



RI-1040

Rhode Island Resident Individual Income Tax Return

This booklet contains:

RI-1040	RI Schedule CR	RI-1040V
RI Schedule EIC	RI Schedule CGW	Instructions
RI Schedule OT	RI Schedule D	RI Tax Tables
RI-8615	RI-6251	RI Tax Computation Worksheet (worksheet can be found on the back of the front cover)
RI Schedule FT	RI-2210A	
RI Deduction Schedules	RI-1040H	
RI Schedule I	RI-4868	

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



2009

NEW FOR 2009!

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NEW FOR 2009!

- Increased Standard Deduction Amounts
- Increased Exemption Amounts
- Flat tax decrease to 6.5%
- Additional Modifications Increasing Federal AGI
 - Unemployment compensation not included in Federal AGI (amount not reported on Federal Form 1040, Line 19)
 - Deduction for sales tax paid on a qualified motor vehicle purchase
 - Income from discharge of business indebtedness under the American Recovery and Reinvestment Act of 2009
- Additional Modifications Decreasing Federal AGI
 - Specific unreimbursed expenses incurred for human organ transplantation – **Rhode Island residents ONLY**

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2009

RHODE ISLAND TAX COMPUTATION WORKSHEET

SCHEDULE X - Use if your filing status is SINGLE

TAX

If Taxable Income- RI-1040S, line 5; RI-1040, line 7 or RI-1040NR, line 7 is:	(a) Enter the amount from RI-1040S, line 5; RI-1040, line 7 or RI-1040NR, line 7	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Subtract (d) from (c) Enter here and on RI-1040S, line 6; RI-1040, line 8A or RI-1040NR, line 8A
At least	But not over				
\$0	\$33,950		3.75%	\$0.00	
\$33,950	\$82,250		7.00%	\$1,103.38	
\$82,250	\$171,550		7.75%	\$1,720.25	
\$171,550	\$372,950		9.00%	\$3,864.63	
Over	\$372,950		9.90%	\$7,221.18	

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

TAX

If Taxable Income- RI-1040S, line 5; RI-1040, line 7 or RI-1040NR, line 7 is:	(a) Enter the amount from RI-1040S, line 5; RI-1040, line 7 or RI-1040NR, line 7	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Subtract (d) from (c) Enter here and on RI-1040S, line 6; RI-1040, line 8A or RI-1040NR, line 8A
At least	But not over				
\$0	\$56,700		3.75%	\$0.00	
\$56,700	\$137,050		7.00%	\$1,842.75	
\$137,050	\$208,850		7.75%	\$2,870.63	
\$208,850	\$372,950		9.00%	\$5,481.25	
Over	\$372,950		9.90%	\$8,837.80	

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

TAX

If Taxable Income- RI-1040S, line 5; RI-1040, line 7 or RI-1040NR, line 7 is:	(a) Enter the amount from RI-1040S, line 5; RI-1040, line 7 or RI-1040NR, line 7	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Subtract (d) from (c) Enter here and on RI-1040S, line 6; RI-1040, line 8A or RI-1040NR, line 8A
At least	But not over				
\$0	\$28,350		3.75%	\$0.00	
\$28,350	\$68,525		7.00%	\$921.38	
\$68,525	\$104,425		7.75%	\$1,435.31	
\$104,425	\$186,475		9.00%	\$2,740.63	
Over	\$186,475		9.90%	\$4,418.90	

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

TAX

If Taxable Income- RI-1040S, line 5; RI-1040, line 7 or RI-1040NR, line 7 is:	(a) Enter the amount from RI-1040S, line 5; RI-1040, line 7 or RI-1040NR, line 7	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Subtract (d) from (c) Enter here and on RI-1040S, line 6; RI-1040, line 8A or RI-1040NR, line 8A
At least	But not over				
\$0	\$45,500		3.75%	\$0.00	
\$45,500	\$117,450		7.00%	\$1,478.75	
\$117,450	\$190,200		7.75%	\$2,359.63	
\$190,200	\$372,950		9.00%	\$4,737.13	
Over	\$372,950		9.90%	\$8,093.68	

RI-1040 RHODE ISLAND RESIDENT INDIVIDUAL INCOME TAX RETURN

2009

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

ELECTORAL CONTRIBUTION If you want \$5.00 (\$10.00 if a joint return) to go to this fund, check here. (See instructions. This will not increase your tax or reduce your refund.) Yes

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

FILING STATUS

Check only one box

1 Single

2 Married filing jointly

3 Married filing separately

4 Head of Household

5 Qualifying widow(er)

INCOME, TAX AND CREDITS

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

2. Net modifications to Federal AGI (if no modifications, enter zero on this line) from RI Schedule I, Line 25..... 2.

3. Modified Federal AGI - combine lines 1 and 2 (add net increases or subtract net decreases)..... 3.

4. Deductions - RI standard deduction (left margin) or amount from Federal Schedule A, line 29, whichever is greater. If you itemize and line 3 is over \$166,800 (\$83,400 if married filing separate) see itemized deduction schedule on page 4..... 4.

5. Subtract line 4 from line 3..... 5.

6. Exemptions - Enter federal exemptions in box then multiply by \$3,650 and enter result in 6. X \$3,650 = 6.

If line 3 is over \$125,100, see Exemption Worksheet on RI Worksheet page for exemption amount.....

7. **RI TAXABLE INCOME** - subtract line 6 from line 5..... 7.

8. A. RI income tax RI Tax Table or Tax Computation Worksheet RI Schedule CGW RI Schedule D RI Schedule J RI-8615 8A.

B. Other RI taxes from page 3, RI Schedule OT, line 14..... 8B.

9. RI alternative minimum tax from RI-6251, line 6 9.

10. Total RI income tax - add lines 8A, 8B and 9..... 10.

11. A. RI percentage of allowable Federal credits from page 2, schedule II, line 34..... 11A.

B. Other RI credits from RI Schedule CR, line 26 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.

13. RI income tax after credits - subtract line 12 from line 10 (not less than zero)..... 13.

14. Alternative Flat Tax from page 3, schedule FT, line 26..... 14.

15. Rhode Island tax - enter the smaller of line 13 or line 14..... Check box if Alternative Flat Tax method is used.. 15.

16. RI checkoff contributions from page 3, schedule IV, line 8 (contributions reduce your refund or increase your balance due)..... 16.

17. **TOTAL RI TAX AND CHECKOFF CONTRIBUTIONS** add lines 15 and 16 and **USE/SALES** tax due \$ _____ (see instructions)..... 17.

18. A. RI 2009 income tax withheld (please attach forms W-2, 1099, etc.)..... 18A.

B. 2009 estimated tax payments and amount applied from 2008 return..... 18B.

C. Property tax relief credit from RI-1040H, line 15 or 22 (attach form RI-1040H)..... 18C.

D. RI earned income credit from page 2, RI Schedule EIC, line 50..... 18D.

E. RI Residential Lead Paint Credit from RI-6238, line 7..... 18E.

F. Other payments..... 18F.

G. **TOTAL PAYMENTS AND CREDITS** - add lines 18A, 18B, 18C, 18D, 18E and 18F..... 18G.

AMOUNT DUE 19. If line 17 is **LARGER** than line 18G, Subtract line 18G from 17. **YOU OWE THIS AMOUNT.** Complete RI-1040V. Check if RI-2210 or RI-2210A is attached - enter interest due \$ _____ or enter zero..... 19.

REFUND 20. If line 18G is **LARGER** than 17, subtract line 17 from 18G. **THIS IS THE AMOUNT YOU OVERPAID.**..... 20.

21. Amount of overpayment to be refunded..... 21.

22. Amount of overpayment to be applied to 2010 estimated tax..... 22.

PAYMENTS AND PROPERTY TAX RELIEF CREDIT

Check if extension is attached.

RI SCHEDULE I RI MODIFICATIONS TO FEDERAL AGI

NOTE: This schedule has been moved. This schedule is available in this booklet or on our web site: www.tax.ri.gov

RI SCHEDULE II ALLOWABLE FEDERAL CREDITS

NOTE: If taking the Federal Adoption Credit on line 30, you must attach a copy of your DCYF documentation to your return.

Table with 4 columns: Line number, Description, and two empty columns for input. Rows include RI income tax, child and dependent care expenses, elderly/disabled credit, federal mortgage interest credit, federal adoption credit, other federal credits, total, tentative allowable federal credits, and maximum credit.

RI SCHEDULE III CREDIT FOR INCOME TAXES PAID TO ANOTHER STATE

NOTE: You must attach a signed copy of the state tax return(s) that you are claiming credit.

Table with 4 columns: Line number, Description, and two empty columns for input. Rows include RI income tax less allowable federal credits, income derived from other state, modified federal AGI, tentative credit, tax due and paid to other state, and maximum tax credit.

RI SCHEDULE EIC RHODE ISLAND EARNED INCOME CREDIT

Table with 4 columns: Line number, Description, and two empty columns for input. Rows include Rhode Island income tax, federal earned income credit, Rhode Island percentage, tentative credit, refundable percentage, RI refundable earned income credit, and total RI earned income credit.

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.

Signature and date lines for taxpayer and spouse, checkboxes for mailing forms and preparer contact, and fields for preparer signature, address, SSN, PTIN, EIN, and telephone number.

OTHER RI SCHEDULES








2009

Name(s) shown on Form RI-1040

Your Social Security Number

RI SCHEDULE IV RI CHECKOFF ✓ CONTRIBUTIONS

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

		\$1.00	\$5.00	\$10.00	Other		
1.	 Drug program account.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$ _____	1. _____
2.	 Olympic Contribution Yes <input type="checkbox"/> \$1.00 Contribution (\$2.00 if a joint return)						2. _____
3.	 RI Organ Transplant Fund.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$ _____	3. _____
4.	 RI Council on the Arts.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$ _____	4. _____
5.	 RI Nongame Wildlife Fund.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$ _____	5. _____
6.	 Childhood Disease Victims' Fund.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$ _____	6. _____
7.	 RI Military Family Relief Fund.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$ _____	7. _____
8.	TOTAL CONTRIBUTIONS - add lines 1, 2, 3, 4, 5, 6 and 7 - Enter here and on RI-1040, page 1, line 16.....						8. <input style="border: 2px solid black; width: 100px; height: 20px;" type="text"/>

RI SCHEDULE OT OTHER RHODE ISLAND TAXES

TAX ON LUMP-SUM DISTRIBUTIONS, PARENTS' ELECTION TO REPORT CHILD'S INTEREST AND DIVIDENDS, RECAPTURE OF FEDERAL TAX CREDITS AND OTHER MISCELLANEOUS FEDERAL INCOME TAXES.

9.	Tax on lump-sum distributions - Federal Form 4972, line 7 or line 30, whichever applies.....	9.	_____
10.	Parents' election to report child's interest and dividends from all Federal Form(s) 8814, line 15.....	10.	_____
11.	Amount of recapture of federal tax credits and other miscellaneous federal income taxes (see instructions).....	11.	_____
12.	Total - add lines 9, 10 and 11.....	12.	_____
13.	Rhode Island percentage.....	13.	25%
14.	OTHER RHODE ISLAND TAXES - Multiply line 12 by line 13. Enter here and on RI-1040, line 8B.....	14.	<input style="border: 2px solid black; width: 100px; height: 20px;" type="text"/>

RI-8615 TAX FOR CHILDREN UNDER 18 WITH INVESTMENT INCOME

NOTE: FULL-TIME STUDENTS AT LEAST AGE 18 BUT UNDER AGE 24 MUST COMPLETE A FEDERAL FORM 1040 WITHOUT USING FEDERAL FORM 8615

15.	Child's tax from Federal Form 8615, line 18.....	15.	_____
16.	Rhode Island percentage.....	16.	25%
17.	TAX - multiply line 15 by line 16 - Enter here and on RI-1040, line 8A and check the RI-8615 box.....	17.	<input style="border: 2px solid black; width: 100px; height: 20px;" type="text"/>

RI SCHEDULE FT RI ALTERNATIVE FLAT TAX

18.	Modified Federal AGI from RI-1040, page 1, line 3.....	18.	_____
19.	Flat Tax rate.....	19.	6.5%
20.	RI Flat Tax before other state credit - multiply line 18 by line 19.....	20.	_____

IF YOU ARE CLAIMING A CREDIT FOR TAXES PAID TO OTHER STATE COMPLETE LINES 21 THRU 25. OTHERWISE, ENTER THE AMOUNT FROM LINE 20 ON LINE 26.

21.	Income from other state. (NOTE: You must attach a signed copy of the other state return) If more than one state see instructions and complete RI-1040MU.	21.	_____
22.	Income percentage - divide line 21 by line 18.....	22.	_____
23.	Tentative credit - multiply line 20 by line 22.....	23.	_____
24.	Tax due and paid to other state..... Insert name of state paid _____	24.	_____
25.	MAXIMUM CREDIT (line 20, 23 or 24, whichever is the SMALLEST).....	25.	_____
26.	RI Flat Tax after other state credit - subtract line 25 from line 20. Enter here and on RI-1040, page 1, line 14.....	26.	<input style="border: 2px solid black; width: 100px; height: 20px;" type="text"/>

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

Your Social Security Number

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

DO NOT use this schedule if someone can claim you, or your spouse if filing jointly, as a dependent. Instead use RI Deduction Schedule B below.

