	205
1,500	1,550	57	57	57	57	3,500	3,550	132	132	132	132	5,500	5,550	207	207	207	207
1,550	1,600	59	59	59	59	3,550	3,600	134	134	134	134	5,550	5,600	209	209	209	209
1,600	1,650	61	61	61	61	3,600	3,650	136	136	136	136	5,600	5,650	211	211	211	211
1,650	1,700	63	63	63	63	3,650	3,700	138	138	138	138	5,650	5,700	213	213	213	213
1,700	1,750	65	65	65	65	3,700	3,750	140	140	140	140	5,700	5,750	215	215	215	215
1,750	1,800	67	67	67	67	3,750	3,800	142	142	142	142	5,750	5,800	217	217	217	217
1,800	1,850	68	68	68	68	3,800	3,850	143	143	143	143	5,800	5,850	218	218	218	218
1,850	1,900	70	70	70	70	3,850	3,900	145	145	145	145	5,850	5,900	220	220	220	220
1,900	1,950	72	72	72	72	3,900	3,950	147	147	147	147	5,900	5,950	222	222	222	222
1,950	2,000	74	74	74	74	3,950	4,000	149	149	149	149	5,950	6,000	224	224	224	224

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

Rhode Island Tax Table *(continued)*

2005

If Taxable Income - RI-1040EZ, line 5; RI-1040NR, line 7 or RI-1040, line 7 is:		And you are :				If Taxable Income - RI-1040EZ, line 5; RI-1040NR, line 7 or RI-1040, line 7 is:		And you are :				If Taxable Income - RI-1040EZ, line 5; RI-1040NR, line 7 or RI-1040, line 7 is:		And you are :			
At least	But less than	Single	Married filing jointly *	Married filing separa- tely	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing separa- tely	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing separa- tely	Head of house- hold
6,000						9,000						12,000					
6,000	6,050	226	226	226	226	9,000	9,050	338	338	338	338	12,000	12,050	451	451	451	451
6,050	6,100	228	228	228	228	9,050	9,100	340	340	340	340	12,050	12,100	453	453	453	453
6,100	6,150	230	230	230	230	9,100	9,150	342	342	342	342	12,100	12,150	455	455	455	455
6,150	6,200	232	232	232	232	9,150	9,200	344	344	344	344	12,150	12,200	457	457	457	457
6,200	6,250	233	233	233	233	9,200	9,250	346	346	346	346	12,200	12,250	458	458	458	458
6,250	6,300	235	235	235	235	9,250	9,300	348	348	348	348	12,250	12,300	460	460	460	460
6,300	6,350	237	237	237	237	9,300	9,350	350	350	350	350	12,300	12,350	462	462	462	462
6,350	6,400	239	239	239	239	9,350	9,400	352	352	352	352	12,350	12,400	464	464	464	464
6,400	6,450	241	241	241	241	9,400	9,450	353	353	353	353	12,400	12,450	466	466	466	466
6,450	6,500	243	243	243	243	9,450	9,500	355	355	355	355	12,450	12,500	468	468	468	468
6,500	6,550	245	245	245	245	9,500	9,550	357	357	357	357	12,500	12,550	470	470	470	470
6,550	6,600	247	247	247	247	9,550	9,600	359	359	359	359	12,550	12,600	472	472	472	472
6,600	6,650	248	248	248	248	9,600	9,650	361	361	361	361	12,600	12,650	473	473	473	473
6,650	6,700	250	250	250	250	9,650	9,700	363	363	363	363	12,650	12,700	475	475	475	475
6,700	6,750	252	252	252	252	9,700	9,750	365	365	365	365	12,700	12,750	477	477	477	477
6,750	6,800	254	254	254	254	9,750	9,800	367	367	367	367	12,750	12,800	479	479	479	479
6,800	6,850	256	256	256	256	9,800	9,850	368	368	368	368	12,800	12,850	481	481	481	481
6,850	6,900	258	258	258	258	9,850	9,900	370	370	370	370	12,850	12,900	483	483	483	483
6,900	6,950	260	260	260	260	9,900	9,950	372	372	372	372	12,900	12,950	485	485	485	485
6,950	7,000	262	262	262	262	9,950	10,000	374	374	374	374	12,950	13,000	487	487	487	487
7,000						10,000						13,000					
7,000	7,050	263	263	263	263	10,000	10,050	376	376	376	376	13,000	13,050	488	488	488	488
7,050	7,100	265	265	265	265	10,050	10,100	378	378	378	378	13,050	13,100	490	490	490	490
7,100	7,150	267	267	267	267	10,100	10,150	380	380	380	380	13,100	13,150	492	492	492	492
7,150	7,200	269	269	269	269	10,150	10,200	382	382	382	382	13,150	13,200	494	494	494	494
7,200	7,250	271	271	271	271	10,200	10,250	383	383	383	383	13,200	13,250	496	496	496	496
7,250	7,300	273	273	273	273	10,250	10,300	385	385	385	385	13,250	13,300	498	498	498	498
7,300	7,350	275	275	275	275	10,300	10,350	387	387	387	387	13,300	13,350	500	500	500	500
7,350	7,400	277	277	277	277	10,350	10,400	389	389	389	389	13,350	13,400	502	502	502	502
7,400	7,450	278	278	278	278	10,400	10,450	391	391	391	391	13,400	13,450	503	503	503	503
7,450	7,500	280	280	280	280	10,450	10,500	393	393	393	393	13,450	13,500	505	505	505	505
7,500	7,550	282	282	282	282	10,500	10,550	395	395	395	395	13,500	13,550	507	507	507	507
7,550	7,600	284	284	284	284	10,550	10,600	397	397	397	397	13,550	13,600	509	509	509	509
7,600	7,650	286	286	286	286	10,600	10,650	398	398	398	398	13,600	13,650	511	511	511	511
7,650	7,700	288	288	288	288	10,650	10,700	400	400	400	400	13,650	13,700	513	513	513	513
7,700	7,750	290	290	290	290	10,700	10,750	402	402	402	402	13,700	13,750	515	515	515	515
7,750	7,800	292	292	292	292	10,750	10,800	404	404	404	404	13,750	13,800	517	517	517	517
7,800	7,850	293	293	293	293	10,800	10,850	406	406	406	406	13,800	13,850	518	518	518	518
7,850	7,900	295	295	295	295	10,850	10,900	408	408	408	408	13,850	13,900	520	520	520	520
7,900	7,950	297	297	297	297	10,900	10,950	410	410	410	410	13,900	13,950	522	522	522	522
7,950	8,000	299	299	299	299	10,950	11,000	412	412	412	412	13,950	14,000	524	524	524	524
8,000						11,000						14,000					
8,000	8,050	301	301	301	301	11,000	11,050	413	413	413	413	14,000	14,050	526	526	526	526
8,050	8,100	303	303	303	303	11,050	11,100	415	415	415	415	14,050	14,100	528	528	528	528
8,100	8,150	305	305	305	305	11,100	11,150	417	417	417	417	14,100	14,150	530	530	530	530
8,150	8,200	307	307	307	307	11,150	11,200	419	419	419	419	14,150	14,200	532	532	532	532
8,200	8,250	308	308	308	308	11,200	11,250	421	421	421	421	14,200	14,250	533	533	533	533
8,250	8,300	310	310	310	310	11,250	11,300	423	423	423	423	14,250	14,300	535	535	535	535
8,300	8,350	312	312	312	312	11,300	11,350	425	425	425	425	14,300	14,350	537	537	537	537
8,350	8,400	314	314	314	314	11,350	11,400	427	427	427	427	14,350	14,400	539	539	539	539
8,400	8,450	316	316	316	316	11,400	11,450	428	428	428	428	14,400	14,450	541	541	541	541
8,450	8,500	318	318	318	318	11,450	11,500	430	430	430	430	14,450	14,500	543	543	543	543
8,500	8,550	320	320	320	320	11,500	11,550	432	432	432	432	14,500	14,550	545	545	545	545
8,550	8,600	322	322	322	322	11,550	11,600	434	434	434	434	14,550	14,600	547	547	547	547
8,600	8,650	323	323	323	323	11,600	11,650	436	436	436	436	14,600	14,650	548	548	548	548
8,650	8,700	325	325	325	325	11,650	11,700	438	438	438	438	14,650	14,700	550	550	550	550
8,700	8,750	327	327	327	327	11,700	11,750	440	440	440	440	14,700	14,750	552	552	552	552
8,750	8,800	329	329	329	329	11,750	11,800	442	442	442	442	14,750	14,800	554	554	554	554
8,800	8,850	331	331	331	331	11,800	11,850	443	443	443	443	14,800	14,850	556	556	556	556
8,850	8,900	333	333	333	333	11,850	11,900	445	445	445	445	14,850	14,900	558	558	558	558
8,900	8,950	335	335	335	335	11,900	11,950	447	447	447	447	14,900	14,950	560	560	560	560
8,950	9,000	337	337	337	337	11,950	12,000	449	449	449	449	14,950	15,000	562	562	562	562

