

# WHAT'S NEW FOR 2002

## PAYMENT BY CREDIT CARD

OFFICIAL PAYMENTS CORP.



See page I-4 of the instructions for more details.

## ELECTRONIC FILING



See your paid preparer or tax software package for details.



Direct deposit is available to taxpayers who file their returns electronically.

## 2-D BARCODE



Your return may contain a barcode. We use this barcode with a scanner to quickly enter tax returns which results in faster refunds. Ask your preparer if this technology is available for your return.



Forms and taxpayer information available on our website  
[www.tax.state.ri.us](http://www.tax.state.ri.us)

# 2002 Form RI-1040



## Rhode Island Resident Individual Income Tax Return

### This booklet contains:

Instructions	RI-1040	RI Schedule D
RI-6251	RI Schedule J	RI-1040H
RI-2210	T-205P	RI-1040V
RI-4868	RI-8615	RI Tax Tables
RI Tax Rate Schedules	Return Envelope	

Dear Taxpayer:

This year tight budgets may severely limit the amount of seasonal help the Tax Division has for the upcoming 2003 tax season. This means slower processing of Rhode Island income tax refunds than in past years.

If you wish to get a timely income tax refund, file your return electronically ("E" file). If you cannot file electronically, make sure your preparation software puts a 2D Barcode on the paper return that you file.

E-Filing or 2D filing are processed very fast with very little effort. These two methods of filing will insure that you get your refund promptly.

Getting refunds back quickly has always been a priority for the Tax Division. Help us continue getting refund out quickly.

"E or 2D in 2003"

R. Gary Clark  
Tax Administrator

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The forms are listed as they appear in the book. There are 2 copies of the resident return included in this booklet so some page numbers appear twice. The instructions page numbers begin with the letter I. The tax tables and tax rate schedule page numbers begin with the letter T.

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# Helpful hints for completing your 2002 Rhode Island Resident Individual Income Tax Return

Questions about this tax form? Instructions are available on the page number in the circle.  
 Help is also available by calling (401) 222-1040 between the hours of 8:30am and 4:00pm.

sample front page

Use the readdressed form that was sent to you. If your name or address is incorrect please make any changes.

Check only one box. Not sure if you should file joint or separate? See instructions.

A list of modifications is located in the instructions for schedule I.

Check the box to indicate the method used to figure your RI tax. Be sure to check only one box.

A list of RI credits are located in the general instructions.

Should you be paying estimated income tax? See the general instructions for details?

**RI-1040 Rhode Island Resident Individual Income Tax Return 2002**

<b>Name and Address</b>	First Name: <b>John</b> Initial: <b>Q</b> Last Name: <b>Public</b> Spouse's First Name: <b>Jane</b> Initial: <b>Q</b> Last Name: <b>Public</b> Present Home Address (Number and Street, including Apartment No. or Rural Route): <b>1 Capitol Hill</b> City, Town or Post Office: <b>Providence</b> State: <b>RI</b> Zip Code: <b>02908-5806</b> City or Town of Legal Residence: <b>Providence</b>	Your Social Security Number: <b>111 11 1111</b> Spouse's Social Security Number: <b>222 22 2222</b> Daytime Telephone Number: <b>(401) 222-1040</b>
<b>Electoral Contribution</b>	\$5.00 (\$10.00 if a joint return) See instructions. (This will not increase your tax or reduce your refund.) Check one: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If you wish the 1st \$2.00 (\$4.00 if a joint return) to be paid to a specific party check the 1st box and fill in the name of the political party. If you wish it to be paid to a nonpartisan general account, check 2nd box. <input checked="" type="checkbox"/> Nonpartisan general account	
<b>Filing Status</b>	Check only one box: <input checked="" type="checkbox"/> 1 Single <input type="checkbox"/> 2 Married filing jointly <input type="checkbox"/> 3 Married filing separately <input type="checkbox"/> 4 Head of Household <input type="checkbox"/> 5 Qualifying widow(er)	
<b>Income</b>	1. Federal AGI (Adjusted Gross Income) - Federal Form 1040, line 35; 1040A, line 21; 1040EZ, line 4 or Telefile line I..... <b>30,356.00</b> 2. Net modifications to Federal AGI (If no modifications, enter zero on this line) - Page 2, Schedule I, Line 25..... <b>0.00</b> 3. Modified Federal AGI - combine lines 1 and 2 - (add net increases or subtract net decreases)..... <b>30,356.00</b> 4. Federal deductions - Federal Form 1040, line 38; 1040A, line 24; 1040EZ, line 5 or Telefile line J(1)..... <b>7,850.00</b> 5. Subtract line 4 from line 3..... <b>22,506.00</b> 6. Federal exemption - Federal Form 1040, line 40; 1040A, line 26; 1040EZ enter zero or Telefile line J(2)..... <b>12,000.00</b> 7. <b>RI taxable income</b> - subtract line 6 from line 5..... <b>10,506.00</b>	
<b>Tax and Credits</b>	8. RI income tax. Check only one box: <input checked="" type="checkbox"/> RI Tax Table or Rate Schedules <input type="checkbox"/> RI Schedule D <input type="checkbox"/> RI Schedule J <input type="checkbox"/> RI-8615..... <b>395.00</b> 9. RI alternative minimum tax - Form RI-6251, page 4, line 10..... <b>0.00</b> 10. Total RI income tax - add lines 8 and 9..... <b>395.00</b> 11. A. RI percentage of allowable Federal credits - from page 2, schedule II, line 34..... <b>200.00</b> B. Other RI credits - indicate credit form numbers attach forms..... 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..... <b>200.00</b> 13. RI income tax after credits - subtract line 12 from line 10 (not less than zero)..... <b>195.00</b> 14. RI Use/Sales tax - page 4, schedule T-205P, line 31. (see instructions)..... 15. Total RI tax - add lines 13 and 14..... <b>195.00</b> 16. RI checkoff contributions - page 2, schedule IV, line 42G (contributions reduce your refund or increase your balance due)..... <b>5.00</b> 17. Total RI tax and checkoff contributions - add lines 15 and 16..... <b>200.00</b>	
<b>Payments and Property Tax Relief Credit</b>	18. A. RI 2002 income tax withheld (Please attach forms - W-2, 1099, etc.)..... <b>827.00</b> B. 2002 estimated tax payments and amount applied from 2001 return..... C. Property tax relief credit - from RI-1040H, line 15 or 22 (attach form RI-1040H)..... D. Other payments..... E. Total payments and credits - add lines 18A, 18B, 18C, and 18D..... <b>827.00</b>	
<b>Amount Due</b>	19. If line 17 is larger than line 18E, SUBTRACT line 18E from line 17. This is the amount you owe. Complete RI-1040V. Check <input type="checkbox"/> if Form RI-2210 is attached - enter interest due \$ or enter zero..... <b>0.00</b>	
<b>Refund</b>	20. If line 18E is larger than line 17, subtract line 17 from 18E. This is the amount you overpaid. Mail refund returns to - RI Division of Taxation One Capitol Hill Providence, RI 02908-5806..... <b>627.00</b> 21. Amount of overpayment to be refunded..... <b>627.00</b> 22. Amount of overpayment to be applied to 2003 estimated tax.....	

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I-1

I-6

I-5

I-3

I-7

I-2

I-6

I-2

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I-5

I-5

T-1

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I-8

I-7

I-2

I-6

I-6

Be sure to enter your Social Security number.

These figures are from your federal return. See form and instructions for details.

This figure is from page 2 of the return.

RI checkoff contributions amount is from page 2.

Owe money? Be sure to complete RI-1040V and enclose the form and a check with your return.

The signature line is no longer located on this page. It is located on the bottom of page 2. Make sure to turn your return over and sign it.

Any amount placed on this line will not be refunded. This is for the amount of your refund you want applied to next year's tax.

# Helpful hints for completing your 2002 Rhode Island Resident Individual Income Tax Return

Questions about this tax form? Instructions are available on the page number in the circle.  
Help is also available by calling (401) 222-1040 between the hours of 8:30am and 4:00pm.

sample second page

List modifications increasing your AGI.

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## SCHEDULE I RI MODIFICATIONS TO FEDERAL AGI

**2002**

23. A. Modifications increasing Federal AGI - income from obligations of any state or its political subdivisions, other than RI (attach documentation).....	23A.			
B. Other modifications increasing Federal AGI (see instructions - attach documentation).....	23B.			
C. Total modifications increasing Federal AGI - add lines 23A and 23B.....	23C.			
24. A. Modifications decreasing Federal AGI - income from obligations of the U.S. government included in Federal AGI but exempt from state income taxes (attach documentation).....	24A.			
B. Other modifications decreasing Federal AGI (see instructions - attach documentation).....	24B.			
C. Total modifications decreasing Federal AGI - add lines 24A and 24B (enter as a negative amount).....	24C.	(		)
25. Net modifications to Federal AGI - combine lines 23C and 24C (enter here and on page 1, line 2).....	25.			

List modifications decreasing your AGI.

I-6

## SCHEDULE II ALLOWABLE FEDERAL CREDITS

26. RI income tax - page 1, line 10.....				26. <b>345.00</b>
27. Foreign tax credit - Federal Form 1040, line 45.....	27.			
28. Credit for child and dependent care expenses - Federal Form 1040, line 46 or 1040A, line 2.....	28.			
29. Credit for the elderly or the disabled - Federal Form 1040, line 47 or 1040A, line 30.....	29.			
30. Other federal credits (see instructions for credits) - Federal form 1040, lines 52, 53 and 68.....	30.			
31. Federal earned income credit - Federal Form 1040, line 64; 1040A, line 41; 1040EZ, line 8 c Telefile line L.....	31.	<b>801.00</b>		
32. Total - add lines 27, 28, 29, 30 and 31.....	32.			<b>801.00</b>
33. Tentative allowable Federal credits - multiply line 32 by 25%.....	33.			<b>200.00</b>
34. Maximum credit (line 26 or 33 whichever is smaller) - Enter here and on page 1, line 11A.....	34.			<b>200.00</b>

I-6 RI income tax from front page, line 10.

I-7 Earned Income credit from your federal tax return.

List only the federal credits that appear in this section.

I-6

## SCHEDULE III CREDIT FOR INCOME TAXES PAID TO ANOTHER STATE

NOTE: Attach a signed copy of the other state return.

35. RI income tax - (page 1, line 10) less allowable Federal credits - (page 2, line 34).....				
36. Adjusted Gross Income from other state. If more than one state - see instructions.....	36.			
37. Modified Federal AGI - page 1, line 3.....	37.			
38. Divide line 36 by line 37.....	38.			
39. Tentative credit - multiply line 35 by line 38.....	39.			
40. Tax due and paid to other state..... (see specific instructions)..... Insert name of state paid	40.			
41. Maximum tax credit (line 35, 39 or 40 whichever is the smallest) Enter here and on page 1, line 11C.....	41.			

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## SCHEDULE IV RI CHECKOFF CONTRIBUTIONS

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

42. A. Drug Program account.....	\$1.00	\$5.00	\$10.00	Other		
	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$	42A. <b>1.00</b>
B. Olympic Contribution Yes <input type="checkbox"/> No <input type="checkbox"/> \$1.00 Contribution (\$2.00 if a joint return).....						42B.
C. R.I. Organ Transplant Fund.....	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$	42C. <b>1.00</b>
D. R.I. Council on the Arts.....	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$	42D. <b>1.00</b>
E. R.I. Nongame Wildlife Appropriation.....	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$	42E. <b>1.00</b>
F. Childhood Disease Victims' Fund.....	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$	42F. <b>1.00</b>
G. Total Contributions - add lines 42A, 42B, 42C, 42D, 42E and 42F - Enter here and on page 1, line 16.....						42G. <b>5.00</b>

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These contributions will increase your tax or reduce your refund.

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

Your Signature >	Date	Spouse's Signature >	Date
If you do not need forms mailed to you next year, check box. <input type="checkbox"/>		May the Division contact your preparer about this return? Yes <input type="checkbox"/> No <input type="checkbox"/>	
PAID PREPARER'S SIGNATURE & ADDRESS		SSN, PTIN or EIN Telephone Number	

I-2

Make sure your return is signed. If you do not sign your return, it will delay the processing of your return.

I-2 Check here if you will allow the State of RI to talk to your preparer about your return. This will speed the processing of your return if a problem arises.

I-2

If you do not need a form next year check this box.

# RI-1040 Rhode Island Resident Individual Income Tax Return

# 2002

<b>Name and Address</b>  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 No. or Rural Route)			Daytime Telephone Number ( )
	City, Town or Post Office	State	Zip Code	City or Town of Legal Residence

<b>Electoral Contribution</b>	\$5.00 (\$10.00 if a joint return) See instructions. (This will not increase your tax or reduce your refund.) Check one.	<input type="checkbox"/> Yes <input type="checkbox"/> No	If you wish the 1st \$2.00 (\$4.00 if a joint return) to be paid to a specific party, check the 1st box and fill in the name of the political party. If you wish it to be paid to a nonpartisan general account, check 2nd box.
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<b>Filing Status</b>	Check only one box <input checked="" type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> 4	<input type="checkbox"/> 5
	Single	Married filing jointly	Married filing separately	Head of Household	Qualifying widow(er)

<b>Income</b>	1. Federal AGI (Adjusted Gross Income) - Federal Form 1040, line 35; 1040A, line 21; 1040EZ, line 4 or Telefile line I.....	1.	
	2. Net modifications to Federal AGI (If no modifications, enter zero on this line) - Page 2, Schedule I, Line 25.....	2.	
	3. Modified Federal AGI - combine lines 1 and 2 - (add net increases or subtract net decreases).....	3.	
	4. Federal deductions - Federal Form 1040, line 38; 1040A, line 24; 1040EZ, line 5 or Telefile line J(1).....	4.	
	5. Subtract line 4 from line 3.....	5.	
	6. Federal exemption - Federal Form 1040, line 40; 1040A, line 26; 1040EZ enter zero or Telefile line J(2).....	6.	
	7. <b>RI taxable income</b> - subtract line 6 from line 5.....	7.	

<b>Tax and Credits</b>	8. RI income tax <input checked="" type="checkbox"/> RI Tax Table or Rate Schedules <input type="checkbox"/> RI Schedule D <input type="checkbox"/> RI Schedule J <input type="checkbox"/> RI-8615	8.	
	9. RI alternative minimum tax - Form RI-6251, page 4, line 10.....	9.	
	10. Total RI income tax - add lines 8 and 9.....	10.	

Attach Forms W-2 and 1099 here.	11. A. RI percentage of allowable Federal credits - from page 2, schedule II, line 34.....	11A.		
	B. Other RI credits - indicate credit form numbers _____ attach forms.....	11B.		
	C. RI credit for income taxes paid to other states - from page 2, schedule III, Line 41.....	11C.		

	12. Total RI credits - add lines 11A, 11B, and 11C.....	12.	
Enclose, but do not attach any payment. Also, please use Form RI-1040V.	13. RI income tax after credits - subtract line 12 from line 10 (not less than zero).....	13.	
	14. RI Use/Sales tax - page 4, schedule T-205P, line 31. (see instructions).....	14.	
	15. Total RI tax - add lines 13 and 14.....	15.	
	16. RI checkoff contributions - page 2, schedule IV, line 42G (contributions reduce your refund or increase your balance due).....	16.	
	17. <b>Total RI tax and checkoff contributions</b> - add lines 15 and 16.....	17.	

<b>Payments and Property Tax Relief Credit</b>	18. A. RI 2002 income tax withheld (Please attach forms - W-2, 1099, etc.).....	18A.		Check if extension is attached <input checked="" type="checkbox"/>
	B. 2002 estimated tax payments and amount applied from 2001 return.....	18B.		
	C. Property tax relief credit - from RI-1040H, line 15 or 22 ( <b>attach form RI-1040H</b> ).....	18C.		
	D. Other payments.....	18D.		
	E. <b>Total payments and credits</b> - add lines 18A, 18B, 18C, and 18D.....	18E.		

<b>Amount Due</b>	19. If line 17 is larger than line 18E, SUBTRACT line 18E from line 17. <b>This is the amount you owe. Complete RI-1040V</b> Check <input checked="" type="checkbox"/> if Form <b>RI-2210</b> is attached - enter interest due \$ _____ or enter zero.....	19.	
<b>Refund</b>	20. If line 18E is larger than line 17, subtract line 17 from 18E. <b>This is the amount you overpaid.</b> <b>Mail refund returns to - RI Division of Taxation One Capitol Hill Providence, RI 02908-5806</b> .....	20.	
	21. Amount of overpayment to be refunded.....	21.	
	22. Amount of overpayment to be applied to 2003 estimated tax.....	22.	

**SCHEDULE I RI MODIFICATIONS TO FEDERAL AGI**

**2002**

23.	A.	Modifications increasing Federal AGI - income from obligations of any state or its political subdivisions, other than RI (attach documentation).....	23A.		
	B.	Other modifications increasing Federal AGI (see instructions - attach documentation).....	23B.		
	C.	Total modifications increasing Federal AGI - add lines 23A and 23B.....	23C.		
24.	A.	Modifications decreasing Federal AGI - income from obligations of the U.S. government included in Federal AGI but exempt from state income taxes (attach documentation).....	24A.		
	B.	Other modifications decreasing Federal AGI (see instructions - attach documentation).....	24B.		
	C.	Total modifications decreasing Federal AGI - add lines 24A and 24B (enter as a negative amount).....	24C.	(	)
25.	<b>Net modifications to Federal AGI</b> - combine lines 23C and 24C (enter here and on page 1, line 2).....		25.		

**SCHEDULE II ALLOWABLE FEDERAL CREDITS**

26.	RI income tax - page 1, line 10.....	26.	
27.	Foreign tax credit - Federal Form 1040, line 45.....	27.	
28.	Credit for child and dependent care expenses - Federal Form 1040, line 46 or 1040A, line 29.....	28.	
29.	Credit for the elderly or the disabled - Federal Form 1040, line 47 or 1040A, line 30.....	29.	
30.	Other federal credits (see instructions for credits) - Federal form 1040, lines 52, 53 and 68.....	30.	
31.	Federal earned income credit - Federal Form 1040, line 64; 1040A, line 41; 1040EZ, line 8 or Telefile line L.....	31.	
32.	Total - add lines 27, 28, 29, 30 and 31.....	32.	
33.	Tentative allowable Federal credits - multiply line 32 by 25%.....	33.	
34.	<b>Maximum credit</b> (line 26 or 33 whichever is smaller) - Enter here and on page 1, line 11A.....	34.	

**SCHEDULE III CREDIT FOR INCOME TAXES PAID TO ANOTHER STATE**

**NOTE: Attach a signed copy of the other state return.**

35.	RI income tax - (page 1, line 10) less allowable Federal credits - (page 2, line 34).....	35.	
36.	Adjusted Gross Income from other state. If more than one state - see instructions.....	36.	
37.	Modified Federal AGI - page 1, line 3.....	37.	
38.	Divide line 36 by line 37.....	38.	
39.	Tentative credit - multiply line 35 by line 38.....	39.	
40.	Tax due and paid to other state..... (see specific instructions)..... Insert name of state paid _____	40.	
41.	<b>Maximum tax credit</b> (line 35, 39 or 40 whichever is the smallest) Enter here and on page 1, line 11C.....	41.	

**SCHEDULE IV RI CHECKOFF CONTRIBUTIONS**

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

	\$1.00	\$5.00	\$10.00	Other	
42. A. Drug Program account.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$ _____ 42A.
B. Olympic Contribution Yes <input type="checkbox"/> No <input type="checkbox"/> \$1.00 Contribution (\$2.00 if a joint return).....					42B.
C. R.I. Organ Transplant Fund.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$ _____ 42C.
D. R.I. Council on the Arts.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$ _____ 42D.
E. R.I. Nongame Wildlife Appropriation.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$ _____ 42E.
F. Childhood Disease Victims' Fund.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$ _____ 42F.
G. <b>Total Contributions</b> - add lines 42A, 42B, 42C, 42D, 42E and 42F - Enter here and on page 1, line 16.....					42G.

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

Your Signature	Date	Spouse's Signature	Date
If you do not need forms mailed to you next year, check box. <input checked="" type="checkbox"/>		May the Division contact your preparer about this return? Yes <input type="checkbox"/> No <input type="checkbox"/>	
PAID PREPARER'S SIGNATURE & ADDRESS		SSN, PTIN or EIN	Telephone Number

Name(s) shown on Form RI-1040

Your social security number

**RHODE ISLAND SCHEDULE D**

**PART 1 TAX COMPUTATION USING MAXIMUM CAPITAL GAINS RATES**

(FOR TAXPAYERS WHO FIGURE THEIR TAX ON FEDERAL FORM SCHEDULE D OR COMPLETING PART 2 BELOW)

	Column A	Column B	Column C (col. A x col B.)
1. RI Taxable Income - RI-1040, line 7.....	1.		
2. 8% capital gains - Federal Schedule D, line 30 or Federal Schedule D Worksheet, line 18...	2.	X 2.00% =	
3. 10% capital gains - Federal Schedule D, line 32; Federal Schedule D Worksheet, line 20 or Federal Capital Gain Tax Worksheet, line 7.....	3.	X 2.50% =	
4. 20% capital gains - Federal Schedule D, line 36; Federal Schedule D Worksheet, line 24 or Federal Capital Gain Tax Worksheet, line 11.....	4.	X 5.00% =	
5. 25% capital gains - Federal Schedule D Tax Worksheet, line 30 - enter in column A.....	5.	X 6.25% =	
6. 28% capital gains - Federal Schedule D Tax Worksheet, line 33 - enter in column A.....	6.	X 7.00% =	
7. Total capital gains - add lines 2, 3, 4, 5, and 6 from column A.....	7.		
8. Tax on RI capital gain income - add lines 2, 3, 4, 5 and 6 from column C.....			8.
9. RI ordinary income - subtract line 7 from line 1.....	9.		
10. RI tax on amount on line 9 - use RI Tax Table or RI Tax Rate Schedules.....			10.
11. RI tax on capital gain income and ordinary income - add lines 8 and 10.....			11.
12. RI tax on amount on line 1 - use RI Tax Table or RI Tax Rate Schedules.....			12.
13. <b>Total RI income tax</b> - (the smaller of line 11 or line 12).....			13.

**IF YOU HAVE NO TAX REPORTED ON FEDERAL FORMS 4972, 8814 OR NO RECAPTURE OF FEDERAL TAX CREDITS, ENTER THE AMOUNT FROM LINE 13 ON LINE 19 BELOW. OTHERWISE, CONTINUE TO PARTS 2 AND 3.**

**PART 2 TAX ON LUMP-SUM DISTRIBUTIONS, PARENTS' ELECTION TO REPORT CHILD'S INTEREST AND DIVIDENDS AND RECAPTURE OF FEDERAL TAX CREDITS**

14. Federal Form 4972, line 30 (FOR TAXPAYERS WHO FILED FEDERAL FORM 4972).....	14.	
15. Federal Form 8814, line 9 (FOR TAXPAYERS WHO FILED FEDERAL FORM 8814).....	15.	
16. Amount of recapture of Federal tax credits (FOR TAXPAYERS WHO HAVE A RECAPTURE OF FEDERAL TAX CREDITS).....	16.	
17. Total - Add lines 14, 15 and 16.....	17.	
18. Tax - Multiply line 17 by 25%.....	18.	

**PART 3 TOTAL OF PARTS 1 AND 2**

19. <b>Total</b> - add part 1, line 13 and part 2, line 18 - Enter here and on RI-1040, page 1, line 8 and check the RI schedule D box.....	19.	
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**RI-8615 TAX FOR CHILDREN UNDER AGE 14 WHO HAVE INVESTMENT INCOME**

(FOR TAXPAYERS WHO FILED FEDERAL FORM 8615)

20. Federal Form 8615, line 18.....	20.	
21. RI Percentage.....	21.	25%
22. Multiply line 20 by line 21 - Enter here and on RI-1040, line 8 and check the RI-8615 box.....	22.	

Name(s) shown on Form RI-1040

Your social security number

**RI-6251 RHODE ISLAND ALTERNATIVE MINIMUM TAX**

(FOR TAXPAYERS WHO FILED A FEDERAL FORM 6251)

1. Federal tentative alternative minimum tax - Federal Form 6251, line 33.....		1.		
2. RI tentative alternative minimum tax - multiply line 1 by 25 %.....		2.		
3. RI income tax - RI-1040, page 1, line 8.....		3.		
4. Tax on lump-sum distributions - Federal Form 4972, line 30.....	4.			
5. Foreign tax credit - Federal Form 1040, line 45.....	5.			
6. Add lines 4 and 5.....	6.			
7. RI percentage.....	7.	<b>25%</b>		
8. Multiply line 6 by line 7.....		8.		
9. Subtract line 8 from line 3.....		9.		
10. <b>RI alternative minimum tax</b> - subtract line 9 from line 2 (if zero or less enter zero) - enter here and on RI-1040, line 9.....		10.		