Check if: **YOU** were 65 or older, (born before 01/02/1945), Blind, **SPOUSE** was 65 or older, (born before 01/02/1945), Blind

A. Enter the number of boxes checked above..... A. _____

If your filing status is	AND the number on line A is	THEN your RI standard deduction is
Single	1	\$7,100
	2	8,500
Married filing jointly or Qualifying widow(er)	1	10,600
	2	11,700
	3	12,800
	4	13,900
Married filing separately	1	5,850
	2	6,950
	3	8,050
	4	9,150
Head of household	1	9,750
	2	11,150

B. STANDARD DEDUCTION SCHEDULE FOR DEPENDENTS

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

- Add \$300 to your **EARNED INCOME***. Enter the total here..... 1. _____
- Minimum standard deduction..... 2. 950
- Enter the **LARGER** of line 1 or line 2..... 3. _____
- Enter the amount shown below for your filing status.

Single.....	\$5,700	} 4. _____
Married filing jointly or Qualifying widow(er).....	9,500		
Married filing separately.....	4,750		
Head of household.....	8,350		
- STANDARD DEDUCTION**
 - Enter the **SMALLER** of line 3 or line 4. If under age 65 and not blind, **STOP HERE** and enter this amount on RI-1040 or RI-1040NR, line 4. **OTHERWISE**, go to line 5B..... 5A. _____
 - Check if: **YOU** were 65 or older, (born before 01/02/1945), Blind, **SPOUSE** was 65 or older, (born before 01/02/1945), Blind
 If age 65 or older or blind, multiply the number of boxes checked by: \$1,400 if Single or Head of household; \$1,100 if Married filing jointly, Married filing separately or Qualifying widow(er)..... 5B. _____
 - Add lines 5A and 5B. Enter the total here and on RI-1040 or RI-1040NR, line 4..... 5C. _____

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

C. ITEMIZED DEDUCTION SCHEDULE

(If you claimed a modification on RI-1040 or RI-1040NR, line 2; you must recalculate your Federal Schedule A before you complete this schedule)

- Add the amounts from Federal Form, Schedule A, lines 4, 9, 15, 19, 20, 27 and 28..... 1. _____
- Add the amounts from Federal Form, Schedule A, lines 4, 14 and 20 plus any gambling and casualty or theft losses included on line 28..... 2. _____
- Is the amount on line 2 less than the amount on line 1?
 No. **STOP HERE!** Your deduction is not limited. Enter the amount from line 1 above on RI-1040 or RI-1040NR, line 4.
 Yes. Subtract line 2 from line 1..... 3. _____
- Multiply line 3 above by 80% (.80)..... 4. _____
- Enter the amount from RI-1040 or RI-1040NR, line 3..... 5. _____
- Enter \$166,800 (\$83,400 if Married filing separately)..... 6. _____
- Is the amount on line 6 less than the amount on line 5?
 No. **STOP HERE!** Your deduction is not limited. Enter the amount from line 1 above on RI-1040 or RI-1040NR, line 4.
 Yes. Subtract line 6 from line 5..... 7. _____
- Multiply line 7 by 3% (.03)..... 8. _____
- Enter the **SMALLER** of line 4 or line 8..... 9. _____
- Divide line 9 by 1.5..... 10. _____
- Subtract line 10 from line 9..... 11. _____
- Total itemized deductions** - Subtract line 11 from line 1 - Enter the result here and on RI-1040 or RI-1040NR, line 4..... 12. _____

RI SCHEDULE I - RI MODIFICATIONS TO FEDERAL AGI

2009

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

Your Social Security Number

MODIFICATIONS INCREASING FEDERAL AGI

NOTE: You must attach documents supporting your modification. Otherwise, the processing of your return may be delayed.

- 23. A. Income from obligations of any state or its political subdivisions, other than Rhode Island under **RIGL §44-30-12(1) and RIGL §44-30-12(2)** 23A. _____
- B. Rhode Island fiduciary adjustment as beneficiary of an estate or trust under **RIGL §44-30-17** 23B. _____
- C. Recapture of Family Education Account modifications under **RIGL §44-30-25(g)** 23C. _____
- D. Bonus depreciation that has been taken for federal purposes that must be added back to Rhode Island income under **RIGL §44-61-1** 23D. _____
- E. Section 179 depreciation that has been taken for federal purposes that must be added back to Rhode Island income under **RIGL §44-61-1.1** 23E. _____
- F. Recapture of Tuition Saving Program modifications (section 529 accounts) under **RIGL §44-30-12(4)** 23F. _____
- G. Recapture of Historic Tax Credit or Motion Picture Production Tax Credit modifications decreasing Federal AGI previously claimed under **RIGL §44-33.2-3(2) and RIGL §44-31.2-9** respectively 23G. _____
- H. Recapture of Scituate Medical Savings Account modifications under **RIGL §44-30-25.1(d)(3)(i)** 23H. _____
- I. Unemployment compensation received but not included in federal adjusted gross income under **RIGL §44-30-12(b)(6)** 23I. _____
- J. Deduction allowed for sales tax paid on a qualified motor vehicle purchase as defined by IRC section 164(a)(6) under **RIGL §44-30-12(b)(7)** 23J. _____
- K. Income from the discharge of business indebtedness deferred under the American Recovery and Reinvestment Act of 2009 under **RIGL §44-67-1** 23K. _____
- 23L. Total modifications **INCREASING** Federal AGI add lines 23A through 23K 23L. _____

MODIFICATIONS DECREASING FEDERAL AGI

NOTE: You must attach documents supporting your modification. Otherwise, the processing of your return may be delayed.

- 24. A. Income from obligations of the US government included in Federal AGI but exempt from state income taxes 24A. _____
- B. Rhode Island fiduciary adjustment as beneficiary of an estate or trust **RIGL §44-30-17** 24B. _____
- C. Elective deduction for new research and development facilities **RIGL §44-32-1** 24C. _____
- D. Railroad Retirement benefits paid by the Railroad Retirement Board 24D. _____
- E. Qualifying investment in a certified venture capital partnership - **RIGL §44-43-2** 24E. _____
- F. Family Education Accounts - **RIGL §44-30-25** 24F. _____
- G. Tuition Saving Program contributions (section 529 accounts) under **RIGL §44-30-12**. Maximum modification shall not exceed \$500 (\$1,000 if filing a joint return) 24G. _____
- H. Exemptions from tax on profit or gain for writers, composers and artists under **RIGL §44-30-1.1** 24H. _____
- I. Bonus depreciation that has already been taken on the Federal return that has not yet been subtracted from Rhode Island income under **RIGL §44-61-1**..... 24I. _____
- J. Section 179 depreciation that has already been taken on the Federal return that has not yet been subtracted from Rhode Island income under **RIGL §44-61-1.1**..... 24J. _____
- K. Modification for performance based compensation realized by an eligible employee under the Jobs Growth Act - **RIGL §42-64.11-4** 24K. _____
- L. Modification for exclusion for qualifying option under **RIGL §44-39.3 AND** modification for exclusion for qualifying securities or investment under **RIGL §44-43-8** 24L. _____
- M. Modification for Tax Incentives for employers under **RIGL §44-55-4.1** 24M. _____
- N. 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 that such interest has been deducted in determining federal adjusted gross income under **RIGL §44-30-12(c)(1)**..... 24N. _____
- O. Historic Tax Credit income or Motion Picture Production Tax Credit income reported on Federal return that is tax exempt for RI purposes under **RIGL §44-33.2-3(2) & §44-31.2-9(c)** respectively..... 24O. _____
- P. Active duty military pay of Nonresidents stationed in Rhode Island and income for services performed in Rhode Island by the servicemember's spouse. **This modification does NOT apply to RI residents** 24P. _____
- Q. Scituate Medical Savings Account contributions that are taxable on the Federal Return but exempt from Rhode Island under **RIGL §44-30-25.1(d)(3)(i)** 24Q. _____
- R. Amounts of insurance benefits for dependents and domestic partners included in Federal AGI pursuant to chapter 12 of title 36 or other coverage plan - **RIGL §44-30-12(c)(6)** 24R. _____
- S. Modification for Organ Transplantation for specific unreimbursed expenses incurred by claimant - **RIGL §44-30-12(c)(7)**. **This modification applies to RHODE ISLAND RESIDENTS ONLY**..... 24S. _____
- 24T. Total modifications **DECREASING** Federal AGI add lines 24A through 24S and enter as a negative amount 24T. (_____)

25. **NET MODIFICATIONS TO FEDERAL AGI - COMBINE** lines 23L and 24T (Enter here and on RI-1040 or RI-1040NR, page 1, line 2) 25.

RI SCHEDULE CR - OTHER RI CREDITS

2009

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

Your Social Security Number

NOTE: You **must** attach proper forms and documentation with this schedule or it will delay the processing of your return. For more details on each credit, please see page I-5 of the instructions. The instructions are also available on the the tax division's website: www.tax.ri.gov

- | | | | |
|-----|---|-----|---|
| 1. | RI-3468 INVESTMENT TAX CREDIT - RIGL §44-31 | 1. | _____ |
| 2. | RI-2880 RESIDENTIAL RENEWABLE ENERGY SYSTEM TAX CREDIT - RIGL §44-57 | 2. | _____ |
| 3. | RI-6324 ADULT EDUCATION TAX CREDIT - RIGL §44-46 | 3. | _____ |
| 4. | RI-SP01 TAX CREDIT FOR SURVIVING SPOUSE - RIGL §44-30-26 | 4. | _____ |
| 5. | RI-2949 JOBS TRAINING TAX CREDIT - RIGL §42-64.6 | 5. | _____ |
| 6. | RI-0715 HISTORIC HOMEOWNERSHIP ASSISTANCE ACT - RIGL §44-33.1 | 6. | _____ |
| 7. | RI-769P RESEARCH AND DEVELOPMENT FACILITIES PROPERTY CREDIT - RIGL §44-32-2 | 7. | _____ |
| 8. | RI-769E RESEARCH AND DEVELOPMENT FACILITIES EXPENSES - RIGL §44-32-3 | 8. | _____ |
| 9. | RI-2441 ADULT AND CHILD DAY CARE ASSISTANCE AND DEVELOPMENT TAX CREDIT - RIGL §44-47 | 9. | _____ |
| 10. | RI-ZN02 ENTERPRISE ZONE WAGE CREDIT - DISTRESSED AREAS ECONOMIC REVITALIZATION ACT RIGL §42-64.3-6 . | 10. | _____ |
| 11. | RI-286B HISTORIC PRESERVATION INVESTMENT TAX CREDIT - RIGL §44-33.2 | 11. | _____ |
| 12. | RI-8201 MOTION PICTURE PRODUCTION COMPANY TAX CREDIT - RIGL §44-31.2 | 12. | _____ |
| 13. | RI-2276 TAX CREDIT FOR CONTRIBUTIONS TO SCHOLARSHIP ORGANIZATIONS - RIGL §44-62 | 13. | _____ |
| 14. | RI-6336 FARM TO SCHOOL INCOME TAX CREDIT - RIGL §44-30-27 | 14. | _____ |
| 15. | RI-4482 INCENTIVES FOR INNOVATION AND GROWTH - RIGL §44-63 | 15. | _____ |
| 16. | RI-MB01 MILL BUILDING AND ECONOMIC REVITALIZATION TAX CREDIT- RIGL §42-64.9-8 | 16. | _____ |
| 17. | RI-MB02 MILL BUILDING AND ECONOMIC REVITALIZATION ACT INTEREST INCOME CREDIT - RIGL §42-64.9-9 | 17. | _____ |
| 18. | RI-5883 JUVENILE VICTIM RESTITUTION PROGRAM CREDIT - RIGL §14-1-32.1 | 18. | _____ |
| 19. | RI-H20 HYDROELECTRIC DEVELOPMENT TAX CREDIT - RIGL §44-30-22 | 19. | _____ |
| 20. | RI-7473 TAX CREDIT FOR ART - RIGL §44-30-24 | 20. | _____ |
| 21. | RI-7424 TAX CREDIT TO TRUST BENEFICIARY RECEIVING ACCUMULATION DISTRIBUTION - RIGL §44-30-19 | 21. | _____ |
| 22. | RI-AFV1 ALTERNATIVE FUELED VEHICLE AND FILLING STATION TAX CREDIT (CARRY FORWARD ONLY) RIGL §44-39.2 | 22. | _____ |
| 23. | RI-PB01 TAX CREDIT FOR RESIDENTIAL LEAD ABATEMENT (CARRY FORWARD ONLY) - RIGL §44-30-97 | 23. | _____ |
| 24. | RI-3675 EMPLOYMENT TAX CREDIT - RIGL §44-39.1 | 24. | _____ |
| 25. | RI-8227 CAPITAL INVESTMENT WAGE CREDIT - RIGL §44-43-3 | 25. | _____ |
| 26. | TOTAL CREDITS - Add lines 1 through 25 - enter here and on RI-1040, page 1, line 11B or RI-1040NR, page 1, line 14 | 26. | <div style="border: 2px solid black; width: 100px; height: 30px; display: inline-block;"></div> |

RI Schedule CGW RHODE ISLAND CAPITAL GAINS WORKSHEET

2009

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

Your Social Security Number

NOTE:

- Use this form **ONLY** if you did not calculate your tax on Federal Schedule D **AND**;
 1. you checked the box on Federal Form 1040, line 13, **OR**
 2. you entered an amount on Federal Form 1040A, line 10.
- You must attach this schedule to RI-1040 or RI-1040NR and check the box labeled RI Schedule CGW on line 8A.
- If you held an asset for more than 5 years **DO NOT** complete this schedule, you must complete RI schedule D.