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

Rhode Island Tax Table (continued)

2005

If Taxable Income - RI-1040EZ, line 5; RI-1040NR, line 7 or RI-1040, line 7 is:		And you are :				If Taxable Income - RI-1040EZ, line 5; RI-1040NR, line 7 or RI-1040, line 7 is:		And you are :				If Taxable Income - RI-1040EZ, line 5; RI-1040NR, line 7 or RI-1040, line 7 is:		And you are :			
		Single	Married filing jointly *	Married filing separately	Head of house- hold			Single	Married filing jointly *	Married filing separately	Head of house- hold			Single	Married filing jointly *	Married filing separately	Head of house- hold
At least	But less than	Your tax is :				At least	But less than	Your tax is :				At least	But less than	Your tax is :			
15,000						18,000						21,000					
15,000	15,050	563	563	563	563	18,000	18,050	676	676	676	676	21,000	21,050	788	788	788	788
15,050	15,100	565	565	565	565	18,050	18,100	678	678	678	678	21,050	21,100	790	790	790	790
15,100	15,150	567	567	567	567	18,100	18,150	680	680	680	680	21,100	21,150	792	792	792	792
15,150	15,200	569	569	569	569	18,150	18,200	682	682	682	682	21,150	21,200	794	794	794	794
15,200	15,250	571	571	571	571	18,200	18,250	683	683	683	683	21,200	21,250	796	796	796	796
15,250	15,300	573	573	573	573	18,250	18,300	685	685	685	685	21,250	21,300	798	798	798	798
15,300	15,350	575	575	575	575	18,300	18,350	687	687	687	687	21,300	21,350	800	800	800	800
15,350	15,400	577	577	577	577	18,350	18,400	689	689	689	689	21,350	21,400	802	802	802	802
15,400	15,450	578	578	578	578	18,400	18,450	691	691	691	691	21,400	21,450	803	803	803	803
15,450	15,500	580	580	580	580	18,450	18,500	693	693	693	693	21,450	21,500	805	805	805	805
15,500	15,550	582	582	582	582	18,500	18,550	695	695	695	695	21,500	21,550	807	807	807	807
15,550	15,600	584	584	584	584	18,550	18,600	697	697	697	697	21,550	21,600	809	809	809	809
15,600	15,650	586	586	586	586	18,600	18,650	698	698	698	698	21,600	21,650	811	811	811	811
15,650	15,700	588	588	588	588	18,650	18,700	700	700	700	700	21,650	21,700	813	813	813	813
15,700	15,750	590	590	590	590	18,700	18,750	702	702	702	702	21,700	21,750	815	815	815	815
15,750	15,800	592	592	592	592	18,750	18,800	704	704	704	704	21,750	21,800	817	817	817	817
15,800	15,850	593	593	593	593	18,800	18,850	706	706	706	706	21,800	21,850	818	818	818	818
15,850	15,900	595	595	595	595	18,850	18,900	708	708	708	708	21,850	21,900	820	820	820	820
15,900	15,950	597	597	597	597	18,900	18,950	710	710	710	710	21,900	21,950	822	822	822	822
15,950	16,000	599	599	599	599	18,950	19,000	712	712	712	712	21,950	22,000	824	824	824	824
16,000						19,000						22,000					
16,000	16,050	601	601	601	601	19,000	19,050	713	713	713	713	22,000	22,050	826	826	826	826
16,050	16,100	603	603	603	603	19,050	19,100	715	715	715	715	22,050	22,100	828	828	828	828
16,100	16,150	605	605	605	605	19,100	19,150	717	717	717	717	22,100	22,150	830	830	830	830
16,150	16,200	607	607	607	607	19,150	19,200	719	719	719	719	22,150	22,200	832	832	832	832
16,200	16,250	608	608	608	608	19,200	19,250	721	721	721	721	22,200	22,250	833	833	833	833
16,250	16,300	610	610	610	610	19,250	19,300	723	723	723	723	22,250	22,300	835	835	835	835
16,300	16,350	612	612	612	612	19,300	19,350	725	725	725	725	22,300	22,350	837	837	837	837
16,350	16,400	614	614	614	614	19,350	19,400	727	727	727	727	22,350	22,400	839	839	839	839
16,400	16,450	616	616	616	616	19,400	19,450	728	728	728	728	22,400	22,450	841	841	841	841
16,450	16,500	618	618	618	618	19,450	19,500	730	730	730	730	22,450	22,500	843	843	843	843
16,500	16,550	620	620	620	620	19,500	19,550	732	732	732	732	22,500	22,550	845	845	845	845
16,550	16,600	622	622	622	622	19,550	19,600	734	734	734	734	22,550	22,600	847	847	847	847
16,600	16,650	623	623	623	623	19,600	19,650	736	736	736	736	22,600	22,650	848	848	848	848
16,650	16,700	625	625	625	625	19,650	19,700	738	738	738	738	22,650	22,700	850	850	850	850
16,700	16,750	627	627	627	627	19,700	19,750	740	740	740	740	22,700	22,750	852	852	852	852
16,750	16,800	629	629	629	629	19,750	19,800	742	742	742	742	22,750	22,800	854	854	854	854
16,800	16,850	631	631	631	631	19,800	19,850	743	743	743	743	22,800	22,850	856	856	856	856
16,850	16,900	633	633	633	633	19,850	19,900	745	745	745	745	22,850	22,900	858	858	858	858
16,900	16,950	635	635	635	635	19,900	19,950	747	747	747	747	22,900	22,950	860	860	860	860
16,950	17,000	637	637	637	637	19,950	20,000	749	749	749	749	22,950	23,000	862	862	862	862
17,000						20,000						23,000					
17,000	17,050	638	638	638	638	20,000	20,050	751	751	751	751	23,000	23,050	863	863	863	863
17,050	17,100	640	640	640	640	20,050	20,100	753	753	753	753	23,050	23,100	865	865	865	865
17,100	17,150	642	642	642	642	20,100	20,150	755	755	755	755	23,100	23,150	867	867	867	867
17,150	17,200	644	644	644	644	20,150	20,200	757	757	757	757	23,150	23,200	869	869	869	869
17,200	17,250	646	646	646	646	20,200	20,250	758	758	758	758	23,200	23,250	871	871	871	871
17,250	17,300	648	648	648	648	20,250	20,300	760	760	760	760	23,250	23,300	873	873	873	873
17,300	17,350	650	650	650	650	20,300	20,350	762	762	762	762	23,300	23,350	875	875	875	875
17,350	17,400	652	652	652	652	20,350	20,400	764	764	764	764	23,350	23,400	877	877	877	877
17,400	17,450	653	653	653	653	20,400	20,450	766	766	766	766	23,400	23,450	878	878	878	878
17,450	17,500	655	655	655	655	20,450	20,500	768	768	768	768	23,450	23,500	880	880	880	880
17,500	17,550	657	657	657	657	20,500	20,550	770	770	770	770	23,500	23,550	882	882	882	882
17,550	17,600	659	659	659	659	20,550	20,600	772	772	772	772	23,550	23,600	884	884	884	884
17,600	17,650	661	661	661	661	20,600	20,650	773	773	773	773	23,600	23,650	886	886	886	886
17,650	17,700	663	663	663	663	20,650	20,700	775	775	775	775	23,650	23,700	888	888	888	888
17,700	17,750	665	665	665	665	20,700	20,750	777	777	777	777	23,700	23,750	890	890	890	890
17,750	17,800	667	667	667	667	20,750	20,800	779	779	779	779	23,750	23,800	892	892	892	892
17,800	17,850	668	668	668	668	20,800	20,850	781	781	781	781	23,800	23,850	893	893	893	893
17,850	17,900	670	670	670	670	20,850	20,900	783	783	783	783	23,850	23,900	895	895	895	895
17,900	17,950	672	672	672	672	20,900	20,950	785	785	785	785	23,900	23,950	897	897	897	897
17,950	18,000	674	674	674	674	20,950	21,000	787	787	787	787	23,950	24,000	899	899	899	899