**RHODE ISLAND SCHEDULE J FARM INCOME AVERAGING**

(FOR TAXPAYERS WHO FILED A FEDERAL SCHEDULE J)

11. Enter the amount from Federal Schedule J, line 3.....		11.	
12. RI tax on line 11 - use RI Tax Table; RI Tax Rate Schedule or RI Schedule D, part 1, whichever applies.....		12.	
13. Enter the amount from Federal Schedule J, line 8.....	13.		
14. Enter the amount from Federal Schedule J, line 12.....	14.		
15. Enter the amount from Federal Schedule J, line 16.....	15.		
16. Total - add lines 13, 14 and 15.....	16.		
17. Multiply line 16 by 25%.....		17.	
18. Add lines 12 and 17.....		18.	
19. Enter the amount from Federal Schedule J, line 18.....	19.		
20. Enter the amount from Federal Schedule J, line 19.....	20.		
21. Enter the amount from Federal Schedule J, line 20.....	21.		
22. Total - add lines 19, 20 and 21.....	22.		
23. Multiply line 22 by 25%.....		23.	
24. Subtract line 23 from line 18.....		24.	
25. Enter amount from RI Schedule D, part 2, line 18.....		25.	
26. <b>Total Tax</b> - add lines 24 and 25 - enter here and on RI-1040, page 1, line 8 and check the RI Schedule J box.....		26.	

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

27. Schedule of purchases subject to the use/sales tax (If you need more space to list your purchases, attach a separate sheet)	27.	TOTAL SALES PRICE
_____		
_____		
_____		
28. Total sale price of purchases subject to the use/sales tax.....	28.	
29. Amount of tax - multiply line 28 by 7%.....	29.	
30. Credit for use/sales taxes paid in other states on the above items.....	30.	
31. <b>Total amount due</b> - subtract line 30 from line 29 - enter here and on RI-1040, page 1, line 14.....	31.	



# RI-1040 Rhode Island Resident Individual Income Tax Return

# 2002

<b>Name and Address</b>  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 No. or Rural Route)			Daytime Telephone Number ( )
	City, Town or Post Office	State	Zip Code	City or Town of Legal Residence

<b>Electoral Contribution</b>	\$5.00 (\$10.00 if a joint return) See instructions. (This will not increase your tax or reduce your refund.) Check one.	Yes <input type="checkbox"/> No <input type="checkbox"/>	If you wish the 1st \$2.00 (\$4.00 if a joint return) to be paid to a specific party, check the 1st box and fill in the name of the political party. If you wish it to be paid to a nonpartisan general account, check 2nd box.	..... Nonpartisan general account	
<b>Filing Status</b>	Check only one box <input checked="" type="checkbox"/> 1 Single	<input type="checkbox"/> 2 Married filing jointly	<input type="checkbox"/> 3 Married filing separately	<input type="checkbox"/> 4 Head of Household	<input type="checkbox"/> 5 Qualifying widow(er)

<b>Income</b>	1. Federal AGI (Adjusted Gross Income) - Federal Form 1040, line 35; 1040A, line 21; 1040EZ, line 4 or Telefile line I.....	1.	
	2. Net modifications to Federal AGI (If no modifications, enter zero on this line) - Page 2, Schedule I, Line 25.....	2.	
	3. Modified Federal AGI - combine lines 1 and 2 - (add net increases or subtract net decreases).....	3.	
	4. Federal deductions - Federal Form 1040, line 38; 1040A, line 24; 1040EZ, line 5 or Telefile line J(1).....	4.	
	5. Subtract line 4 from line 3.....	5.	
	6. Federal exemption - Federal Form 1040, line 40; 1040A, line 26; 1040EZ enter zero or Telefile line J(2).....	6.	
	7. <b>RI taxable income</b> - subtract line 6 from line 5.....	7.	

<b>Tax and Credits</b>	8. RI income tax <input checked="" type="checkbox"/> RI Tax Table or Rate Schedules <input type="checkbox"/> RI Schedule D <input type="checkbox"/> RI Schedule J <input type="checkbox"/> RI-8615	8.	
	9. RI alternative minimum tax - Form RI-6251, page 4, line 10.....	9.	
	10. Total RI income tax - add lines 8 and 9.....	10.	

Attach Forms W-2 and 1099 here.	11. A. RI percentage of allowable Federal credits - from page 2, schedule II, line 34.....	11A.		
	B. Other RI credits - indicate credit form numbers _____ attach forms.....	11B.		
	C. RI credit for income taxes paid to other states - from page 2, schedule III, Line 41.....	11C.		
	12. Total RI credits - add lines 11A, 11B, and 11C.....	12.		

Enclose, but do not attach any payment. Also, please use Form RI-1040V.	13. RI income tax after credits - subtract line 12 from line 10 (not less than zero).....	13.		
	14. RI Use/Sales tax - page 4, schedule T-205P, line 31. (see instructions).....	14.		
	15. Total RI tax - add lines 13 and 14.....	15.		
	16. RI checkoff contributions - page 2, schedule IV, line 42G (contributions reduce your refund or increase your balance due).....	16.		
	17. <b>Total RI tax and checkoff contributions</b> - add lines 15 and 16.....	17.		

<b>Payments and Property Tax Relief Credit</b>	18. A. RI 2002 income tax withheld (Please attach forms - W-2, 1099, etc.).....	18A.		Check if extension is attached <input checked="" type="checkbox"/>
	B. 2002 estimated tax payments and amount applied from 2001 return.....	18B.		
	C. Property tax relief credit - from RI-1040H, line 15 or 22 ( <b>attach form RI-1040H</b> ).....	18C.		
	D. Other payments.....	18D.		
	E. <b>Total payments and credits</b> - add lines 18A, 18B, 18C, and 18D.....	18E.		

<b>Amount Due</b>	19. If line 17 is larger than line 18E, SUBTRACT line 18E from line 17. <b>This is the amount you owe. Complete RI-1040V</b>	19.	
<b>Refund</b>	Check <input checked="" type="checkbox"/> if Form <b>RI-2210</b> is attached - enter interest due \$ _____ or enter zero.....		
	20. If line 18E is larger than line 17, subtract line 17 from 18E. <b>This is the amount you overpaid.</b> <b>Mail refund returns to - RI Division of Taxation One Capitol Hill Providence, RI 02908-5806</b> .....	20.	
	21. Amount of overpayment to be refunded.....	21.	
	22. Amount of overpayment to be applied to 2003 estimated tax.....	22.	

**SCHEDULE I RI MODIFICATIONS TO FEDERAL AGI**

**2002**

23. A. Modifications increasing Federal AGI - income from obligations of any state or its political subdivisions, other than RI (attach documentation).....	23A.		
B. Other modifications increasing Federal AGI (see instructions - attach documentation).....	23B.		
C. Total modifications increasing Federal AGI - add lines 23A and 23B.....	23C.		
24. A. Modifications decreasing Federal AGI - income from obligations of the U.S. government included in Federal AGI but exempt from state income taxes (attach documentation).....	24A.		
B. Other modifications decreasing Federal AGI (see instructions - attach documentation).....	24B.		
C. Total modifications decreasing Federal AGI - add lines 24A and 24B (enter as a negative amount).....	24C.	(	)
25. Net modifications to Federal AGI - combine lines 23C and 24C (enter here and on page 1, line 2).....	25.		

**SCHEDULE II ALLOWABLE FEDERAL CREDITS**

26. RI income tax - page 1, line 10.....	26.	
27. Foreign tax credit - Federal Form 1040, line 45.....	27.	
28. Credit for child and dependent care expenses - Federal Form 1040, line 46 or 1040A, line 29.....	28.	
29. Credit for the elderly or the disabled - Federal Form 1040, line 47 or 1040A, line 30.....	29.	
30. Other federal credits (see instructions for credits) - Federal form 1040, lines 52, 53 and 68.....	30.	
31. Federal earned income credit - Federal Form 1040, line 64; 1040A, line 41; 1040EZ, line 8 or Telefile line L.....	31.	
32. Total - add lines 27, 28, 29, 30 and 31.....	32.	
33. Tentative allowable Federal credits - multiply line 32 by 25%.....	33.	
34. Maximum credit (line 26 or 33 whichever is smaller) - Enter here and on page 1, line 11A.....	34.	

**SCHEDULE III CREDIT FOR INCOME TAXES PAID TO ANOTHER STATE**

**NOTE: Attach a signed copy of the other state return.**

35. RI income tax - (page 1, line 10) less allowable Federal credits - (page 2, line 34).....	35.	
36. Adjusted Gross Income from other state. If more than one state - see instructions.....	36.	
37. Modified Federal AGI - page 1, line 3.....	37.	
38. Divide line 36 by line 37.....	38.	
39. Tentative credit - multiply line 35 by line 38.....	39.	
40. Tax due and paid to other state..... (see specific instructions)..... Insert name of state paid _____	40.	
41. Maximum tax credit (line 35, 39 or 40 whichever is the smallest) Enter here and on page 1, line 11C.....	41.	

**SCHEDULE IV RI CHECKOFF CONTRIBUTIONS**

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

	\$1.00	\$5.00	\$10.00	Other	
42. A. Drug Program account.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> \$ _____	42A.
B. Olympic Contribution Yes <input type="checkbox"/> No <input type="checkbox"/> \$1.00 Contribution (\$2.00 if a joint return).....					42B.
C. R.I. Organ Transplant Fund.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> \$ _____	42C.
D. R.I. Council on the Arts.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> \$ _____	42D.
E. R.I. Nongame Wildlife Appropriation.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> \$ _____	42E.
F. Childhood Disease Victims' Fund.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> \$ _____	42F.
G. Total Contributions - add lines 42A, 42B, 42C, 42D, 42E and 42F - Enter here and on page 1, line 16.....					42G.

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

Your Signature	Date	Spouse's Signature	Date
If you do not need forms mailed to you next year, check box. <input checked="" type="checkbox"/>		May the Division contact your preparer about this return? Yes <input type="checkbox"/> No <input type="checkbox"/>	
PAID PREPARER'S SIGNATURE & ADDRESS		SSN, PTIN or EIN	Telephone Number

Name(s) shown on Form RI-1040

Your social security number

**RHODE ISLAND SCHEDULE D**

**PART 1 TAX COMPUTATION USING MAXIMUM CAPITAL GAINS RATES**

(FOR TAXPAYERS WHO FIGURE THEIR TAX ON FEDERAL FORM SCHEDULE D OR COMPLETING PART 2 BELOW)

	Column A	Column B	Column C (col. A x col B.)
1. RI Taxable Income - RI-1040, line 7.....	1.		
2. 8% capital gains - Federal Schedule D, line 30 or Federal Schedule D Worksheet, line 18...	2.	X 2.00% =	
3. 10% capital gains - Federal Schedule D, line 32; Federal Schedule D Worksheet, line 20 or Federal Capital Gain Tax Worksheet, line 7.....	3.	X 2.50% =	
4. 20% capital gains - Federal Schedule D, line 36; Federal Schedule D Worksheet, line 24 or Federal Capital Gain Tax Worksheet, line 11.....	4.	X 5.00% =	
5. 25% capital gains - Federal Schedule D Tax Worksheet, line 30 - enter in column A.....	5.	X 6.25% =	
6. 28% capital gains - Federal Schedule D Tax Worksheet, line 33 - enter in column A.....	6.	X 7.00% =	
7. Total capital gains - add lines 2, 3, 4, 5, and 6 from column A.....	7.		
8. Tax on RI capital gain income - add lines 2, 3, 4, 5 and 6 from column C.....			8.
9. RI ordinary income - subtract line 7 from line 1.....	9.		
10. RI tax on amount on line 9 - use RI Tax Table or RI Tax Rate Schedules.....			10.
11. RI tax on capital gain income and ordinary income - add lines 8 and 10.....			11.
12. RI tax on amount on line 1 - use RI Tax Table or RI Tax Rate Schedules.....			12.
13. <b>Total RI income tax</b> - (the smaller of line 11 or line 12).....			13.

**IF YOU HAVE NO TAX REPORTED ON FEDERAL FORMS 4972, 8814 OR NO RECAPTURE OF FEDERAL TAX CREDITS, ENTER THE AMOUNT FROM LINE 13 ON LINE 19 BELOW. OTHERWISE, CONTINUE TO PARTS 2 AND 3.**

**PART 2 TAX ON LUMP-SUM DISTRIBUTIONS, PARENTS' ELECTION TO REPORT CHILD'S INTEREST AND DIVIDENDS AND RECAPTURE OF FEDERAL TAX CREDITS**

14. Federal Form 4972, line 30 (FOR TAXPAYERS WHO FILED FEDERAL FORM 4972).....	14.	
15. Federal Form 8814, line 9 (FOR TAXPAYERS WHO FILED FEDERAL FORM 8814).....	15.	
16. Amount of recapture of Federal tax credits (FOR TAXPAYERS WHO HAVE A RECAPTURE OF FEDERAL TAX CREDITS).....	16.	
17. Total - Add lines 14, 15 and 16.....	17.	
18. Tax - Multiply line 17 by 25%.....	18.	

**PART 3 TOTAL OF PARTS 1 AND 2**

19. <b>Total</b> - add part 1, line 13 and part 2, line 18 - Enter here and on RI-1040, page 1, line 8 and check the RI schedule D box.....	19.	
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**RI-8615 TAX FOR CHILDREN UNDER AGE 14 WHO HAVE INVESTMENT INCOME**

(FOR TAXPAYERS WHO FILED FEDERAL FORM 8615)

20. Federal Form 8615, line 18.....	20.	
21. RI Percentage.....	21.	<b>25%</b>
22. Multiply line 20 by line 21 - Enter here and on RI-1040, line 8 and check the RI-8615 box.....	22.	

Name(s) shown on Form RI-1040

Your social security number

**RI-6251 RHODE ISLAND ALTERNATIVE MINIMUM TAX**

(FOR TAXPAYERS WHO FILED A FEDERAL FORM 6251)

1. Federal tentative alternative minimum tax - Federal Form 6251, line 33.....		1.		
2. RI tentative alternative minimum tax - multiply line 1 by 25 %.....		2.		
3. RI income tax - RI-1040, page 1, line 8.....		3.		
4. Tax on lump-sum distributions - Federal Form 4972, line 30.....	4.			
5. Foreign tax credit - Federal Form 1040, line 45.....	5.			
6. Add lines 4 and 5.....	6.			
7. RI percentage.....	7.	<b>25%</b>		
8. Multiply line 6 by line 7.....		8.		
9. Subtract line 8 from line 3.....		9.		
10. <b>RI alternative minimum tax</b> - subtract line 9 from line 2 (if zero or less enter zero) - enter here and on RI-1040, line 9.....		10.		

**RHODE ISLAND SCHEDULE J FARM INCOME AVERAGING**

(FOR TAXPAYERS WHO FILED A FEDERAL SCHEDULE J)

11. Enter the amount from Federal Schedule J, line 3.....		11.	
12. RI tax on line 11 - use RI Tax Table; RI Tax Rate Schedule or RI Schedule D, part 1, whichever applies.....		12.	
13. Enter the amount from Federal Schedule J, line 8.....	13.		
14. Enter the amount from Federal Schedule J, line 12.....	14.		
15. Enter the amount from Federal Schedule J, line 16.....	15.		
16. Total - add lines 13, 14 and 15.....	16.		
17. Multiply line 16 by 25%.....		17.	
18. Add lines 12 and 17.....		18.	
19. Enter the amount from Federal Schedule J, line 18.....	19.		
20. Enter the amount from Federal Schedule J, line 19.....	20.		
21. Enter the amount from Federal Schedule J, line 20.....	21.		
22. Total - add lines 19, 20 and 21.....	22.		
23. Multiply line 22 by 25%.....		23.	
24. Subtract line 23 from line 18.....		24.	
25. Enter amount from RI Schedule D, part 2, line 18.....		25.	
26. <b>Total Tax</b> - add lines 24 and 25 - enter here and on RI-1040, page 1, line 8 and check the RI Schedule J box.....		26.	

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

27. Schedule of purchases subject to the use/sales tax (If you need more space to list your purchases, attach a separate sheet)	27.	TOTAL SALES PRICE
_____		
_____		
_____		
28. Total sale price of purchases subject to the use/sales tax.....	28.	
29. Amount of tax - multiply line 28 by 7%.....	29.	
30. Credit for use/sales taxes paid in other states on the above items.....	30.	
31. <b>Total amount due</b> - subtract line 30 from line 29 - enter here and on RI-1040, page 1, line 14.....	31.	

**2002 INSTRUCTIONS  
FOR TAXPAYERS PREPARING RHODE ISLAND RESIDENT  
INCOME TAX RETURNS – FORM RI-1040**

**GENERAL INSTRUCTIONS**

This booklet contains returns and instructions for filing the 2002 Rhode Island Resident Individual Income Tax Return. Read the instructions in this booklet carefully. For your convenience we have provided "line by line instructions" which will aid you in completing your return. Please print or type so that it will be legible. Check the accuracy of your name(s), address and social security number(s).

**RI-1040** Most resident taxpayers will only need to complete the first two pages of Form RI-1040. Those taxpayers claiming modifications to federal adjusted gross income must complete page 2, schedule I. Taxpayers claiming a credit for income taxes paid to another state must complete page 2, schedule III.

Nonresidents and part-year residents will file their Rhode Island Individual Income Tax Returns on Form RI-1040NR. These forms and instructions are available upon request at local libraries, Post Office branches or the Rhode Island Division of Taxation, One Capitol Hill, Providence RI 02908-5801.

**Complete your 2002 Federal Income Tax Return first.** It is the basis for preparing your Rhode Island income tax return. In general, the Rhode Island income tax is based on your federal taxable income.

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

**WHO MUST FILE A RETURN**

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

A resident individual who is not required to file a federal income tax return may be required to file a Rhode Island income tax return if his/her income for the taxable year is in excess of the sum of his/her 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 2002, 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.

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 four month extension of time to file such return.
- (2) An application must be prepared in duplicate on form RI-4868.
- (3) The original of the application must be filed on or before the date prescribed for the filing of the return of the individual with the Rhode Island Division of Taxation.
- (4) 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 approved Federal Form 2688 to your Rhode Island individual income tax return at the time it is submitted.

## WHERE TO FILE

Mail your return to:  
STATE OF RHODE ISLAND  
Division of Taxation  
One Capitol Hill  
Providence RI 02908 – 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.state.ri.us>  
The faxback system (401) 274-3676  
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, 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.

## 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. Remaining funds shall be allocated for the public financing of campaigns for governor.

You may 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% of the entire vote for governor in the preceding general election,
2. a nonexistent political party,
3. a particular office,
4. an individual office holder, 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.

## CONTRIBUTIONS

You may designate as contributions to the Drug Program Account, the US Olympic Committee, the Rhode Island Organ Transplant Fund, RI Council on the Arts Appropriation, the Non-game Wildlife Appropriation, and the Childhood Disease Victims' Fund.

## 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

Any tax due must be paid in full with your return. Complete Form RI-1040V. Make 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.

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 2003. 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. An extension of time for filing your RI-1040H may be allowed at the Tax Administrator's discretion for sickness, absence or other disability.

## CREDIT FOR INCOME TAXES PAID TO ANOTHER STATE

Taxpayers deriving income from another state may claim credit for income taxes paid to the other state on that income. To claim the credit complete page 2, schedule III of Form RI-1040 and attach a completed signed copy of the other state(s) return.

## NET OPERATING LOSS DEDUCTIONS

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

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

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

Under the provisions of section 44-30-87.1, for losses incurred for taxable years beginning on or after January 1, 2002, an NOL deduction may not be carried back for Rhode Island personal income tax purposes, but will only be allowed as a carry forward for the number of succeeding years as provided in IRS Sec. 172. A carry

forward can only be used on the Rhode Island return to the extent that the carry forward is used on the federal return.

Should you have any questions regarding this notice, please call the Personal Income Tax Section at 222-3911.

## **BONUS DEPRECIATION**

A bill passed disallowing the new federal bonus depreciation for Rhode Island tax purposes. When filing a Rhode Island tax return any bonus depreciation taken for federal purposes must be added back to income as a modification on Schedule 1, line 23b for Rhode Island purposes. In subsequent years, when federal depreciation is less than what previously would have been allowed, the difference may be deducted from income as a modification on Schedule 1, line 23b for Rhode Island purposes.

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

**EXAMPLE:** A company bought equipment after September 11, 2001 that cost \$10,000 and had a 10 year life and qualified for 30% bonus depreciation. Depreciation for federal purposes in the first year was \$3,700 (30% X \$10,000 + 10% x 7,000). Normal depreciation in the first year would have been \$1,000. The Company should add back on Schedule 1, line 23b of RI-1040 the amount of \$2,700 (\$3,700 - \$1,000). The company should write on line 23b the words "Bonus Depreciation Adjustment". In subsequent years the company should deduct \$300 (\$1000 - \$700) each year while depreciation lasts. The deduction should be on line 24b of RI-1040 and they should write in the words "Bonus Depreciation Adjustment".

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

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

## **FAMILY EDUCATION ACCOUNTS**

(Tuition Savings Program – Section 529)

A modification decreasing federal adjusted gross income may be claimed for contributions made to Rhode Island's tuition savings program "529 plan". The maximum modification shall not exceed \$500, \$1,000 if a joint return, regardless of the number of accounts. Taxpayers should claim the modification on line 24b and write in the words "Tuition Savings Program". If the funds are rolled over to a Tuition Savings Plan of another state or are an unqualified withdrawal, recapture is required

Taxpayers may also take a modification decreasing federal adjusted gross income in the amount of any qualified withdrawal or distribution from the "Tuition Saving Program" which is included in federal adjusted gross income. Taxpayers should claim the modification on line 24b and write in the words "Tuition Savings Program".

## **RI 3468 INVESTMENT TAX CREDIT**

Rhode Island law allows an investment tax credit of 4% of the cost or other basis as used for federal income tax purposes of certain property used by the taxpayer in the production of goods by manufacturing, processing or assembling. Special class of businesses by SIC code may claim a 10% credit on qualifying property if they satisfy eligibility criteria as defined by Rhode Island law and regulations.

Detailed instructions are available on Form RI-3468. That form must accompany any return claiming an investment tax credit. Form RI-3468 may be obtained at the Rhode Island Division of Taxation.

## **RI 6324 ADULT EDUCATION TAX CREDIT**

A Rhode Island employer may obtain a credit of 50% of the costs incurred solely and directly for enumerated, worksite based adult education programs. The credit is limited to a maximum of \$300 per employee. Amounts of credit not deductible in one tax year may not be carried over to the following year. Taxpayers claiming the credit should contact the Rhode Island Division of Taxation for details and instructions.

## **RI 321 JUVENILE RESTITUTION CREDIT**

The employer of a juvenile hired pursuant to section 14-1-32.1 is entitled to receive an income tax credit of 10% of the amount of wages paid to that juvenile annually. The credit shall not exceed the sum of three thousand dollars (\$3,000) annually.

An employer claiming a tax credit for wages paid under this program must attach to the income tax return a certification from the Department of Children, Youths and Families, Juvenile Probation and Parole supporting the claim. No credit will be allowed without such certification.

## **RI-8095 EMPLOYMENT TAX CREDIT**

An employer who participates in the bonus program in conjunction with Chapter 40-6.3 of the general laws shall be eligible for a tax credit as set forth in R.I.G.L. section 40-6.3-4. An employer claiming credit must obtain a written certificate from the Director of Human Services that the employer has complied with the provisions of Chapter 40-6.3 and the rules and regulations promulgated thereunder.

## **RI-8462 RHODE ISLAND ARTIFACTS, ART WORKS AND EXHIBITION OBJECTS**

A state tax credit is extended to owners of objects of significance to Rhode Island when they lend these items for public viewing.

## **RI-2441 CHILD DAY CARE ASSISTANCE AND DEVELOPMENT CREDITS**

Credits are available as passed through from employers or commercial landlords who are

partnerships, joint ventures or subchapter S corporations for 30% of the amount of Rhode Island licensed daycare purchased and 30% of the cost to establish and/or operate a Rhode Island licensed daycare facility. Also, a credit of 30% of the amount foregone in rent or lease payments for space dedicated to child daycare services is available. Taxpayers claiming this credit should attach a Form RI-2441.

Credits for daycare of the above types require confirmation that the facility agrees to accept children for whom services are paid by the RI Department of Human Services.

## **RI-715 HISTORICAL RESIDENCES CREDIT**

Any taxpayer who files a state income tax return and owns a RI historic residence may claim an income tax credit of up to ten percent (10%) of certified maintenance or rehabilitation costs. Certification of the costs must be obtained from the State Historical Preservation Commission. The certification from this commission must be filed with the Rhode Island income tax return.

## **QUALIFYING WIDOW(ER) CREDIT**

A taxpayer who is a RI resident for the entire year, is 65 years of age or older and files his/her federal income tax return as "qualifying widow(er) with dependent child" for that year, may qualify for this credit. The amount of this credit is based on 2% of his/her adjusted gross income. The maximum credit is \$500.

## **RENEWABLE ENERGY SYSTEM CREDIT**

An eligible person may claim a credit for a photovoltaic system, solar domestic hot water system, active solar space heating system or wind generation system installed in a dwelling in Rhode Island. The credit for systems claimed in 2002 is 25% of the cost of the system. For additional requirements and information, please contact the Rhode Island Division of Taxation, Taxpayers Assistance Section, at 401-222-1040.