1. RI taxable income, RI-1040 or RI-1040NR, line 7 (IF THIS LINE IS ZERO OR LESS, DO NOT COMPLETE THIS FORM)	1.			
2. Enter the amount of capital gains from Federal Form 1040, line 13 or 1040A, line 10.....	2.			
3. Subtract line 2 from line 1 (if zero or less, enter zero)	3.			
4. Figure the tax on the amount on line 3. Use the 2009 RI Tax Table or Tax Computation Worksheet, whichever applies.....	4.			
5. Enter the SMALLER of the amount on line 1 above OR <ul style="list-style-type: none"> • \$56,700 If Married filing jointly or Qualifying widow(er) • \$33,950 If Single • \$45,500 If Head of household • \$28,350 If Married filing separately 	5.	}		
6. Is the amount on line 3 equal to or more than the amount on line 5? <input type="checkbox"/> Yes. Leave lines 6 through 8 blank; go to line 9 and check the "NO" box. <input type="checkbox"/> No. Enter the amount from line 3.....	6.			
7. Subtract line 6 from line 5.....	7.			
8. Multiply line 7 by 2.5% (.025).....	8.			
9. Are the amounts on lines 2 and 7 the same? <input type="checkbox"/> Yes. Leave lines 9 through 12 blank and go to line 13. <input type="checkbox"/> No. Enter the SMALLER of line 1 or line 2.....	9.			
10. Enter the amount, if any, from line 7.....	10.			
11. Subtract line 10 from line 9. (if zero or less, enter zero)	11.			
12. Multiply line 11 by 5% (.05).....	12.			
13. Add lines 4, 8 and 12.....	13.			
14. Figure the tax on the amount on line 1. Use the 2009 RI Tax Table or Tax Computation Worksheet, whichever applies.....	14.			
15. Tax on all taxable income (including capital gains) . Enter the SMALLER of line 13 or line 14. Also, enter this amount on RI-1040 or RI-1040NR, page 1, line 8A and check the RI Schedule CGW box.....	15.			

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

Your Social Security Number

PART 1 REQUIRED ANNUAL PAYMENT

1. Enter your **2009** RI income tax from RI-1040, line 15 less lines 18D and 18E or RI-1040NR, line 15C less line 18E..... 1. _____
2. Enter 80% of the amount shown on line 1..... 2. _____
3. RI withheld taxes paid for **2009** from RI-1040, line 18A or RI-1040NR, lines 18A, 18C and 18D..... 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 **2008** RI tax from RI-1040, line 13 less line 18D or RI-1040NR, line 15 less line 18E..... 5. _____
6. Enter the **SMALLER** of line 2 or line 5..... 6. _____

PART 2 SHORTCUT METHOD

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

- ① You made no estimated payments **OR** all 4 estimated payments were equal and paid by the appropriate due dates;
- ② **AND** you did not complete RI-2210, part 5 (Annualized Income Installment Worksheet).

7. Enter the amount from Part 1, line 6 above..... 7. _____
8. Enter the total withholding and estimated tax you paid from RI-1040, lines 18A and 18B or RI-1040NR, lines 18A, 18B, 18C and 18D. 8. _____
9. Underpayment - subtract line 8 from line 7..... 9. _____
10. Multiply line 9 by 12.0205% (.120205)..... 10. _____
11. If the amount on line 9 was paid on or after 4/15/2010, then enter \$0
If the amount on line 9 was paid before 4/15/2010, then make the following calculation:
The amount on line 9 (times) the number of days paid before 4/15/2010 (times) .00033 and enter the 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, line 19..... 12.

INSTRUCTIONS

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, an assessment may be imposed on the underpayment of the taxes. Complete Part 1 of this form to determine if the payment of the assessment may be avoided.

WHO CAN FILE THIS FORM

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

FARMERS AND FISHERMEN

If you meet **BOTH** of the following tests, you may be exempt from the charge for underpayment of estimated tax: ① Gross income from farming or fishing is at least 2/3 (two thirds) of your annual gross income **AND** ② you filed form RI-1040 or RI-1040NR and paid the tax due on or before March 1, 2010. If you meet both of these tests, write next to line 1 "**EXEMPT, FARMER/FISHERMAN**" and do not complete the rest of this form. Attach this form to your return or mail to: The RI Division of Taxation - One Capitol Hill - Providence, RI 02908-5806 if the return has been previously filed.

PART 1 REQUIRED ANNUAL PAYMENT

- Line 1 Enter your **2009** Rhode Island tax from RI-1040, line 15 less lines 18D and 18E or RI-1040NR, line 15C less line 18E.
- Line 2 Multiply line 1 by 80% (.80).
- Line 3 Enter the amount of **2009** Rhode Island income taxes withheld from RI-1040, line 18A or RI-1040NR, lines 18A, 18C and 18D.
- Line 4 Subtract line 3 from line 1. If the result is \$250.00 or less, you do not owe any underestimating interest and need not complete the rest of this form.
- Line 5 Enter your **2008** Rhode Island income tax from RI-1040, line 15 less lines 18D and 18E or RI-1040NR, line 15C less line 18E. If you had no federal tax liability for **2008** and you were a Rhode Island resident during all of **2008**, and your **2008** federal tax was (or would have been had you been required to file) for a full 12 months, then enter zero (0).
- Line 6 Enter the **SMALLER** of line 2 or line 5 (including zero). If line 6 is zero, you do not owe any underestimating interest and need not complete the rest of this form. However, you must attach this form to your Rhode Island return.

PART 2 SHORTCUT METHOD

- Line 7 Enter the amount from part 1, line 6.
- Line 8 Enter the amount of estimated and withholding tax you paid for **2009** from RI-1040, lines 18A and 18B or RI-1040NR, lines 18A, 18B, 18C and 18D.
- Line 9 Subtract line 8 from line 7.
- Line 10 Multiply line 9 by 12.0205% (.120205).
- Line 11 If you paid the tax balance due before 4/15/2010, multiply the number of days paid before 4/15/2010 by the amount on line 9 by .00033 and enter the amount on line 11.
- Line 12 Subtract line 11 from line 10. Enter here and in the space provided on RI-1040 or RI-1040NR, line 19.

RI Schedule D RHODE ISLAND CAPITAL GAINS

2009

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

Your Social Security Number

PART 1 SHORT-TERM CAPITAL GAINS (Assets held one year or less)

(a) Description of property	(b) Date acquired (month, day, year)	(c) Date sold	(d) Sales price	(e) Cost or other basis	(f) Gain or loss subtract (e) from (d)
1.					
2. Enter your short term totals, if any, from RI Schedule D-1, line 2 ..					
3. Total short-term sales price - Add amounts from lines 1 and 2 in column (d).....					
4. Short-term gain from Federal Forms 6252 and short-term gain or loss from federal forms 4684, 6781 and 8824.....					
5. Net short-term gain or loss from partnerships, S corporations, estates and trusts from Schedule(s) K-1.....					
6. Short term loss carryover					()
7. NET SHORT-TERM CAPITAL GAIN OR (LOSS). combine lines 1 through 6 in column (f).....					

PART 2 LONG-TERM CAPITAL GAINS (Assets held more than one year)

(a) Description of property	(b) Date acquired (month, day, year)	(c) Date sold	(d) Sales price	(e) Cost or other basis	(f) Gain or loss subtract (e) from (d)	(g) Qualified 5 year gain or loss (see instructions)
8.						
9. Enter your long term gain, if any, from RI Schedule D-1, line 9						
10. Total long-term sales price - Add amounts from lines 8 and 9 in column (d).....						
11. Gain from Federal Form 4797, Part 1; long-term gain from Federal Forms 2439 and 6252; and long-term gain or loss from federal forms 4684, 6781 and 8824.....						
12. Net long-term gain or loss from partnerships, S corporations, estates and trusts from Federal Schedule(s) K-1.....						
13. Capital gain distributions.....						
14. Long-term capital loss carryover					()	()
15. Net long- term capital gain or (loss). Combine lines 8 through 14 in column (f)						
16. Net 5 year capital gain or (loss). Combine lines 8 through 14 in column (g)						
17. Combine lines 7 and 15 in column (f) and enter result here						
18. Enter the amount, if any, of your Federal 28% gain						
19. Enter the amount of your Federal 28% gain from line 18, that was held for more than 5 years						
20. Enter your unrecaptured Federal section §1250 gain						
21. Enter the amount of your Federal section §1250 gain from line 20 that was held for more than 5 years						
22. Enter the amount from Federal Form 4952, line 4g.....						

RI Schedule D Tax Worksheet

2009

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

Your Social Security Number

PRIMARY TAX CALCULATION

23. RI taxable income, RI-1040 or RI-1040NR, line 7 **(IF THIS LINE IS ZERO OR LESS, DO NOT COMPLETE THIS FORM)**..... 23. _____
24. Enter the **SMALLER** of RI Schedule D, lines 15 or 17..... 24. _____
25. Enter the amount from RI Schedule D, line 22..... 25. _____
26. Subtract line 25 from line 24 **(if zero or less, enter zero)** 26. _____
27. Combine RI Schedule D, lines 7 and 18, column (f) **(if zero or less, enter zero)** 27. _____
28. Enter the **SMALLER** of line 27 or RI Schedule D, line 18, column (f) 28. _____
29. Enter the amount from RI Schedule D, line 20, column (f) 29. _____
30. Add lines 28 and 29 30. _____
31. Subtract line 30 from line 26. **(if zero or less, enter zero)** 31. _____
32. Subtract line 31 from line 23. **(if zero or less, enter zero)** 32. _____
33. Enter the **SMALLER** of the amount on line 23 above **OR**
 • \$56,700 If Married filing jointly or Qualifying widow(er)
 • \$33,950 If Single
 • \$45,500 If Head of household
 • \$28,350 If Married filing separately } 33. _____
34. Enter the **SMALLER** of line 32 or 33..... 34. _____
35. Subtract line 26 from line 23. **(if zero or less, enter zero)** 35. _____
36. Enter the **LARGER** of line 34 or line 35 36. _____
37. Figure the tax on the amount on line 36. Use the 2009 RI Tax Table or Tax Computation Worksheet, whichever applies..... 37. _____

2.5% BRACKET

38. Subtract line 34 from line 33 38. _____
39. Enter the amount of qualified 5 year gain from RI Schedule D, line 16 **(if zero or less, enter zero)**..... 39. _____
40. Enter the **SMALLER** of line 38 or line 39..... 40. _____
41. Multiply line 40 by .83% (.0083) 41. _____
42. Subtract line 40 from line 38..... 42. _____
43. Multiply line 42 by 2.50% (.025) 43. _____

5% BRACKET

44. Enter the **SMALLER** of line 23 or line 31 ... 44. _____
45. Enter the amount from line 38 above..... 45. _____
46. Subtract line 45 from line 44 46. _____
47. Enter the **SMALLER** of line 39 or line 44 **(if zero or less, enter zero)** 47. _____
48. Enter the amount from line 40 above 48. _____
49. Subtract line 48 from line 47 49. _____
50. Multiply line 49 by 1.67% (.0167) 50. _____
51. Subtract line 49 from line 46 51. _____
52. Multiply line 51 by 5% (.05) 52. _____

CONTINUED ON NEXT PAGE

RI Schedule D Tax Worksheet (continued)

2009

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

Your Social Security Number

6.25% BRACKET

53. Enter the **SMALLER** of line 26 or line 29 53. _____
54. Add lines 26 and 36 54. _____
55. Enter the amount from line 23 55. _____
56. Subtract line 55 from line 54 56. _____
57. Subtract line 56 from line 53 (if zero or less, enter zero) 57. _____
58. Enter the **SMALLER** of line 57 or qualified 1250 gain, from RI Schedule D, line 21, column (g) 58. _____
59. Multiply line 58 by 2.08% (.0208)..... 59. _____
60. Subtract line 58 from line 57 60. _____
61. Multiply line 60 by 6.25% (.0625)..... 61. _____

7% BRACKET

62. Add lines 36, 40, 42, 49, 51, 58 and 60 62. _____
63. Subtract line 62 from line 23 63. _____
64. Enter the **SMALLER** of line 63 or qualified 7% gain from RI Schedule D, line 19, column (g) 64. _____
65. Multiply line 64 by 2.33% (.0233)..... 65. _____
66. Subtract line 64 from line 63 66. _____
67. Multiply line 66 by 7.00% (.07)..... 67. _____

TOTAL TAX

68. Add lines 37, 41, 43, 50, 52, 59, 61, 65 and 67 68. _____
69. Figure the tax on the amount on line 23. Use the 2009 RI Tax Tables or Tax Computation Worksheet, whichever applies 69. _____
70. Tax on all taxable income (including capital gains). Enter the **SMALLER** of line 68 or line 69. Also, enter this amount on RI-1040 or RI-1040NR, page 1, line 8A and check the RI Schedule D box..... 70.