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

Rhode Island Tax Table *(continued)*

2005

If Taxable Income - RI-1040EZ, line 5; RI-1040NR, line 7 or RI-1040, line 7 is:		And you are :				If Taxable Income - RI-1040EZ, line 5; RI-1040NR, line 7 or RI-1040, line 7 is:		And you are :				If Taxable Income - RI-1040EZ, line 5; RI-1040NR, line 7 or RI-1040, line 7 is:		And you are :			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is :						Your tax is :						Your tax is :			
33,000						36,000						39,000					
33,000	33,050	1,347	1,238	1,505	1,238	36,000	36,050	1,557	1,351	1,715	1,351	39,000	39,050	1,767	1,463	1,925	1,463
33,050	33,100	1,350	1,240	1,508	1,240	36,050	36,100	1,560	1,353	1,718	1,353	39,050	39,100	1,770	1,465	1,928	1,465
33,100	33,150	1,354	1,242	1,512	1,242	36,100	36,150	1,564	1,355	1,722	1,355	39,100	39,150	1,774	1,467	1,932	1,467
33,150	33,200	1,357	1,244	1,515	1,244	36,150	36,200	1,567	1,357	1,725	1,357	39,150	39,200	1,777	1,469	1,935	1,469
33,200	33,250	1,361	1,246	1,519	1,246	36,200	36,250	1,571	1,358	1,729	1,358	39,200	39,250	1,781	1,471	1,939	1,471
33,250	33,300	1,364	1,248	1,522	1,248	36,250	36,300	1,574	1,360	1,732	1,360	39,250	39,300	1,784	1,473	1,942	1,473
33,300	33,350	1,368	1,250	1,526	1,250	36,300	36,350	1,578	1,362	1,736	1,362	39,300	39,350	1,788	1,475	1,946	1,475
33,350	33,400	1,371	1,252	1,529	1,252	36,350	36,400	1,581	1,364	1,739	1,364	39,350	39,400	1,791	1,477	1,949	1,477
33,400	33,450	1,375	1,253	1,533	1,253	36,400	36,450	1,585	1,366	1,743	1,366	39,400	39,450	1,795	1,478	1,953	1,478
33,450	33,500	1,378	1,255	1,536	1,255	36,450	36,500	1,588	1,368	1,746	1,368	39,450	39,500	1,798	1,480	1,956	1,480
33,500	33,550	1,382	1,257	1,540	1,257	36,500	36,550	1,592	1,370	1,750	1,370	39,500	39,550	1,802	1,482	1,960	1,482
33,550	33,600	1,385	1,259	1,543	1,259	36,550	36,600	1,595	1,372	1,753	1,372	39,550	39,600	1,805	1,484	1,963	1,484
33,600	33,650	1,389	1,261	1,547	1,261	36,600	36,650	1,599	1,373	1,757	1,373	39,600	39,650	1,809	1,486	1,967	1,486
33,650	33,700	1,392	1,263	1,550	1,263	36,650	36,700	1,602	1,375	1,760	1,375	39,650	39,700	1,812	1,488	1,970	1,488
33,700	33,750	1,396	1,265	1,554	1,265	36,700	36,750	1,606	1,377	1,764	1,377	39,700	39,750	1,816	1,490	1,974	1,490
33,750	33,800	1,399	1,267	1,557	1,267	36,750	36,800	1,609	1,379	1,767	1,379	39,750	39,800	1,819	1,492	1,977	1,492
33,800	33,850	1,403	1,268	1,561	1,268	36,800	36,850	1,613	1,381	1,771	1,381	39,800	39,850	1,823	1,493	1,981	1,494
33,850	33,900	1,406	1,270	1,564	1,270	36,850	36,900	1,616	1,383	1,774	1,383	39,850	39,900	1,826	1,495	1,984	1,498
33,900	33,950	1,410	1,272	1,568	1,272	36,900	36,950	1,620	1,385	1,778	1,385	39,900	39,950	1,830	1,497	1,988	1,501
33,950	34,000	1,413	1,274	1,571	1,274	36,950	37,000	1,623	1,387	1,781	1,387	39,950	40,000	1,833	1,499	1,991	1,505
34,000						37,000						40,000					
34,000	34,050	1,417	1,276	1,575	1,276	37,000	37,050	1,627	1,388	1,785	1,388	40,000	40,050	1,837	1,501	1,995	1,508
34,050	34,100	1,420	1,278	1,578	1,278	37,050	37,100	1,630	1,390	1,788	1,390	40,050	40,100	1,840	1,503	1,998	1,512
34,100	34,150	1,424	1,280	1,582	1,280	37,100	37,150	1,634	1,392	1,792	1,392	40,100	40,150	1,844	1,505	2,002	1,515
34,150	34,200	1,427	1,282	1,585	1,282	37,150	37,200	1,637	1,394	1,795	1,394	40,150	40,200	1,847	1,507	2,005	1,519
34,200	34,250	1,431	1,283	1,589	1,283	37,200	37,250	1,641	1,396	1,799	1,396	40,200	40,250	1,851	1,508	2,009	1,522
34,250	34,300	1,434	1,285	1,592	1,285	37,250	37,300	1,644	1,398	1,802	1,398	40,250	40,300	1,854	1,510	2,012	1,526
34,300	34,350	1,438	1,287	1,596	1,287	37,300	37,350	1,648	1,400	1,806	1,400	40,300	40,350	1,858	1,512	2,016	1,529
34,350	34,400	1,441	1,289	1,599	1,289	37,350	37,400	1,651	1,402	1,809	1,402	40,350	40,400	1,861	1,514	2,019	1,533