## **RI-6238 RESIDENTIAL LEAD PAINT CREDIT**

An individual is entitled to a credit against his/her RI personal income tax liability for residential lead removal if he/she:

1. obtains written certification of the hazard,
2. has the hazard removed by a licensed contractor,
3. pays for the hazard removal and
4. obtains written certification of the hazard's removal and that the dwelling is acceptable for occupancy.

The credit is equal to the amount paid for the lead removal or reduction to a maximum of \$1,000 per dwelling unit. Taxpayers claiming this credit should attach a form RI-6238.

## **RI-2642 SBA GUARANTY FEE CREDIT**

Effective July 1, 1994, taxpayers who have paid a loan guaranty fee to the Small Business Administration (SBA) in order to obtain guaranteed financing on which they are the primary obligors may take the amount of the fee as a credit against their RI personal income tax liability. Taxpayers claiming this credit should attach a form RI-2642.

**RI-7695P  
R&D CREDIT – PROPERTY**

A credit is available to sole proprietors or passed through from partnerships, joint ventures or subchapter S corporations for research and development property acquired, constructed, reconstructed or erected after July 1, 1994. The credit is 10% of the cost or other basis of real and tangible personal property which is depreciable, has a useful life of 3 years or more, was acquired by purchase, has a situs in RI and is used principally for purposes of research and development in the experimental or laboratory sense. This type of research and development does not include the ordinary testing or inspection of materials or products for quality control, efficiency surveys, management studies, consumer surveys, advertising, promotions or research in connection with literary, historical or similar projects. The credit is not available for leased property. Taxpayers claiming this credit should attach a Form RI-7695P.

**RI-7695E  
R&D CREDIT – EXPENSES**

A credit is available to sole proprietors or passed through from partnerships, joint ventures or subchapter S corporations for qualified research expenses. The credit is 5% of the excess (if any) of the qualified research expenses in the taxable year over the base period research expenses. The terms "qualified research expenses" and "base period expenses" have the same meaning as defined in the Internal Revenue Code. However, the expenses must have been incurred in RI after July 1, 1994. Taxpayers claiming this credit should attach a form RI-7695E.

**ALTERNATIVE FUELED VEHICLE AND FILLING STATION CREDIT**

A 50% credit is available for a taxpayer that:

1. incurs costs for capital, labor and equipment directly for the construction of any filling station or improvements to any existing filling station in order to provide alternative fuel or for the construction of any recharging station or improvements to any existing recharging station in order to provide for the recharging of electric vehicles; and/or
2. incurs costs for purchase of alternative fueled motor vehicles or for the capital, labor and equipment costs for

alternative fueled motor vehicles or the capital, labor and equipment cost for the conversion of motor vehicles so that they can use alternative fuels.

**CAPITAL INVESTMENT IN SMALL BUSINESSES.**

RI law (44-33) provides modifications for a qualifying investment in certified venture capital partnerships and also credits for wages paid by entrepreneurs to employees of qualifying business entities.

**ENTERPRISE ZONE TAX BENEFITS**

The Enterprise Zone Council enacted by section 42-64.3-3.1 has created RI enterprise zones. Various tax benefits may be available to taxpayers in the forms of business credits, special modifications, donation credits and interest credits. Taxpayers wishing to use these benefits should contact the Division of Taxation for details.

**INTEREST**

Any tax not paid when due, including failure to pay adequate estimated tax, is subject to interest at the rates of 12% in 2002 and 12% in 2003. 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:

1. Failure to file an income tax return.
2. Failure to pay any tax due on or before the due date.
3. 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-1040 are subject to verification and audit by the Rhode Island Division of Taxation.

The Rhode Island Division of Taxation and the Internal Revenue Service exchange income tax information to verify the accuracy of the

information reported on Federal and Rhode Island income tax returns.

**PAYMENT BY CREDIT CARD**



**To Pay by Credit Card.** You may use your American Express® Card, Discover® Card, Visa® Card or MasterCard® card. To pay by credit card, call toll free or access by Internet the service provider listed on this page and follow the instructions of the provider. A convenience fee will be charged by the service provider based on the amount you are paying. You will be told what the fee is during the transaction and you will have the option to either continue or cancel the transaction. You can also find out what the fee will be by calling the provider's toll-free automated customer service number or visiting the provider's Web Site shown below. If you paid by credit card, enter on page 1 of Form RI-1040 in the upper left corner the confirmation number you were given at the end of the transaction and the amount of your tax payment (not including the convenience fee).

You may also use this method for making 2003 Rhode Island estimated income tax payments.

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

On line payments  
[www.officialpayments.com](http://www.officialpayments.com)

Customer Service  
1-877-754-4413

**OTHER QUESTIONS**

Obviously the foregoing general instructions and the specific instructions for completing the return form(s) which follow will not answer all questions that may arise. If you have any doubt regarding completion of your return, further assistance may be obtained at the Division of Taxation, One Capitol Hill, Providence RI 02908-5801 or by calling Taxpayer Assistance at (401) 222-1040.



## 2002 INSTRUCTIONS FOR FILING RHODE ISLAND FORM RI-1040

Most resident taxpayers will only need to complete the first 2 pages of Form RI-1040. Those taxpayers claiming modification to federal adjusted gross income, allowable federal credits, Rhode Island earned income credit or credit for taxes paid to another state must complete the appropriate schedule on page 2 of Form RI-1040. Additionally, on page 2 a taxpayer may elect to make various checkoff contributions. These contributions will increase your tax due or reduce your refund.

Taxpayers reporting federal capital gains, federal tax on lump-sum distributions, federal parents' election to report child's interest and dividends or federal recapture taxes, must complete Rhode Island Schedule D and attach a copy of that schedule to the Rhode Island return.

Taxpayers reporting a tax for children under age 14 who have investment income must complete Rhode Island 8615.

### Specific Instructions

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 35; 1040A, line 21; 1040EZ, line 4; Telefile line I; 1040NR, line 34 or 1040NR-EZ, line 10.

#### Line 2 – Modifications

Enter your net modifications from schedule I, line 25. Schedule I is found on page 2 of Form RI-1040 and is discussed further in these instructions.

#### Line 3 – Modified Federal Adjusted Gross Income

Determine your modified federal adjusted gross income by combining the amount on line 1 with the amount on line 2.

#### Line 4 – Federal Deductions

Enter the amount of deductions claimed on your Federal Form 1040, line 38; 1040A, line 24; 1040EZ, line 5; Telefile, line J(1); 1040NR, line 36 or 1040NR-EZ, line 11. **However, if you have claimed modification to adjusted gross income and line 1 or 3 is more than \$137,300 (\$68,650 if married filing separate), you may need to recalculate your deductions based on your modified federal adjusted gross income (see federal instructions for computing amount of federal deductions).**

#### Line 5 - Subtract line 4 from line 3.

#### Line 6 – Federal Exemption Amount

Enter the amount from Federal Form 1040, line 40; 1040A, line 26; 1040EZ enter zero; Telefile, line J(2); 1040NR, line 38 or 1040NR-EZ, line 13. **However, if you have claimed modification to adjusted gross income and line 1 or 3 is more than \$103,000, you may need to recalculate your exemptions based on your modified federal adjusted gross income (see federal instructions for computing amount of federal exemptions).**

#### Line 7 – Rhode Island Taxable Income

Subtract line 6 from line 5.

#### Line 8 – Rhode Island Income Tax

Enter the RI tax from the RI Tax Table or Rate Schedule, RI Schedule D, RI Schedule J or RI-8615. Check the box to indicate the method used to calculate the RI tax. Check only one box.

#### Line 9 – Rhode Island Alternative Minimum Tax

If you are reporting an alternative minimum tax on your federal income tax return, you must complete Form RI-6251 and enter the amount from line 10 on page 1, line 9 of Form RI-1040. Attach a copy of Form RI-6251 to your RI-1040. **However, if you have claimed modifications to federal adjusted gross income, you may need to recalculate your federal alternative minimum tax based on your modified federal adjusted gross income. If you did not report a federal alternative minimum tax, but a federal alternative minimum tax would be required based on your modified federal adjusted gross income, you must calculate a federal alternative minimum tax for Rhode Island purposes.**

#### Line 10 – Total Rhode Island Income Tax

Add lines 8 and 9

#### Line 11A – Rhode Island Percentage of Allowable Federal Credits

Enter the amount of allowable federal credits from page 2, schedule II, line 34.

#### Line 11B – Other Rhode Island Credits

Enter amount of other Rhode Island credits and list the credit form number on line 11B. Attach a copy of the appropriate credit form to your RI-1040. A listing and a description of the various Rhode Island credits are available in the general instructions.

#### Line 11C - Credit for Taxes Paid to Other States

Enter amount of credit for taxes paid to other states from page 2, schedule III, line 41. If credit is claimed for taxes paid to more than one state, make a separate calculation of each state on Form RI-1040MU. This form can be obtained by contacting the RI Division of Taxation at One Capitol Hill, Providence, RI 02908-5801 or by calling (401) 222-1111.

#### Line 12 – Total Rhode Island Credits

Add lines 11A, 11B, and 11C.

#### Line 13 – Rhode Island Tax after Credits

Subtract line 12 from line 10 (if zero or less enter zero).

#### Line 14 – Rhode Island Use/Sales Tax

Enter the amount of Rhode Island Use Tax from Form T-205P. An explanation of what a Use tax is and how to compute it is included later in these instructions.

#### Line 15 – Total Rhode Island Tax

Add lines 13 and 14.

#### Line 16 – Rhode Island Checkoff Contributions

Enter the amount of checkoff contributions from page 2, schedule IV, line 42G. An explanation of each checkoff contribution is contained later in these instructions. These checkoff contributions will increase your tax due or reduce your refund.

Line 17 – Total Rhode Island Tax and Checkoff Contributions

Add lines 15 and 16.

Line 18A – Rhode Island Income Tax Withheld

Enter total amount of Rhode Island 2002 income tax withheld. (Attach state copy of all forms W-2, 1099s, etc. to the front of the return) Credit for Rhode Island income tax withheld will be allowed only for those amounts supported by attached W-2s, 1099s, etc.

Line 18B – 2002 Estimated Payments and Amount Applied from 2001 Return

Enter the amount of estimated payments on 2002 Form RI-1040ES and the amount applied from your 2001 return.

Line 18C – 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 filing a Rhode Island Form RI-1040, attach a copy of form RI-1040H to the front of your RI-1040. However, if you are not required to file a form RI-1040, 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.

Line 18D – Other Payments

Enter any other payments, including advance payments made with your application for an automatic extension of time to file (Form RI-4868). Attach a copy of Form RI-4868 and check the box on the face of the RI-1040 to the right of line 18.

Line 18E – Total Payments and Credits

Add lines 18A, 18B, 18C and 18D.

Line 19 – Balance Due

If the amount on line 17 is greater than the amount of line 18E, SUBTRACT line 18E from line 17 and enter the balance due on line 19. This is the amount you owe. This amount is payable in full with your return. Complete Form RI-1040V. Send payment and Form RI-1040V with your return. An amount due of less than one dollar (\$1) need not be paid.

If you owe underestimating interest, complete Form RI-2210 and indicate the amount of interest due in the space provided on line 19. Add the interest to the amount due, enter the total on line 19 and include the total amount due with your return.

Line 20 – Overpayment

If the amount on line 18E is greater than the amount on line 17 then subtract line 17 from line 18E and enter the overpayment on line 20.

Line 21 – Refund

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

Line 22 Overpayment to be applied to 2003

Enter the amount of overpayment on line 20, which is to be applied to your 2003 estimated tax. (See General Instructions)

### Schedule I – Modifications to Federal Adjusted Gross Income

Line 23 – Modifications increasing federal adjusted gross income

Line 23A – Enter income from obligations of any state or its political subdivision, other than Rhode Island.

Line 23B – Other Modifications

Enter the amount of other adjustments increasing federal adjusted gross income (attach explanation). These may include:

1. Rhode Island fiduciary adjustment as beneficiary of an estate or trust under Section 44-30-17;
2. Income distributed to a resident beneficiary of a trust which was previously taxed to the grantor of the trust for federal income tax purposes but was not taxable as investment income prior to the amendment of Section 44-28-7(d);
3. Interest on indebtedness incurred or continued to purchase or carry obligations or securities the income of which is exempt from Rhode Island personal income tax, to the extent such interest has been deducted in determining federal adjusted gross income or taxable income;
4. Family Education Accounts
5. Bonus depreciation that has been taken for federal purposes that must be added back to Rhode Island income. (See general instruction for more details).

Line 23C – Total Modifications Increasing Federal Adjusted Gross Income

Add lines 23A and 23B.

Line 24 – Modifications Decreasing Federal Adjusted Gross Income

Line 24A - Enter income from obligations of the United States Government to the extent included in adjusted gross income for federal tax purposes but exempt for state purposes. Example – US Government Series E bond interest. Taxpayers claiming these modifications must submit a schedule showing the source and amount of income claimed to be exempt.

Line 24B - Other modifications:

Enter the amount of other adjustments decreasing federal adjusted gross income (attach explanation). These may include:

1. Rhode Island fiduciary adjustment as beneficiary of an estate or trust under Section 44-30-17;
2. Interest or dividend income on obligations or securities of any authority, commission or instrumentality of the United States to the extent included in gross income for federal income tax purposes but exempt from state income taxes under the laws of the United States;
3. Elective deduction for new research and development facilities. (attach form RI-1040RD);
4. Railroad Retirement benefits included in gross income for federal income tax

5. purposes but exempt from state income taxes under the laws of the United States;
5. Qualifying investment in a certified venture capital partnership;
6. Family Education Accounts – Enter amount of modification decreasing federal AGI from RI-1040FEA;
7. Tuition Saving Program (section 529 accounts) - A modification decreasing federal adjusted gross income may be claimed for any contributions made to an account under the tuition savings program. The maximum modification shall not exceed \$500, \$1,000 if a joint return.
8. Exemptions from tax on profit or gain for writers, composers and artists residing within a section of the defined Economic Development Zone within the cities of Pawtucket & Providence and the Town of Westerly and creating artistic works while a resident of the Zone. Taxpayers claiming these modifications must submit a schedule showing the source and amount of income claimed to be exempt.
9. Depreciation that has not been taken for federal purposes because of the bonus depreciation that must be subtracted from Rhode Island income. (See general instruction for more details).

Line 24C –Total Modifications Decreasing Federal Adjusted Gross Income

Add lines 24A and 24B and enter as a negative number.

Line 25 – Net Modifications

Combine lines 23C and 24C (Enter here and on RI-1040, page 1, line 2).

### Schedule II – Allowable Federal Credits

Line 26 – Rhode Island Income Tax

Enter the amount from Form RI-1040, page 1, line 10.

Line 27 – Foreign Tax Credit

Enter the amount from Federal Form 1040, line 45 or 1040NR, line 43.

Line 28 – Credit for Child and Dependent Care Expenses

Enter the amount from Federal Form 1040, line 46; 1040A, line 29 or 1040NR, line 44.

Line 29 – Credit for Elderly or the Disabled

Enter the amount from Federal Form 1040, line 47 or 1040A, Line 30.

Line 30 – General Business Credit(s)

Enter the amount of allowable federal credits from federal form 1040, lines 52, 53 and 68 or 1040NR, lines 48, 49 and 63.

Allowable Federal Credits included on Federal Form 1040, lines 52, 53 and 68:

- 8396 Mortgage Interest Credit
- 3468 Investment Credit
- 6478 Credit for Alcohol Used as Fuel
- 6765 Credit for Increasing Research Activities
- 8586 Low-income Housing Credit
- 8826 Disabled Access Credit
- 8830 Enhanced Oil Recovery Credit

8835 Renewable Electricity Production Credit  
8845 Indian Employment Credit  
8846 Credit for Employer Social Security and Medicare Taxes Paid on Certain Employees  
8847 Credit for Contributions to Selected Community Development Corporations  
8801 Credit for Prior Year Minimum Tax  
8834 Qualified Electric Vehicle Credit  
8844 Empowerment Zone Employment Credit  
4136 Credit for Federal Tax Paid on Fuels

Line 31 – Earned Income Credit

Enter the amount from Federal Form 1040, line 64; 1040A, line 41; 1040EZ, line 8 or federal telefile line L.

Line 32 – Total Allowable Federal Credits

Add lines 27, 28, 29, 30 and 31.

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

Line 34 Maximum Credit

Enter the amount from line 26 or 33, whichever is less. Enter here and on form RI-1040, page 1, line 11A.

### Schedule III – Credit for Income Taxes Paid to Another State

Line 35 – Rhode Island Income Tax

Enter the amount from page 1, line 10 less allowable federal credits from page 2, schedule II, line 34.

Line 36 – Adjusted Gross Income from Other State(s)

Enter the amount of adjusted gross income derived from other states. If state income tax has been paid to more than one other state, prepare a separate calculation for each state, on Form RI-1040MU. This form can be obtained by contacting the Rhode Island Division of Taxation at One Capitol Hill, Providence, RI 02908-5801 or calling (401) 222-1040.

Line 37 – Modified Federal AGI

Enter amount from page 1, line 3.

Line 38 – Divide line 36 by line 37.

Line 39 – Tentative Credit

Multiply the amount on line 35 by the percentage on line 38.

Line 40 – Tax Due and Paid to Other State

Enter the amount of income tax due and paid to the other state. A signed copy of the return filed with the other state must be attached to your Rhode Island Form RI-1040. If you owe no tax to the other state and are to be refunded all the taxes withheld or paid to the other state, enter \$0.00 on line 40.

Line 41 – Maximum Credit for Tax Paid to Other States

Enter the amount on line 35, line 39 or line 40, whichever is the smallest. Enter here and on page 1, line 11C.

### Schedule IV – Rhode Island Checkoff Contributions

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

Line 42A – Drug Program

A contribution to the Drug Program may be made by checking the appropriate box or entering the amount you want to contribute. All such contributions are deposited as general revenues.

Line 42B – Olympic Contribution

A contribution to the U.S. Olympic Committee may be made in the amount of \$1.00 (\$2.00 if a joint return) by checking the appropriate box.

Line 42C – Rhode Island Organ Transplant Fund

A contribution to the Rhode Island Organ Transplant Fund may be made by checking the appropriate box or entering the amount you want to contribute.

Line 42D – Rhode Island Council on the Arts

A contribution to the Rhode Island Council on the Arts appropriation may be made by checking the appropriate box or entering the amount you want to contribute. All such contributions are deposited as general revenues.

Line 42E – Rhode Island Non-game Wildlife Appropriation

A contribution to the Non-game Wildlife General appropriation may be made by checking the appropriate box or entering the amount you want to contribute. All such contributions are deposited as general revenues.

Line 42 F – Childhood Disease Victims' Fund

A contribution to the Childhood Disease Victims' Fund may be made by checking the appropriate box or entering the amount you want to contribute.

Line 42G – Total Contributions

Add lines 42A, 42B, 42C, 42D, 42E and 42F.

Enter the total here and on page 1, line 16.

### Rhode Island Schedule D

This form is to be used by taxpayers reporting capital gains or figuring their tax on Federal Form Schedule D and/or who, for federal income tax purposes, are reporting tax on lump-sum distributions, making parents' election to report child's interest and dividends and/or reporting recapture of federal tax credits.

#### Part 1 – Tax Computation Using Maximum Capital Gains Rates

Line 1 - Rhode Island Taxable Income

Enter the amount from Form RI-1040, page 1, line 7.

Line 2 – 8% Capital Gains

Enter in column A the amount from Federal Schedule D, line 30 or Federal Schedule D Tax Worksheet, line 18. Then multiply the amount in column A by the percentage in column B and enter the product in column C.

Line 3 – 10% Capital Gains

Enter in column A the amount from Federal Schedule D, line 32; Federal Schedule D Tax Worksheet, line 20 or Federal Capital Gain Tax Worksheet, line 7. Then multiply the amount in column A by the percentage in column B and enter the product in column C.

Line 4 – 20% Capital Gains

Enter in column A the amount from Federal Schedule D, line 36; Federal Schedule D Tax Worksheet, line 24 or Federal Capital Gain Tax Worksheet, line 11. Then multiply the amount in column A by the percentage in column B and enter the product in column C.

Line 5 – 25% Capital Gains

Enter in column A the amount from Federal Schedule D Tax Worksheet, line 30. Then multiply the amount in column A by the percentage in column B and enter the product in column C.

Line 6 – 28% Capital Gains

Enter in column A the amount from Federal Schedule D Tax Worksheet, line 33. Then multiply the amount in column A by the percentage in column B and enter the product in column C.

Line 7- Total Capital Gains

Add the amounts in column A, lines 2, 3, 4, 5 and 6. Enter the total in column A, line 7.

Line 8 – Rhode Island Tax on Capital Gains

Add the amounts in column C, lines 2, 3, 4, 5 and 6. Enter the total in column C, line 8.

Line 9 – Rhode Island Ordinary Income.

Subtract the amount in column A, line 7 from the amount in column A, line 1. Enter the result in column A, line 9.

Line 10 – Rhode Island Tax on Ordinary Income

Calculate the Rhode Island income tax on ordinary income on line 9, column A using Rhode Island Tax Table or Rhode Island Tax Rate Schedules. Enter the result in column C, line 10.

Line 11 – Rhode Island Tax on Capital Gain Income and Ordinary Income

Add the amounts in column C, lines 8 and 10. Enter the total in column C, line 11.

Line 12 – Rhode Island Tax on the Amount on Line 1

Use the RI Tax Table or RI Tax Rate Schedules to calculate the Rhode Island tax on the amount on line 1.

Line 13 – Total Rhode Island Income Tax

Enter the smaller of lines 11 or 12.

**Part 2 – Tax on Lump-Sum Distributions, Parents’ Election to Report Child’s Interest and Dividends and Recapture of Federal Tax Credits**

(FOR TAXPAYERS WHO FILED FEDERAL FORM 4972, FEDERAL FORM 8814 OR FOR TAXPAYERS WHO HAVE A RECAPTURE OF FEDERAL TAX CREDITS)

Line 14 – Enter the amount from Federal Form 4972, Line 30.

Line 15 – Enter the amount from Federal Form 8814, Line 9.

Line 16 – Enter the amount of Recapture of Federal Tax Credits included in your federal income tax.

Line 17 – Add lines 14, 15 and 16.

Line 18 – Multiply line 17 by 25%.

**Part 3 – Total of Parts 1 and 2**

Line 19 – Add the amounts from part 1, line 13 and part 2, line 18. Enter the total here and on Form RI-1040, page 1, line 8 and check the RI Schedule D box.

**RI-8615 - Tax for Children Under Age 14 Who Have Investment Income**  
(FOR TAXPAYERS WHO FILED FEDERAL FORM 8615)

Line 20 – Enter the amount from Federal Form 8615, Line 18

Line 21 – The Rhode Island percentage for 2002 is 25%.

Line 22 – Multiply line 20 by line 21. Enter here and on RI-1040, page 1, line 8 and check the RI-8615 box.

**Rhode Island Alternative Minimum Tax, Form RI-6251**

Line 1 – Federal Tentative Alternative Minimum Tax

Enter the federal alternative minimum tax from Federal Form 6251, line 33.

Line 2 – Rhode Island Tentative Alternative Minimum Tax

Multiply the amount on line 1 by 25%.

Line 3 – Rhode Island Income Tax

Enter the amount from RI-1040, page 1, line 8.

Line 4 – Tax on Lump-Sum Distributions

Enter the amount from Federal Form 4972, line 30.

Line 5 – Foreign Tax Credit

Enter the amount from Federal Form 1040, line 45.

Line 6 – Add lines 4 and 5.

Line 7 – Rhode Island percentage for tax year 2002 is 25%.

Line 8 - Multiply the amount on line 6 by the percentage on line 7.

Line 9 – Subtract line 8 from line 3.

Line 10 – Rhode Island Alternative Minimum Tax

Subtract line 9 from line 2 (if zero or less, enter zero). Enter here and on Rhode Island Form RI-1040, page 1, line 9.

**Rhode Island Schedule J**

If you had income from farming and you determined your federal tax using Federal Schedule J, your tax may be less if you choose to figure it using income averaging on Rhode Island Schedule J.

Line 11 – Enter the amount from Federal Schedule J, line 3.

Line 12 – Enter the Rhode Island tax on the amount on line 11. Use the Rhode Island Tax Table, Rhode Island Tax Rate Schedule or Rhode Island Schedule D, part 1, whichever applies.

Line 13 – Enter the amount from Federal Schedule J, line 8.

Line 14 – Enter the amount from Federal Schedule J, line 12.

Line 15 – Enter the amount from Federal Schedule J, line 16.

Line 16 – Add lines 13, 14 and 15.

Line 17 – Multiply line 16 by 25%.

Line 18 – Add lines 12 and 17.

Line 19 – Enter the amount from Federal Schedule J, line 18.

Line 20 – Enter the amount from Federal Schedule J, line 19.

Line 21 – Enter the amount from Federal Schedule J, line 20.

Line 22 – Add lines 19, 20 and 21.

Line 23 – Multiply line 22 by 25%.

Line 24 - Subtract line 23 from line 18.

Line 25 – Enter the amount from RI Schedule D, part 2, line 18.