--

EXEMPTION WORKSHEET for RI-1040, line 6

1. Multiply \$3,650 by the total number of exemptions claimed in box on RI-1040, page 1, line 6..... 1. _____
2. Is the amount on RI-1040, line 3 more than the amount shown on line 4 below?
 Yes. Continue to line 3. No. **STOP HERE!** Enter the amount from line 1 above on RI-1040, page 1, line 6.
3. Enter the amount from RI-1040, page 1, line 3..... 3. _____
4. If your filing status is... then enter on line 4

Single	\$166,800	}	4.	_____
Married filing jointly or Qualifying widow(er)	250,200				
Married filing separately	125,100				
Head of household	208,500				
5. Subtract line 4 from line 3..... 5. _____
6. Is the amount on line 5 more than \$122,500 (\$61,250 if married filing separately)?
 Yes - Multiply \$2,433 by the total number of exemptions claimed in box on RI-1040, line 6. Enter the result here and on RI-1040, line 6. **DO NOT** complete the rest of this form.
 No - Divide line 5 by \$2,500 (\$1,250 if Married filing separately). If the result is not a whole number, increase it to the next higher whole number (for example, increase 0.0004 to 1). } 6. _____
7. Multiply line 6 by 2% (.02) and enter the result as a decimal..... 7. _____
8. Multiply line 1 by line 7..... 8. _____
9. Divide line 8 by 3 9. _____
10. **Deduction for exemption** - Subtract line 9 from line 1. Enter here and on RI-1040, page 1, line 6..... 10. _____

INDIVIDUAL CONSUMER'S USE/SALES TAX WORKSHEET for RI-1040, page 1, line 17

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

1. Schedule of purchases subject to the use/sales tax (if you need more space to list your purchases, attach a separate sheet).
 A. _____ 1A. _____
 B. _____ 1B. _____
2. Total price of purchases subject to tax - add lines 1A and 1B 2. _____
3. Rhode Island percentage 3. 7%
4. Amount of tax - multiply line 2 by line 3 4. _____
5. Credit for taxes paid in other states on the items listed on line 1..... 5. _____
6. **TOTAL AMOUNT DUE** - subtract line 5 from line 4 - enter here and on the space provided on RI-1040, page 1, line 17.... 6. _____

EXEMPTION WORKSHEET for RI-6251, line 2

NOTE: If RI-6251, line 1 is equal to or more than \$298,450 if Single or Head of household; \$404,300 if Married filing jointly or Qualifying widow(er); or \$202,150 if Married filing separately; your exemption is zero. **DO NOT** complete this worksheet; instead, enter zero on RI-6251 line 2 and go to line 3.

1. If your filing status is... then enter on line 1

Single or Head of household	\$41,750	}	1.	_____
Married filing jointly or Qualifying widow(er)	57,250				
Married filing separately	28,625				
2. Enter your alternative minimum taxable income from RI-6251, part 1, line 1..... 2. _____
3. If your filing status is... then enter on line 3

Single or Head of household	\$131,450	}	3.	_____
Married filing jointly or Qualifying widow(er)	175,300				
Married filing separately	87,650				
4. Subtract line 3 from line 2 (if zero or less, enter zero)..... 4. _____
5. Multiply line 4 by 25% (.25)..... 5. _____
6. Subtract line 5 from line 1. (If zero or less, enter zero). (If this form is for a child under the age of 18, go to line 8. Otherwise, **STOP HERE** and enter this amount on RI-6251, part 1, line 2)..... 6. _____
7. Child's minimum exemption amount..... 7. 6,400
8. Enter the child's earned income from Federal AMT Exemption Worksheet, line 8..... 8. _____
9. Add lines 7 and 8..... 9. _____
10. Enter the **SMALLER** of line 6 or line 9 - Enter here and on RI-6251, part 1, line 2..... 10. _____

RI-6251 RHODE ISLAND ALTERNATIVE MINIMUM TAX

2009

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

Your Social Security Number

PART 1 ALTERNATIVE MINIMUM TAX

1. Federal Alternative Minimum Taxable Income - Federal Form 6251, line 29..... 1. _____
2. Exemption

If your filing status is...	and line 1 is not over	then enter on line 2	} 2.
Single or Head of household	\$131,450	\$41,750		
Married filing jointly or Qualifying widow(er)	175,300	57,250		
Married filing separately	87,650	28,625		
- (If line 1 is **OVER** the amount shown above for your filing status, see the Exemption Worksheet for RI-6251 on the RI Worksheets page.)
3. Subtract line 2 from line 1..... 3. _____
4. If you figured your tax on RI Schedule D or CGW, complete part 2 below and enter the amount from line 47 here. If you figured your tax using the tax table or tax computation worksheet and line 3 is less than \$175,000 (\$87,500 if Married filing separately) then multiply line 3 by 6.5% (.065). Otherwise, multiply line 3 by 7% (.07) and subtract \$875 (\$438 if Married filing separately) from the result and enter the amount here 4. _____
5. RI tax from RI-1040 or RI-1040NR, page 1, line 8A 5. _____
6. **RI ALTERNATIVE MINIMUM TAX** - subtract line 5 from line 4 (If zero or less, enter zero.) Enter here and on RI-1040 or RI-1040NR, page 1, line 9 6.

PART 2 ALTERNATIVE MINIMUM TAX USING MAXIMUM CAPITAL GAINS RATES

PRIMARY TAX CALCULATION

7. Enter the amount from line 3 above..... 7. _____
8. Enter the amount from RI Schedule D Tax **WORKSHEET**, line 31 or RI Schedule CGW, line 2 (refigured for AMT, if necessary) 8. _____
9. Enter the amount from RI Schedule D Tax **WORKSHEET**, line 29 or RI Schedule CGW enter zero (refigured for AMT, if necessary) 9. _____
10. Enter the amount from RI Schedule D, line 19, column (g) or RI Schedule CGW enter zero (refigured for AMT, if necessary) 10. _____
11. Add lines 8, 9 and 10 11. _____
12. Enter the amount from RI Schedule D Tax **WORKSHEET**, line 26 or RI Schedule CGW, line 2 (refigured for AMT, if necessary) 12. _____
13. Enter the **SMALLER** of line 11 or line 12 13. _____
14. Enter the **SMALLER** of line 7 or line 13 14. _____
15. Subtract line 14 from line 7 15. _____
16. If line 15 is less than \$175,000 (\$87,500 if Married filing separately) then multiply line 15 by 6.5% (.065). Otherwise, multiply line 15 by 7% (.07) and subtract \$875 (\$438 if Married filing separately) from the result 16. _____

2.5% BRACKET

17. Enter the amount from RI Schedule D Tax **WORKSHEET**, line 38 or RI Schedule CGW, line 7 (refigured for AMT, if necessary) 17. _____
18. Enter the amount from RI Schedule D Tax **WORKSHEET**, line 39 (refigured for AMT, if necessary) 18. _____
19. Enter the **SMALLER** of line 17 or line 18 19. _____
20. Multiply line 19 by .83% (.0083) 20. _____
21. Subtract line 18 from line 17 (If zero or less, enter zero.) 21. _____
22. Multiply line 21 by 2.5% (.025) 22. _____

CONTINUED ON NEXT PAGE

RI-6251 RHODE ISLAND ALTERNATIVE MINIMUM TAX (continued) 2009

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

Your Social Security Number

5% BRACKET

23. Enter the **SMALLER** of line 7 or line 8 23. _____
24. Enter the amount from line 17 24. _____
25. Subtract line 24 from line 23 (If zero or less, enter zero.) 25. _____
26. Enter the **SMALLER** of line 18 or line 23 26. _____
27. Enter the amount from line 19 27. _____
28. Subtract line 27 from line 26 (If zero or less, enter zero.) 28. _____
29. Multiply line 28 by 1.67% (.0167) 29. _____
30. Subtract line 28 from line 25 30. _____
31. Multiply line 30 by 5% (.05) 31. _____

6.25% BRACKET

32. Enter the **SMALLER** of line 9 or line 12 32. _____
33. Add lines 12 and 15 33. _____
34. Enter the amount from line 7 34. _____
35. Subtract line 34 from line 33 35. _____
36. Subtract line 35 from line 32 (If zero or less, enter zero.) 36. _____
37. Enter the **SMALLER** of line 36 or Qualified Gain from RI Schedule D, line 21, column (g) 37. _____
38. Multiply line 37 by 2.08% (.0208) 38. _____
39. Subtract line 37 from line 36 39. _____
40. Multiply line 39 by 6.25% (.0625) 40. _____

7% BRACKET

41. Add lines 15, 19, 21, 28, 30, 37 and 39 41. _____
42. Subtract line 41 from line 7 (If zero or less, enter zero.) 42. _____
43. Enter the **SMALLER** of line 42 or line 10 43. _____
44. Multiply line 43 by 2.33% (.0233) 44. _____

TOTAL TAX

45. Add lines 16, 20, 22, 29, 31, 38, 40 and 44 45. _____
46. If line 7 is less than \$175,000 (\$87,500 if Married filing separately) then multiply line 7 by 6.5% (.065). Otherwise, multiply line 7 by 7% (.07) and subtract \$875 (\$438 if Married filing separately) from the result 46. _____
47. Enter the **SMALLER** of lines 45 or 46 here and on line 4 above 47.

You can use Form RI-4868 to obtain an automatic 6 month extension of time to file your Rhode Island Resident or Nonresident Income Tax Return.

GENERAL INSTRUCTIONS

Use Form RI-4868 to apply for 6 more months to file a Rhode Island Individual Income Tax Return, Form RI-1040, RI-1040NR or RI-1040S.

EXTENSION OF TIME

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

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

- 1. Prepare the Rhode Island Extension Form RI-4868.
2. Clearly show the full amount properly estimated as Rhode Island income tax for the year 2009.
3. File the extension with the Rhode Island Division of Taxation on or before April 15, 2010.
4. Pay the amount of Rhode Island tax due as calculated on Form RI-4868.
5. Be sure to attach a copy of the Form RI-4868 to the front of the Rhode Island return when it is filed.
6. Retain the top portion of this form for your records.

ADDITIONAL INFORMATION

The tax due on the return must be paid on or before April 15, 2010. The filing or granting of an extension of time to file does not extend the time for payment of tax due on the return.

HOW TO PREPARE YOUR PAYMENT?

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

HOW TO SEND IN YOUR RI-4868

Retain the top portion of this form for your records. Detach and return the lower portion with your payment. DO NOT staple or otherwise attach your payment and Form RI-4868 to each other. Instead, just put them loose in the envelope. Mail your payment and Form RI-4868 to the Rhode Island Division of Taxation, One Capitol Hill, Providence, RI 02908-5807.

PAYMENT BY CREDIT CARD

OFFICIAL PAYMENTS CORP.



Minimum stand alone 38mm wide x 10mm high



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

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

Table with 3 columns: Date Paid, Check Number, Amount. Includes a dollar sign symbol.

DETACH EXTENSION AT PERFORATION TO MAIL IN

APPLICATION FOR AUTOMATIC EXTENSION OF TIME TO FILE RHODE ISLAND INDIVIDUAL INCOME TAX RETURN

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

RI-4868

Enter tentative tax computation

- A. Tentative RI income tax
B. Total tax withheld, payments & credits
C. Balance Due (line A less line B)

3. ENTER AMOUNT ENCLOSED \$.00

What Is Form RI 1040V and Do You Need To Use It?

It is a statement you send with your payment of any balance due on line 19 of your Form RI-1040, line 19 of your Form RI-1040NR or line 11 of your Form RI-1040S. Using Form RI-1040V allows us to process your payment more accurately and efficiently. We strongly encourage you to use Form RI-1040V, but there is no penalty if you do not do so.

How To Fill In Form RI-1040V

RI-1040V STATE OF RHODE ISLAND Payment Voucher 2009
DIVISION OF TAXATION * ONE CAPITOL HILL, PROVIDENCE, RI 02908-5807

DO NOT STAPLE OR ATTACH THIS VOUCHER TO YOUR PAYMENT

1 NAME
ADDRESS
CITY, STATE & ZIP CODE
SOCIAL SECURITY NUMBER
SPOUSE'S SOCIAL SECURITY NUMBER

RI-1040V

4. ENTER AMOUNT ENCLOSED \$ 00

2 3

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

Box 2. Enter your social security number and your spouse's social security number (if making a joint payment) in the box provided.

Box 3. Enter the amount of the payment you are making. Also enter below for your records.

Date Paid	Check Number	Amount
_____	_____	_____

How To Prepare Your Payment

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

How To Send In Your Return, Payment, and RI-1040V

Retain the top portion of this form for your records. Detach and return the lower portion with your payment. DO NOT staple or otherwise attach your payment of Form RI-1040V to your return or to each other. Instead, just put them loose in the envelope. Mail your tax return, payment and Form RI-1040V to the Rhode Island Division of Taxation, One Capitol Hill, Providence, RI 02908-5807.

PAYMENT BY CREDIT CARD

OFFICIAL PAYMENTS CORP.