34,400	34,450	1,445	1,291	1,603	1,291	37,400	37,450	1,655	1,403	1,813	1,403	40,400	40,450	1,865	1,516	2,023	1,536
34,450	34,500	1,448	1,293	1,606	1,293	37,450	37,500	1,658	1,405	1,816	1,405	40,450	40,500	1,868	1,518	2,026	1,540
34,500	34,550	1,452	1,295	1,610	1,295	37,500	37,550	1,662	1,407	1,820	1,407	40,500	40,550	1,872	1,520	2,030	1,543
34,550	34,600	1,455	1,297	1,613	1,297	37,550	37,600	1,665	1,409	1,823	1,409	40,550	40,600	1,875	1,522	2,033	1,547
34,600	34,650	1,459	1,298	1,617	1,298	37,600	37,650	1,669	1,411	1,827	1,411	40,600	40,650	1,879	1,523	2,037	1,550
34,650	34,700	1,462	1,300	1,620	1,300	37,650	37,700	1,672	1,413	1,830	1,413	40,650	40,700	1,882	1,525	2,040	1,554
34,700	34,750	1,466	1,302	1,624	1,302	37,700	37,750	1,676	1,415	1,834	1,415	40,700	40,750	1,886	1,527	2,044	1,557
34,750	34,800	1,469	1,304	1,627	1,304	37,750	37,800	1,679	1,417	1,837	1,417	40,750	40,800	1,889	1,529	2,047	1,561
34,800	34,850	1,473	1,306	1,631	1,306	37,800	37,850	1,683	1,418	1,841	1,418	40,800	40,850	1,893	1,531	2,051	1,564
34,850	34,900	1,476	1,308	1,634	1,308	37,850	37,900	1,686	1,420	1,844	1,420	40,850	40,900	1,896	1,533	2,054	1,568
34,900	34,950	1,480	1,310	1,638	1,310	37,900	37,950	1,690	1,422	1,848	1,422	40,900	40,950	1,900	1,535	2,058	1,571
34,950	35,000	1,483	1,312	1,641	1,312	37,950	38,000	1,693	1,424	1,851	1,424	40,950	41,000	1,903	1,537	2,061	1,575
35,000						38,000						41,000					
35,000	35,050	1,487	1,313	1,645	1,313	38,000	38,050	1,697	1,426	1,855	1,426	41,000	41,050	1,907	1,538	2,065	1,578
35,050	35,100	1,490	1,315	1,648	1,315	38,050	38,100	1,700	1,428	1,858	1,428	41,050	41,100	1,910	1,540	2,068	1,582
35,100	35,150	1,494	1,317	1,652	1,317	38,100	38,150	1,704	1,430	1,862	1,430	41,100	41,150	1,914	1,542	2,072	1,585
35,150	35,200	1,497	1,319	1,655	1,319	38,150	38,200	1,707	1,432	1,865	1,432	41,150	41,200	1,917	1,544	2,075	1,589
35,200	35,250	1,501	1,321	1,659	1,321	38,200	38,250	1,711	1,433	1,869	1,433	41,200	41,250	1,921	1,546	2,079	1,592
35,250	35,300	1,504	1,323	1,662	1,323	38,250	38,300	1,714	1,435	1,872	1,435	41,250	41,300	1,924	1,548	2,082	1,596
35,300	35,350	1,508	1,325	1,666	1,325	38,300	38,350	1,718	1,437	1,876	1,437	41,300	41,350	1,928	1,550	2,086	1,599
35,350	35,400	1,511	1,327	1,669	1,327	38,350	38,400	1,721	1,439	1,878	1,439	41,350	41,400	1,931	1,552	2,089	1,603
35,400	35,450	1,515	1,328	1,673	1,328	38,400	38,450	1,725	1,441	1,883	1,441	41,400	41,450	1,935	1,553	2,093	1,606
35,450	35,500	1,518	1,330	1,676	1,330	38,450	38,500	1,728	1,443	1,886	1,443	41,450	41,500	1,938	1,555	2,096	1,610
35,500	35,550	1,522	1,332	1,680	1,332	38,500	38,550	1,732	1,445	1,890	1,445	41,500	41,550	1,942	1,557	2,100	1,613
35,550	35,600	1,525	1,334	1,683	1,334	38,550	38,600	1,735	1,447	1,893	1,447	41,550	41,600	1,945	1,559	2,103	1,617
35,600	35,650	1,529	1,336	1,687	1,336	38,600	38,650	1,739	1,448	1,897	1,448	41,600	41,650	1,949	1,561	2,107	1,620
35,650	35,700	1,532	1,338	1,690	1,338	38,650	38,700	1,742	1,450	1,900	1,450	41,650	41,700	1,952	1,563	2,110	1,624
35,700	35,750	1,536	1,340	1,694	1,340	38,700	38,750	1,746	1,452	1,904	1,452	41,700	41,750	1,956	1,565	2,114	1,627
35,750	35,800	1,539	1,342	1,697	1,342	38,750	38,800	1,749	1,454	1,907	1,454	41,750	41,800	1,959	1,567	2,117	1,631
35,800	35,850	1,543	1,343	1,701	1,343	38,800	38,850	1,753	1,456	1,911	1,456	41,800	41,850	1,963	1,568	2,121	1,634
35,850	35,900	1,546	1,345	1,704	1,345	38,850	38,900	1,756	1,458	1,914	1,458	41,850	41,900	1,966	1,570	2,124	1,638
35,900	35,950	1,550	1,347	1,708	1,347	38,900	38,950	1,760	1,460	1,918	1,460	41,900	41,950	1,970	1,572	2,128	1,641
35,950	36,000	1,553	1,349	1,711	1,349	38,950	39,000	1,763	1,462	1,921	1,462	41,950	42,000	1,973	1,574	2,131	1,645