Line 26 – Total tax

Add lines 24 and 25 – enter here and on RI-1040, page 1, line 8 and check the RI Schedule J box.

**T-205P Individual Consumer’s Use/Sales Tax Return**

What is a Use Tax?

A Use Tax is a tax on the use of tangible personal property in a state where the property has not been subject to the sales tax. Rhode Island Use Tax applies when merchandise purchased outside of Rhode Island is brought

into Rhode Island. Sales and use taxes are complementary taxes and are assessed at the same rate. In Rhode Island the sales and use tax rate is 7%. The Rhode Island Use Tax is most often due when merchandise subject to the sales tax in Rhode Island is purchased from an out-of-state vendor who did not collect the Rhode Island tax and the property is subsequently used in this state. Common examples of transactions from which use tax liability may arise are mail order catalog sales, and toll-free “800” purchases and purchases made over the internet.

What is taxable?

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

How do I file and pay?

To report use tax, please complete the Rhode Island Individual Consumer’s Use/Sales Tax return (T-205P) found on page 4 of Form RI-1040.

**Form T-205P Instructions**

Line 27 – Purchases Subject to Use/Sales Tax

Enter a description of the property purchased and the amount paid. If you need more space to list your taxable purchases, attach extra pages.

Line 28 – Total Sales Price

Enter the total sales price of the purchases reported on line 27.

Line 29 – Amount of Use Tax

Multiply the total purchases on line 28 by the Rhode Island Use Tax rate of 7%.

Line 30 – Credit for Sales Tax Paid in Other States

Enter the amount of sales tax paid to other states on the purchases listed on line 27. The credit for sales tax paid on each item is limited to 7% (the Rhode Island Use Tax Rate).

Line 31– Total Use Tax Due

Subtract line 30 from line 29. Enter here and on RI-1040, page 1, line 14.

# 2002 Rhode Island Tax Table

Use if your taxable income is less than \$100,000. If your taxable income is \$100,000 or more, use the Tax Rate Schedules located on page T-12.

## Sample Table

If line 7 (taxable income) is -		And you are -			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is -			
25,200	25,250	946	946	1,007	946
25,250	25,300	948	948	1,010	948
25,300	25,350	950	950	1,014	950
25,350	25,400	952	952	1,017	952

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

If line 7 (taxable income) is -		And you are -				If line 7 (taxable income) is -		And you are -									
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household						
		Your tax is -						Your tax is -									
<b>0</b>						<b>2,000</b>						<b>5,000</b>					
0	50	1	1	1	1	2,000	2,050	76	76	76	76	5,000	5,050	188	188	188	188
50	100	3	3	3	3	2,050	2,100	78	78	78	78	5,050	5,100	190	190	190	190
100	150	5	5	5	5	2,100	2,150	80	80	80	80	5,100	5,150	192	192	192	192
150	200	7	7	7	7	2,150	2,200	82	82	82	82	5,150	5,200	194	194	194	194
200	250	8	8	8	8	2,200	2,250	83	83	83	83	5,200	5,250	196	196	196	196
250	300	10	10	10	10	2,250	2,300	85	85	85	85	5,250	5,300	198	198	198	198
300	350	12	12	12	12	2,300	2,350	87	87	87	87	5,300	5,350	200	200	200	200
350	400	14	14	14	14	2,350	2,400	89	89	89	89	5,350	5,400	202	202	202	202
400	450	16	16	16	16	2,400	2,450	91	91	91	91	5,400	5,450	203	203	203	203
450	500	18	18	18	18	2,450	2,500	93	93	93	93	5,450	5,500	205	205	205	205
500	550	20	20	20	20	2,500	2,550	95	95	95	95	5,500	5,550	207	207	207	207
550	600	22	22	22	22	2,550	2,600	97	97	97	97	5,550	5,600	209	209	209	209
600	650	23	23	23	23	2,600	2,650	98	98	98	98	5,600	5,650	211	211	211	211
650	700	25	25	25	25	2,650	2,700	100	100	100	100	5,650	5,700	213	213	213	213
700	750	27	27	27	27	2,700	2,750	102	102	102	102	5,700	5,750	215	215	215	215
750	800	29	29	29	29	2,750	2,800	104	104	104	104	5,750	5,800	217	217	217	217
800	850	31	31	31	31	2,800	2,850	106	106	106	106	5,800	5,850	218	218	218	218
850	900	33	33	33	33	2,850	2,900	108	108	108	108	5,850	5,900	220	220	220	220
900	950	35	35	35	35	2,900	2,950	110	110	110	110	5,900	5,950	222	222	222	222
950	1,000	37	37	37	37	2,950	3,000	112	112	112	112	5,950	6,000	224	224	224	224
<b>1,000</b>						<b>3,000</b>						<b>6,000</b>					
1,000	1,050	38	38	38	38	3,000	3,050	113	113	113	113	6,000	6,050	226	226	226	226
1,050	1,100	40	40	40	40	3,050	3,100	115	115	115	115	6,050	6,100	228	228	228	228
1,100	1,150	42	42	42	42	3,100	3,150	117	117	117	117	6,100	6,150	230	230	230	230
1,150	1,200	44	44	44	44	3,150	3,200	119	119	119	119	6,150	6,200	232	232	232	232
1,200	1,250	46	46	46	46	3,200	3,250	121	121	121	121	6,200	6,250	233	233	233	233
1,250	1,300	48	48	48	48	3,250	3,300	123	123	123	123	6,250	6,300	235	235	235	235
1,300	1,350	50	50	50	50	3,300	3,350	125	125	125	125	6,300	6,350	237	237	237	237
1,350	1,400	52	52	52	52	3,350	3,400	127	127	127	127	6,350	6,400	239	239	239	239
1,400	1,450	53	53	53	53	3,400	3,450	128	128	128	128	6,400	6,450	241	241	241	241
1,450	1,500	55	55	55	55	3,450	3,500	130	130	130	130	6,450	6,500	243	243	243	243
1,500	1,550	57	57	57	57	3,500	3,550	132	132	132	132	6,500	6,550	245	245	245	245
1,550	1,600	59	59	59	59	3,550	3,600	134	134	134	134	6,550	6,600	247	247	247	247
1,600	1,650	61	61	61	61	3,600	3,650	136	136	136	136	6,600	6,650	248	248	248	248
1,650	1,700	63	63	63	63	3,650	3,700	138	138	138	138	6,650	6,700	250	250	250	250
1,700	1,750	65	65	65	65	3,700	3,750	140	140	140	140	6,700	6,750	252	252	252	252
1,750	1,800	67	67	67	67	3,750	3,800	142	142	142	142	6,750	6,800	254	254	254	254
1,800	1,850	68	68	68	68	3,800	3,850	143	143	143	143	6,800	6,850	256	256	256	256
1,850	1,900	70	70	70	70	3,850	3,900	145	145	145	145	6,850	6,900	258	258	258	258
1,900	1,950	72	72	72	72	3,900	3,950	147	147	147	147	6,900	6,950	260	260	260	260
1,950	2,000	74	74	74	74	3,950	4,000	149	149	149	149	6,950	7,000	262	262	262	262

\* this column must also be used by a qualifying widow(er).

**2002 Rhode Island Tax Table - Continued**

If line 7 (taxable income) is -		And you are -				If line 7 (taxable income) is -		And you are -				If line 7 (taxable income) is -		And you are -			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is -						Your tax is -						Your tax is -			
<b>7,000</b>						<b>10,000</b>						<b>13,000</b>					
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
<b>8,000</b>						<b>11,000</b>						<b>14,000</b>					
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
<b>9,000</b>						<b>12,000</b>						<b>15,000</b>					
9,000	9,050	338	338	338	338	12,000	12,050	451	451	451	451	15,000	15,050	563	563	563	563
9,050	9,100	340	340	340	340	12,050	12,100	453	453	453	453	15,050	15,100	565	565	565	565
9,100	9,150	342	342	342	342	12,100	12,150	455	455	455	455	15,100	15,150	567	567	567	567
9,150	9,200	344	344	344	344	12,150	12,200	457	457	457	457	15,150	15,200	569	569	569	569
9,200	9,250	346	346	346	346	12,200	12,250	458	458	458	458	15,200	15,250	571	571	571	571
9,250	9,300	348	348	348	348	12,250	12,300	460	460	460	460	15,250	15,300	573	573	573	573
9,300	9,350	350	350	350	350	12,300	12,350	462	462	462	462	15,300	15,350	575	575	575	575
9,350	9,400	352	352	352	352	12,350	12,400	464	464	464	464	15,350	15,400	577	577	577	577
9,400	9,450	353	353	353	353	12,400	12,450	466	466	466	466	15,400	15,450	578	578	578	578
9,450	9,500	355	355	355	355	12,450	12,500	468	468	468	468	15,450	15,500	580	580	580	580
9,500	9,550	357	357	357	357	12,500	12,550	470	470	470	470	15,500	15,550	582	582	582	582
9,550	9,600	359	359	359	359	12,550	12,600	472	472	472	472	15,550	15,600	584	584	584	584
9,600	9,650	361	361	361	361	12,600	12,650	473	473	473	473	15,600	15,650	586	586	586	586
9,650	9,700	363	363	363	363	12,650	12,700	475	475	475	475	15,650	15,700	588	588	588	588
9,700	9,750	365	365	365	365	12,700	12,750	477	477	477	477	15,700	15,750	590	590	590	590
9,750	9,800	367	367	367	367	12,750	12,800	479	479	479	479	15,750	15,800	592	592	592	592
9,800	9,850	368	368	368	368	12,800	12,850	481	481	481	481	15,800	15,850	593	593	593	593
9,850	9,900	370	370	370	370	12,850	12,900	483	483	483	483	15,850	15,900	595	595	595	595
9,900	9,950	372	372	372	372	12,900	12,950	485	485	485	485	15,900	15,950	597	597	597	597
9,950	10,000	374	374	374	374	12,950	13,000	487	487	487	487	15,950	16,000	599	599	599	599

\* this column must also be used by a qualifying widow(er).

**2002 Rhode Island Tax Table - Continued**

If line 7 (taxable income) is -		And you are -				If line 7 (taxable income) is -		And you are -				If line 7 (taxable income) is -		And you are -			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is -						Your tax is -						Your tax is -			
<b>16,000</b>						<b>19,000</b>						<b>22,000</b>					
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
<b>17,000</b>						<b>20,000</b>						<b>23,000</b>					
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	881	878
17,450	17,500	655	655	655	655	20,450	20,500	768	768	768	768	23,450	23,500	880	880	884	880
17,500	17,550	657	657	657	657	20,500	20,550	770	770	770	770	23,500	23,550	882	882	888	882
17,550	17,600	659	659	659	659	20,550	20,600	772	772	772	772	23,550	23,600	884	884	891	884
17,600	17,650	661	661	661	661	20,600	20,650	773	773	773	773	23,600	23,650	886	886	895	886
17,650	17,700	663	663	663	663	20,650	20,700	775	775	775	775	23,650	23,700	888	888	898	888
17,700	17,750	665	665	665	665	20,700	20,750	777	777	777	777	23,700	23,750	890	890	902	890
17,750	17,800	667	667	667	667	20,750	20,800	779	779	779	779	23,750	23,800	892	892	905	892
17,800	17,850	668	668	668	668	20,800	20,850	781	781	781	781	23,800	23,850	893	893	909	893
17,850	17,900	670	670	670	670	20,850	20,900	783	783	783	783	23,850	23,900	895	895	912	895
17,900	17,950	672	672	672	672	20,900	20,950	785	785	785	785	23,900	23,950	897	897	916	897
17,950	18,000	674	674	674	674	20,950	21,000	787	787	787	787	23,950	24,000	899	899	919	899
<b>18,000</b>						<b>21,000</b>						<b>24,000</b>					
18,000	18,050	676	676	676	676	21,000	21,050	788	788	788	788	24,000	24,050	901	901	923	901
18,050	18,100	678	678	678	678	21,050	21,100	790	790	790	790	24,050	24,100	903	903	926	903
18,100	18,150	680	680	680	680	21,100	21,150	792	792	792	792	24,100	24,150	905	905	930	905
18,150	18,200	682	682	682	682	21,150	21,200	794	794	794	794	24,150	24,200	907	907	933	907
18,200	18,250	683	683	683	683	21,200	21,250	796	796	796	796	24,200	24,250	908	908	937	908
18,250	18,300	685	685	685	685	21,250	21,300	798	798	798	798	24,250	24,300	910	910	940	910
18,300	18,350	687	687	687	687	21,300	21,350	800	800	800	800	24,300	24,350	912	912	944	912
18,350	18,400	689	689	689	689	21,350	21,400	802	802	802	802	24,350	24,400	914	914	947	914
18,400	18,450	691	691	691	691	21,400	21,450	803	803	803	803	24,400	24,450	916	916	951	916
18,450	18,500	693	693	693	693	21,450	21,500	805	805	805	805	24,450	24,500	918	918	954	918
18,500	18,550	695	695	695	695	21,500	21,550	807	807	807	807	24,500	24,550	920	920	958	920
18,550	18,600	697	697	697	697	21,550	21,600	809	809	809	809	24,550	24,600	922	922	961	922
18,600	18,650	698	698	698	698	21,600	21,650	811	811	811	811	24,600	24,650	923	923	965	923
18,650	18,700	700	700	700	700	21,650	21,700	813	813	813	813	24,650	24,700	925	925	968	925
18,700	18,750	702	702	702	702	21,700	21,750	815	815	815	815	24,700	24,750	927	927	972	927
18,750	18,800	704	704	704	704	21,750	21,800	817	817	817	817	24,750	24,800	929	929	975	929
18,800	18,850	706	706	706	706	21,800	21,850	818	818	818	818	24,800	24,850	931	931	979	931
18,850	18,900	708	708	708	708	21,850	21,900	820	820	820	820	24,850	24,900	933	933	982	933
18,900	18,950	710	710	710	710	21,900	21,950	822	822	822	822	24,900	24,950	935	935	986	935
18,950	19,000	712	712	712	712	21,950	22,000	824	824	824	824	24,950	25,000	937	937	989	937

\* this column must also be used by a qualifying widow(er).

2002 Rhode Island Tax Table - Continued

If line 7 (taxable income) is -		And you are -				If line 7 (taxable income) is -		And you are -				If line 7 (taxable income) is -		And you are -			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is -						Your tax is -						Your tax is -			
<b>25,000</b>						<b>28,000</b>						<b>31,000</b>					
25,000	25,050	938	938	993	938	28,000	28,050	1,053	1,051	1,203	1,051	31,000	31,050	1,263	1,163	1,413	1,163
25,050	25,100	940	940	996	940	28,050	28,100	1,057	1,053	1,206	1,053	31,050	31,100	1,267	1,165	1,416	1,165
25,100	25,150	942	942	1,000	942	28,100	28,150	1,060	1,055	1,210	1,055	31,100	31,150	1,270	1,167	1,420	1,167
25,150	25,200	944	944	1,003	944	28,150	28,200	1,064	1,057	1,213	1,057	31,150	31,200	1,274	1,169	1,423	1,169
25,200	25,250	946	946	1,007	946	28,200	28,250	1,067	1,058	1,217	1,058	31,200	31,250	1,277	1,171	1,427	1,171
25,250	25,300	948	948	1,010	948	28,250	28,300	1,071	1,060	1,220	1,060	31,250	31,300	1,281	1,173	1,430	1,173
25,300	25,350	950	950	1,014	950	28,300	28,350	1,074	1,062	1,224	1,062	31,300	31,350	1,284	1,175	1,434	1,175
25,350	25,400	952	952	1,017	952	28,350	28,400	1,078	1,064	1,227	1,064	31,350	31,400	1,288	1,177	1,437	1,177
25,400	25,450	953	953	1,021	953	28,400	28,450	1,081	1,066	1,231	1,066	31,400	31,450	1,291	1,178	1,441	1,178
25,450	25,500	955	955	1,024	955	28,450	28,500	1,085	1,068	1,234	1,068	31,450	31,500	1,295	1,180	1,444	1,180
25,500	25,550	957	957	1,028	957	28,500	28,550	1,088	1,070	1,238	1,070	31,500	31,550	1,298	1,182	1,448	1,182
25,550	25,600	959	959	1,031	959	28,550	28,600	1,092	1,072	1,241	1,072	31,550	31,600	1,302	1,184	1,451	1,184
25,600	25,650	961	961	1,035	961	28,600	28,650	1,095	1,073	1,245	1,073	31,600	31,650	1,305	1,186	1,455	1,186
25,650	25,700	963	963	1,038	963	28,650	28,700	1,099	1,075	1,248	1,075	31,650	31,700	1,309	1,188	1,458	1,188
25,700	25,750	965	965	1,042	965	28,700	28,750	1,102	1,077	1,252	1,077	31,700	31,750	1,312	1,190	1,462	1,190
25,750	25,800	967	967	1,045	967	28,750	28,800	1,106	1,079	1,255	1,079	31,750	31,800	1,316	1,192	1,465	1,192
25,800	25,850	968	968	1,049	968	28,800	28,850	1,109	1,081	1,259	1,081	31,800	31,850	1,319	1,193	1,469	1,193
25,850	25,900	970	970	1,052	970	28,850	28,900	1,113	1,083	1,262	1,083	31,850	31,900	1,323	1,195	1,472	1,195
25,900	25,950	972	972	1,056	972	28,900	28,950	1,116	1,085	1,266	1,085	31,900	31,950	1,326	1,197	1,476	1,197
25,950	26,000	974	974	1,059	974	28,950	29,000	1,120	1,087	1,269	1,087	31,950	32,000	1,330	1,199	1,479	1,199
<b>26,000</b>						<b>29,000</b>						<b>32,000</b>					
26,000	26,050	976	976	1,063	976	29,000	29,050	1,123	1,088	1,273	1,088	32,000	32,050	1,333	1,201	1,483	1,201
26,050	26,100	978	978	1,066	978	29,050	29,100	1,127	1,090	1,276	1,090	32,050	32,100	1,337	1,203	1,486	1,203
26,100	26,150	980	980	1,070	980	29,100	29,150	1,130	1,092	1,280	1,092	32,100	32,150	1,340	1,205	1,490	1,205
26,150	26,200	982	982	1,073	982	29,150	29,200	1,134	1,094	1,283	1,094	32,150	32,200	1,344	1,207	1,493	1,207
26,200	26,250	983	983	1,077	983	29,200	29,250	1,137	1,096	1,287	1,096	32,200	32,250	1,347	1,208	1,497	1,208
26,250	26,300	985	985	1,080	985	29,250	29,300	1,141	1,098	1,290	1,098	32,250	32,300	1,351	1,210	1,500	1,210
26,300	26,350	987	987	1,084	987	29,300	29,350	1,144	1,100	1,294	1,100	32,300	32,350	1,354	1,212	1,504	1,212
26,350	26,400	989	989	1,087	989	29,350	29,400	1,148	1,102	1,297	1,102	32,350	32,400	1,358	1,214	1,507	1,214
26,400	26,450	991	991	1,091	991	29,400	29,450	1,151	1,103	1,301	1,103	32,400	32,450	1,361	1,216	1,511	1,216
26,450	26,500	993	993	1,094	993	29,450	29,500	1,155	1,105	1,304	1,105	32,450	32,500	1,365	1,218	1,514	1,218
26,500	26,550	995	995	1,098	995	29,500	29,550	1,158	1,107	1,308	1,107	32,500	32,550	1,368	1,220	1,518	1,220
26,550	26,600	997	997	1,101	997	29,550	29,600	1,162	1,109	1,311	1,109	32,550	32,600	1,372	1,222	1,521	1,222
26,600	26,650	998	998	1,105	998	29,600	29,650	1,165	1,111	1,315	1,111	32,600	32,650	1,375	1,223	1,525	1,223
26,650	26,700	1,000	1,000	1,108	1,000	29,650	29,700	1,169	1,113	1,318	1,113	32,650	32,700	1,379	1,225	1,528	1,225
26,700	26,750	1,002	1,002	1,112	1,002	29,700	29,750	1,172	1,115	1,322	1,115	32,700	32,750	1,382	1,227	1,532	1,227
26,750	26,800	1,004	1,004	1,115	1,004	29,750	29,800	1,176	1,117	1,325	1,117	32,750	32,800	1,386	1,229	1,535	1,229
26,800	26,850	1,006	1,006	1,119	1,006	29,800	29,850	1,179	1,118	1,329	1,118	32,800	32,850	1,389	1,231	1,539	1,231
26,850	26,900	1,008	1,008	1,122	1,008	29,850	29,900	1,183	1,120	1,332	1,120	32,850	32,900	1,393	1,233	1,542	1,233
26,900	26,950	1,010	1,010	1,126	1,010	29,900	29,950	1,186	1,122	1,336	1,122	32,900	32,950	1,396	1,235	1,546	1,235
26,950	27,000	1,012	1,012	1,129	1,012	29,950	30,000	1,190	1,124	1,339	1,124	32,950	33,000	1,400	1,237	1,549	1,237
<b>27,000</b>						<b>30,000</b>						<b>33,000</b>					
27,000	27,050	1,013	1,013	1,133	1,013	30,000	30,050	1,193	1,126	1,343	1,126	33,000	33,050	1,403	1,238	1,553	1,238
27,050	27,100	1,015	1,015	1,136	1,015	30,050	30,100	1,197	1,128	1,346	1,128	33,050	33,100	1,407	1,240	1,556	1,240
27,100	27,150	1,017	1,017	1,140	1,017	30,100	30,150	1,200	1,130	1,350	1,130	33,100	33,150	1,410	1,242	1,560	1,242
27,150	27,200	1,019	1,019	1,143	1,019	30,150	30,200	1,204	1,132	1,353	1,132	33,150	33,200	1,414	1,244	1,563	1,244
27,200	27,250	1,021	1,021	1,147	1,021	30,200	30,250	1,207	1,133	1,357	1,133	33,200	33,250	1,417	1,246	1,567	1,246
27,250	27,300	1,023	1,023	1,150	1,023	30,250	30,300	1,211	1,135	1,360	1,135	33,250	33,300	1,421	1,248	1,570	1,248
27,300	27,350	1,025	1,025	1,154	1,025	30,300	30,350	1,214	1,137	1,364	1,137	33,300	33,350	1,424	1,250	1,574	1,250
27,350	27,400	1,027	1,027	1,157	1,027	30,350	30,400	1,218	1,139	1,367	1,139	33,350	33,400	1,428	1,252	1,577	1,252
27,400	27,450	1,028	1,028	1,161	1,028	30,400	30,450	1,221	1,141	1,371	1,141	33,400	33,450	1,431	1,253	1,581	1,253
27,450	27,500	1,030	1,030	1,164	1,030	30,450	30,500	1,225	1,143	1,374	1,143	33,450	33,500	1,435	1,255	1,584	1,255
27,500	27,550	1,032	1,032	1,168	1,032	30,500	30,550	1,228	1,145	1,378	1,145	33,500	33,550	1,438	1,257	1,588	1,257
27,550	27,600	1,034	1,034	1,171	1,034	30,550	30,600	1,232	1,147	1,381	1,147	33,550	33,600	1,442	1,259	1,591	1,259
27,600	27,650	1,036	1,036	1,175	1,036	30,600	30,650	1,235	1,148	1,385	1,148	33,600	33,650	1,445	1,261	1,595	1,261
27,650	27,700	1,038	1,038	1,178	1,038	30,650	30,700	1,239	1,150	1,388	1,150	33,650	33,700	1,449	1,263	1,598	1,263
27,700	27,750	1,040	1,040	1,182	1,040	30,700	30,750	1,242	1,152	1,392	1,152	33,700	33,750	1,452	1,265	1,602	1,265
27,750	27,800	1,042	1,042	1,185	1,042	30,750	30,800	1,246	1,154	1,395	1,154	33,750	33,800	1,456	1,267	1,605	1,267
27,800	27,850	1,043	1,043	1,189	1,043	30,800	30,850	1,249	1,156	1,399	1,156	33,800	33,850	1,459	1,268	1,609	1,268
27,850	27,900	1,045	1,045	1,192	1,045	30,850	30,900	1,253	1,158	1,402	1,158	33,850	33,900	1,463	1,270	1,612	1,270
27,900	27,950	1,047	1,047	1,196	1,047	30,900	30,950	1,256	1,160	1,406	1,160	33,900	33,950	1,466	1,272	1,616	1,272
27,950	28,000	1,050	1,049	1,199	1,049	30,950	31,000	1,260	1,162	1,409	1,162	33,950	34,000	1,470	1,274	1,619	1,274

\* this column must also be used by a qualifying widow(er).