Minimum stand alone 38mm wide x 10mm high



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

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

DETACH VOUCHER AT PERFORATION TO MAIL IN WITH YOUR PAYMENT

DO NOT STAPLE OR ATTACH THIS VOUCHER TO YOUR PAYMENT OR YOUR RETURN

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

RI-1040V

3. ENTER AMOUNT ENCLOSED \$ _____ .00

First Name	Initial	Last Name	Your Social Security Number
Spouse's First Name	Initial	Last Name	Spouse's Social Security Number
Mailing Address			Daytime Telephone Number
City, Town or Post Office	State	Zip code	City or Town of Legal Residence

If using a Post Office Box or if your Mailing Address is different from your Home Address, enter your Home Address here:

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

A. Were you a legal resident of Rhode Island for all of 2009	A. YES <input type="checkbox"/> <input type="checkbox"/> NO
B. Did you live in a household or rent a dwelling that was subject to property tax	B. YES <input type="checkbox"/> <input type="checkbox"/> NO
C. Are you current for property taxes or rent due on the homestead for all prior years	C. YES <input type="checkbox"/> <input type="checkbox"/> NO
D. Are you current on 2009 property taxes or rent and will pay any unpaid installments	D. YES <input type="checkbox"/> <input type="checkbox"/> NO
E. Was your household income \$30,000 or less (from part 2, line 8 below)	E. YES <input type="checkbox"/> <input type="checkbox"/> NO

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

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

1. Adjusted Gross Income from Federal Form 1040, line 37; 1040A, line 21 or 1040EZ, line 4 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 2009 HOUSEHOLD INCOME - add lines 1 through 7 or enter amount from page 2, part 6, line 37	8.

PART 3 ADDITIONAL INFORMATION - ATTACH A COPY OF YOUR 2009 SOCIAL SECURITY AWARD LETTER OR FORM 1099 TO 1040H FORM

9A. Enter your date of birth	9A.	/	/	9B. Enter spouse's date of birth	9B.	/	/	
9C. Were you or your spouse disabled and receiving Social Security Disability payments during 2009	9C. YES <input type="checkbox"/> <input type="checkbox"/> NO							
9D. Indicate the number of persons in your household	9D.		9E. Enter the number of persons listed in 9D that are dependents under the age of 18				9E.	

PART 4 TO BE COMPLETED BY HOMEOWNERS ONLY- ATTACH A COPY OF YOUR 2009 PROPERTY TAX BILL TO 1040H FORM

10. Enter the amount of property taxes you paid or will pay for 2009	10.
11. Enter the amount from line 8 above	11.
12. Enter percentage from computation table on back page	12. %
13. Multiply amount on line 11 by percentage on line 12	13.
14. Tentative credit - line 10 minus line 13 (if line 13 is greater than line 10, then enter zero)	14.
15. PROPERTY TAX RELIEF (line 14 or \$300.00 whichever is LESS) enter here and on RI-1040S, line 10C or RI-1040, line 18C...	15.

PART 5 TO BE COMPLETED BY RENTERS ONLY - ATTACH A COPY OF YOUR 2009 LEASE OR RENT RECEIPT(S) TO 1040H FORM

REQUIRED INFORMATION	Name	Address	Telephone Number
Enter your LANDLORD'S name, address and telephone number:			
16. Enter amount of rent you paid in 2009	16.		
17. Multiply the amount on line 16 by 20%	17.		
18. Enter the amount from line 8 above	18.		
19. Enter percentage from computation table on back page	19.	%	
20. Multiply amount on line 18 by percentage on line 19	20.		
21. Tentative credit - line 17 minus line 20 (if line 20 is greater than line 17, then enter zero)	21.		
22. PROPERTY TAX RELIEF (line 21 or \$300.00 whichever is LESS) enter here and on RI-1040S, line 10C or RI-1040, line 18C...	22.		

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. I also 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
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Paid preparer's signature and address	SSN, PTIN or EIN	Telephone number ()
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PART 6 WORKSHEET FOR COMPUTING TOTAL HOUSEHOLD INCOME

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

23. Social Security (including Medicare premiums) and Railroad Retirement benefits.....	23.	
24. Unemployment benefits, worker's compensation.....	24.	
25. Wages, salaries, tips, etc.....	25.	
26. Dividends and interest (taxable and nontaxable).....	26.	
27. Business and Farm income (net of expenses).....	27.	
28. Pension and annuity income (taxable and nontaxable).....	28.	
29. Rental income (net of expenses).....	29.	
30. Partnership, estate and trust income.....	30.	
31. Total gain on sale or exchange of property.....	31.	
32. Loss on sale or exchange of property (capital losses are limited to \$3,000.00).....	32.	
33. Cash public assistance (welfare, etc.).....	33.	
34. Alimony and support money.....	34.	
35. Nontaxable military compensation and cash benefits.....	35.	
36. Other taxable income, please specify: _____	36.	
37. TOTAL 2009 HOUSEHOLD INCOME - add lines 23 through 36, enter here and on form RI-1040H, page 1, line 8.....	37.	

COMPUTATION TABLE INSTRUCTIONS

- Step 1 Read down the column titled household income until you find the income range that includes the amount shown on line 8.
- Step 2 Read across from the income range line determined in step 1 to find the percent of income allowed as a credit. Enter this percentage on line 12 or line 19, whichever applies.

Household income	Percentage of income allowable as credit	
	1 person	2 or more
Less than 6,001	3%	3%
6,001 - 9,000	4%	4%
9,001 - 12,000	5%	5%
12,001 - 15,000	6%	5%
15,001 - 30,000	6%	6%

GENERAL INSTRUCTIONS

If you are filing a Rhode Island income tax return and claiming a property tax relief credit, attach RI-1040H to your Rhode Island income tax return. Your property tax relief credit will decrease any income tax due or increase any income tax refund. If you are not required to file a Rhode Island income tax return, Form RI-1040H may be filed without attaching it to a Rhode Island income tax return.

WHO MAY QUALIFY

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

- You must have been a legal resident of Rhode Island for the entire calendar year 2009.
- Your household income must have been \$30,000.00 or less.
- You must have lived in a household or rented a dwelling that was subject to property taxes.
- You must be current on property tax due on your homestead for all prior years and on any current installments.

WHO MAY CLAIM CREDIT

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

Only one person of a household may claim the credit.

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, 2009**. However, no claim for the year 2009 will be allowed unless such claim is filed by **April 15, 2010**. 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 houseboat, a mobile home or a farm.

What is meant by "*household*" - The term "household" means one or more persons occupying a dwelling unit and living as a single nonprofit house-keeping unit. Household does not mean bona fide lessees, tenants or roomers and borders on contract.

What is meant by a "*dependent*" - The term "dependent" means any person living in the household who is under the age of 18 who can be claimed by someone else on their tax return.

What is meant by "*household income*" - The term "household income" means all income received both taxable and nontaxable by all persons of a household in a calendar year while members of the household.

What is meant by "*rent paid for occupancy only*" - The term "rent paid for occupancy only" means the gross rent paid only for the right of occupying your homestead. If you rented furnished quarters, or if utilities were furnished, such as heat, electricity, etc., then you must reduce the amount of gross rent by the reasonable rental value (not cost) of the furniture and the reasonable value of such utilities as were furnished.

LIMITATIONS ON CREDIT

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 2009 is \$300.00. In event that more than one person owns the residence, the taxes will be divided by the owner's share.

RENTED LAND

If you live on land that is rented and your home or trailer is subject to property tax. Multiply the amount of rent you paid in 2009 by 20% and add the amount to the property tax paid. Then enter the total on RI-1040H, line 10. Example:

Rent (3,600 X 20%).....	720.00
Property Tax.....	+ 2,000.00
Amount to be entered on line 10...	2,720.00

2009 INSTRUCTIONS FOR FILING RI-1040

GENERAL INSTRUCTIONS

This booklet contains returns and instructions for filing the 2009 Rhode Island Resident Individual Income Tax Return. Read the instructions in this booklet carefully. For your convenience we have provided "line by line instructions" which will aid you in completing your return. Please print or type so that it will be legible. Check the accuracy of your name(s), address and social security number(s).

Most resident taxpayers will only need to complete the first two pages of Form RI-1040. Those taxpayers claiming modifications to federal adjusted gross income must complete RI 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.

Complete your 2009 Federal Income Tax Return first.

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

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

WHO MUST FILE A RETURN

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

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.

UNEMPLOYMENT COMPENSATION

Individuals receiving unemployment compensation must include as a modification increasing Federal AGI, the amount of unemployment compensation not reported on Federal Form 1040, line 19. This amount should not be more than \$2,400 per unemployment compensation recipient.

SALES TAX ON QUALIFIED MOTOR VEHICLE PURCHASE

Individuals who itemized deductions and included the sales tax paid on the purchase of a qualified motor vehicle during 2009 must include as a modification increasing Federal AGI, the amount of sales tax included on Federal Schedule A, Itemized Deductions.

MILITARY PERSONNEL

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

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

In addition, under the provisions of the Military Spouses Residency Relief Act, income for services performed by the servicemember's spouse can only be subject to income tax by the state of which they are legal residents, regardless of where such income is received. However, other income derived from Rhode Island sources such as business income, ownership or disposition of any interest in real or tangible personal property and gambling winnings are still subject to Rhode Island income tax.

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

DECEASED TAXPAYERS

If the taxpayer died before filing a return for 2009, 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.

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

WHERE AND WHEN TO FILE

Mail your return no later than April 15, 2010.

If you are claiming a refund, mail your return to:

STATE OF RHODE ISLAND
Division of Taxation
One Capitol Hill
Providence, RI 02908 – **5806**

If you are making a payment, mail your return to:

STATE OF RHODE ISLAND
Division of Taxation
One Capitol Hill
Providence, RI 02908 – **5807**

EXTENSION OF TIME

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

In General -

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

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

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

(4) Such application for extension must show the full amount properly estimated as tax for such taxpayer for such taxable year, and such application must be accompanied by the full remittance of the amount properly estimated as tax which is unpaid as of the date prescribed for the filing of the return.

NOTE: If no payment is required to be made with your Rhode Island extension form and you are filing a federal extension form for the same period of time, then **you do not need to submit the Rhode Island form.** Attach a copy of the Federal Form 4868 or the electronic acknowledgement you

receive from the IRS to your Rhode Island individual income tax return at the time it is submitted.

WHERE TO GET FORMS

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

The website <http://www.tax.ri.gov>
The Division of Taxation (401) 574-8970

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, 2010 or if the form which you have received is incorrect, contact your employer as soon as possible.

ROUNDING OFF TO WHOLE DOLLARS

The money items on your return and schedules may be shown in whole dollars. This means that you may eliminate any amount less than 50 cents and increase any amount from 50 cents to 99 cents to the next higher dollar.

CHANGES IN YOUR FEDERAL TAXABLE INCOME OR FEDERAL TAX LIABILITY

You must report to the Rhode Island Division of Taxation any change or correction in federal taxable income or federal tax liability as reported on your federal income tax return, whether resulting from the filing of an amended federal return or otherwise. Such report must be made within 90 days after filing an amended federal return or final determination of such change by the Internal Revenue Service. Use Form RI-1040X to report any changes.

RHODE ISLAND LOTTERY PRIZES

Winnings and prizes received from the Rhode Island Lottery are taxable under the Rhode Island personal income tax law and are 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. Telling us that you do not need a booklet next year will help us to reduce printing and mailing costs.

PAYMENTS OR REFUNDS

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

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

with your return to:

The Rhode Island Division of Taxation
One Capitol Hill
Providence, RI 02908-**5807**

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 2010. No other application for refund is necessary. Please note that no refund can be made unless your return is properly signed.

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

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

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.

NET OPERATING LOSS DEDUCTIONS

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

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

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

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

Should you have any questions regarding this matter, please call the Personal Income Tax Section at (401) 574-8829, option #3.

BONUS DEPRECIATION

A bill passed disallowing the new federal bonus depreciation for Rhode Island tax purposes. When filing a Rhode Island tax return any bonus depreciation taken for federal purposes must be added back to income as a modification on RI Schedule I, line 23D for Rhode Island purposes. In subsequent years, when federal depreciation is less than what previously would have been allowed, the difference may be deducted from income as a modification on RI Schedule I, line 24I for Rhode Island purposes.

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

EXAMPLE: A company bought equipment after September 11, 2001 that cost \$10,000 and had a 10 year life and qualified for 30% bonus deprecia-

tion. Depreciation for federal purposes in the first year was \$3,700 (30% X \$10,000) + (10% x 7,000). Normal depreciation in the first year would have been \$1,000. The Company should add back on RI Schedule I, line 23D the amount of \$2,700 (\$3,700 - \$1,000). In subsequent years the company should deduct \$300 (\$1000 - \$700) each year while depreciation lasts. The deduction should be on RI Schedule I, line 24I.

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) 574-8829, option #3.

SECTION 179 DEPRECIATION

Rhode Island passed a bill disallowing the increase in the Section 179 depreciation under the Jobs & Growth Tax Relief Reconciliation Act of 2003. Section 179 depreciation will remain limited to \$25,000 for Rhode Island income tax purposes. When filing your Rhode Island tax return any additional Section 179 depreciation taken must be added back to federal adjusted gross income as a modification on RI Schedule I, line 23E. In subsequent years, when federal depreciation is less than what previously would have been allowed, the difference may be deducted from federal adjusted income as a modification RI-1040, schedule I, line 24J.