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

Rhode Island Tax Table *(continued)*

2005

If Taxable Income - RI-1040EZ, line 5; RI-1040NR, line 7 or RI-1040, line 7 is:		And you are :				If Taxable Income - RI-1040EZ, line 5; RI-1040NR, line 7 or RI-1040, line 7 is:		And you are :				If Taxable Income - RI-1040EZ, line 5; RI-1040NR, line 7 or RI-1040, line 7 is:		And you are :			
		Single	Married filing jointly *	Married filing separa- tely	Head of house- hold			Single	Married filing jointly *	Married filing separa- tely	Head of house- hold			Single	Married filing jointly *	Married filing separa- tely	Head of house- hold
At least	But less than	Your tax is :				At least	But less than	Your tax is :				At least	But less than	Your tax is :			
42,000						45,000						48,000					
42,000	42,050	1,977	1,576	2,135	1,648	45,000	45,050	2,187	1,688	2,345	1,858	48,000	48,050	2,397	1,801	2,555	2,068
42,050	42,100	1,980	1,578	2,138	1,652	45,050	45,100	2,190	1,690	2,348	1,862	48,050	48,100	2,400	1,803	2,558	2,072
42,100	42,150	1,984	1,580	2,142	1,655	45,100	45,150	2,194	1,692	2,352	1,865	48,100	48,150	2,404	1,805	2,562	2,075
42,150	42,200	1,987	1,582	2,145	1,659	45,150	45,200	2,197	1,694	2,355	1,869	48,150	48,200	2,407	1,807	2,565	2,079
42,200	42,250	1,991	1,583	2,149	1,662	45,200	45,250	2,201	1,696	2,359	1,872	48,200	48,250	2,411	1,808	2,569	2,082
42,250	42,300	1,994	1,585	2,152	1,666	45,250	45,300	2,204	1,698	2,362	1,876	48,250	48,300	2,414	1,810	2,572	2,086
42,300	42,350	1,998	1,587	2,156	1,669	45,300	45,350	2,208	1,700	2,366	1,879	48,300	48,350	2,418	1,812	2,576	2,089
42,350	42,400	2,001	1,589	2,159	1,673	45,350	45,400	2,211	1,702	2,369	1,883	48,350	48,400	2,421	1,814	2,579	2,093
42,400	42,450	2,005	1,591	2,163	1,676	45,400	45,450	2,215	1,703	2,373	1,886	48,400	48,450	2,425	1,816	2,583	2,096
42,450	42,500	2,008	1,593	2,166	1,680	45,450	45,500	2,218	1,705	2,376	1,890	48,450	48,500	2,428	1,818	2,586	2,100
42,500	42,550	2,012	1,595	2,170	1,683	45,500	45,550	2,222	1,707	2,380	1,893	48,500	48,550	2,432	1,820	2,590	2,103
42,550	42,600	2,015	1,597	2,173	1,687	45,550	45,600	2,225	1,709	2,383	1,897	48,550	48,600	2,435	1,822	2,593	2,107
42,600	42,650	2,019	1,598	2,177	1,690	45,600	45,650	2,229	1,711	2,387	1,900	48,600	48,650	2,439	1,823	2,597	2,110
42,650	42,700	2,022	1,600	2,180	1,694	45,650	45,700	2,232	1,713	2,390	1,904	48,650	48,700	2,442	1,825	2,600	2,114
42,700	42,750	2,026	1,602	2,184	1,697	45,700	45,750	2,236	1,715	2,394	1,907	48,700	48,750	2,446	1,827	2,604	2,117
42,750	42,800	2,029	1,604	2,187	1,701	45,750	45,800	2,239	1,717	2,397	1,911	48,750	48,800	2,449	1,829	2,607	2,121
42,800	42,850	2,033	1,606	2,191	1,704	45,800	45,850	2,243	1,718	2,401	1,914	48,800	48,850	2,453	1,831	2,611	2,124
42,850	42,900	2,036	1,608	2,194	1,708	45,850	45,900	2,246	1,720	2,404	1,918	48,850	48,900	2,456	1,833	2,614	2,128
42,900	42,950	2,040	1,610	2,198	1,711	45,900	45,950	2,250	1,722	2,408	1,921	48,900	48,950	2,460	1,835	2,618	2,131
42,950	43,000	2,043	1,612	2,201	1,715	45,950	46,000	2,253	1,724	2,411	1,925	48,950	49,000	2,463	1,837	2,621	2,135
43,000						46,000						49,000					
43,000	43,050	2,047	1,613	2,205	1,718	46,000	46,050	2,257	1,726	2,415	1,928	49,000	49,050	2,467	1,838	2,625	2,138
43,050	43,100	2,050	1,615	2,208	1,722	46,050	46,100	2,260	1,728	2,418	1,932	49,050	49,100	2,470	1,840	2,628	2,142
43,100	43,150	2,054	1,617	2,212	1,725	46,100	46,150	2,264	1,730	2,422	1,935	49,100	49,150	2,474	1,842	2,632	2,145
43,150	43,200	2,057	1,619	2,215	1,729	46,150	46,200	2,267	1,732	2,425	1,939	49,150	49,200	2,477	1,844	2,635	2,149
43,200	43,250	2,061	1,621	2,219	1,732	46,200	46,250	2,271	1,733	2,429	1,942	49,200	49,250	2,481	1,846	2,639	2,152
43,250	43,300	2,064	1,623	2,222	1,736	46,250	46,300	2,274	1,735	2,432	1,946	49,250	49,300	2,484	1,848	2,642	2,156
43,300	43,350	2,068	1,625	2,226	1,739	46,300	46,350	2,278	1,737	2,436	1,949	49,300	49,350	2,488	1,850	2,646	2,159
43,350	43,400	2,071	1,627	2,229	1,743	46,350	46,400	2,281	1,739	2,439	1,953	49,350	49,400	2,491	1,852	2,649	2,163
43,400	43,450	2,075	1,628	2,233	1,746	46,400	46,450	2,285	1,741	2,443	1,956	49,400	49,450	2,495	1,853	2,653	2,166
43,450	43,500	2,078	1,630	2,236	1,750	46,450	46,500	2,288	1,743	2,446	1,960	49,450	49,500	2,498	1,855	2,656	2,170
43,500	43,550	2,082	1,632	2,240	1,753	46,500	46,550	2,292	1,745	2,450	1,963	49,500	49,550	2,502	1,857	2,660	2,173
43,550	43,600	2,085	1,634	2,243	1,757	46,550	46,600	2,295	1,747	2,453	1,967	49,550	49,600	2,505	1,859	2,663	2,177
43,600	43,650	2,089	1,636	2,247	1,760	46,600	46,650	2,299	1,748	2,457	1,970	49,600	49,650	2,509	1,861	2,667	2,180
43,650	43,700	2,092	1,638	2,250	1,764	46,650	46,700	2,302	1,750	2,460	1,974	49,650	49,700	2,512	1,864	2,670	2,184
43,700	43,750	2,096	1,640	2,254	1,767	46,700	46,750	2,306	1,752	2,464	1,977	49,700	49,750	2,516	1,867	2,674	2,187
43,750	43,800	2,099	1,642	2,257	1,771	46,750	46,800	2,309	1,754	2,467	1,981	49,750	49,800	2,519	1,871	2,677	2,191
43,800	43,850	2,103	1,643	2,261	1,774	46,800	46,850	2,313	1,756	2,471	1,984	49,800	49,850	2,523	1,874	2,681	2,194
43,850	43,900	2,106	1,645	2,264	1,778	46,850	46,900	2,316	1,758	2,474	1,988	49,850	49,900	2,526	1,878	2,684	2,198
43,900	43,950	2,110	1,647	2,268	1,781	46,900	46,950	2,320	1,760	2,478	1,991	49,900	49,950	2,530	1,881	2,688	2,201
43,950	44,000	2,113	1,649	2,271	1,785	46,950	47,000	2,323	1,762	2,481	1,995	49,950	50,000	2,533	1,885	2,691	2,205
44,000						47,000											
44,000	44,050	2,117	1,651	2,275	1,788	47,000	47,050	2,327	1,763	2,485	1,998	<div style="border: 1px solid black; border-radius: 15px; padding: 10px; text-align: center;"> <p>If your Rhode Island taxable income RI-1040EZ, line 5; RI-1040, line 7 or RI-1040NR, line 7 is \$50,000 or over use the Rhode Island Tax Computation Worksheet on page T-8 to compute your Rhode Island Income Tax.</p> </div>					
44,050	44,100	2,120	1,653	2,278	1,792	47,050	47,100	2,330	1,765	2,488	2,002						
44,100	44,150	2,124	1,655	2,282	1,795	47,100	47,150	2,334	1,767	2,492	2,005						
44,150	44,200	2,127	1,657	2,285	1,799	47,150	47,200	2,337	1,769	2,495	2,009						
44,200	44,250	2,131	1,658	2,289	1,802	47,200	47,250	2,341	1,771	2,499	2,012						
44,250	44,300	2,134	1,660	2,292	1,806	47,250	47,300	2,344	1,773	2,502	2,016						
44,300	44,350	2,138	1,662	2,296	1,809	47,300	47,350	2,348	1,775	2,506	2,019						
44,350	44,400	2,141	1,664	2,299	1,813	47,350	47,400	2,351	1,777	2,509	2,023						
44,400	44,450	2,145	1,666	2,303	1,816	47,400	47,450	2,355	1,778	2,513	2,026						
44,450	44,500	2,148	1,668	2,306	1,820	47,450	47,500	2,358	1,780	2,516	2,030						
44,500	44,550	2,152	1,670	2,310	1,823	47,500	47,550	2,362	1,782	2,520	2,033						
44,550	44,600	2,155	1,672	2,313	1,827	47,550	47,600	2,365	1,784	2,523	2,037						
44,600	44,650	2,159	1,673	2,317	1,830	47,600	47,650	2,369	1,786	2,527	2,040						
44,650	44,700	2,162	1,675	2,320	1,834	47,650	47,700	2,372	1,788	2,530	2,044						
44,700	44,750	2,166	1,677	2,324	1,837	47,700	47,750	2,376	1,790	2,534	2,047						
44,750	44,800	2,169	1,679	2,327	1,841	47,750	47,800	2,379	1,792	2,537	2,051						
44,800	44,850	2,173	1,681	2,331	1,844	47,800	47,850	2,383	1,793	2,541	2,054						
44,850	44,900	2,176	1,683	2,334	1,848	47,850	47,900	2,386	1,795	2,544	2,058						
44,900	44,950	2,180	1,685	2,338	1,851	47,900	47,950	2,390	1,797	2,548	2,061						
44,950	45,000	2,183	1,687	2,341	1,855	47,950	48,000	2,393	1,799	2,551	2,065						