2002 Rhode Island Tax Table - Continued

If line 7 (taxable income) is -		And you are -				If line 7 (taxable income) is -		And you are -				If line 7 (taxable income) is -		And you are -			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is -						Your tax is -						Your tax is -			
<b>34,000</b>						<b>37,000</b>						<b>40,000</b>					
34,000	34,050	1,473	1,276	1,623	1,276	37,000	37,050	1,683	1,388	1,833	1,388	40,000	40,050	1,893	1,501	2,043	1,585
34,050	34,100	1,477	1,278	1,626	1,278	37,050	37,100	1,687	1,390	1,836	1,390	40,050	40,100	1,897	1,503	2,046	1,588
34,100	34,150	1,480	1,280	1,630	1,280	37,100	37,150	1,690	1,392	1,840	1,392	40,100	40,150	1,900	1,505	2,050	1,592
34,150	34,200	1,484	1,282	1,633	1,282	37,150	37,200	1,694	1,394	1,843	1,394	40,150	40,200	1,904	1,507	2,053	1,595
34,200	34,250	1,487	1,283	1,637	1,283	37,200	37,250	1,697	1,396	1,847	1,396	40,200	40,250	1,907	1,508	2,057	1,599
34,250	34,300	1,491	1,285	1,640	1,285	37,250	37,300	1,701	1,398	1,850	1,398	40,250	40,300	1,911	1,510	2,060	1,602
34,300	34,350	1,494	1,287	1,644	1,287	37,300	37,350	1,704	1,400	1,854	1,400	40,300	40,350	1,914	1,512	2,064	1,606
34,350	34,400	1,498	1,289	1,647	1,289	37,350	37,400	1,708	1,402	1,857	1,402	40,350	40,400	1,918	1,514	2,067	1,609
34,400	34,450	1,501	1,291	1,651	1,291	37,400	37,450	1,711	1,403	1,861	1,403	40,400	40,450	1,921	1,516	2,071	1,613
34,450	34,500	1,505	1,293	1,654	1,293	37,450	37,500	1,715	1,405	1,864	1,406	40,450	40,500	1,925	1,518	2,074	1,616
34,500	34,550	1,508	1,295	1,658	1,295	37,500	37,550	1,718	1,407	1,868	1,410	40,500	40,550	1,928	1,520	2,078	1,620
34,550	34,600	1,512	1,297	1,661	1,297	37,550	37,600	1,722	1,409	1,871	1,413	40,550	40,600	1,932	1,522	2,081	1,623
34,600	34,650	1,515	1,298	1,665	1,298	37,600	37,650	1,725	1,411	1,875	1,417	40,600	40,650	1,935	1,523	2,085	1,627
34,650	34,700	1,519	1,300	1,668	1,300	37,650	37,700	1,729	1,413	1,878	1,420	40,650	40,700	1,939	1,525	2,088	1,630
34,700	34,750	1,522	1,302	1,672	1,302	37,700	37,750	1,732	1,415	1,882	1,424	40,700	40,750	1,942	1,527	2,092	1,634
34,750	34,800	1,526	1,304	1,675	1,304	37,750	37,800	1,736	1,417	1,885	1,427	40,750	40,800	1,946	1,529	2,095	1,637
34,800	34,850	1,529	1,306	1,679	1,306	37,800	37,850	1,739	1,418	1,889	1,431	40,800	40,850	1,949	1,531	2,099	1,641
34,850	34,900	1,533	1,308	1,682	1,308	37,850	37,900	1,743	1,420	1,892	1,434	40,850	40,900	1,953	1,533	2,102	1,644
34,900	34,950	1,536	1,310	1,686	1,310	37,900	37,950	1,746	1,422	1,896	1,438	40,900	40,950	1,956	1,535	2,106	1,648
34,950	35,000	1,540	1,312	1,689	1,312	37,950	38,000	1,750	1,424	1,899	1,441	40,950	41,000	1,960	1,537	2,109	1,651
<b>35,000</b>						<b>38,000</b>						<b>41,000</b>					
35,000	35,050	1,543	1,313	1,693	1,313	38,000	38,050	1,753	1,426	1,903	1,445	41,000	41,050	1,963	1,538	2,113	1,655
35,050	35,100	1,547	1,315	1,696	1,315	38,050	38,100	1,757	1,428	1,906	1,448	41,050	41,100	1,967	1,540	2,116	1,658
35,100	35,150	1,550	1,317	1,700	1,317	38,100	38,150	1,760	1,430	1,910	1,452	41,100	41,150	1,970	1,542	2,120	1,662
35,150	35,200	1,554	1,319	1,703	1,319	38,150	38,200	1,764	1,432	1,913	1,455	41,150	41,200	1,974	1,544	2,123	1,665
35,200	35,250	1,557	1,321	1,707	1,321	38,200	38,250	1,767	1,433	1,917	1,459	41,200	41,250	1,977	1,546	2,127	1,669
35,250	35,300	1,561	1,323	1,710	1,323	38,250	38,300	1,771	1,435	1,920	1,462	41,250	41,300	1,981	1,548	2,130	1,672
35,300	35,350	1,564	1,325	1,714	1,325	38,300	38,350	1,774	1,437	1,924	1,466	41,300	41,350	1,984	1,550	2,134	1,676
35,350	35,400	1,568	1,327	1,717	1,327	38,350	38,400	1,778	1,439	1,927	1,469	41,350	41,400	1,988	1,552	2,137	1,679
35,400	35,450	1,571	1,328	1,721	1,328	38,400	38,450	1,781	1,441	1,931	1,473	41,400	41,450	1,991	1,553	2,141	1,683
35,450	35,500	1,575	1,330	1,724	1,330	38,450	38,500	1,785	1,443	1,934	1,476	41,450	41,500	1,995	1,555	2,144	1,686
35,500	35,550	1,578	1,332	1,728	1,332	38,500	38,550	1,788	1,445	1,938	1,480	41,500	41,550	1,998	1,557	2,148	1,690
35,550	35,600	1,582	1,334	1,731	1,334	38,550	38,600	1,792	1,447	1,941	1,483	41,550	41,600	2,002	1,559	2,151	1,693
35,600	35,650	1,585	1,336	1,735	1,336	38,600	38,650	1,795	1,448	1,945	1,487	41,600	41,650	2,005	1,561	2,155	1,697
35,650	35,700	1,589	1,338	1,738	1,338	38,650	38,700	1,799	1,450	1,948	1,490	41,650	41,700	2,009	1,563	2,158	1,700
35,700	35,750	1,592	1,340	1,742	1,340	38,700	38,750	1,802	1,452	1,952	1,494	41,700	41,750	2,012	1,565	2,162	1,704
35,750	35,800	1,596	1,342	1,745	1,342	38,750	38,800	1,806	1,454	1,955	1,497	41,750	41,800	2,016	1,567	2,165	1,707
35,800	35,850	1,599	1,343	1,749	1,343	38,800	38,850	1,809	1,456	1,959	1,501	41,800	41,850	2,019	1,568	2,169	1,711
35,850	35,900	1,603	1,345	1,752	1,345	38,850	38,900	1,813	1,458	1,962	1,504	41,850	41,900	2,023	1,570	2,172	1,714
35,900	35,950	1,606	1,347	1,756	1,347	38,900	38,950	1,816	1,460	1,966	1,508	41,900	41,950	2,026	1,572	2,176	1,718
35,950	36,000	1,610	1,349	1,759	1,349	38,950	39,000	1,820	1,462	1,969	1,511	41,950	42,000	2,030	1,574	2,179	1,721
<b>36,000</b>						<b>39,000</b>						<b>42,000</b>					
36,000	36,050	1,613	1,351	1,763	1,351	39,000	39,050	1,823	1,463	1,973	1,515	42,000	42,050	2,033	1,576	2,183	1,725
36,050	36,100	1,617	1,353	1,766	1,353	39,050	39,100	1,827	1,465	1,976	1,518	42,050	42,100	2,037	1,578	2,186	1,728
36,100	36,150	1,620	1,355	1,770	1,355	39,100	39,150	1,830	1,467	1,980	1,522	42,100	42,150	2,040	1,580	2,190	1,732
36,150	36,200	1,624	1,357	1,773	1,357	39,150	39,200	1,834	1,469	1,983	1,525	42,150	42,200	2,044	1,582	2,193	1,735
36,200	36,250	1,627	1,358	1,777	1,358	39,200	39,250	1,837	1,471	1,987	1,529	42,200	42,250	2,047	1,583	2,197	1,739
36,250	36,300	1,631	1,360	1,780	1,360	39,250	39,300	1,841	1,473	1,990	1,532	42,250	42,300	2,051	1,585	2,200	1,742
36,300	36,350	1,634	1,362	1,784	1,362	39,300	39,350	1,844	1,475	1,994	1,536	42,300	42,350	2,054	1,587	2,204	1,746
36,350	36,400	1,638	1,364	1,787	1,364	39,350	39,400	1,848	1,477	1,997	1,539	42,350	42,400	2,058	1,589	2,207	1,749
36,400	36,450	1,641	1,366	1,791	1,366	39,400	39,450	1,851	1,478	2,001	1,543	42,400	42,450	2,061	1,591	2,211	1,753
36,450	36,500	1,645	1,368	1,794	1,368	39,450	39,500	1,855	1,480	2,004	1,546	42,450	42,500	2,065	1,593	2,214	1,756
36,500	36,550	1,648	1,370	1,798	1,370	39,500	39,550	1,858	1,482	2,008	1,550	42,500	42,550	2,068	1,595	2,218	1,760
36,550	36,600	1,652	1,372	1,801	1,372	39,550	39,600	1,862	1,484	2,011	1,553	42,550	42,600	2,072	1,597	2,221	1,763
36,600	36,650	1,655	1,373	1,805	1,373	39,600	39,650	1,865	1,486	2,015	1,557	42,600	42,650	2,075	1,598	2,225	1,767
36,650	36,700	1,659	1,375	1,808	1,375	39,650	39,700	1,869	1,488	2,018	1,560	42,650	42,700	2,079	1,600	2,228	1,770
36,700	36,750	1,662	1,377	1,812	1,377	39,700	39,750	1,872	1,490	2,022	1,564	42,700	42,750	2,082	1,602	2,232	1,774
36,750	36,800	1,666	1,379	1,815	1,379	39,750	39,800	1,876	1,492	2,025	1,567	42,750	42,800	2,086	1,604	2,235	1,777
36,800	36,850	1,669	1,381	1,819	1,381	39,800	39,850	1,879	1,493	2,029	1,571	42,800	42,850	2,089	1,606	2,239	1,781
36,850	36,900	1,673	1,383	1,822	1,383	39,850	39,900	1,883	1,495	2,032	1,574	42,850	42,900	2,093	1,608	2,242	1,784
36,900	36,950	1,676	1,385	1,826	1,385	39,900	39,950	1,886	1,497	2,036	1,578	42,900	42,950	2,096	1,610	2,246	1,788
36,950	37,000	1,680	1,387	1,829	1,387	39,950	40,000	1,890	1,499	2,039							

2002 Rhode Island Tax Table - Continued

If line 7 (taxable income) is -		And you are -				If line 7 (taxable income) is -		And you are -				If line 7 (taxable income) is -		And you are -			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is -						Your tax is -						Your tax is -			
<b>43,000</b>						<b>46,000</b>						<b>49,000</b>					
43,000	43,050	2,103	1,613	2,253	1,795	46,000	46,050	2,313	1,726	2,463	2,005	49,000	49,050	2,523	1,914	2,673	2,215
43,050	43,100	2,107	1,615	2,256	1,798	46,050	46,100	2,317	1,728	2,466	2,008	49,050	49,100	2,527	1,918	2,676	2,218
43,100	43,150	2,110	1,617	2,260	1,802	46,100	46,150	2,320	1,730	2,470	2,012	49,100	49,150	2,530	1,921	2,680	2,222
43,150	43,200	2,114	1,619	2,263	1,805	46,150	46,200	2,324	1,732	2,473	2,015	49,150	49,200	2,534	1,925	2,683	2,225
43,200	43,250	2,117	1,621	2,267	1,809	46,200	46,250	2,327	1,733	2,477	2,019	49,200	49,250	2,537	1,928	2,687	2,229
43,250	43,300	2,121	1,623	2,270	1,812	46,250	46,300	2,331	1,735	2,480	2,022	49,250	49,300	2,541	1,932	2,690	2,232
43,300	43,350	2,124	1,625	2,274	1,816	46,300	46,350	2,334	1,737	2,484	2,026	49,300	49,350	2,544	1,935	2,694	2,236
43,350	43,400	2,128	1,627	2,277	1,819	46,350	46,400	2,338	1,739	2,487	2,029	49,350	49,400	2,548	1,939	2,697	2,239
43,400	43,450	2,131	1,628	2,281	1,823	46,400	46,450	2,341	1,741	2,491	2,033	49,400	49,450	2,551	1,942	2,701	2,243
43,450	43,500	2,135	1,630	2,284	1,826	46,450	46,500	2,345	1,743	2,494	2,036	49,450	49,500	2,555	1,946	2,704	2,246
43,500	43,550	2,138	1,632	2,288	1,830	46,500	46,550	2,348	1,745	2,498	2,040	49,500	49,550	2,558	1,949	2,708	2,250
43,550	43,600	2,142	1,634	2,291	1,833	46,550	46,600	2,352	1,747	2,501	2,043	49,550	49,600	2,562	1,953	2,711	2,253
43,600	43,650	2,145	1,636	2,295	1,837	46,600	46,650	2,355	1,748	2,505	2,047	49,600	49,650	2,565	1,956	2,715	2,257
43,650	43,700	2,149	1,638	2,298	1,840	46,650	46,700	2,359	1,750	2,508	2,050	49,650	49,700	2,569	1,960	2,718	2,260
43,700	43,750	2,152	1,640	2,302	1,844	46,700	46,750	2,362	1,753	2,512	2,054	49,700	49,750	2,572	1,963	2,722	2,264
43,750	43,800	2,156	1,642	2,305	1,847	46,750	46,800	2,366	1,757	2,515	2,057	49,750	49,800	2,576	1,967	2,725	2,267
43,800	43,850	2,159	1,643	2,309	1,851	46,800	46,850	2,369	1,760	2,519	2,061	49,800	49,850	2,579	1,970	2,729	2,271
43,850	43,900	2,163	1,645	2,312	1,854	46,850	46,900	2,373	1,764	2,522	2,064	49,850	49,900	2,583	1,974	2,732	2,274
43,900	43,950	2,166	1,647	2,316	1,858	46,900	46,950	2,376	1,767	2,526	2,068	49,900	49,950	2,586	1,977	2,736	2,278
43,950	44,000	2,170	1,649	2,319	1,861	46,950	47,000	2,380	1,771	2,529	2,071	49,950	50,000	2,590	1,981	2,739	2,281
<b>44,000</b>						<b>47,000</b>						<b>50,000</b>					
44,000	44,050	2,173	1,651	2,323	1,865	47,000	47,050	2,383	1,774	2,533	2,075	50,000	50,050	2,593	1,984	2,743	2,285
44,050	44,100	2,177	1,653	2,326	1,868	47,050	47,100	2,387	1,778	2,536	2,078	50,050	50,100	2,597	1,988	2,746	2,288
44,100	44,150	2,180	1,655	2,330	1,872	47,100	47,150	2,390	1,781	2,540	2,082	50,100	50,150	2,600	1,991	2,750	2,292
44,150	44,200	2,184	1,657	2,333	1,875	47,150	47,200	2,394	1,785	2,543	2,085	50,150	50,200	2,604	1,995	2,753	2,295
44,200	44,250	2,187	1,658	2,337	1,879	47,200	47,250	2,397	1,788	2,547	2,089	50,200	50,250	2,607	1,998	2,757	2,299
44,250	44,300	2,191	1,660	2,340	1,882	47,250	47,300	2,401	1,792	2,550	2,092	50,250	50,300	2,611	2,002	2,760	2,302
44,300	44,350	2,194	1,662	2,344	1,886	47,300	47,350	2,404	1,795	2,554	2,096	50,300	50,350	2,614	2,005	2,764	2,306
44,350	44,400	2,198	1,664	2,347	1,889	47,350	47,400	2,408	1,799	2,557	2,099	50,350	50,400	2,618	2,009	2,767	2,309
44,400	44,450	2,201	1,666	2,351	1,893	47,400	47,450	2,411	1,802	2,561	2,103	50,400	50,450	2,621	2,012	2,771	2,313
44,450	44,500	2,205	1,668	2,354	1,896	47,450	47,500	2,415	1,806	2,564	2,106	50,450	50,500	2,625	2,016	2,774	2,316
44,500	44,550	2,208	1,670	2,358	1,900	47,500	47,550	2,418	1,809	2,568	2,110	50,500	50,550	2,628	2,019	2,778	2,320
44,550	44,600	2,212	1,672	2,361	1,903	47,550	47,600	2,422	1,813	2,571	2,113	50,550	50,600	2,632	2,023	2,781	2,323
44,600	44,650	2,215	1,673	2,365	1,907	47,600	47,650	2,425	1,816	2,575	2,117	50,600	50,650	2,635	2,026	2,785	2,327
44,650	44,700	2,219	1,675	2,368	1,910	47,650	47,700	2,429	1,820	2,578	2,120	50,650	50,700	2,639	2,030	2,788	2,330
44,700	44,750	2,222	1,677	2,372	1,914	47,700	47,750	2,432	1,823	2,582	2,124	50,700	50,750	2,642	2,033	2,792	2,334
44,750	44,800	2,226	1,679	2,375	1,917	47,750	47,800	2,436	1,827	2,585	2,127	50,750	50,800	2,646	2,037	2,795	2,337
44,800	44,850	2,229	1,681	2,379	1,921	47,800	47,850	2,439	1,830	2,589	2,131	50,800	50,850	2,649	2,040	2,799	2,341
44,850	44,900	2,233	1,683	2,382	1,924	47,850	47,900	2,443	1,834	2,592	2,134	50,850	50,900	2,653	2,044	2,802	2,344
44,900	44,950	2,236	1,685	2,386	1,928	47,900	47,950	2,446	1,837	2,596	2,138	50,900	50,950	2,656	2,047	2,806	2,348
44,950	45,000	2,240	1,687	2,389	1,931	47,950	48,000	2,450	1,841	2,599	2,141	50,950	51,000	2,660	2,051	2,809	2,351
<b>45,000</b>						<b>48,000</b>						<b>51,000</b>					
45,000	45,050	2,243	1,688	2,393	1,935	48,000	48,050	2,453	1,844	2,603	2,145	51,000	51,050	2,663	2,054	2,813	2,355
45,050	45,100	2,247	1,690	2,396	1,938	48,050	48,100	2,457	1,848	2,606	2,148	51,050	51,100	2,667	2,058	2,816	2,358
45,100	45,150	2,250	1,692	2,400	1,942	48,100	48,150	2,460	1,851	2,610	2,152	51,100	51,150	2,670	2,061	2,820	2,362
45,150	45,200	2,254	1,694	2,403	1,945	48,150	48,200	2,464	1,855	2,613	2,155	51,150	51,200	2,674	2,065	2,823	2,365
45,200	45,250	2,257	1,696	2,407	1,949	48,200	48,250	2,467	1,858	2,617	2,159	51,200	51,250	2,677	2,068	2,827	2,369
45,250	45,300	2,261	1,698	2,410	1,952	48,250	48,300	2,471	1,862	2,620	2,162	51,250	51,300	2,681	2,072	2,830	2,372
45,300	45,350	2,264	1,700	2,414	1,956	48,300	48,350	2,474	1,865	2,624	2,166	51,300	51,350	2,684	2,075	2,834	2,376
45,350	45,400	2,268	1,702	2,417	1,959	48,350	48,400	2,478	1,869	2,627	2,169	51,350	51,400	2,688	2,079	2,837	2,379
45,400	45,450	2,271	1,703	2,421	1,963	48,400	48,450	2,481	1,872	2,631	2,173	51,400	51,450	2,691	2,082	2,841	2,383
45,450	45,500	2,275	1,705	2,424	1,966	48,450	48,500	2,485	1,876	2,634	2,176	51,450	51,500	2,695	2,086	2,844	2,386
45,500	45,550	2,278	1,707	2,428	1,970	48,500	48,550	2,488	1,879	2,638	2,180	51,500	51,550	2,698	2,089	2,848	2,390
45,550	45,600	2,282	1,709	2,431	1,973	48,550	48,600	2,492	1,883	2,641	2,183	51,550	51,600	2,702	2,093	2,851	2,393
45,600	45,650	2,285	1,711	2,435	1,977	48,600	48,650	2,495	1,886	2,645	2,187	51,600	51,650	2,705	2,096	2,855	2,397
45,650	45,700	2,289	1,713	2,438	1,980	48,650	48,700	2,499	1,890	2,648	2,190	51,650	51,700	2,709	2,100	2,858	2,400
45,700	45,750	2,292	1,715	2,442	1,984	48,700	48,750	2,502	1,893	2,652	2,194	51,700	51,750	2,712	2,103	2,862	2,404
45,750	45,800	2,296	1,717	2,445	1,987	48,750	48,800	2,506	1,897	2,655	2,197	51,750	51,800	2,716	2,107	2,865	2,407
45,800	45,850	2,299	1,718	2,449	1,991	48,800	48,850	2,509	1,900	2,659	2,201	51,800	51,850	2,719	2,110	2,869	2,411
45,850	45,900	2,303	1,720	2,452	1,994	48,850	48,900	2,513	1,904	2,662	2,204	51,850	51,900	2,723	2,114	2,872	2,414
45,900	45,950	2,306	1,722	2,456	1,998	48,900	48,950	2,516	1,907	2,666	2,208	51,900	51,950	2,726	2,117	2,876	2,418
45,950	46,000	2,310	1,724	2,459	2,001	48,950	49,000	2,520	1,911	2,669							