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

FAMILY EDUCATION ACCOUNTS

(Tuition Savings Program – Section 529)

A modification decreasing federal adjusted gross income may be claimed for contributions made to a Rhode Island "qualified tuition program" under section 529 of the Internal Revenue Code, 26 U.S.C. §529. The maximum modification shall not exceed \$500, \$1,000 if a joint return, regardless of the number of accounts. Taxpayers should claim the modification on Schedule I, line 24F.

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

Taxpayers may also take a modification decreasing federal adjusted gross income in the amount of any qualified withdrawal or distribution from the "Tuition Saving Program" which is included in federal adjusted gross income. Taxpayers should claim the modification on Schedule I, line 24F.

RHODE ISLAND TAX CREDITS

Rhode Island law provides special Rhode Island tax credits which may be applied against the Rhode Island income tax. Before claiming any credits, taxpayers should refer to the Rhode Island law and/or regulations for specific requirements for each credit such as carry over provisions and the order in which the credits must be used. Taxpayers claiming credits must attach RI schedule CR and the proper form(s) and other documentation to the return; failure to do so will result in disallowance of the credit. A list of credits is available on RI Schedule CR.

INTEREST

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

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

PENALTIES

The law provides for penalties in the following circumstances:

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

USE OF FEDERAL INCOME TAX INFORMATION

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

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

OTHER QUESTIONS

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

LINE INSTRUCTIONS

NAME AND ADDRESS

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

ELECTORAL SYSTEM CONTRIBUTION

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

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

DESIGNATION OF POLITICAL PARTY

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

- (1) a political party which did not receive at least 5 percent of the entire vote for Governor in the preceding general election,
- (2) a non-existent political party,
- (3) a particular office,
- (4) an individual officeholder or political figure or
- (5) a national party which is not a state party,

your electoral system contribution will be credited to the nonpartisan general account.

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

FILING STATUS

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

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

Line 2 – Modifications: Enter your net modifications from RI Schedule I, line 25. If you are claiming a modification, you must attach RI Schedule I to your return.

Line 3 – Modified Federal Adjusted Gross Income: Determine your modified federal adjusted gross income by combining the amount on line 1 with the amount on line 2.

Line 4 – Deductions: Enter your Rhode Island standard deduction or amount from Federal Schedule A, line 29, whichever is greater.

Single	\$5,700
Married Joint	\$9,500
Qualifying Widow(er)	\$9,500
Married Separate	\$4,750
Head of Household	\$8,350

If you or your spouse were age 65 or older (born **BEFORE** 01/02/1945) or blind at the end of 2009, see the RI Standard Deduction Schedule A on page 4 to determine the amount of your standard deduction. If you use the Schedule to determine the amount of your standard deduction, check the box to the left of line 4 and attach the Standard Deduction Schedule to your RI-1040.

If someone else can claim you on their return, you must complete the RI Standard Deduction Schedule B to determine the amount of your standard deduction. If you use the Schedule to determine the amount of your standard deduction, check the box to the left of line 4 and attach the Standard Deduction Schedule to your RI-1040.

NOTE: If you itemize your deductions and line 3 is more than \$166,800 (\$83,400 if married filing separate), you need to recalculate your itemized deductions based on your modified federal adjusted gross income. Complete the RI Itemized Deduction Schedule on page 4. If you use the Schedule to determine the amount of your standard deduction, you must attach the schedule to your RI-1040.

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

NOTE: If using your Itemized Deduction amount from your Federal Schedule A **AND** that amount includes a deduction for sales tax paid on a new qualified motor vehicle purchase (Federal Schedule A, line 5b or line 7), you must add back this amount on your Rhode Island return. Enter the amount of sales tax paid on any new qualified motor vehicle(s) deducted on Federal Schedule A, line 5b or line 7 on RI Schedule I, line 23J.

Line 5 - Subtract line 4 from line 3.

Number of Exemptions: Enter the number of exemptions from Federal Form 1040, line 6d or 1040A, line 6d in the box on line 6. If you are filing

a Federal 1040EZ, enter the amount from the chart below in the box on line 6.

Amount on Federal 1040EZ, line 5	Enter in box on RI-1040, line 6
Less than 5,700	0
5,700	0
9,350	1
11,400	0
15,050	1
18,700	2


Line 6 – Exemption Amount: Multiply the number of exemptions in the box by \$3,650.

However, if line 3 is more than \$125,100, see RI Worksheet Schedule to compute your exemption amount.

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

Line 8A – Rhode Island Income Tax: Enter the RI income tax from the RI Tax Table or Computation Worksheet, RI Schedule CGW, RI Schedule D, RI Schedule J or RI-8615. Check the box to indicate the method used to calculate the RI income tax. Check only one box.

Line 8B – Other RI Taxes: Enter the amount from RI Schedule OT, page 3, line 14. Use this line to report any tax from lump-sum distributions, parents' election to report child's interest and dividends, recapture of federal tax credits and miscellaneous federal taxes.

 **RI-8615 is only for children under 18 with investment income. Full-time students at least age 18, but under age 24 must complete a Federal Form 1040 without using Federal Form 8615.**

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 RI-6251, line 6 on Form RI-1040, page 1, line 9. Attach a copy of Form RI-6251 to your RI-1040.

NOTE: If you have claimed modifications to federal adjusted gross income on line 2, you must 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 based on your modified federal adjusted gross income for Rhode Island purposes and complete RI-6251.

Line 10 – Total Rhode Island Income Tax: Add lines 8A, 8B 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 from RI Schedule CR, line 26. Attach RI Schedule CR and a copy of the appropriate credit form and/or certificate to your RI-1040.

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 on our website, www.tax.ri.gov or by contacting the RI Division of Taxation at (401) 574-8970.

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

Line 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 – Alternative Flat Tax: Enter the amount of Rhode Island Alternative Flat Tax from page 3, RI Schedule FT, line 26.

Line 15 – Rhode Island Tax: Enter the **SMALLER** of your RI tax on line 13 or your RI Alternative Flat Tax on line 14. If your tax is calculated using the Alternative Flat Tax method on Schedule FT, you must check the box on line 15.

Line 16 – Rhode Island Checkoff Contributions: Enter the amount of checkoff contributions from page 3, schedule IV, line 8. A list of the checkoff contributions are 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, 16 and any Use/Sales Tax from line 6 on the worksheet. Also, enter the amount of Use/Sales tax in the space provided on line 17.

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 worksheet.

Line 18A – Rhode Island Income Tax Withheld: Enter total amount of Rhode Island 2009 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.


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

Line 18B – 2009 Estimated Payments and Amount Applied from 2008 Return: Enter the amount of estimated payments on 2009 Form RI-1040ES and the amount applied from your 2008 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, 2010.

Line 18D – RI Earned Income Credit: Enter amount from RI Schedule EIC, page 2, line 50. If you are claiming a RI earned income credit you must attach RI Schedule EIC to your RI-1040.

Line 18E - RI Residential Lead Paint Credit: Enter the amount from RI-6238, line 7. RI Residential Lead Paint Credit must be filed no later than **April 15, 2010**. You must attach a copy of Form RI-6238 to your RI-1040. However, if you are not required to file a Form RI-1040 or are filing an extension for your RI-1040, you may file Form RI-6238 separately to claim your RI Residential Lead Paint Credit.

 **If you calculated your RI tax using the Alternative Flat Tax method, you can not claim the Residential Lead Paint Credit.**

Line 18F – Other Payments: Enter any other payments, including pass-through withholding paid on your behalf from form RI 1099-PT, box 8 (attach Form RI 1099-PT to your return) and any advance payments made with your application for an automatic extension of time to file (Form RI-4868). Attach a copy of Form RI-4868 to your return and check the box on RI-1040, page 1 to the right of line 18.

Line 18G – Total Payments and Credits: Add lines 18A, 18B, 18C, 18D, 18E and 18F.

Line 19 – Balance Due: If the amount on line 17 is greater than the amount of line 18G, **SUBTRACT** line 18G 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 or Form RI-2210A. Indicate the amount of interest due from RI-2210, line 12 or line 22 or form RI-2210A, line 12 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 18G is greater than the amount on line 17 then **SUBTRACT** line 17 from line 18G 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 2010: Enter the amount of overpayment on line 20, which is to be applied to your 2010 estimated tax. (See General Instructions)

RI SCHEDULE I MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME

A complete list of modifications is available on RI Schedule I. You must attach all supporting schedules to any modification claimed. If supporting documents are not attached, the processing of your return will be delayed.

Modifications INCREASING Federal AGI:

Line 23A – Enter income from obligations of any state or its political subdivision, other than Rhode Island under RIGL §44-30-12(1) and §44-30-12(2).

Line 23B – Rhode Island fiduciary adjustment as beneficiary of an estate or trust under §44-30-17.

Line 23C – Recapture of Family Education Account Modifications under RIGL §44-30-25(g).

Line 23D – Bonus depreciation that has been taken for federal purposes that must be added back to Rhode Island income under RIGL §44-61-1 (See general instructions for more details).

Line 23E – Increased Section 179 depreciation that has been taken for federal purposes that must be added back to Rhode Island income under RIGL §44-61-1.1 (See general instructions for more details).

Line 23F – Recapture of Tuition Savings Program modifications (section 529 accounts) under RIGL §44-30-12(4) (See general instructions for more details).

Line 23G – Recapture of Historic Tax Credit or Motion Picture Production Company Tax Credit modifications decreasing Federal AGI previously claimed under RIGL §44-33.2-3(2) and RIGL §44-31.2-9, respectively.

Line 23H – Recapture of Scituate Medical Savings Account modifications under RIGL §44-30-25.1(d)(3)(i).

Line 23I - Unemployment compensation received but not included in federal adjusted gross income under RIGL §44-30-12(b)(6). Amount not included on Federal 1040 Line 19, 1040A Line 13 and 1040NR Line 20.

Line 23J - Deduction allowed for sales tax paid on a new qualified motor vehicle purchase as defined by IRC section 164(a)(6) under RIGL §44-30-12(b)(7). Amount included in Federal Schedule A,

line 5b or amount from Federal Schedule A, line 7. If you are not itemizing deductions for Rhode Island purposes, you should not include any sales tax paid on this line.

Line 23K - Income from the discharge of business indebtedness deferred under the American Recovery and Reinvestment Act of 2009 under §44-67-1.

Line 23L – Total Modifications Increasing Federal Adjusted Gross Income: Add lines 23A through 23K.

Modifications Decreasing Federal AGI:

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

Line 24C – Elective deduction for new research and development facilities under RIGL §44-32-1 (Attach form RI-1040RD).

Line 24D – Railroad Retirement benefits included in gross income for federal income tax purposes but exempt from state income taxes under the laws of the United States.

Line 24E – Qualifying investment in a certified venture capital partnership under RIGL §44-43-2.

Line 24F – Family Education Accounts under RIGL §44-30-25 – Enter amount of modification decreasing federal AGI from RI-1040FEA.

Line 24G – Tuition Saving Program (section 529 accounts) RIGL §44-30-12 - A modification decreasing federal adjusted gross income may be claimed for any contributions made to a Rhode Island account under the tuition savings program. The maximum modification shall not exceed \$500, \$1,000 if a joint return. (See general instructions for more details).

Line 24H – Exemptions from tax on profit or gain for writers, composers and artists residing within a section of the defined Economic Development Zone as defined in RIGL §44-30-1.1 within the cities of Newport, Providence, Pawtucket, Woonsocket or Warwick, or the Towns of Little Compton, Tiverton, Warren or Westerly and creating artistic works while a resident of the Zone. Taxpayers claiming these modifications must submit a schedule showing the source and amount of income claimed to be exempt.

Line 24I – Depreciation that has not been taken for federal purposes because of the bonus depreciation that must be subtracted from Rhode Island income - RIGL §44-61-1. (See general instructions for more details)

Line 24J – Depreciation that has not been taken for federal purposes because of the increased section 179 depreciation was not taken originally - RIGL §44-61-1.1. (See general instructions for more details).

Line 24K – Allowable modification for performance

based compensation realized by an eligible employee under the Rhode Island Jobs Growth Act under RIGL §42-64.11-4.

Line 24L – Modification for exclusion for qualifying option under RIGL §44-39.3 AND modification for exclusion for qualifying securities or investments under RIGL §44-43-8.

Line 24M – Modification for Tax Incentives for Employers under RIGL §44-55-4.1.

Line 24N – 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 that such interest has been deducted in determining federal adjusted gross income under RIGL §44-30-12(c)(1)

Line 24O – Historic Tax Credit income or Motion Picture Production Company Tax Credit income reported on Federal return that is tax exempt under RIGL §44-33.2-3(2) and RIGL §44-31.2-9(c), respectively.

Line 24P – Active duty military pay of Nonresidents stationed in Rhode Island, as well as the income of their nonresident spouses for services performed in Rhode Island.

Line 24Q – Contributions to a Scituate Medical Savings Account deemed taxable under the Internal Revenue Code, but tax exempt under RIGL §44-30-25.1(d)(3)(i).

Line 24R - Amounts of insurance benefits for dependents and domestic partners included in Federal adjusted gross income pursuant to chapter 12 under title 36 under §44-30-12(c)(6).