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

2005 RHODE ISLAND TAX COMPUTATION WORKSHEET

SCHEDULE X - Use if your filing status is **SINGLE**

TAX

If Taxable Income- RI-1040EZ, line 5; RI-1040, line 7 or RI-1040NR, line 7 is:		(a) Enter the amount from RI-1040EZ, line 5; RI-1040, line 7 or RI-1040NR, line 7	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Subtract (d) from (c) Enter here and on RI-1040EZ, line 6; RI-1040, line 8A or RI-1040NR, line 8A
At least	But not over					
\$0	\$29,700		3.75%		\$0.00	
\$29,700	\$71,950		7.00%		\$965.00	
\$71,950	\$150,150		7.75%		\$1,504.50	
\$150,150	\$326,450		9.00%		\$3,381.50	
Over	\$326,450		9.90%		\$6,319.50	

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

TAX

If Taxable Income- RI-1040EZ, line 5; RI-1040, line 7 or RI-1040NR, line 7 is:		(a) Enter the amount from RI-1040EZ, line 5; RI-1040, line 7 or RI-1040NR, line 7	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Subtract (d) from (c) Enter here and on RI-1040EZ, line 6; RI-1040, line 8A or RI-1040NR, line 8A
At least	But not over					
\$0	\$49,650		3.75%		\$0.00	
\$49,650	\$119,950		7.00%		\$1,613.50	
\$119,950	\$182,800		7.75%		\$2,513.00	
\$182,800	\$326,450		9.00%		\$4,798.00	
Over	\$326,450		9.90%		\$7,736.00	

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

TAX

If Taxable Income- RI-1040EZ, line 5; RI-1040, line 7 or RI-1040NR, line 7 is:		(a) Enter the amount from RI-1040EZ, line 5; RI-1040, line 7 or RI-1040NR, line 7	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Subtract (d) from (c) Enter here and on RI-1040EZ, line 6; RI-1040, line 8A or RI-1040NR, line 8A
At least	But not over					
\$0	\$24,825		3.75%		\$0.00	
\$24,825	\$59,975		7.00%		\$806.75	
\$59,975	\$91,400		7.75%		\$1,256.50	
\$91,400	\$163,225		9.00%		\$2,399.00	
Over	\$163,225		9.90%		\$3,868.00	

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

TAX

If Taxable Income- RI-1040EZ, line 5; RI-1040, line 7 or RI-1040NR, line 7 is:		(a) Enter the amount from RI-1040EZ, line 5; RI-1040, line 7 or RI-1040NR, line 7	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Subtract (d) from (c) Enter here and on RI-1040EZ, line 6; RI-1040, line 8A or RI-1040NR, line 8A
At least	But not over					
\$0	\$39,800		3.75%		\$0.00	
\$39,800	\$102,800		7.00%		\$1,293.50	
\$102,800	\$166,450		7.75%		\$2,064.50	
\$166,450	\$326,450		9.00%		\$4,145.00	
Over	\$326,450		9.90%		\$7,083.00	

2005 INSTRUCTIONS FOR FILING RI-1040EZ

GENERAL INSTRUCTIONS

Complete your 2005 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 or RI-1040EZ).

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

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

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

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

MILITARY PERSONNEL

Under the provisions of the Soldiers and Sailors Civil Relief Act, the service pay of members of the

armed forces can only be subject to income tax by the state of which they are legal residents. Place of legal residence at the time of entry into the service is normally presumed to be the legal state of residence and remains so until legal residence in another state is established and service records are changed accordingly. The Rhode Island income tax is imposed on all the federal taxable income of a resident who is a member of the armed forces, regardless of where such income is received. Military pay received by a nonresident service person stationed in Rhode Island is not subject to Rhode Island income tax. This does not apply to other income derived from Rhode Island sources, e.g., if the service person holds a separate job, not connected with his or her military service, income received from that job is subject to Rhode Island income tax. Income derived from Rhode Island sources by the service person's spouse is subject to Rhode Island income 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 2005, the taxpayer's spouse or personal representative must file and sign a return for the person who died if the deceased was required to file a return. A personal representative can be an executor, administrator or anyone who is in charge of the taxpayer's property.

The person who files the return should write “deceased” after the deceased's name and show the date of death in the name and address space on the return.

If you are claiming a refund as a surviving spouse filing a joint return with the deceased, no other form is needed to have the refund issued to you. However, all other filers requesting a refund due the deceased, must file Form RI-1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, to claim the refund.

WHEN TO FILE

Your return must be filed not later than April 15, 2006. If the due date of your return falls on a Saturday, Sunday or Rhode Island legal holiday, the return will be due on the next working day.

EXTENSION OF TIME

Any extension of time 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, then you do not need to submit the Rhode Island form. Attach a copy of the 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.

WHERE TO FILE

Mail your return to:
STATE OF RHODE ISLAND
Division of Taxation
One Capitol Hill
Providence, RI 02908 – 5806

WHERE TO GET FORMS

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

The website <http://www.tax.ri.gov>

The Division of Taxation (401) 222-1111

Forms may also be obtained at many local libraries and Post Office branches.

MISSING OR INCORRECT FORM W-2

This is the form furnished to you by your employer, which shows the amount of your income tax withheld by them, and a copy of it must accompany your Rhode Island income tax return if you are to receive credit for such withheld tax. Only your employer can issue or correct this form. If you have not received a Form W-2 from your employer by February 15, 2006 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 to report any change.

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 includable in the income of both residents and nonresidents alike.

SIGNATURE

You must sign your Rhode Island income tax return and both husband and wife must sign their joint return. An unsigned return cannot be processed. Any paid preparer who prepares a taxpayer's return must also sign as "preparer". If a firm or corporation prepares the return, it should be signed in the name of the firm or corporation.

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

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

PAYMENTS OR REFUNDS

PAYMENTS: Any tax due must be paid in full with your return. Complete Form RI-1040V. Make your check or money order payable to the Rhode Island Division of Taxation and send them with your return to the Rhode Island Division of Taxation, One Capitol Hill, Providence, RI 02908-5806. An amount due of less than one dollar (\$1) need not be paid.

REFUNDS: 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 2006. No other application for refund is necessary. Please note that no refund can be made unless your return is properly signed. Refunds of less than \$1.00 will not be paid unless specifically requested.

ESTIMATED INCOME TAX

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

RI-1040H PROPERTY TAX RELIEF CREDIT

Full year Rhode Island residents who meet certain requirements may be able to take advantage of the property tax relief credit. The credit will be applied to decrease your income tax due or increase your refund.

Claim for the property tax relief credit is made on Form RI-1040H. A copy of the Form RI-1040H is included in the income tax booklet or may be obtained at libraries, Post Office branches or from the Rhode Island Division of Taxation, One Capitol Hill, Providence, RI 02908-5801.

Taxpayers who are required to file a RI-1040 and who qualify for the property tax relief credit should submit Form RI-1040H with their Rhode Island income tax return. However, if you are claiming an automatic extension of time to file your RI income tax return (RI-1040), you are still required to file your RI-1040H no later than April 15, 2006. An extension of time for filing your RI-1040H may be allowed at the Tax Administrator's discretion for sickness, absence or other disability.