**2002 Rhode Island Tax Table - Continued**

If line 7 (taxable income) is -		And you are -				If line 7 (taxable income) is -		And you are -				If line 7 (taxable income) is -		And you are -			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is -						Your tax is -						Your tax is -			
<b>52,000</b>						<b>55,000</b>						<b>58,000</b>					
52,000	52,050	2,733	2,124	2,883	2,425	55,000	55,050	2,943	2,334	3,093	2,635	58,000	58,050	3,153	2,544	3,315	2,845
52,050	52,100	2,737	2,128	2,886	2,428	55,050	55,100	2,947	2,338	3,096	2,638	58,050	58,100	3,157	2,548	3,319	2,848
52,100	52,150	2,740	2,131	2,890	2,432	55,100	55,150	2,950	2,341	3,100	2,642	58,100	58,150	3,160	2,551	3,323	2,852
52,150	52,200	2,744	2,135	2,893	2,435	55,150	55,200	2,954	2,345	3,103	2,645	58,150	58,200	3,164	2,555	3,327	2,855
52,200	52,250	2,747	2,138	2,897	2,439	55,200	55,250	2,957	2,348	3,107	2,649	58,200	58,250	3,167	2,558	3,330	2,859
52,250	52,300	2,751	2,142	2,900	2,442	55,250	55,300	2,961	2,352	3,110	2,652	58,250	58,300	3,171	2,562	3,334	2,862
52,300	52,350	2,754	2,145	2,904	2,446	55,300	55,350	2,964	2,355	3,114	2,656	58,300	58,350	3,174	2,565	3,338	2,866
52,350	52,400	2,758	2,149	2,907	2,449	55,350	55,400	2,968	2,359	3,117	2,659	58,350	58,400	3,178	2,569	3,342	2,869
52,400	52,450	2,761	2,152	2,911	2,453	55,400	55,450	2,971	2,362	3,121	2,663	58,400	58,450	3,181	2,572	3,346	2,873
52,450	52,500	2,765	2,156	2,914	2,456	55,450	55,500	2,975	2,366	3,124	2,666	58,450	58,500	3,185	2,576	3,350	2,876
52,500	52,550	2,768	2,159	2,918	2,460	55,500	55,550	2,978	2,369	3,128	2,670	58,500	58,550	3,188	2,579	3,354	2,880
52,550	52,600	2,772	2,163	2,921	2,463	55,550	55,600	2,982	2,373	3,131	2,673	58,550	58,600	3,192	2,583	3,358	2,883
52,600	52,650	2,775	2,166	2,925	2,467	55,600	55,650	2,985	2,376	3,135	2,677	58,600	58,650	3,195	2,586	3,361	2,887
52,650	52,700	2,779	2,170	2,928	2,470	55,650	55,700	2,989	2,380	3,138	2,680	58,650	58,700	3,199	2,590	3,365	2,890
52,700	52,750	2,782	2,173	2,932	2,474	55,700	55,750	2,992	2,383	3,142	2,684	58,700	58,750	3,202	2,593	3,369	2,894
52,750	52,800	2,786	2,177	2,935	2,477	55,750	55,800	2,996	2,387	3,145	2,687	58,750	58,800	3,206	2,597	3,373	2,897
52,800	52,850	2,789	2,180	2,939	2,481	55,800	55,850	2,999	2,390	3,149	2,691	58,800	58,850	3,209	2,600	3,377	2,901
52,850	52,900	2,793	2,184	2,942	2,484	55,850	55,900	3,003	2,394	3,152	2,694	58,850	58,900	3,213	2,604	3,381	2,904
52,900	52,950	2,796	2,187	2,946	2,488	55,900	55,950	3,006	2,397	3,156	2,698	58,900	58,950	3,216	2,607	3,385	2,908
52,950	53,000	2,800	2,191	2,949	2,491	55,950	56,000	3,010	2,401	3,159	2,701	58,950	59,000	3,220	2,611	3,389	2,911
<b>53,000</b>						<b>56,000</b>						<b>59,000</b>					
53,000	53,050	2,803	2,194	2,953	2,495	56,000	56,050	3,013	2,404	3,163	2,705	59,000	59,050	3,223	2,614	3,392	2,915
53,050	53,100	2,807	2,198	2,956	2,498	56,050	56,100	3,017	2,408	3,166	2,708	59,050	59,100	3,227	2,618	3,396	2,918
53,100	53,150	2,810	2,201	2,960	2,502	56,100	56,150	3,020	2,411	3,170	2,712	59,100	59,150	3,230	2,621	3,400	2,922
53,150	53,200	2,814	2,205	2,963	2,505	56,150	56,200	3,024	2,415	3,173	2,715	59,150	59,200	3,234	2,625	3,404	2,925
53,200	53,250	2,817	2,208	2,967	2,509	56,200	56,250	3,027	2,418	3,177	2,719	59,200	59,250	3,237	2,628	3,408	2,929
53,250	53,300	2,821	2,212	2,970	2,512	56,250	56,300	3,031	2,422	3,180	2,722	59,250	59,300	3,241	2,632	3,412	2,932
53,300	53,350	2,824	2,215	2,974	2,516	56,300	56,350	3,034	2,425	3,184	2,726	59,300	59,350	3,244	2,635	3,416	2,936
53,350	53,400	2,828	2,219	2,977	2,519	56,350	56,400	3,038	2,429	3,187	2,729	59,350	59,400	3,248	2,639	3,420	2,939
53,400	53,450	2,831	2,222	2,981	2,523	56,400	56,450	3,041	2,432	3,191	2,733	59,400	59,450	3,251	2,642	3,423	2,943
53,450	53,500	2,835	2,226	2,984	2,526	56,450	56,500	3,045	2,436	3,195	2,736	59,450	59,500	3,255	2,646	3,427	2,946
53,500	53,550	2,838	2,229	2,988	2,530	56,500	56,550	3,048	2,439	3,199	2,740	59,500	59,550	3,258	2,649	3,431	2,950
53,550	53,600	2,842	2,233	2,991	2,533	56,550	56,600	3,052	2,443	3,203	2,743	59,550	59,600	3,262	2,653	3,435	2,953
53,600	53,650	2,845	2,236	2,995	2,537	56,600	56,650	3,055	2,446	3,206	2,747	59,600	59,650	3,265	2,656	3,439	2,957
53,650	53,700	2,849	2,240	2,998	2,540	56,650	56,700	3,059	2,450	3,210	2,750	59,650	59,700	3,269	2,660	3,443	2,960
53,700	53,750	2,852	2,243	3,002	2,544	56,700	56,750	3,062	2,453	3,214	2,754	59,700	59,750	3,272	2,663	3,447	2,964
53,750	53,800	2,856	2,247	3,005	2,547	56,750	56,800	3,066	2,457	3,218	2,757	59,750	59,800	3,276	2,667	3,451	2,967
53,800	53,850	2,859	2,250	3,009	2,551	56,800	56,850	3,069	2,460	3,222	2,761	59,800	59,850	3,279	2,670	3,454	2,971
53,850	53,900	2,863	2,254	3,012	2,554	56,850	56,900	3,073	2,464	3,226	2,764	59,850	59,900	3,283	2,674	3,458	2,974
53,900	53,950	2,866	2,257	3,016	2,558	56,900	56,950	3,076	2,467	3,230	2,768	59,900	59,950	3,286	2,677	3,462	2,978
53,950	54,000	2,870	2,261	3,019	2,561	56,950	57,000	3,080	2,471	3,234	2,771	59,950	60,000	3,290	2,681	3,466	2,981
<b>54,000</b>						<b>57,000</b>						<b>60,000</b>					
54,000	54,050	2,873	2,264	3,023	2,565	57,000	57,050	3,083	2,474	3,237	2,775	60,000	60,050	3,293	2,684	3,470	2,985
54,050	54,100	2,877	2,268	3,026	2,568	57,050	57,100	3,087	2,478	3,241	2,778	60,050	60,100	3,297	2,688	3,474	2,988
54,100	54,150	2,880	2,271	3,030	2,572	57,100	57,150	3,090	2,481	3,245	2,782	60,100	60,150	3,300	2,691	3,478	2,992
54,150	54,200	2,884	2,275	3,033	2,575	57,150	57,200	3,094	2,485	3,249	2,785	60,150	60,200	3,304	2,695	3,482	2,995
54,200	54,250	2,887	2,278	3,037	2,579	57,200	57,250	3,097	2,488	3,253	2,789	60,200	60,250	3,307	2,698	3,485	2,999
54,250	54,300	2,891	2,282	3,040	2,582	57,250	57,300	3,101	2,492	3,257	2,792	60,250	60,300	3,311	2,702	3,489	3,002
54,300	54,350	2,894	2,285	3,044	2,586	57,300	57,350	3,104	2,495	3,261	2,796	60,300	60,350	3,314	2,705	3,493	3,006
54,350	54,400	2,898	2,289	3,047	2,589	57,350	57,400	3,108	2,499	3,265	2,799	60,350	60,400	3,318	2,709	3,497	3,009
54,400	54,450	2,901	2,292	3,051	2,593	57,400	57,450	3,111	2,502	3,268	2,803	60,400	60,450	3,321	2,712	3,501	3,013
54,450	54,500	2,905	2,296	3,054	2,596	57,450	57,500	3,115	2,506	3,272	2,806	60,450	60,500	3,325	2,716	3,505	3,016
54,500	54,550	2,908	2,299	3,058	2,600	57,500	57,550	3,118	2,509	3,276	2,810	60,500	60,550	3,328	2,719	3,509	3,020
54,550	54,600	2,912	2,303	3,061	2,603	57,550	57,600	3,122	2,513	3,280	2,813	60,550	60,600	3,332	2,723	3,513	3,023
54,600	54,650	2,915	2,306	3,065	2,607	57,600	57,650	3,125	2,516	3,284	2,817	60,600	60,650	3,335	2,726	3,516	3,027
54,650	54,700	2,919	2,310	3,068	2,610	57,650	57,700	3,129	2,520	3,288	2,820	60,650	60,700	3,339	2,730	3,520	3,030
54,700	54,750	2,922	2,313	3,072	2,614	57,700	57,750	3,132	2,523	3,292	2,824	60,700	60,750	3,342	2,733	3,524	3,034
54,750	54,800	2,926	2,317	3,075	2,617	57,750	57,800	3,136	2,527	3,296	2,827	60,750	60,800	3,346	2,737	3,528	3,037
54,800	54,850	2,929	2,320	3,079	2,621	57,800	57,850	3,139	2,530	3,299	2,831	60,800	60,850	3,349	2,740	3,532	3,041
54,850	54,900	2,933	2,324	3,082	2,624	57,850	57,900	3,143	2,534	3,303	2,834	60,850	60,900	3,353	2,744	3,536	3,044
54,900	54,950	2,936	2,327	3,086	2,628	57,900	57,950	3,146	2,537	3,307	2,838	60,900	60,950	3,356	2,747	3,540	3,048
54,950	55,000	2,940	2,331	3,089	2,631	57,950	58,000	3,150	2,541	3,311</							

2002 Rhode Island Tax Table - Continued

If line 7 (taxable income) is -		And you are -				If line 7 (taxable income) is -		And you are -				If line 7 (taxable income) is -		And you are -			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is -						Your tax is -						Your tax is -			
<b>61,000</b>						<b>64,000</b>						<b>67,000</b>					
61,000	61,050	3,363	2,754	3,547	3,055	64,000	64,050	3,573	2,964	3,780	3,265	67,000	67,050	3,783	3,174	4,012	3,475
61,050	61,100	3,367	2,758	3,551	3,058	64,050	64,100	3,577	2,968	3,784	3,268	67,050	67,100	3,787	3,178	4,016	3,478
61,100	61,150	3,370	2,761	3,555	3,062	64,100	64,150	3,580	2,971	3,788	3,272	67,100	67,150	3,790	3,181	4,020	3,482
61,150	61,200	3,374	2,765	3,559	3,065	64,150	64,200	3,584	2,975	3,792	3,275	67,150	67,200	3,794	3,185	4,024	3,485
61,200	61,250	3,377	2,768	3,563	3,069	64,200	64,250	3,587	2,978	3,795	3,279	67,200	67,250	3,797	3,188	4,028	3,489
61,250	61,300	3,381	2,772	3,567	3,072	64,250	64,300	3,591	2,982	3,799	3,282	67,250	67,300	3,801	3,192	4,032	3,492
61,300	61,350	3,384	2,775	3,571	3,076	64,300	64,350	3,594	2,985	3,803	3,286	67,300	67,350	3,804	3,195	4,036	3,496
61,350	61,400	3,388	2,779	3,575	3,079	64,350	64,400	3,598	2,989	3,807	3,289	67,350	67,400	3,808	3,199	4,040	3,499
61,400	61,450	3,391	2,782	3,578	3,083	64,400	64,450	3,601	2,992	3,811	3,293	67,400	67,450	3,811	3,202	4,043	3,503
61,450	61,500	3,395	2,786	3,582	3,086	64,450	64,500	3,605	2,996	3,815	3,296	67,450	67,500	3,815	3,206	4,047	3,506
61,500	61,550	3,398	2,789	3,586	3,090	64,500	64,550	3,608	2,999	3,819	3,300	67,500	67,550	3,818	3,209	4,051	3,510
61,550	61,600	3,402	2,793	3,590	3,093	64,550	64,600	3,612	3,003	3,823	3,303	67,550	67,600	3,822	3,213	4,055	3,513
61,600	61,650	3,405	2,796	3,594	3,097	64,600	64,650	3,615	3,006	3,826	3,307	67,600	67,650	3,825	3,216	4,059	3,517
61,650	61,700	3,409	2,800	3,598	3,100	64,650	64,700	3,619	3,010	3,830	3,310	67,650	67,700	3,829	3,220	4,063	3,520
61,700	61,750	3,412	2,803	3,602	3,104	64,700	64,750	3,622	3,013	3,834	3,314	67,700	67,750	3,833	3,223	4,067	3,524
61,750	61,800	3,416	2,807	3,606	3,107	64,750	64,800	3,626	3,017	3,838	3,317	67,750	67,800	3,836	3,227	4,071	3,527
61,800	61,850	3,419	2,810	3,609	3,111	64,800	64,850	3,629	3,020	3,842	3,321	67,800	67,850	3,840	3,230	4,074	3,531
61,850	61,900	3,423	2,814	3,613	3,114	64,850	64,900	3,633	3,024	3,846	3,324	67,850	67,900	3,844	3,234	4,078	3,534
61,900	61,950	3,426	2,817	3,617	3,118	64,900	64,950	3,636	3,027	3,850	3,328	67,900	67,950	3,848	3,237	4,082	3,538
61,950	62,000	3,430	2,821	3,621	3,121	64,950	65,000	3,640	3,031	3,854	3,331	67,950	68,000	3,852	3,241	4,086	3,541
<b>62,000</b>						<b>65,000</b>						<b>68,000</b>					
62,000	62,050	3,433	2,824	3,625	3,125	65,000	65,050	3,643	3,034	3,857	3,335	68,000	68,050	3,856	3,244	4,090	3,545
62,050	62,100	3,437	2,828	3,629	3,128	65,050	65,100	3,647	3,038	3,861	3,338	68,050	68,100	3,860	3,248	4,094	3,548
62,100	62,150	3,440	2,831	3,633	3,132	65,100	65,150	3,650	3,041	3,865	3,342	68,100	68,150	3,864	3,251	4,098	3,552
62,150	62,200	3,444	2,835	3,637	3,135	65,150	65,200	3,654	3,045	3,869	3,345	68,150	68,200	3,867	3,255	4,102	3,555
62,200	62,250	3,447	2,838	3,640	3,139	65,200	65,250	3,657	3,048	3,873	3,349	68,200	68,250	3,871	3,258	4,105	3,559
62,250	62,300	3,451	2,842	3,644	3,142	65,250	65,300	3,661	3,052	3,877	3,352	68,250	68,300	3,875	3,262	4,109	3,562
62,300	62,350	3,454	2,845	3,648	3,146	65,300	65,350	3,664	3,055	3,881	3,356	68,300	68,350	3,879	3,265	4,113	3,566
62,350	62,400	3,458	2,849	3,652	3,149	65,350	65,400	3,668	3,059	3,885	3,359	68,350	68,400	3,883	3,269	4,117	3,569
62,400	62,450	3,461	2,852	3,656	3,153	65,400	65,450	3,671	3,062	3,888	3,363	68,400	68,450	3,887	3,272	4,121	3,573
62,450	62,500	3,465	2,856	3,660	3,156	65,450	65,500	3,675	3,066	3,892	3,366	68,450	68,500	3,891	3,276	4,125	3,576
62,500	62,550	3,468	2,859	3,664	3,160	65,500	65,550	3,678	3,069	3,896	3,370	68,500	68,550	3,895	3,279	4,129	3,580
62,550	62,600	3,472	2,863	3,668	3,163	65,550	65,600	3,682	3,073	3,900	3,373	68,550	68,600	3,898	3,283	4,133	3,583
62,600	62,650	3,475	2,866	3,671	3,167	65,600	65,650	3,685	3,076	3,904	3,377	68,600	68,650	3,902	3,286	4,136	3,587
62,650	62,700	3,479	2,870	3,675	3,170	65,650	65,700	3,689	3,080	3,908	3,380	68,650	68,700	3,906	3,290	4,140	3,590
62,700	62,750	3,482	2,873	3,679	3,174	65,700	65,750	3,692	3,083	3,912	3,384	68,700	68,750	3,910	3,293	4,144	3,594
62,750	62,800	3,486	2,877	3,683	3,177	65,750	65,800	3,696	3,087	3,916	3,387	68,750	68,800	3,914	3,297	4,148	3,597
62,800	62,850	3,489	2,880	3,687	3,181	65,800	65,850	3,699	3,090	3,919	3,391	68,800	68,850	3,918	3,300	4,152	3,601
62,850	62,900	3,493	2,884	3,691	3,184	65,850	65,900	3,703	3,094	3,923	3,394	68,850	68,900	3,922	3,304	4,156	3,604
62,900	62,950	3,496	2,887	3,695	3,188	65,900	65,950	3,706	3,097	3,927	3,398	68,900	68,950	3,926	3,307	4,160	3,608
62,950	63,000	3,500	2,891	3,699	3,191	65,950	66,000	3,710	3,101	3,931	3,401	68,950	69,000	3,929	3,311	4,164	3,611
<b>63,000</b>						<b>66,000</b>						<b>69,000</b>					
63,000	63,050	3,503	2,894	3,702	3,195	66,000	66,050	3,713	3,104	3,935	3,405	69,000	69,050	3,933	3,314	4,167	3,615
63,050	63,100	3,507	2,898	3,706	3,198	66,050	66,100	3,717	3,108	3,939	3,408	69,050	69,100	3,937	3,318	4,171	3,618
63,100	63,150	3,510	2,901	3,710	3,202	66,100	66,150	3,720	3,111	3,943	3,412	69,100	69,150	3,941	3,321	4,175	3,622
63,150	63,200	3,514	2,905	3,714	3,205	66,150	66,200	3,724	3,115	3,947	3,415	69,150	69,200	3,945	3,325	4,179	3,625
63,200	63,250	3,517	2,908	3,718	3,209	66,200	66,250	3,727	3,118	3,950	3,419	69,200	69,250	3,949	3,328	4,183	3,629
63,250	63,300	3,521	2,912	3,722	3,212	66,250	66,300	3,731	3,122	3,954	3,422	69,250	69,300	3,953	3,332	4,187	3,632
63,300	63,350	3,524	2,915	3,726	3,216	66,300	66,350	3,734	3,125	3,958	3,426	69,300	69,350	3,957	3,335	4,191	3,636
63,350	63,400	3,528	2,919	3,730	3,219	66,350	66,400	3,738	3,129	3,962	3,429	69,350	69,400	3,960	3,339	4,195	3,639
63,400	63,450	3,531	2,922	3,733	3,223	66,400	66,450	3,741	3,132	3,966	3,433	69,400	69,450	3,964	3,342	4,198	3,643
63,450	63,500	3,535	2,926	3,737	3,226	66,450	66,500	3,745	3,136	3,970	3,436	69,450	69,500	3,968	3,346	4,202	3,646
63,500	63,550	3,538	2,929	3,741	3,230	66,500	66,550	3,748	3,139	3,974	3,440	69,500	69,550	3,972	3,349	4,206	3,650
63,550	63,600	3,542	2,933	3,745	3,233	66,550	66,600	3,752	3,143	3,978	3,443	69,550	69,600	3,976	3,353	4,210	3,653
63,600	63,650	3,545	2,936	3,749	3,237	66,600	66,650	3,755	3,146	3,981	3,447	69,600	69,650	3,980	3,356	4,214	3,657
63,650	63,700	3,549	2,940	3,753	3,240	66,650	66,700	3,759	3,150	3,985	3,450	69,650	69,700	3,984	3,360	4,218	3,660
63,700	63,750	3,552	2,943	3,757	3,244	66,700	66,750	3,762	3,153	3,989	3,454	69,700	69,750	3,988	3,363	4,222	3,664
63,750	63,800	3,556	2,947	3,761	3,247	66,750	66,800	3,766	3,157	3,993	3,457	69,750	69,800	3,991	3,367	4,226	3,667
63,800	63,850	3,559	2,950	3,764	3,251	66,800	66,850	3,769	3,160	3,997	3,461	69,800	69,850	3,995	3,370	4,229	3,671
63,850	63,900	3,563	2,954	3,768	3,254	66,850	66,900	3,773	3,164	4,001	3,464	69,850	69,900	3,999	3,374	4,233	3,674
63,900	63,950	3,566	2,957	3,772	3,258	66,900	66,950	3,776	3,167	4,005	3,468	69,900	69,950	4,003	3,377	4,237	3,678
63,950	64,000	3,570	2,961	3,776	3,261	66,950	67,000	3,780	3,171	4,009							

2002 Rhode Island Tax Table - Continued

If line 7 (taxable income) is -		And you are -				If line 7 (taxable income) is -		And you are -				If line 7 (taxable income) is -		And you are -			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is -						Your tax is -						Your tax is -			
<b>70,000</b>						<b>73,000</b>						<b>76,000</b>					
70,000	70,050	4,011	3,384	4,245	3,685	73,000	73,050	4,243	3,594	4,477	3,895	76,000	76,050	4,476	3,804	4,710	4,105
70,050	70,100	4,015	3,388	4,249	3,688	73,050	73,100	4,247	3,598	4,481	3,898	76,050	76,100	4,480	3,808	4,714	4,108
70,100	70,150	4,019	3,391	4,253	3,692	73,100	73,150	4,251	3,601	4,485	3,902	76,100	76,150	4,484	3,811	4,718	4,112
70,150	70,200	4,022	3,395	4,257	3,695	73,150	73,200	4,255	3,605	4,489	3,905	76,150	76,200	4,487	3,815	4,722	4,115
70,200	70,250	4,026	3,398	4,260	3,699	73,200	73,250	4,259	3,608	4,493	3,909	76,200	76,250	4,491	3,818	4,725	4,119
70,250	70,300	4,030	3,402	4,264	3,702	73,250	73,300	4,263	3,612	4,497	3,912	76,250	76,300	4,495	3,822	4,729	4,122
70,300	70,350	4,034	3,405	4,268	3,706	73,300	73,350	4,267	3,615	4,501	3,916	76,300	76,350	4,499	3,825	4,733	4,126
70,350	70,400	4,038	3,409	4,272	3,709	73,350	73,400	4,270	3,619	4,505	3,919	76,350	76,400	4,503	3,829	4,737	4,129
70,400	70,450	4,042	3,412	4,276	3,713	73,400	73,450	4,274	3,622	4,508	3,923	76,400	76,450	4,507	3,832	4,741	4,133
70,450	70,500	4,046	3,416	4,280	3,716	73,450	73,500	4,278	3,626	4,512	3,926	76,450	76,500	4,511	3,836	4,745	4,136
70,500	70,550	4,050	3,419	4,284	3,720	73,500	73,550	4,282	3,629	4,516	3,930	76,500	76,550	4,515	3,839	4,749	4,140
70,550	70,600	4,053	3,423	4,288	3,723	73,550	73,600	4,286	3,633	4,520	3,933	76,550	76,600	4,518	3,843	4,753	4,143
70,600	70,650	4,057	3,426	4,291	3,727	73,600	73,650	4,290	3,636	4,524	3,937	76,600	76,650	4,522	3,846	4,756	4,147
70,650	70,700	4,061	3,430	4,295	3,730	73,650	73,700	4,294	3,640	4,528	3,940	76,650	76,700	4,526	3,850	4,760	4,150
70,700	70,750	4,065	3,433	4,299	3,734	73,700	73,750	4,298	3,643	4,532	3,944	76,700	76,750	4,530	3,853	4,764	4,154
70,750	70,800	4,069	3,437	4,303	3,737	73,750	73,800	4,301	3,647	4,536	3,947	76,750	76,800	4,534	3,857	4,768	4,157
70,800	70,850	4,073	3,440	4,307	3,741	73,800	73,850	4,305	3,650	4,539	3,951	76,800	76,850	4,538	3,860	4,772	4,161
70,850	70,900	4,077	3,444	4,311	3,744	73,850	73,900	4,309	3,654	4,543	3,954	76,850	76,900	4,542	3,864	4,776	4,164
70,900	70,950	4,081	3,447	4,315	3,748	73,900	73,950	4,313	3,657	4,547	3,958	76,900	76,950	4,546	3,867	4,780	4,168
70,950	71,000	4,084	3,451	4,319	3,751	73,950	74,000	4,317	3,661	4,551	3,961	76,950	77,000	4,549	3,871	4,784	4,171
<b>71,000</b>						<b>74,000</b>						<b>77,000</b>					
71,000	71,050	4,088	3,454	4,322	3,755	74,000	74,050	4,321	3,664	4,555	3,965	77,000	77,050	4,553	3,874	4,787	4,175
71,050	71,100	4,092	3,458	4,326	3,758	74,050	74,100	4,325	3,668	4,559	3,968	77,050	77,100	4,557	3,878	4,791	4,178
71,100	71,150	4,096	3,461	4,330	3,762	74,100	74,150	4,329	3,671	4,563	3,972	77,100	77,150	4,561	3,881	4,795	4,182
71,150	71,200	4,100	3,465	4,334	3,765	74,150	74,200	4,332	3,675	4,567	3,975	77,150	77,200	4,565	3,885	4,799	4,185
71,200	71,250	4,104	3,468	4,338	3,769	74,200	74,250	4,336	3,678	4,570	3,979	77,200	77,250	4,569	3,888	4,803	4,189
71,250	71,300	4,108	3,472	4,342	3,772	74,250	74,300	4,340	3,682	4,574	3,982	77,250	77,300	4,573	3,892	4,807	4,192
71,300	71,350	4,112	3,475	4,346	3,776	74,300	74,350	4,344	3,685	4,578	3,986	77,300	77,350	4,577	3,895	4,811	4,196
71,350	71,400	4,115	3,479	4,350	3,779	74,350	74,400	4,348	3,689	4,582	3,989	77,350	77,400	4,580	3,899	4,815	4,199
71,400	71,450	4,119	3,482	4,353	3,783	74,400	74,450	4,352	3,692	4,586	3,993	77,400	77,450	4,584	3,902	4,818	4,203
71,450	71,500	4,123	3,486	4,357	3,786	74,450	74,500	4,356	3,696	4,590	3,996	77,450	77,500	4,588	3,906	4,822	4,206
71,500	71,550	4,127	3,489	4,361	3,790	74,500	74,550	4,360	3,699	4,594	4,000	77,500	77,550	4,592	3,909	4,826	4,210
71,550	71,600	4,131	3,493	4,365	3,793	74,550	74,600	4,363	3,703	4,598	4,003	77,550	77,600	4,596	3,913	4,830	4,213
71,600	71,650	4,135	3,496	4,369	3,797	74,600	74,650	4,367	3,706	4,601	4,007	77,600	77,650	4,600	3,916	4,834	4,217
71,650	71,700	4,139	3,500	4,373	3,800	74,650	74,700	4,371	3,710	4,605	4,010	77,650	77,700	4,604	3,920	4,838	4,220
71,700	71,750	4,143	3,503	4,377	3,804	74,700	74,750	4,375	3,713	4,609	4,014	77,700	77,750	4,608	3,923	4,842	4,224
71,750	71,800	4,146	3,507	4,381	3,807	74,750	74,800	4,379	3,717	4,613	4,017	77,750	77,800	4,611	3,927	4,846	4,227
71,800	71,850	4,150	3,510	4,384	3,811	74,800	74,850	4,383	3,720	4,617	4,021	77,800	77,850	4,615	3,930	4,849	4,231
71,850	71,900	4,154	3,514	4,388	3,814	74,850	74,900	4,387	3,724	4,621	4,024	77,850	77,900	4,619	3,934	4,853	4,234
71,900	71,950	4,158	3,517	4,392	3,818	74,900	74,950	4,391	3,727	4,625	4,028	77,900	77,950	4,623	3,937	4,857	4,238
71,950	72,000	4,162	3,521	4,396	3,821	74,950	75,000	4,394	3,731	4,629	4,031	77,950	78,000	4,627	3,941	4,861	4,241
<b>72,000</b>						<b>75,000</b>						<b>78,000</b>					
72,000	72,050	4,166	3,524	4,400	3,825	75,000	75,050	4,398	3,734	4,632	4,035	78,000	78,050	4,631	3,944	4,865	4,245
72,050	72,100	4,170	3,528	4,404	3,828	75,050	75,100	4,402	3,738	4,636	4,038	78,050	78,100	4,635	3,948	4,869	4,248
72,100	72,150	4,174	3,531	4,408	3,832	75,100	75,150	4,406	3,741	4,640	4,042	78,100	78,150	4,639	3,951	4,873	4,252
72,150	72,200	4,177	3,535	4,412	3,835	75,150	75,200	4,410	3,745	4,644	4,045	78,150	78,200	4,642	3,955	4,877	4,255
72,200	72,250	4,181	3,538	4,415	3,839	75,200	75,250	4,414	3,748	4,648	4,049	78,200	78,250	4,646	3,958	4,880	4,259
72,250	72,300	4,185	3,542	4,419	3,842	75,250	75,300	4,418	3,752	4,652	4,052	78,250	78,300	4,650	3,962	4,884	4,262
72,300	72,350	4,189	3,545	4,423	3,846	75,300	75,350	4,422	3,755	4,656	4,056	78,300	78,350	4,654	3,965	4,888	4,266
72,350	72,400	4,193	3,549	4,427	3,849	75,350	75,400	4,425	3,759	4,660	4,059	78,350	78,400	4,658	3,969	4,892	4,269
72,400	72,450	4,197	3,552	4,431	3,853	75,400	75,450	4,429	3,762	4,663	4,063	78,400	78,450	4,662	3,972	4,896	4,273
72,450	72,500	4,201	3,556	4,435	3,856	75,450	75,500	4,433	3,766	4,667	4,066	78,450	78,500	4,666	3,976	4,900	4,276
72,500	72,550	4,205	3,559	4,439	3,860	75,500	75,550	4,437	3,769	4,671	4,070	78,500	78,550	4,670	3,979	4,904	4,280
72,550	72,600	4,208	3,563	4,443	3,863	75,550	75,600	4,441	3,773	4,675	4,073	78,550	78,600	4,673	3,983	4,908	4,283
72,600	72,650	4,212	3,566	4,446	3,867	75,600	75,650	4,445	3,776	4,679	4,077	78,600	78,650	4,677	3,986	4,911	4,287
72,650	72,700	4,216	3,570	4,450	3,870	75,650	75,700	4,449	3,780	4,683	4,080	78,650	78,700	4,681	3,990	4,915	4,290
72,700	72,750	4,220	3,573	4,454	3,874	75,700	75,750	4,453	3,783	4,687	4,084	78,700	78,750	4,685	3,993	4,919	4,294
72,750	72,800	4,224	3,577	4,458	3,877	75,750	75,800	4,456	3,787	4,691	4,087	78,750	78,800	4,689	3,997	4,923	4,297
72,800	72,850	4,228	3,580	4,462	3,881	75,800	75,850	4,460	3,790	4,694	4,091	78,800	78,850	4,693	4,000	4,927	4,301
72,850	72,900	4,232	3,584	4,466	3,884	75,850	75,900	4,464	3,794	4,698	4,094	78,850	78,900	4,697	4,004	4,931	4,304
72,900	72,950	4,236	3,587	4,470	3,888	75,900	75,950	4,468	3,797	4,702	4,098	78,900	78,950	4,701	4,007	4,935	4,308
72,950	73,000	4,239	3,591	4,474	3,891	75,950	76,000	4,472	3,801	4,706							