Line 24S - Up to \$10,000 in unreimbursed expenses for travel, lodging and lost wages incurred by an individual as a result of the individual donating one or more of his/her organs to another human being for organ transplantation under RIGL §44-30-12(c)(7). Modification can only be taken once during the lifetime of the individual and is taken in the year that the human organ transplantation occurs. Effective upon passage on November 9, 2009.

Rhode Island full-year residents only.

Line 24T – Total Modifications Decreasing Federal Adjusted Gross Income: Add lines 24A through 24S. Enter as a negative number.

Line 25 – Modifications to Federal Adjusted Gross income: Enter the amount from line 25 on RI-1040, page 1, line 2.

RI SCHEDULE CR OTHER RI CREDITS

This credit schedule details “Other Rhode Island Credit(s)” being used on your RI-1040. Each Rhode Island credit has its own line. On the appropriate line, enter the dollar amount of the credit being taken. The total of all credits will be entered on page 1, line 11B.

Proper documentation must be submitted for each credit you are using or carrying forward.

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

If you are using amounts passed through to you, attach documentation supporting the credit given to the entity, as well as, documentation of your share of the credit(s). Any missing or incomplete docu-

mentation may cause a delay in processing your return.

Line 1 - Investment Tax Credit - RI-3468 – for manufacturing and other property. Proper documentation must be attached to your return. **If using a 10% ITC, the 10% Certification letter from the Department of Labor and Training must be included with your documentation.** RIGL §44-31

Line 2 - Residential Renewable Energy System Tax Credit - RI-2880 - for specific types of residential systems approved by the RI energy office. **Credit letter, application form and approval form from the RI Office of Energy Resources must be attached.** Unused amounts **CANNOT** be carried forward to future years. RIGL §44-57

Line 3 - Adult Education Credit - RI-6324 - for employers offering specific types of adult education. RIGL §44-46

Line 4 - Surviving Spouse - RI-SP01 - Full year Rhode Island residents only. Attach Form SP-01. RIGL §44-30-26

Line 5 - Jobs Training Tax Credit - RI-2949 - for training specifically approved by the RI Human Resource Investment Council. RIGL §42-64.6

Line 6 - Historic Residence Credit - RI-0715 – for approved residence rehabilitation. RIGL §44-33.1 - Credit is 20% of certified maintenance or rehabilitation costs with a maximum credit of \$2,000.00. You must attach certification from The Historical Preservation & Heritage Commission. Any unused credit may be carried forward until used.

Line 7 - Research and Development Property Credit - RI-7695P– for property in laboratory or experimental research. RIGL §44-32-2 - Credit is 10% of cost or basis of property. Any unused credit may be carried forward for 7 years. A modification under 44-32-1 may not be claimed for property used in this credit.

Line 8 - Research and Development Expense Credit - RI-7695E – for federally defined excess RI expenses in laboratory or experimental research. RIGL §44-32-3 - Credit is 22.5% of qualified credit on first \$25,000 and 16.9% of the credit above \$25,000. This credit cannot reduce your tax by more than 50%. Any unused credit may be carried forward for 7 years.

Line 9 - Daycare Assistance and Development Credit - RI-2441 – for employers and others providing daycare to employees. RIGL §44-47 - Credit is 30% of qualified expenses. This credit cannot reduce your tax below \$100.

Line 10 - Distressed Areas Economic Revitalization Act - Wage Credit - RI-ZN02 - Approved benchmark page with new hire information and approval letter from the Enterprise Zone Commission must be attached. RIGL §42-64.3-6

Line 11 - Historic Structures - Tax Credit (Historic Preservation Investment Tax Credit) - RI-286B – for approved rehabilitation of certified historic structures. **The original certificate must be attached to the return.** Any unused credit amount may be carried forward for ten (10) years. RIGL §44-33.2

Line 12 - Motion Picture Production Tax Credit - RI-8201 - for certified production costs as determined by the Rhode Island Film and Television Office. **The original certificate must be attached**

to the return. Any unused credit amount may be carried forward for three (3) years. RIGL §44-31.2.

Line 13 - Contribution to Scholarship Organizations Tax Credit - RI-2276 - for business entities that make contributions to qualified scholarship organizations. The entity must apply for approval of the tax credit and will receive a tax credit certificate issued by the Division of Taxation. **The original certificate must be attached to the return.** The credit must be used in the tax year that the entity made the contribution. Unused amounts **CANNOT** be carried forward. RIGL §44-62

Line 14 - Farm to School Income Tax Credit - RI-6336 - RIGL §44-30-27 - Credit is 5% of cost of farm products. This credit cannot reduce your tax below zero, cannot be carried forward and may not be used until all other credits available to the taxpayer for that taxable year have been used.

Line 15 - Incentives for Innovation and Growth - RI-4482 - RIGL §44-63 - An eligible qualified innovative company may apply for a tax credit certificate in an amount equal to fifty percent (50%) of any investment made in the company, not to exceed \$100,000. Unused amounts may be carried forward for 3 years. **The original certificate must be attached to the return.**

Line 16 - Mill Building and Economic Growth Revitalization Act Tax Credit - RI-MB01 - RIGL §42-64.9-8 - This credit cannot reduce your tax below zero and cannot be carried forward.

Line 17 - Mill Building and Economic Growth Revitalization Act Interest Income Credit - RI-MB02 - RIGL §42-64.9-9 - This credit cannot reduce your tax below zero and cannot be carried forward.

Line 18 - Juvenile Victim Restitution Program Credit - RI-5883 - RIGL §14-1-32.1 - The employer of a juvenile hired pursuant to the provisions of this section shall receive a credit of ten percent (10%) of the amount of wages paid to the juvenile annually against the state income tax owed by the employer, provided the credit shall not exceed the sum of three thousand dollars (\$3,000) annually.

Line 19 - Hydroelectric Development Tax Credit - RI-H20 - RIGL §44-30-22 - Credit is 10% of the installation costs of a hydropower facility limited to \$50,000.

Line 20 - Tax Credit for Art- RI-7473 - RIGL §44-30-24 -Credit is 10% for each \$1,000 of purchase (maximum purchase price \$10,000). This credit cannot reduce your tax below zero, cannot be carried forward and may not be used until all other available credits are used.

Line 21 - Tax Credit to Trust Beneficiary Receiving Accumulation Distribution - RI-7424 - RIGL §44-30-19 -A resident beneficiary of a trust whose Rhode Island income includes all or part of an accumulation distribution by the trust, as defined in 26 U.S.C. § 665, shall be allowed a credit against the tax otherwise due under this chapter for all or a proportionate part of any tax paid by the trust under this chapter for any preceding taxable year which would not have been payable if the trust had in fact made distributions to its beneficiaries at the times and in the amounts specified in 26 U.S.C. § 666.

Line 22- Alternative Fueled Vehicle and Filling Station Tax Credit - RI-AFV1 - RIGL §44-39.2 - (Carry forward only) This credit expired 1/1/2008. No new credits are allowed. Unused credit may be

carried forward for 5 years. You must attach a copy of the original credit information to your return.

Line 23 - Tax Credit for Residential Lead Abatement - RI-PP01 - (Carry forward Only) This credit was repealed on 7/30/2004. No new credits are allowed under this section. Maximum credit was \$1,000.00. Unused amounts may be carried forward for five (5) years. **You must attach a copy of the original credit information to your return.**


Line 24 - Employment Tax Credit - RI-3675 - for an employer participating in the bonus program under RIGL §40-40-6.3. A written certificate from the Director of Human Services must be attached to your return. The credit cannot reduce your tax below \$100.00. Any unused amounts **CANNOT** be carried forward to future years. RIGL §44-39-1.

Line 25 - Capital Investment Wage Credit - RI-8227 - for entrepreneurs of a qualifying business entity under RIGL §44-43-1(6). Credit is 3% of eligible wages over \$50,000.00. This credit cannot reduce your tax below \$100.00 and is not refundable. Any unused amounts **CANNOT** be carried forward to future years. This credit may not be applied until all other credits available to the entrepreneur have been applied. RIGL §44-43

Line 26 - TOTAL CREDITS - Add lines 1 through 25. Enter the total here and on RI-1040, page 1, line 11B.

RI SCHEDULE II ALLOWABLE FEDERAL CREDITS

RIGL §44-30-2.6(d)(e)(f)

 Not all federal credits are available to take on your RI return. In general only the federal credits that were enacted prior to January 1, 1996 are eligible. These credits listed in this section are eligible. Credits such as the Child Tax Credit, Retirement Savings Contribution Credit and Education credits are not allowed.

Line 26 – Rhode Island Income Tax: Enter the amount from Form RI-1040, page 1, line 10.

Line 27 – Credit for Child and Dependent Care Expenses: Enter the amount from Federal Form 1040, line 48 or 1040A, line 29.

Line 28 – Credit for Elderly or the Disabled: Enter the amount from Federal Schedule R, line 24.

Line 29 – Federal Mortgage Interest Credit: Enter the amount from Federal Form 8396, line 11.

Line 30 - Federal Adoption Credit: You can only claim the Adoption credit if the adopted child was under the care, custody or supervision of the Rhode Island Department of Children, Youth and Families prior to the adoption. Enter the amount that applies from Federal Form 8839, line 18. Attach your DCYF documentation to your return.

Line 31 – Other Federal Credits: Enter the amount of allowable federal credits from Federal Form 1040, lines 53 and 70.

Allowable Federal Credits included on Federal Form 1040, lines 53 and 70:

- (1) 3468 Investment Credit
- (2) 6478 Credit for Alcohol Used as Fuel
- (3) 6765 Credit for Increasing Research Activities
- (4) 8586 Low-Income Housing Credit
- (5) 8826 Disabled Access Credit

- (6) 8830 Enhanced Oil Recovery Credit
- (7) 8835 Renewable Electricity Production Credit
- (8) 8845 Indian Employment Credit
- (9) 8846 Credit for Employer Social Security and Medicare Taxes Paid on Certain Employees
- (10) 8847 Credit for Contributions to Selected Community Development Corporations
- (11) 8801 Credit for Prior Year Minimum Tax
- (12) 8834 Qualified Electric Vehicle Credit
- (13) 8844 Empowerment Zone Employment Credit
- (14) 4136 Credit for Federal Tax Paid on Fuels


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.

RI SCHEDULE III CREDIT FOR INCOME TAXES PAID TO ANOTHER STATE

RIGL §44-30-18

 **If you are claiming credit for income taxes paid to more than one state, do not use this schedule. Use RI-1040MU, Credit For Income Taxes Paid To Multiple States.** The form is available on our website, www.tax.ri.gov or by contacting the Rhode Island Division of Taxation at (401) 574-8970.

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 – Income from Other State(s): Enter the amount of income derived from other state. If state income tax has been paid to more than one other state, prepare a separate calculation for each state, on Form RI-1040MU.

EXAMPLE: On your Massachusetts Form 1-NR/PY tax return you would enter the amount of income from line 14d. On your Connecticut CT-1040 NR/PY tax return you would enter the amount of income from line 6.

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.

EXAMPLE: If filing Massachusetts Form 1-NR/PY tax return, you would enter the amount of tax from line 36. If filing Connecticut Form CT-1040 NR/PY tax return, you would enter the amount of tax from line 16.

If state income tax has been paid to more than one other state, prepare a separate calculation for each state using Form RI-1040MU. This form can be obtained on our website: www.tax.ri.gov or by contacting the Rhode Island Division of Taxation at (401) 574-8970.

NOTE: You must attach a signed copy of the return filed with the other state. 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. If included on a composite filing in another state, you must attach a copy of the composite filing showing your income and the taxes paid on your behalf.

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.

RI SCHEDULE EIC EARNED INCOME CREDIT

Line 42 – Rhode Island Income Tax: Enter the amount from RI-1040, line 13.

Line 43 – Federal Earned Income Credit: Enter the amount of Federal Earned Income Credit from Federal Form 1040, line 64a; 1040A, line 41a or 1040EZ, line 9a.

Line 44 – The Rhode Island percentage is 25%.

Line 45 – Multiply line 43 by line 44.

Line 46 – Enter the **SMALLER** of line 42 or line 45.

Line 47 – Subtract line 46 from line 45. If line 46 is greater than or equal to line 45, skip lines 48 and 49 and enter the amount from line 46 on line 50. Otherwise continue to line 48.

Line 48 – The refundable Rhode Island percentage is 15%.

Line 49 – Rhode Island Refundable Earned Income Credit: Multiply line 47 by line 48.

Line 50 – Total Rhode Island Earned Income Credit: Add line 49 and line 46. Enter here and on RI-1040, line 18D.

RI SCHEDULE IV CHECK-OFF CONTRIBUTIONS



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

Lines 1 through 7 – Contributions: A contribution to the following programs may be made by checking the appropriate box(es) or by entering the amount you want to contribute. All such contributions are deposited as general revenues.

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

Line 8 – Total Contributions: Add lines 1, 2, 3, 4, 5, 6 and 7. Enter the total here and on page 1, line 16.

RI SCHEDULE OT OTHER RHODE ISLAND TAXES

Complete this schedule if you are reporting a federal tax on lump-sum distributions, parents' election to report child's interest and dividends,

a recapture of federal tax credits or other miscellaneous federal income taxes.

Line 9 – Tax on Lump-sum Distributions: Enter the amount from Federal Form 4972, line 7 or line 30, whichever applies.