INTEREST AND PENALTIES

INTEREST: Any tax not paid when due, including failure to pay adequate estimated tax, is subject to interest at the rates of 12% in 2005 and 12% in 2006. Interest on refunds of tax overpayments will be paid at the rate of 12% if the refund is not paid within 90 days of the due date or the date the completed return was filed, whichever is later.

PENALTIES: The law provides for penalties in the following circumstances:

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

USE OF FEDERAL INCOME TAX INFORMATION

All amounts reported from the Federal Forms 1040, 1040A, 1040EZ, Telefile, 1040NR and 1040NR-EZ as well as those reported on Form RI-1040EZ 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 Taxpayer Assistance at (401) 222-1040.

SPECIFIC INSTRUCTIONS

NAME AND ADDRESS

If the name or address shown on the return is incorrect, print or type any necessary correction on the return. If you did not receive the booklet and pre-addressed return, please complete the identification portion of the return, including the city or town of legal residence.

ELECTORAL SYSTEM CONTRIBUTION

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

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

DESIGNATION OF POLITICAL PARTY OR NONPARTISAN GENERAL ACCOUNT

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

- (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 or a political party and also the nonpartisan general account, your contribution will be credited to the first political party named.

FILING STATUS

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

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

Line 2 – Deductions: Enter your RI standard deduction or amount from Federal Schedule A, line 28, whichever is greater.

Single	\$5,000
Married Joint	\$8,300
Qualifying Widow(er)	\$8,300
Married Separate	\$4,150
Head of Household	\$7,300

If you or your spouse were age 65 or older or blind at the end of 2005, see the RI Standard Deduction Schedule on RI-1040EZ, page 2, line 32 to determine the amount of your standard deduction.

If someone else can claim you on their return you must complete the RI Standard Deduction Worksheet for Dependents on page I-4 to determine the amount of your standard deduction.

If you itemize your deductions and line 1 is more than \$145,950 (\$72,975 if married filing separate), you need to recalculate your itemized deductions. Complete the RI Itemized Deduction Worksheet on page I-3 of these instructions.

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

Line 3 - Subtract line 2 from line 1.

Number of Exemptions: Enter the number of exemptions from Federal Form 1040, line 6d or 1040A, line 6d in the box on line 4. If you are filing a Federal 1040EZ or Federal Telefile Form then enter the amount from the chart below in the box on line 4.

Amount on Federal 1040EZ, line 5	Enter in box on RI-1040EZ, line 4
Less than 5,000	0
5,000	0
8,200	1
10,000	0
13,200	1
16,400	2

ITEMIZED DEDUCTION WORKSHEET for RI-1040EZ, line 2

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

1. Add the amounts on Federal Form, Schedule A, lines 4, 9, 14, 18, 19, 26 and 27..... 1. _____
2. Add the amounts from Federal Form, Schedule A, lines 4, 13 and 19 plus any gambling and casualty or theft losses included on line 27..... 2. _____
3. Is the amount on line 2 less than the amount on line 1?
 No. **STOP HERE!** Your deduction is not limited.
 Enter the amount from line 1 above on RI-1040EZ, line 2.
 Yes. Subtract line 2 from line 1..... 3. _____
4. Multiply line 3 above by 80% (.80)..... 4. _____
5. Enter the amount from RI-1040EZ, line 1..... 5. _____
6. Enter \$145,950 (\$72,975 if Married filing separately)... 6. _____
7. Is the amount on line 6 less than the amount on line 5?
 No. **STOP HERE!** Your deduction is not limited.
 Enter the amount from line 1 above on RI-1040EZ, line 2.
 Yes. Subtract line 6 from line 5..... 7. _____
8. Multiply line 7 by 3% (.03)..... 8. _____
9. Enter the **SMALLER** of line 4 or line 8..... 9. _____
10. Total itemized deductions - Subtract line 9 from line 1 - Enter the result here and on RI-1040EZ, line 2..... 10. _____

Amount on Federal Telefile line J(2)	Enter in box on RI-1040EZ, line 4
0	0
3,200	1
6,400	2

Line 7 – Rhode Island Use/Sales Tax: Enter any use/sales tax from the use/sales tax worksheet, line 6 located on the next page.

What is a Use Tax? A Use Tax is a tax on the use of tangible personal property in a state where the property has not been subject to the sales tax. Rhode Island Use Tax applies when merchandise purchased outside of Rhode Island is brought into Rhode Island. Sales and use taxes are complementary taxes and are assessed at the same rate. In Rhode Island the sales and use tax rate is 7%. The Rhode Island Use Tax is most often due when merchandise subject to the sales tax in Rhode Island is purchased from an out-of-state vendor who did not collect the Rhode Island tax and the property is subsequently used in this state. Common examples of transactions from which use tax liability may arise are mail order catalog sales and toll-free "800" purchases and purchases made over the internet.

Line 4 – Exemption Amount: Multiply the number of exemptions in the box by \$3,200. **However, if line 1 is more than \$109,475 or you provided housing to a person displaced by Hurricane Katrina, see worksheet below to compute your exemption amount.**

Line 5 – Rhode Island Taxable Income: Subtract line 4 from line 3.

Line 6 – Rhode Island Income Tax: Use the RI Tax Table on pages T-2 thru T-7 of the instructions to figure your RI tax if the amount on line 5 is less than \$50,000. If the amount on line 5 is \$50,000 or more, use the RI Tax Computation Worksheet on page T-8 of the instructions to figure your RI tax.

What is taxable? The same items that are subject to the Rhode Island Sales Tax are subject to the use tax. Some typical examples of taxable items are jewelry, computers and electronic equipment. Clothing and footwear are not taxable.

How do I file and pay? To report use tax, please complete the Rhode Island Individual Consumer's Use/Sales Tax Worksheet found on page I-4 of these instructions.

Line 8 – Rhode Island Checkoff Contributions: Enter the amount of checkoff contributions from page 2, line 31. **These checkoff contributions will increase your tax due or reduce your refund.**

Line 9 – Total Rhode Island Tax and Checkoff Contributions: Add lines 6, 7 and 8.

Line 10A – Rhode Island Income Tax Withheld: Enter total amount of Rhode Island 2005 income tax withheld. (Attach state copy of all forms W-2, 1099s, etc. to the front of the return) Credit for Rhode Island income tax withheld will be allowed only for those amounts supported by attached W-2s, 1099s, etc.

Line 10B – 2005 Estimated Payments and Amount Applied from 2004 Return: Enter the amount of estimated payments on 2005 Form RI-1040ES and the amount applied from your 2004 return.

Line 10C – Property Tax Relief Credit: Enter the amount of allowable property tax relief credit from Form RI-1040H line 15 or 22, whichever is applicable. If you are not required to file a form RI-1040EZ, you may file a Form RI-1040H separately to claim your property tax relief credit. **PROPERTY TAX RELIEF CLAIMS MUST BE FILED NO LATER THAN APRIL 15, 2006.**

Line 10D – RI Earned Income Credit: Enter amount from RI Schedule EIC, page 2, line 23. If you are claiming a RI earned income credit, you must attach RI Schedule EIC to your RI-1040EZ.