2002 Rhode Island Tax Table - Continued

If line 7 (taxable income) is -		And you are -				If line 7 (taxable income) is -		And you are -				If line 7 (taxable income) is -		And you are -			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is -						Your tax is -						Your tax is -			
<b>79,000</b>						<b>82,000</b>						<b>85,000</b>					
79,000	79,050	4,708	4,014	4,942	4,315	82,000	82,050	4,941	4,224	5,175	4,525	85,000	85,050	5,173	4,434	5,407	4,735
79,050	79,100	4,712	4,018	4,946	4,318	82,050	82,100	4,945	4,228	5,179	4,528	85,050	85,100	5,177	4,438	5,411	4,738
79,100	79,150	4,716	4,021	4,950	4,322	82,100	82,150	4,949	4,231	5,183	4,532	85,100	85,150	5,181	4,441	5,415	4,742
79,150	79,200	4,720	4,025	4,954	4,325	82,150	82,200	4,952	4,235	5,187	4,535	85,150	85,200	5,185	4,445	5,419	4,745
79,200	79,250	4,724	4,028	4,958	4,329	82,200	82,250	4,956	4,238	5,190	4,539	85,200	85,250	5,189	4,448	5,423	4,749
79,250	79,300	4,728	4,032	4,962	4,332	82,250	82,300	4,960	4,242	5,194	4,542	85,250	85,300	5,193	4,452	5,427	4,752
79,300	79,350	4,732	4,035	4,966	4,336	82,300	82,350	4,964	4,245	5,198	4,546	85,300	85,350	5,197	4,455	5,431	4,756
79,350	79,400	4,735	4,039	4,970	4,339	82,350	82,400	4,968	4,249	5,202	4,549	85,350	85,400	5,200	4,459	5,435	4,759
79,400	79,450	4,739	4,042	4,973	4,343	82,400	82,450	4,972	4,252	5,206	4,553	85,400	85,450	5,204	4,462	5,438	4,763
79,450	79,500	4,743	4,046	4,977	4,346	82,450	82,500	4,976	4,256	5,210	4,556	85,450	85,500	5,208	4,466	5,442	4,766
79,500	79,550	4,747	4,049	4,981	4,350	82,500	82,550	4,980	4,259	5,214	4,560	85,500	85,550	5,212	4,469	5,446	4,770
79,550	79,600	4,751	4,053	4,985	4,353	82,550	82,600	4,983	4,263	5,218	4,563	85,550	85,600	5,216	4,473	5,450	4,773
79,600	79,650	4,755	4,056	4,989	4,357	82,600	82,650	4,987	4,266	5,221	4,567	85,600	85,650	5,220	4,476	5,454	4,777
79,650	79,700	4,759	4,060	4,993	4,360	82,650	82,700	4,991	4,270	5,225	4,570	85,650	85,700	5,224	4,480	5,458	4,780
79,700	79,750	4,763	4,063	4,997	4,364	82,700	82,750	4,995	4,273	5,229	4,574	85,700	85,750	5,228	4,483	5,462	4,784
79,750	79,800	4,766	4,067	5,001	4,367	82,750	82,800	4,999	4,277	5,233	4,577	85,750	85,800	5,231	4,487	5,466	4,787
79,800	79,850	4,770	4,070	5,004	4,371	82,800	82,850	5,003	4,280	5,237	4,581	85,800	85,850	5,235	4,490	5,469	4,791
79,850	79,900	4,774	4,074	5,008	4,374	82,850	82,900	5,007	4,284	5,241	4,584	85,850	85,900	5,239	4,494	5,473	4,794
79,900	79,950	4,778	4,077	5,012	4,378	82,900	82,950	5,011	4,287	5,245	4,588	85,900	85,950	5,243	4,497	5,477	4,798
79,950	80,000	4,782	4,081	5,016	4,381	82,950	83,000	5,014	4,291	5,249	4,591	85,950	86,000	5,247	4,501	5,481	4,801
<b>80,000</b>						<b>83,000</b>						<b>86,000</b>					
80,000	80,050	4,786	4,084	5,020	4,385	83,000	83,050	5,018	4,294	5,252	4,595	86,000	86,050	5,251	4,504	5,486	4,805
80,050	80,100	4,790	4,088	5,024	4,388	83,050	83,100	5,022	4,298	5,256	4,598	86,050	86,100	5,255	4,508	5,490	4,808
80,100	80,150	4,794	4,091	5,028	4,392	83,100	83,150	5,026	4,301	5,260	4,602	86,100	86,150	5,259	4,511	5,495	4,812
80,150	80,200	4,797	4,095	5,032	4,395	83,150	83,200	5,030	4,305	5,264	4,605	86,150	86,200	5,262	4,515	5,499	4,815
80,200	80,250	4,801	4,098	5,035	4,399	83,200	83,250	5,034	4,308	5,268	4,609	86,200	86,250	5,266	4,518	5,504	4,819
80,250	80,300	4,805	4,102	5,039	4,402	83,250	83,300	5,038	4,312	5,272	4,612	86,250	86,300	5,270	4,522	5,508	4,822
80,300	80,350	4,809	4,105	5,043	4,406	83,300	83,350	5,042	4,315	5,276	4,616	86,300	86,350	5,274	4,525	5,513	4,826
80,350	80,400	4,813	4,109	5,047	4,409	83,350	83,400	5,045	4,319	5,280	4,619	86,350	86,400	5,278	4,529	5,517	4,829
80,400	80,450	4,817	4,112	5,051	4,413	83,400	83,450	5,049	4,322	5,283	4,623	86,400	86,450	5,282	4,532	5,522	4,833
80,450	80,500	4,821	4,116	5,055	4,416	83,450	83,500	5,053	4,326	5,287	4,626	86,450	86,500	5,286	4,536	5,526	4,836
80,500	80,550	4,825	4,119	5,059	4,420	83,500	83,550	5,057	4,329	5,291	4,630	86,500	86,550	5,290	4,539	5,531	4,840
80,550	80,600	4,828	4,123	5,063	4,423	83,550	83,600	5,061	4,333	5,295	4,633	86,550	86,600	5,293	4,543	5,535	4,843
80,600	80,650	4,832	4,126	5,066	4,427	83,600	83,650	5,065	4,336	5,299	4,637	86,600	86,650	5,297	4,546	5,540	4,847
80,650	80,700	4,836	4,130	5,070	4,430	83,650	83,700	5,069	4,340	5,303	4,640	86,650	86,700	5,301	4,550	5,544	4,850
80,700	80,750	4,840	4,133	5,074	4,434	83,700	83,750	5,073	4,343	5,307	4,644	86,700	86,750	5,305	4,553	5,549	4,854
80,750	80,800	4,844	4,137	5,078	4,437	83,750	83,800	5,076	4,347	5,311	4,647	86,750	86,800	5,309	4,557	5,553	4,857
80,800	80,850	4,848	4,140	5,082	4,441	83,800	83,850	5,080	4,350	5,314	4,651	86,800	86,850	5,313	4,560	5,558	4,861
80,850	80,900	4,852	4,144	5,086	4,444	83,850	83,900	5,084	4,354	5,318	4,654	86,850	86,900	5,317	4,564	5,562	4,864
80,900	80,950	4,856	4,147	5,090	4,448	83,900	83,950	5,088	4,357	5,322	4,658	86,900	86,950	5,321	4,567	5,567	4,868
80,950	81,000	4,859	4,151	5,094	4,451	83,950	84,000	5,092	4,361	5,326	4,661	86,950	87,000	5,324	4,571	5,571	4,871
<b>81,000</b>						<b>84,000</b>						<b>87,000</b>					
81,000	81,050	4,863	4,154	5,097	4,455	84,000	84,050	5,096	4,364	5,330	4,665	87,000	87,050	5,328	4,574	5,576	4,875
81,050	81,100	4,867	4,158	5,101	4,458	84,050	84,100	5,100	4,368	5,334	4,668	87,050	87,100	5,332	4,578	5,580	4,878
81,100	81,150	4,871	4,161	5,105	4,462	84,100	84,150	5,104	4,371	5,338	4,672	87,100	87,150	5,336	4,581	5,585	4,882
81,150	81,200	4,875	4,165	5,109	4,465	84,150	84,200	5,107	4,375	5,342	4,675	87,150	87,200	5,340	4,585	5,589	4,885
81,200	81,250	4,879	4,168	5,113	4,469	84,200	84,250	5,111	4,378	5,345	4,679	87,200	87,250	5,344	4,588	5,594	4,889
81,250	81,300	4,883	4,172	5,117	4,472	84,250	84,300	5,115	4,382	5,349	4,682	87,250	87,300	5,348	4,592	5,598	4,892
81,300	81,350	4,887	4,175	5,121	4,476	84,300	84,350	5,119	4,385	5,353	4,686	87,300	87,350	5,352	4,595	5,603	4,896
81,350	81,400	4,890	4,179	5,125	4,479	84,350	84,400	5,123	4,389	5,357	4,689	87,350	87,400	5,355	4,599	5,607	4,899
81,400	81,450	4,894	4,182	5,128	4,483	84,400	84,450	5,127	4,392	5,361	4,693	87,400	87,450	5,359	4,602	5,612	4,903
81,450	81,500	4,898	4,186	5,132	4,486	84,450	84,500	5,131	4,396	5,365	4,696	87,450	87,500	5,363	4,606	5,616	4,906
81,500	81,550	4,902	4,189	5,136	4,490	84,500	84,550	5,135	4,399	5,369	4,700	87,500	87,550	5,367	4,609	5,621	4,910
81,550	81,600	4,906	4,193	5,140	4,493	84,550	84,600	5,138	4,403	5,373	4,703	87,550	87,600	5,371	4,613	5,625	4,913
81,600	81,650	4,910	4,196	5,144	4,497	84,600	84,650	5,142	4,406	5,376	4,707	87,600	87,650	5,375	4,616	5,630	4,917
81,650	81,700	4,914	4,200	5,148	4,500	84,650	84,700	5,146	4,410	5,380	4,710	87,650	87,700	5,379	4,620	5,634	4,920
81,700	81,750	4,918	4,203	5,152	4,504	84,700	84,750	5,150	4,413	5,384	4,714	87,700	87,750	5,383	4,623	5,639	4,924
81,750	81,800	4,921	4,207	5,156	4,507	84,750	84,800	5,154	4,417	5,388	4,717	87,750	87,800	5,386	4,627	5,643	4,927
81,800	81,850	4,925	4,210	5,159	4,511	84,800	84,850	5,158	4,420	5,392	4,721	87,800	87,850	5,390	4,630	5,648	4,931
81,850	81,900	4,929	4,214	5,163	4,514	84,850	84,900	5,162	4,424	5,396	4,724	87,850	87,900	5,394	4,634	5,652	4,934
81,900	81,950	4,933	4,217	5,167	4,518	84,900	84,950	5,166	4,427	5,400	4,728	87,900	87,950	5,398	4,637	5,657	4,938
81,950	82,000	4,937	4,221	5,171	4,521	84,950	85,000	5,169	4,431	5,404							

**2002 Rhode Island Tax Table - Continued**

If line 7 (taxable income) is -		And you are -				If line 7 (taxable income) is -		And you are -				If line 7 (taxable income) is -		And you are -			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is -						Your tax is -						Your tax is -			
<b>88,000</b>						<b>91,000</b>						<b>94,000</b>					
88,000	88,050	5,406	4,644	5,666	4,945	91,000	91,050	5,638	4,854	5,936	5,155	94,000	94,050	5,871	5,064	6,206	5,365
88,050	88,100	5,410	4,648	5,670	4,948	91,050	91,100	5,642	4,858	5,940	5,158	94,050	94,100	5,875	5,068	6,210	5,368
88,100	88,150	5,414	4,651	5,675	4,952	91,100	91,150	5,646	4,861	5,945	5,162	94,100	94,150	5,879	5,071	6,215	5,372
88,150	88,200	5,417	4,655	5,679	4,955	91,150	91,200	5,650	4,865	5,949	5,165	94,150	94,200	5,882	5,075	6,219	5,375
88,200	88,250	5,421	4,658	5,684	4,959	91,200	91,250	5,654	4,868	5,954	5,169	94,200	94,250	5,886	5,078	6,224	5,379
88,250	88,300	5,425	4,662	5,688	4,962	91,250	91,300	5,658	4,872	5,958	5,172	94,250	94,300	5,890	5,082	6,228	5,382
88,300	88,350	5,429	4,665	5,693	4,966	91,300	91,350	5,662	4,875	5,963	5,176	94,300	94,350	5,894	5,085	6,233	5,386
88,350	88,400	5,433	4,669	5,697	4,969	91,350	91,400	5,665	4,879	5,967	5,179	94,350	94,400	5,898	5,089	6,237	5,389
88,400	88,450	5,437	4,672	5,702	4,973	91,400	91,450	5,669	4,882	5,972	5,183	94,400	94,450	5,902	5,092	6,242	5,393
88,450	88,500	5,441	4,676	5,706	4,976	91,450	91,500	5,673	4,886	5,976	5,186	94,450	94,500	5,906	5,096	6,246	5,396
88,500	88,550	5,445	4,679	5,711	4,980	91,500	91,550	5,677	4,889	5,981	5,190	94,500	94,550	5,910	5,099	6,251	5,400
88,550	88,600	5,448	4,683	5,715	4,983	91,550	91,600	5,681	4,893	5,985	5,193	94,550	94,600	5,913	5,103	6,255	5,403
88,600	88,650	5,452	4,686	5,720	4,987	91,600	91,650	5,685	4,896	5,990	5,197	94,600	94,650	5,917	5,106	6,260	5,407
88,650	88,700	5,456	4,690	5,724	4,990	91,650	91,700	5,689	4,900	5,994	5,200	94,650	94,700	5,921	5,110	6,264	5,410
88,700	88,750	5,460	4,693	5,729	4,994	91,700	91,750	5,693	4,903	5,999	5,204	94,700	94,750	5,925	5,113	6,269	5,414
88,750	88,800	5,464	4,697	5,733	4,997	91,750	91,800	5,696	4,907	6,003	5,207	94,750	94,800	5,929	5,117	6,273	5,417
88,800	88,850	5,468	4,700	5,738	5,001	91,800	91,850	5,700	4,910	6,008	5,211	94,800	94,850	5,933	5,120	6,278	5,421
88,850	88,900	5,472	4,704	5,742	5,004	91,850	91,900	5,704	4,914	6,012	5,214	94,850	94,900	5,937	5,124	6,282	5,424
88,900	88,950	5,476	4,707	5,747	5,008	91,900	91,950	5,708	4,917	6,017	5,218	94,900	94,950	5,941	5,127	6,287	5,428
88,950	89,000	5,479	4,711	5,751	5,011	91,950	92,000	5,712	4,921	6,021	5,221	94,950	95,000	5,944	5,131	6,291	5,431
<b>89,000</b>						<b>92,000</b>						<b>95,000</b>					
89,000	89,050	5,483	4,714	5,756	5,015	92,000	92,050	5,716	4,924	6,026	5,225	95,000	95,050	5,948	5,134	6,296	5,435
89,050	89,100	5,487	4,718	5,760	5,018	92,050	92,100	5,720	4,928	6,030	5,228	95,050	95,100	5,952	5,138	6,300	5,438
89,100	89,150	5,491	4,721	5,765	5,022	92,100	92,150	5,724	4,931	6,035	5,232	95,100	95,150	5,956	5,141	6,305	5,442
89,150	89,200	5,495	4,725	5,769	5,025	92,150	92,200	5,727	4,935	6,039	5,235	95,150	95,200	5,960	5,145	6,309	5,445
89,200	89,250	5,499	4,728	5,774	5,029	92,200	92,250	5,731	4,938	6,044	5,239	95,200	95,250	5,964	5,148	6,314	5,449
89,250	89,300	5,503	4,732	5,778	5,032	92,250	92,300	5,735	4,942	6,048	5,242	95,250	95,300	5,968	5,152	6,318	5,452
89,300	89,350	5,507	4,735	5,783	5,036	92,300	92,350	5,739	4,945	6,053	5,246	95,300	95,350	5,972	5,155	6,323	5,456
89,350	89,400	5,510	4,739	5,787	5,039	92,350	92,400	5,743	4,949	6,057	5,249	95,350	95,400	5,975	5,159	6,327	5,459
89,400	89,450	5,514	4,742	5,792	5,043	92,400	92,450	5,747	4,952	6,062	5,253	95,400	95,450	5,979	5,162	6,332	5,463
89,450	89,500	5,518	4,746	5,796	5,046	92,450	92,500	5,751	4,956	6,066	5,256	95,450	95,500	5,983	5,166	6,336	5,466
89,500	89,550	5,522	4,749	5,801	5,050	92,500	92,550	5,755	4,959	6,071	5,260	95,500	95,550	5,987	5,169	6,341	5,470
89,550	89,600	5,526	4,753	5,805	5,053	92,550	92,600	5,758	4,963	6,075	5,263	95,550	95,600	5,991	5,173	6,345	5,473
89,600	89,650	5,530	4,756	5,810	5,057	92,600	92,650	5,762	4,966	6,080	5,267	95,600	95,650	5,995	5,176	6,350	5,477
89,650	89,700	5,534	4,760	5,814	5,060	92,650	92,700	5,766	4,970	6,084	5,270	95,650	95,700	5,999	5,180	6,354	5,480
89,700	89,750	5,538	4,763	5,819	5,064	92,700	92,750	5,770	4,973	6,089	5,274	95,700	95,750	6,003	5,183	6,359	5,484
89,750	89,800	5,541	4,767	5,823	5,067	92,750	92,800	5,774	4,977	6,093	5,277	95,750	95,800	6,006	5,187	6,363	5,487
89,800	89,850	5,545	4,770	5,828	5,071	92,800	92,850	5,778	4,980	6,098	5,281	95,800	95,850	6,010	5,190	6,368	5,491
89,850	89,900	5,549	4,774	5,832	5,074	92,850	92,900	5,782	4,984	6,102	5,284	95,850	95,900	6,014	5,194	6,372	5,494
89,900	89,950	5,553	4,777	5,837	5,078	92,900	92,950	5,786	4,987	6,107	5,288	95,900	95,950	6,018	5,197	6,377	5,498
89,950	90,000	5,557	4,781	5,841	5,081	92,950	93,000	5,789	4,991	6,111	5,291	95,950	96,000	6,022	5,201	6,381	5,501
<b>90,000</b>						<b>93,000</b>						<b>96,000</b>					
90,000	90,050	5,561	4,784	5,846	5,085	93,000	93,050	5,793	4,994	6,116	5,295	96,000	96,050	6,026	5,204	6,386	5,505
90,050	90,100	5,565	4,788	5,850	5,088	93,050	93,100	5,797	4,998	6,120	5,298	96,050	96,100	6,030	5,208	6,390	5,508
90,100	90,150	5,569	4,791	5,855	5,092	93,100	93,150	5,801	5,001	6,125	5,302	96,100	96,150	6,034	5,211	6,395	5,512
90,150	90,200	5,572	4,795	5,859	5,095	93,150	93,200	5,805	5,005	6,129	5,305	96,150	96,200	6,037	5,215	6,399	5,515
90,200	90,250	5,576	4,798	5,864	5,099	93,200	93,250	5,809	5,008	6,134	5,309	96,200	96,250	6,041	5,218	6,404	5,519
90,250	90,300	5,580	4,802	5,868	5,102	93,250	93,300	5,813	5,012	6,138	5,312	96,250	96,300	6,045	5,222	6,408	5,522
90,300	90,350	5,584	4,805	5,873	5,106	93,300	93,350	5,817	5,015	6,143	5,316	96,300	96,350	6,049	5,225	6,413	5,526
90,350	90,400	5,588	4,809	5,877	5,109	93,350	93,400	5,820	5,019	6,147	5,319	96,350	96,400	6,053	5,229	6,417	5,529
90,400	90,450	5,592	4,812	5,882	5,113	93,400	93,450	5,824	5,022	6,152	5,323	96,400	96,450	6,057	5,232	6,422	5,533
90,450	90,500	5,596	4,816	5,886	5,116	93,450	93,500	5,828	5,026	6,156	5,326	96,450	96,500	6,061	5,236	6,426	5,536
90,500	90,550	5,600	4,819	5,891	5,120	93,500	93,550	5,832	5,029	6,161	5,330	96,500	96,550	6,065	5,239	6,431	5,540
90,550	90,600	5,603	4,823	5,895	5,123	93,550	93,600	5,836	5,033	6,165	5,333	96,550	96,600	6,068	5,243	6,435	5,543
90,600	90,650	5,607	4,826	5,900	5,127	93,600	93,650	5,840	5,036	6,170	5,337	96,600	96,650	6,072	5,246	6,440	5,547
90,650	90,700	5,611	4,830	5,904	5,130	93,650	93,700	5,844	5,040	6,174	5,340	96,650	96,700	6,076	5,250	6,444	5,550
90,700	90,750	5,615	4,833	5,909	5,134	93,700	93,750	5,848	5,043	6,179	5,344	96,700	96,750	6,080	5,253	6,449	5,554
90,750	90,800	5,619	4,837	5,913	5,137	93,750	93,800	5,851	5,047	6,183	5,347	96,750	96,800	6,084	5,257	6,453	5,558
90,800	90,850	5,623	4,840	5,918	5,141	93,800	93,850	5,855	5,050	6,188	5,351	96,800	96,850	6,088	5,260	6,458	5,562
90,850	90,900	5,627	4,844	5,922	5,144	93,850	93,900	5,859	5,054	6,192	5,354	96,850	96,900	6,092	5,264	6,462	5,565
90,900	90,950	5,631	4,847	5,927	5,148	93,900	93,950	5,863	5,057	6,197	5,358	96,900	96,950	6,096	5,267	6,467	5,569
90,950	91,000	5,634	4,851	5,931	5,151	93,950	94,000	5,867	5,061	6,201</							

**2002 Rhode Island Tax Table - Continued**

If line 7 (taxable income) is -		And you are -				If line 7 (taxable income) is -		And you are -				If line 7 (taxable income) is -		And you are -			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is -						Your tax is -						Your tax is -			
<b>97,000</b>						<b>98,000</b>						<b>99,000</b>					
<b>97,000</b>	<b>97,050</b>	6,103	5,274	6,476	5,577	<b>98,000</b>	<b>98,050</b>	6,181	5,344	6,566	5,655	<b>99,000</b>	<b>99,050</b>	6,258	5,414	6,656	5,732
<b>97,050</b>	<b>97,100</b>	6,107	5,278	6,480	5,581	<b>98,050</b>	<b>98,100</b>	6,185	5,348	6,570	5,658	<b>99,050</b>	<b>99,100</b>	6,262	5,418	6,660	5,736
<b>97,100</b>	<b>97,150</b>	6,111	5,281	6,485	5,585	<b>98,100</b>	<b>98,150</b>	6,189	5,351	6,575	5,662	<b>99,100</b>	<b>99,150</b>	6,266	5,421	6,665	5,740
<b>97,150</b>	<b>97,200</b>	6,115	5,285	6,489	5,589	<b>98,150</b>	<b>98,200</b>	6,192	5,355	6,579	5,666	<b>99,150</b>	<b>99,200</b>	6,270	5,425	6,669	5,744
<b>97,200</b>	<b>97,250</b>	6,119	5,288	6,494	5,593	<b>98,200</b>	<b>98,250</b>	6,196	5,358	6,584	5,670	<b>99,200</b>	<b>99,250</b>	6,274	5,428	6,674	5,748
<b>97,250</b>	<b>97,300</b>	6,123	5,292	6,498	5,596	<b>98,250</b>	<b>98,300</b>	6,200	5,362	6,588	5,674	<b>99,250</b>	<b>99,300</b>	6,278	5,432	6,678	5,751
<b>97,300</b>	<b>97,350</b>	6,127	5,295	6,503	5,600	<b>98,300</b>	<b>98,350</b>	6,204	5,365	6,593	5,678	<b>99,300</b>	<b>99,350</b>	6,282	5,435	6,683	5,755
<b>97,350</b>	<b>97,400</b>	6,130	5,299	6,507	5,604	<b>98,350</b>	<b>98,400</b>	6,208	5,369	6,597	5,682	<b>99,350</b>	<b>99,400</b>	6,285	5,439	6,687	5,759
<b>97,400</b>	<b>97,450</b>	6,134	5,302	6,512	5,608	<b>98,400</b>	<b>98,450</b>	6,212	5,372	6,602	5,686	<b>99,400</b>	<b>99,450</b>	6,289	5,442	6,692	5,763
<b>97,450</b>	<b>97,500</b>	6,138	5,306	6,516	5,612	<b>98,450</b>	<b>98,500</b>	6,216	5,376	6,606	5,689	<b>99,450</b>	<b>99,500</b>	6,293	5,446	6,696	5,767
<b>97,500</b>	<b>97,550</b>	6,142	5,309	6,521	5,616	<b>98,500</b>	<b>98,550</b>	6,220	5,379	6,611	5,693	<b>99,500</b>	<b>99,550</b>	6,297	5,449	6,701	5,771
<b>97,550</b>	<b>97,600</b>	6,146	5,313	6,525	5,620	<b>98,550</b>	<b>98,600</b>	6,223	5,383	6,615	5,697	<b>99,550</b>	<b>99,600</b>	6,301	5,453	6,705	5,775
<b>97,600</b>	<b>97,650</b>	6,150	5,316	6,530	5,624	<b>98,600</b>	<b>98,650</b>	6,227	5,386	6,620	5,701	<b>99,600</b>	<b>99,650</b>	6,305	5,456	6,710	5,779
<b>97,650</b>	<b>97,700</b>	6,154	5,320	6,534	5,627	<b>98,650</b>	<b>98,700</b>	6,231	5,390	6,624	5,705	<b>99,650</b>	<b>99,700</b>	6,309	5,460	6,714	5,782
<b>97,700</b>	<b>97,750</b>	6,158	5,323	6,539	5,631	<b>98,700</b>	<b>98,750</b>	6,235	5,393	6,629	5,709	<b>99,700</b>	<b>99,750</b>	6,313	5,463	6,719	5,786
<b>97,750</b>	<b>97,800</b>	6,161	5,327	6,543	5,635	<b>98,750</b>	<b>98,800</b>	6,239	5,397	6,633	5,713	<b>99,750</b>	<b>99,800</b>	6,316	5,467	6,723	5,790
<b>97,800</b>	<b>97,850</b>	6,165	5,330	6,548	5,639	<b>98,800</b>	<b>98,850</b>	6,243	5,400	6,638	5,717	<b>99,800</b>	<b>99,850</b>	6,320	5,470	6,728	5,794
<b>97,850</b>	<b>97,900</b>	6,169	5,334	6,552	5,643	<b>98,850</b>	<b>98,900</b>	6,247	5,404	6,642	5,720	<b>99,850</b>	<b>99,900</b>	6,324	5,474	6,732	5,798
<b>97,900</b>	<b>97,950</b>	6,173	5,337	6,557	5,647	<b>98,900</b>	<b>98,950</b>	6,251	5,407	6,647	5,724	<b>99,900</b>	<b>99,950</b>	6,328	5,477	6,737	5,802
<b>97,950</b>	<b>98,000</b>	6,177	5,341	6,561	5,651	<b>98,950</b>	<b>99,000</b>	6,254	5,411	6,651	5,728	<b>99,950</b>	<b>100,000</b>	6,332	5,481	6,741	5,806

**2002 Rhode Island Tax Rate Schedules**

Use only if your taxable income (RI-1040 or RI-1040NR, line 7) is \$100,000 or more. If less, use the Tax Tables. Even though you should not use the Tax Rate Schedules below if your taxable income is less than \$100,000, all levels of taxable income are shown so taxpayers can see the tax rate that applies to each level.

**Schedule X - Use if your filing status in Single**

Taxable Income	But Not	Pay	% on	of the
Over	Over		Excess	Amount
				Over
0	27,950		3.75%	0
27,950	67,700	1,048.13	7.00%	27,950
67,700	141,250	3,830.63	7.75%	67,700
141,250	307,050	9,530.75	9.00%	141,250
307,050	.....	24,452.75	9.90%	307,050

**Schedule Y-1 Use if your filing status is Married filing jointly or Qualifying widow(er)**

Taxable Income	But Not	Pay	% on	of the
Over	Over		Excess	Amount
				Over
0	46,700		3.75%	0
46,700	112,850	1,751.25	7.00%	46,700
112,850	171,950	6,381.75	7.75%	112,850
171,950	307,050	10,962.00	9.00%	171,950
307,050	.....	23,121.00	9.90%	307,050

**Schedule Y-2 - Use if your filing status is Married filing seperately**

Taxable Income	But Not	Pay	% on	of the
Over	Over		Excess	Amount
				Over
0	23,350		3.75%	0
23,350	56,425	875.63	7.00%	23,350
56,425	85,975	3,190.88	7.75%	56,425
85,975	153,525	5,481.00	9.00%	85,975
153,525	.....	11,560.50	9.90%	153,525

**Schedule Z - Use if your filing status is Head of household**

Taxable Income	But Not	Pay	% on	of the
Over	Over		Excess	Amount
				Over
0	37,450		3.75%	0
37,450	96,700	1,404.38	7.00%	37,450
96,700	156,600	5,551.88	7.75%	96,700
156,600	307,050	10,194.13	9.00%	156,600
307,050	.....	23,734.63	9.90%	307,050

\* this column must also be used by a qualifying widow(er).



# RI-1040H Rhode Island Property Tax Relief Claim

# 2002

FIRST NAME(S) AND INITIAL(S) OF CLAIMANT AND SPOUSE	LAST NAME	Your Social Security Number
STREET ADDRESS		Spouse's Social Security Number
CITY, TOWN, POST OFFICE		City or Town of Legal Residence
STATE		
ZIP CODE		

## PART 1 Answer the following questions to determine if you qualify for property tax relief

A. Are you a legal resident of Rhode Island for all of 2002.....	A.	YES <input type="checkbox"/>	NO <input type="checkbox"/>
B. Did you live in a household or rent a dwelling that was subject to property tax.....	B.	YES <input type="checkbox"/>	NO <input type="checkbox"/>
C. Are you current for property taxes or rent due on the homestead for all prior years.....	C.	YES <input type="checkbox"/>	NO <input type="checkbox"/>
D. Are you current on 2002 property taxes or rent and will pay any unpaid installments.....	D.	YES <input type="checkbox"/>	NO <input type="checkbox"/>
E. Was your household income \$30,000 or less (from part 2, line 8 below).....	E.	YES <input type="checkbox"/>	NO <input type="checkbox"/>

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 - Federal Form 1040, line 35; 1040A, line 21, 1040EZ, line 4; 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 2002 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. Are you or your spouse disabled and receiving social security disability payments during 2002.....	9C.	YES <input type="checkbox"/>	NO <input type="checkbox"/>
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 in 2002.....	10.		
11. Enter 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. RI Property Tax Relief Credit (line 14 or \$250.00 whichever is less) enter here and on RI-1040, page 1, line 18C.....	15.		

## PART 5 To be completed by renters only

	Landlord's name	Landlord's address	
Enter landlord's name and address.....			
16. Enter amount of rent you paid in 2002.....	16.		
17. Multiply the amount on line 16 by 20%.....	17.		
18. Enter 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. RI Property Tax Relief Credit (line 21 or \$250.00 whichever is less) enter here and on RI-1040, page 1, 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 ➤	Spouse's Signature ➤
Date	Date

PAID PREPARER'S SIGNATURE & ADDRESS

## PART 6 WORK SHEET FOR COMPUTING TOTAL HOUSEHOLD INCOME

If you do not file a federal tax return, use the following work sheet 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 2002 household income -add lines 23 through 36, enter here and on form RI-1040H, page 1, line 8 .....	37.		

### COMPUTATION TABLE INSTRUCTIONS

		HOUSEHOLD INCOME		PERCENTAGE OF INCOME ALLOWABLE AS CREDIT	
Step 1	Read down the column titled household income until you find the income range that includes the amount shown on line 8.	Less than 6,001		1 person	2 or more
		6,001 - 9,000		3%	3%
		9,001 - 12,000		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 line 12 or line 19, whichever applies.	12,001 - 15,000		5%	5%
		15,001 - 30,000		6%	5%
				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:

- a) If you are 65 years of age or older on December 31, 2002 or a disabled person who has received social security disability payments during 2002, or a disabled person who has received social security payments during 2002, you will receive the full amount of property tax relief for which you qualify. However, if you are not 65 years of age or not disabled, your claim for property tax relief will be held until June 30, 2003. 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.
- b) You must have been a legal resident of Rhode Island for the entire calendar year 2002.
- c) Your household income must have been \$30,000.00 or less.
- d) You must have lived in a household or rented a dwelling that was subject to property taxes.
- e) 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, 2002. However, no claim for the year 2002 will be allowed unless such claim is filed by April 15, 2003. However, an extension for filling 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"* - "household" means one or more persons occupying a dwelling unit and living as a single nonprofit housekeeping unit. Household does not mean bona fide lessees, tenants or roomers and borders on contract.

*What is meant by "household income"* - "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 2002 is \$250.00. In event that more than one person owns the residence, the taxes will be divided by the owner's share.

# RI-1040H Rhode Island Property Tax Relief Claim

# 2002

FIRST NAME(S) AND INITIAL(S) OF CLAIMANT AND SPOUSE	LAST NAME	Your Social Security Number
STREET ADDRESS		Spouse's Social Security Number
CITY, TOWN, POST OFFICE		City or Town of Legal Residence
STATE		
ZIP CODE		

## PART 1 Answer the following questions to determine if you qualify for property tax relief

A. Are you a legal resident of Rhode Island for all of 2002.....	A.	YES <input type="checkbox"/>	NO <input type="checkbox"/>
B. Did you live in a household or rent a dwelling that was subject to property tax.....	B.	YES <input type="checkbox"/>	NO <input type="checkbox"/>
C. Are you current for property taxes or rent due on the homestead for all prior years.....	C.	YES <input type="checkbox"/>	NO <input type="checkbox"/>
D. Are you current on 2002 property taxes or rent and will pay any unpaid installments.....	D.	YES <input type="checkbox"/>	NO <input type="checkbox"/>
E. Was your household income \$30,000 or less (from part 2, line 8 below).....	E.	YES <input type="checkbox"/>	NO <input type="checkbox"/>

**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 - Federal Form 1040, line 35; 1040A, line 21, 1040EZ, line 4; 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 2002 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. Are you or your spouse disabled and receiving social security disability payments during 2002.....	9C.	YES <input type="checkbox"/>	NO <input type="checkbox"/>
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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 ➤	Spouse's Signature ➤
Date	Date

PAID PREPARER'S SIGNATURE & ADDRESS

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		6,001 - 9,000		3%	3%
Step 2	Read across from the income range line determined in step 1 to find the percent of income allowed as a credit. Enter this percentage on line 12 or line 19, whichever applies.	9,001 - 12,000		4%	4%
		12,001 - 15,000		5%	5%
		15,001 - 30,000		6%	6%

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- e) 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, 2002. However, no claim for the year 2002 will be allowed unless such claim is filed by April 15, 2003. 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"* - "household" means one or more persons occupying a dwelling unit and living as a single nonprofit housekeeping unit. Household does not mean bona fide lessees, tenants or roomers and borders on contract.

*What is meant by "household income"* - "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 2002 is \$250.00. In event that more than one person owns the residence, the taxes will be divided by the owner's share.



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# RI-2210 Underpayment of Estimated Tax by Individuals

# 2002

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

Your social security number

## PART 1 - REQUIRED ANNUAL PAYMENT

1. 2002 RI income tax - RI-1040, line 13 or RI-1040NR, line 15.....	1.		
2. Enter 80% of the amount shown on line 1.....	2.		
3. RI withheld taxes paid for 2002 - RI-1040, line 18A or RI-1040NR, lines 18A and 18C.....	3.		
4. Subtract line 3 from line 1 - if the result is \$250.00 or less do not complete the rest of this form.....	4.		
5. Enter your 2001 RI tax - RI-1040, line 13 or RI-1040NR, line 15.....	5.		
6. Enter the smaller of line 2 or line 5.....	6.		

## PART 2 - SHORTCUT METHOD

You can use this method if you meet the following conditions:

- A. You made no estimated payments **or** all 4 estimated payments were equal and paid by the appropriate due date;
- B. **and** you did not complete part 5 (Annualized Income Installment Worksheet) of this form.

7. Enter amount from line 6.....	7.		
8. Enter the total withholding and estimated tax you paid - RI-1040, lines 18A and 18B or RI-1040NR, lines 18A, 18B and 18C.....	8.		
9. Underpayment - subtract line 8 from line 7.....	9.		
10. Multiply line 9 X 0.079808.....	10.		
11. If amount on line 9 was paid on or after 4/15/03 enter \$0 If amount on line 9 was paid before 4/15/03, then make the following calculation: the amount on line 9 (times) number of days paid before 4/15/03 (times) .00022 and enter result here.....	11.		
12. Underestimating interest - subtract line 11 from line 10 - enter here and in the space provided on RI-1040 or RI-1040NR.....	12.		

## PART 3 - FIGURE YOUR UNDERPAYMENT

### PAYMENTS DUE DATES

column A      column B      column C      column D  
4/15/2002      6/15/2002      9/15/2002      1/15/2003

13. Divide the amount on line 6 by four (4) and enter the results in each column.....	13.						
14. Annualized income installments - part 5, line 33.....	14.						
<b>Note: Complete lines 15-17 in one column before completing the next column.</b>							
15. Enter the amount from line 13 or line 14 if applicable.....	15.						
16. RI tax withheld and estimated tax paid (If line 16 is equal to or more than line 15 for all installment periods, do not complete or file this form unless you report annualized income installment on line 14).....	16.						
17. Underpayment (subtract line 16 from line 15) OR, Overpayment (subtract line 15 from line 16).....	17.						

## PART 4 - HOW TO FIGURE THE CHARGES

column A      column B      column C      column D  
4/15/2002      6/15/2002      9/15/2002      1/15/2003

18. Payment date or date listed in instructions for line 18, whichever is earlier.....	18.	/ /	/ /	/ /	/ /
19. A. Number of days from the installment date to the date of payment or the due date of the next installment, whichever is earlier.....	19A.	days	days	days	
B. $\frac{\text{lumber of days on line 19}}{365} \times 12\% \times \text{underpayment on line 17}$ .....	19B.				
20. A. Number of days from January 1, 2003 to the date of payment or January 15, 2003, whichever is earlier.....	20A.	days			
B. $\frac{\text{lumber of days on line 20}}{365} \times 12\% \times \text{underpayment on line 17}$ .....	20B.				
21. A. Number of days from January 15, 2003 to the date of payment or April 15, 2003, whichever is earlier.....	21A.	days			
B. $\frac{\text{lumber of days on line 21}}{365} \times 12\% \times \text{underpayment on line 17}$ .....	21B.				
22. Underestimating interest - Total amount from all columns on lines 19B, 20B and 21B enter here and in the space provided on RI-1040 or RI-1040NR, line 19.....	22.				

**PURPOSE OF THIS FORM**

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

**FARMER AND FISHERMAN**

If you meet both of the following tests, you may be exempt from the charge for underpayment of estimated tax ①Gross income from farming or fishing is at least two thirds of your annual gross income and ②you filed form RI-1040 or RI-1040NR and paid the tax due on or before March 1, 2003. If you meet both of the tests, write on line 1 "EXEMPT, FARMER/FISHERMAN" and do not complete the rest of this form. Attach this form to your return or mail to RI Division of Taxation if the return has been previously filed.

**PART 1 – REQUIRED ANNUAL PAYMENT**

- Line 1** – Enter your 2002 RI tax from RI-1040, line 13 or RI-1040NR, line 15.
- Line 2** – Enter 80% of the amount shown on line 1
- Line 3** – Enter amount shown on your RI-1040, line 18A or RI-1040NR, lines 18A and 18C.
- Line 4** – Subtract line 3 from line 1. If the result is \$250.00 or less you do not owe any amount and need not complete the rest of this form.
- Line 5** – Enter your 2001 RI tax – RI-1040, line 13 or RI-1040NR, line 15. If you had no federal tax liability for 2001 and you were a Rhode Island resident during all of 2001, and your 2001 federal tax return was (or would have been had you been required to file) for a full 12 months, then enter zero (0).
- Line 6** – Enter the smaller of line 2 or line 5 (including zero). If line 6 is zero, you do not owe any amount and need not complete the rest of this form. However, you must attach this form to your RI return.

**PART 2 – SHORTCUT METHOD**

- Line 7** – Enter the amount from line 6.
- Line 8** – Enter the total amount of estimated tax and withholding you paid for 2002 (RI-1040, lines 18A and 18B or RI-1040NR, lines 18A, 18B and 18C).
- Line 9** – Subtract line 8 from line 7.
- Line 10** – Multiply line 9 by 0.079808
- Line 11** – If you paid the tax balance due before 4/15/03, multiply the number of days paid before 4/15/03 by the amount on line 9 and by .00022 and enter the result on line 11.
- Line 12** – Subtract line 11 from line 10 – enter here and in the space provided on RI-1040 or RI-1040NR, line 19.

**PART 3 – FIGURE YOUR UNDERPAYMENT**

- Line 13** – Divide the amount shown on line 6 by four (4) and enter the result in each column.
- Line 14** – If your income varies during the year you may complete the annualized income installment worksheet. However, if you complete and use line 14 for any installment you must complete it and use it for all installments. **NOTE: COMPLETE LINES 15-17 FOR ONE COLUMN BEFORE COMPLETING THE NEXT COLUMN.**
- Line 15** – Enter the amount from line 13 (or from line 14 if line 14 was completed).
- Line 16** – You are considered to have paid Rhode Island withholding tax evenly during the year unless you can show otherwise. Therefore, you are considered to have paid one-fourth of your Rhode Island withholding on each installment due date. Divide the total amount withheld by 4 and enter the

**PART 5 - ANNUALIZED INCOME INSTALLMENT WORKSHEET**

**IMPORTANT:** Complete one column lines 23 -33 before completing the next column.

	01/01/02 03/31/02	01/01/02 05/31/02	01/01/02 08/31/02	01/01/02 12/31/02
23. Figure your actual taxable income.....				
24. Annualization amounts.....	4	2.4	1.5	1
25. Multiply the amount on line 23 by the indicator on line 14.....				
26. Figure your Rhode Island tax on the amount on line 25.....				
27. Applicable percentage.....	20%	40%	60%	80%
28. Multiply the amount on line 26 by the applicable percentages on line 27.....				
29. Enter the combined amount from line 33 for all preceding periods.....				
30. Subtract line 29 from line 28 - (not less than zero).....				
31. Enter the amount from Form RI-2210, line 13 for the period plus the amount from line 32 of this worksheet for the preceding period.....				
32. If line 31 is more than line 30, subtract line 30 from line 31, otherwise enter zero.....				
33. Enter the smaller of line 30 or line 31 here and on line 14.....				

results in each column. Enter the estimated taxes paid that were for 2002 tax year plus any portion of your overpayment from 2001, which you elected to be applied to 2002. Enter in column A those payments made on or before April 15, 2002, in column B those payments made between April 16, 2002 and June 15, 2002, in column C those payments made between June 16, 2002 and September 15, 2002 and in column D those payments made between September 16, 2002 and January 15, 2003.

If you filed your return on or before February 15, 2003 and paid the tax balance in full, then enter that amount in column D. This only applies to those taxpayers who either were not required to make a Rhode Island estimated tax payment prior to the January 15, 2003 installment date or included their January 15, 2003 installment payment with the tax balance paid on or before February 15, 2003.

**Line 17** – Subtract line 16 from line 15 for any underpayments. Subtract line 15 from line 16 for any overpayments. Any overpayments on line 17 should be used to increase the amount entered on line 16 for the next installment period. Any underpayment on line 17 should be used to decrease the amount on line 16 for the next installment period. However, if you entered amounts on line 14, annualized income installments, and the amounts on line 17 are zero (0) or less for all installment periods, then enter zero (0) on line 21 and file this form with your return.

**PART 4 – HOW TO FIGURE THE CHARGE**

**Line 18** – Column A - Enter the date you paid the tax balance due for the current installment or 6/15/2002, whichever is earlier. Column B - Enter the date you paid the tax balance due for the current installment or 9/15/2002, whichever is earlier. Column C - Enter the date you paid the tax balance due for the current installment or 12/31/2002, whichever is earlier. Column D - Enter the date you paid the tax balance due for the current installment or 4/15/2003, whichever is earlier.

**Line 19A** – Enter the number of days from the installment due date to the date of payment or the due date of the next installment, whichever is earlier.

**Line 19B** – Compute the charge using the applicable interest rates and number of days times underpayment entered on line 17 for each installment period. Divide the number of days from line 19A by the total number of days in the year times the applicable interest rate times the amount of the underpayment on line 17 for each installment.

**Line 20A** - Enter the number of days from January 1, 2003 to the date of payment or January 15, 2003, whichever is earlier.

**Line 20B** - Compute the charge using the applicable interest rates and number of days times underpayment entered on line 17 for each installment period. Divide the number of days from line 20A by the total number of days in the year times the applicable interest rate times the amount of the underpayment on line 17.

**Line 21A** – Enter the number of days from January 15, 2003 to the date of payment or April 15, 2003, whichever is earlier.

**Line 21B** - Compute the charge using the applicable interest rates and number of days times underpayment entered on line 17 for each installment period. Divide the number of days from line 21A by the total number of days in the year times the applicable interest rate times the amount of the underpayment on line 17.

**Interest rates to be used are 12% per annum from January 1, 2002 to December 31, 2002 and 12 % per annum from January 1, 2003 to December 31, 2003.**

**Line 22** – Add the amounts from lines 19B, 20B and 21B in all columns and enter the total here. Include this amount with your tax balance payment and attach this form to your return. If your RI tax return has previously been filed,

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## Where to get forms, information and tax assistance



**On the World Wide Web**

**WWW.TAX.STATE.RI.US**



**Fax on Demand**



**Telephone**

**(401) 222-1040**



**In Person**

**8:30<sup>am</sup> to 3:30<sup>pm</sup>**

**Free walk-in assistance and forms are available Monday through Friday 8:30<sup>am</sup> to 3:30<sup>pm</sup>.  
One Capitol Hill  
Providence, RI 02908**

### **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 St. 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 St. Take a left onto Ashburton Ave (at the liquor store). This will lead you back onto Charles St, in the opposite direction. At the second traffic light, take a right onto Orms St (at The Marriott). At next traffic light, take a left onto State St. 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.

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