EXEMPTION WORKSHEET for RI-1040EZ, line 4

1. Multiply \$500 by the total number of guests listed on Federal Form 8914, part I. Do not enter more than \$2,000. **(If you are entering an amount on this line, you must attach Federal Form 8914 to your RI-1040EZ)** 1. _____
2. Multiply \$3,200 by the total number of exemptions claimed in box on RI-1040EZ, page 1, line 4..... 2. _____
3. Add lines 1 and 2..... 3. _____
4. Is the amount on RI-1040EZ, line 1 more than the amount shown on line 6 below?
 Yes. Continue to line 5.
 No. **STOP HERE!** Enter the amount from line 3 above on RI-1040EZ, page 1, line 4.
5. Enter the amount from RI-1040EZ, page 1, line 1..... 5. _____
6. **If your filing status is...** **then enter on line 6**
 Single \$145,950
 Married filing jointly or Qualifying widow(er) 218,950
 Married filing separately 109,475
 Head of household 182,450
 6. _____
7. Subtract line 6 from line 5. If the result is more than \$122,500 (\$61,250 if Married filing separately), then **STOP HERE** you **CANNOT** take a deduction for exemptions. Otherwise, enter the result here... 7. _____
8. Divide line 7 by \$2,500 (\$1,250 if Married filing separately). If the result is not a whole number, increase it to the next higher whole number (for example, increase 0.0004 to 1)..... 8. _____
9. Multiply line 8 by 2% (.02) and enter the result as a decimal..... 9. _____
10. Multiply line 2 by line 9..... 10. _____
11. Deduction for exemption. Subtract line 10 from line 3. Enter here and on RI-1040EZ, page 1, line 4..... 11. _____

STANDARD DEDUCTION WORKSHEET FOR DEPENDENTS for RI-1040EZ, line 2

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

Use this schedule **ONLY** if someone can claim you, or your spouse if filing jointly, as a dependent.

1. Add \$250 to your EARNED INCOME* . Enter the total here.....	1.	_____
2. Minimum standard deduction.....	2.	<u>800</u>
3. Enter the LARGER of line 1 or line 2.....	3.	_____
4. Enter the amount shown below for your filing status.		
Single.....	\$5,000	} _____
Married filing jointly or Qualifying widow(er).....	8,300	
Married filing separately.....	4,150	
Head of household.....	7,300	
5. STANDARD DEDUCTION		
A. Enter the SMALLER of line 3 or line 4. If under age 65 and not blind, STOP HERE and enter this amount on RI-1040EZ, line 2. OTHERWISE , go to line 5B.....	5A.	_____
B. Check if: <input type="checkbox"/> YOU were 65 or older, (born before 01/02/1941), <input type="checkbox"/> Blind , <input type="checkbox"/> SPOUSE was 65 or older, (born before 01/02/1941), <input type="checkbox"/> Blind If age 65 or older or blind, multiply the number of boxes checked by: \$1,250 if Single or Head of household; \$1,000 if Married filing jointly, Married filing separately or Qualifying widow(er).....	5B.	_____
C. Add lines 5A and 5B. Enter the total here and on RI-1040EZ, line 2.....	5C.	_____

***EARNED INCOME** includes wages, salaries, tips professional fees and other compensation received for personal services you performed. It also includes any amount received as a scholarship that you must include in your income. Generally, your earned income is the total of the amount(s) you reported on Federal Form 1040, lines 7, 12 and 18 minus line 27; Federal Form 1040A, line 7 or Federal Form 1040EZ, line 1.

Line 10E – Other Payments: Enter any other payments, including pass-through withholding paid on your behalf from form RI 1099-PT, box 8 (attach Form RI 1099-PT to your return) 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 RI-1040EZ, page 1 to the right of line 10.

Line 10F – Total Payments and Credits: Add lines 10A, 10B, 10C, 10D and 10E.

Line 11 – Balance Due: If the amount on line 9 is greater than the amount of line 10F, **SUBTRACT** line 10F from line 9 and enter the balance due on line 11. This is the amount you owe. This amount is payable in full with your return. Complete Form RI-1040V. Send payment and Form RI-1040V with your return. An amount due of less than one dollar (\$1) need not be paid.

Line 12 – Overpayment: If the amount on line 10F is greater than the amount on line 9, **SUBTRACT** line 9 from line 10F and enter the overpayment on line 12.

Line 13 – Refund: Enter the amount of the overpayment on line 12 that is to be refunded. Refunds of less than \$1.00 will not be paid unless specifically requested.

Line 14 - Overpayment to be applied to 2006: Enter the amount of overpayment on line 12, which is to be applied to your 2006 estimated tax. (See General Instructions)

RI SCHEDULE EIC – RHODE ISLAND EARNED INCOME CREDIT

Line 15 – Rhode Island Income Tax: Enter the amount from RI-1040EZ, page 1, line 6.

Line 16 – Federal Earned Income Credit: Enter the amount of Federal Earned Income Credit from Federal Form 1040, line 66a; 1040A, line 41a; 1040EZ, line 8a or Telefile, line L.

Line 17 – The Rhode Island percentage is 25%.

Line 18 – Multiply line 16 by line 17.

Line 19 – Enter the **SMALLER** of line 15 or line 18.

Line 20 – Subtract line 19 from line 18. If line 19 is greater than or equal to line 18, skip lines 21 and 22 and enter the amount from line 19 on line 23. Otherwise continue to line 21.

Line 21 – The refundable Rhode Island percentage is 10%.

Line 22 – Rhode Island Refundable Earned Income Credit: Multiply line 20 by line 21.

Line 23 – Total Rhode Island Earned Income Credit: Add line 19 and line 22. Enter here and on RI-1040EZ, page 1, line 10D.

SCHEDULE IV – RHODE ISLAND CHECK-OFF CONTRIBUTIONS

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

Lines 24 through 31 – Contributions: A contribution to the following programs may be made by checking the appropriate box(es) or by entering the amount you want to contribute. All such contributions are deposited as general revenues.

- (1) Drug Program Account
- (2) Olympic Contribution
- (3) Rhode Island Organ Transplant Fund
- (4) Rhode Island Council on the Arts
- (5) Rhode Island Nongame Wildlife Appropriation
- (6) Childhood Disease Victims' Fund
- (7) RI Military Family Relief Fund

Line 31 – Total Contributions: Add lines 24, 25, 26, 27, 28, 29 and 30 then enter the total here and on RI-1040EZ, page 1, line 8.

INDIVIDUAL CONSUMER'S USE/SALES TAX WORKSHEET for RI-1040EZ, line 7

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).		
A. _____	1A.	_____
B. _____	1B.	_____
C. _____	1C.	_____
2. Total price of purchases subject to tax - add lines 1A, 1B and 1C.....	2.	_____
3. Rhode Island percentage.....	3.	<u>7%</u>
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 RI-1040EZ, page 1, line 7.....	6.	_____

WHERE TO GET FORMS, INFORMATION AND TAX ASSISTANCE



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



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



In person
8:30am to 3:30pm

Free walk-in assistance and forms are available Monday through Friday 8:30am to 3:30pm One Capitol Hill Providence, RI 02908-5800

The following non-profit organizations operate Low Income Tax Clinics partially funded by the IRS which assist qualified individuals with tax problems. While this is not a recommendation or endorsement by the R.I Division of Taxation, the information below is supplied as a public service.

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



WANT YOUR REFUND FASTER? Ask your preparer about electronic filing with direct deposit and get your refund weeks faster.

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

From points south

Take 95 north to exit 23 (State Offices). At the end of the exit ramp, go straight through the traffic light onto State Street. Take your first right into the parking lots. The Department of Administration building is the second building on your left.

From points north

Take 95 south to exit 23 (State Offices). At the end of the exit ramp, you can only continue in one direction onto Charles Street. Take a left onto Ashburton Avenue (at the liquor store). This will lead you back onto Charles Street in the opposite direction. At the second traffic light, take a right onto Orms Street (at the Marriott). At the next traffic light, take a left onto State Street. Take your first right into the parking lots. The Department of Administration building is the second building on your left.

RHODE ISLAND DIVISION OF TAXATION MISSION STATEMENT

To assess and collect all revenue that the legislature places under the control of the Tax Administrator in the most efficient and cost effective manner and to foster voluntary compliance with the tax laws by instilling public confidence through professional, impartial and ethical conduct.