Line 10 – Tax on Parents' Election To Report Child's Interest and Dividends: Enter all the amounts from each Federal Form 8814, line 15.

Line 11 – Tax on Amount of Recapture of Federal Tax Credits and Other Miscellaneous Federal Income Taxes: Enter the amount of recapture of federal tax credits and any other miscellaneous federal income taxes that you are claiming. Miscellaneous Federal Taxes may include, but are not limited to:

- (1) Recapture of Mortgage Credit Certificate
- (2) Tax on Accumulation Distribution of Trusts

Line 12 – Add lines 9, 10 and 11.

Line 13 – The Rhode Island percentage is 25%.

Line 14 – Other RI Taxes: Multiply line 12 by line 13. Enter here and on RI-1040, line 8B.

RI-8615 TAX FOR CHILDREN UNDER 18 WITH INVESTMENT INCOME

NOTE: FOR TAXPAYERS UNDER AGE 18 FILING FEDERAL FORM 8615. TAXPAYERS AT LEAST AGE 18 BUT UNDER AGE 24 MUST COMPLETE A FEDERAL FORM 1040 WITHOUT USING FEDERAL FORM 8615.

Line 15 – Enter the amount from Federal Form 8615, Line 18

Line 16 – The Rhode Island percentage is 25%.

Line 17 – Tax: Multiply line 15 by line 16. Enter here and on RI-1040, page 1, line 8A and check the RI-8615 box.

RI SCHEDULE FT ALTERNATIVE FLAT TAX

Line 18 – Enter the amount of modified federal adjusted gross income from RI-1040, page 1, line 3.

Line 19 – The 2009 Flat Tax Rate is 6.5% (.065).

Line 20 – Multiply line 18 by line 19.

NOTE: You only need to complete lines 21 through 25 if you are claiming a credit for income taxes paid to another state. If you are not claiming a credit, enter the amount from line 20 on line 26. Otherwise continue to line 21.

Line 21 – Enter the amount of income derived from other state.

Line 22 – Divide line 21 by line 18

Line 23 – Tentative credit: multiply line 20 by line 22.

Line 24 – Enter the amount of tax due and paid to the other state. Make sure to indicate the name of the state in the space provided. If state income tax has been paid to more than one other state, prepare a separate calculation for each state using

Form RI-1040MU. This form can be obtained on our website: www.tax.ri.gov or by contacting the Rhode Island Division of Taxation at (401) 574-8970.

NOTE: You must attach a signed copy of the other state return. Failure to attach a copy of the other state return could result in the credit being disallowed. If included on a composite filing in another state, you must attach a copy of the composite filing showing your income and taxes paid on your behalf.

Line 25 – Maximum Credit: Enter the **SMALLER** of lines 20, 23 or 24.

Line 26 – RI Flat Tax: Subtract line 25 from line 20. Enter here and on RI-1040, page 1, line 14.

NOTE: If you elect to use the Alternative Flat Tax, you must check the box on RI-1040, page 1, line 15.

RI SCHEDULE CGW CAPITAL GAIN WORKSHEET

Use this schedule only if you did not calculate your tax on Federal Schedule D **AND**

1) You checked off the box on Federal Form 1040, line 13 **OR**

2) You entered an amount on Federal Form 1040A, line 10.

If you are reporting a gain on an asset that was held for more than 5 years. **DO NOT** complete this form. You **MUST** complete RI Schedule D.

Line 1 – Enter the amount of RI taxable income from page 1, line 7.

Line 2 – Enter the amount of capital gain distributions from Federal Form 1040, line 13 or Federal Form 1040A, line 10.

Line 3 – Subtract line 2 from line 1.

Line 4 – Figure the tax on the amount on line 3. Use the RI Tax Tables or the RI Tax Computation Worksheet, whichever applies.

Line 5 – Enter the **SMALLER** of the amount on line 1 **OR:**

Single	\$33,950
Married Joint	\$56,700
Qualifying Widower	\$56,700
Head of House	\$45,500
Married Separate	\$28,350

Line 6 – If the amount on line 3 is equal to or more than the amount on line 5 then skip lines 6 through 8 and go to line 9. Otherwise enter the amount from line 3.

Line 7 – Subtract line 6 from line 5.

Line 8 – Multiply line 7 by 2.5% (.025).

Line 9 – If the amounts on line 2 and 7 are the same, leave lines 9 through 12 blank and go to line 13. Otherwise enter the smaller of line 1 or line 2.

Line 10 – Enter the amount if any from line 7.

Line 11 – Subtract line 10 from line 9. If zero or less, enter zero.

Line 12 – Multiply line 11 by 5% (.05)

Line 13 – Add lines 4, 8 and 12.

Line 14 – Figure the tax on the amount on line 1. Use the RI Tax Table or RI Tax Computation Worksheet, whichever applies.

Line 15 – Tax: Enter the **SMALLER** of line 13 or line 14. Enter here and on RI-1040, page 1, line 8A and check the RI Schedule CGW box.

RI SCHEDULE D CAPITAL GAINS AND LOSSES

This form is to be used by taxpayers reporting capital gains or figuring their tax on Federal Form Schedule D.

RI Schedule D is for both residents and nonresidents alike. All capital gains and losses should be reported on this schedule regardless where the asset was sold or located.

In general Rhode Island uses Federal terminology for what constitutes a capital asset and the holding period of the asset unless otherwise stated.

Lines 1 through 9

Enter all sales and exchanges of capital assets. You must enter the details of each transaction on a separate line. If you have more than 5 transactions on line 1 or line 8, use RI Schedule D-1 to report the additional transactions. Report any additional amounts from RI Schedule D-1 on line 9.

Column (a) - Description of Property

Column (b) - Date Acquired

Column (c) - Date Sold

Column (d) - Sales Price

Column (e) - Cost or Other Basis

Column (f) - Gain or Loss

Column (g) - Qualified 5 Year Gain or Loss

RI GL §44-30-2.7

Enter in column (g) any gain or loss from column (f) for any capital asset that is held for more than 5 years. Generally, you must have acquired the asset before January 1, 2004 and sold the asset on or after January 1, 2009.

Only include in column (g) the amounts of qualified 5 year gain for ordinary long term gain. A qualified 5 year gain for Federal Section §1250 gain or a Federal 28% rate gain is reported elsewhere on RI Schedule D.

Line 10 - Total Long-term sales price - Add amounts from lines 8 and 9, column (d).

Line 11 - Column (f) - Enter the amount of gain from Federal form 4797, part 1; long-term gain from Federal forms 2439 and 6252; and long-term gain or loss from Federal forms 4684, 6781 and 8824.

Column (g) - Enter any gains or losses from column (f) that has been held for more than 5 years

Line 12 - Gain or Losses from Schedule K-1

Column (f) - Enter the amount of your capital gains or losses from partnerships, S corporations, estates and trusts from Federal Schedule K-1.

Column (g) - Enter any gains or losses from column (f) that has been held for more than 5 years.

Line 13 – Capital Gain Distributions

Column (f) - Enter the amount of your capital gains distributions. If all you are reporting on schedule D is non qualified 5 year capital gain distributions, you do not need to complete RI schedule D. Use RI Schedule CGW to compute your tax on capital gain distributions.

Column (g) - Enter any capital gains distributions amount that has been carried for more than 5 years

Line 14 – Long-term Loss carry over

Column (f) - Enter any long term loss carry over. Generally, this will be the amount from Federal Schedule D, line 14.

Column (g) - Enter any long term loss carry over amount that has been carried for more than 5 years

Line 15 – Combine all long term gains and losses reported on lines 8 and 14, column (f).

Line 16 – Combine all long term gains and losses reported on lines 8 and 14, column (g).

Line 17 – Combine any gain or loss reported on lines 7 and 15, column (f).

Line 18 - Federal 28% Gain

Enter any amount from lines 8 through 14, column (f) that is Federal 28% gain.

Line 19 - Federal 28% Gain

Enter the amount of Federal 28% Gain from line 18 that you held for more than 5 years.

Line 20 - Federal Section §1250 Gain

Enter any amount from lines 8 through 14, column (f) that is Federal section §1250 gain.

Line 21 - Federal Section §1250 Gain

Enter the amount of Federal section §1250 gain from line 20 that you held for more than 5 years.

Line 22 - Investment Interest Expense Deduction

Enter the amount from Federal Form 4952, line 4g.

RI SCHEDULE D TAX WORKSHEET

PRIMARY TAX CALCULATION

Line 23 - Rhode Island Taxable Income: Enter the amount from Form RI-1040, page 1, line 7. (IF THIS LINE IS ZERO OR LESS, DO NOT COMPLETE THIS FORM).

Line 24 – Enter the **SMALLER** of RI Schedule D, line 15 or line 17.

Line 25 – Enter the amount of investment interest expense deduction from RI Schedule D, line 22.

Line 26 – Subtract line 25 from line 24. If zero or less, enter zero.

Line 27 – Combine net short term capital gains from RI Schedule D, line 7 and any Federal 28% rate gain from RI Schedule D, line 18, column (f). If zero or less, enter zero.

Line 28 – Enter the **SMALLER** of line 27 or Federal 28% rate gain from RI Schedule D, line 18, column (f).

Line 29 – Enter the amount of unrecaptured Federal section 1250 gain from RI Schedule D, line 20, column (f).

Line 30 – Add lines 28 and 29.

Line 31 – Subtract line 30 from line 26. If zero or less, enter zero.

Line 32 – Subtract line 31 from line 23. If zero or less, enter zero.

Line 33 – Enter the **SMALLER** of the amount on line 23 **OR**:

Married Joint	\$56,700
Qualifying Widower	\$56,700
Single	\$33,950
Head of House	\$45,500
Married Separate	\$28,350

Line 34 – Enter the **SMALLER** of line 32 or line 33.

Line 35 – Subtract line 26 from line 23. If zero or less, enter zero.

Line 36 – Enter the **LARGER** of line 34 or line 35.

Line 37 – Figure the tax on the amount on line 36. Use the 2009 RI Tax Tables or RI Tax Computation Worksheet, whichever applies.

2.5% BRACKET

Line 38 – Subtract line 34 from line 33.

Line 39 – Enter your qualified 5 year long term gain from RI Schedule D, line 16, column (g). If zero or less, enter zero.

Line 40 – Enter the **SMALLER** of line 38 or line 39.

Line 41 – Multiply line 40 by .83% (.0083).

Line 42 – Subtract line 40 from line 38.

Line 43 – Multiply line 42 by 2.50% (.0250).

5% BRACKET

Line 44 – Enter the **SMALLER** of line 23 or line 31.

Line 45 – Enter the amount from line 38 above.

Line 46 – Subtract line 45 from line 44.

Line 47 – Enter the **SMALLER** of your net qualified long term gain from line 39 or line 44. If zero or less, enter zero.

Line 48 – Enter the amount from line 40 above.

Line 49 – Subtract line 48 from line 47.

Line 50 – Multiply line 49 by 1.67% (.0167).

Line 51 – Subtract line 49 from line 46.

Line 52 – Multiply line 51 by 5% (.0500).

6.25% BRACKET

Line 53 – Enter the **SMALLER** of line 26 or line 29.

Line 54 – Add line 26 and line 36.

Line 55 – Enter the amount from line 23 above.

Line 56 – Subtract line 55 from line 54.

Line 57 – Subtract line 56 from line 53. (If zero or less, enter zero).

Line 58 – Enter the **SMALLER** of line 57 **OR** the

amount of qualified 5 year section §1250 gain from RI schedule D, line 21, column (g).

Line 59 – Multiply line 58 by 2.08% (.0208).

Line 60 – Subtract line 58 from line 57.

Line 61 – Multiply line 60 by 6.25% (.0625).

7% BRACKET

Line 62 – Add lines 36, 40, 42, 49, 51, 58 and 60.

Line 63 – Subtract line 62 from line 23.

Line 64 – Enter the **SMALLER** of line 63 **OR** qualified five year 7% gain from RI schedule D, line 19, column (g).

Line 65 – Multiply line 64 by 2.33% (.0233).

Line 66 – Subtract line 64 from line 63.

Line 67 – Multiply line 66 by 7.00% (.0700).

TOTAL TAX

Line 68 – Add lines 37, 41, 43, 50, 52, 59, 61, 65 and 67.

Line 69 – Figure the tax on the amount on line 23. Use the 2009 RI Tax Tables or RI Tax Computation Worksheet, whichever applies.

Line 70 – Tax on All Taxable Income (Including Capital Gains): Enter the **SMALLER** of line 68 **OR** line 69. Also enter on RI-1040, page 1, line 8A and check the RI Schedule D box.


**RI-6251
ALTERNATIVE MINIMUM TAX**

PART 1 - ALTERNATIVE MINIMUM TAX

Line 1 – Federal Alternative Minimum Taxable Income: Enter your federal alternative minimum taxable income from Federal Form 6251, line 29.

Line 2 – Exemption

Filing status	Not over	Exemption
Single	131,450	41,750
Head of Household	131,450	41,750
Married Joint	175,300	57,250
Qualifying widow(er)	175,300	57,250
Married Separate	87,650	28,625


 If line 1 is not over the amount listed for your filing status, enter the exemption amount for your filing status on line 2. If the amount on line 1 is over the amount listed above for your filing status, you must complete RI-6251 Exemption Worksheet and enter the amount from line 10 on RI-6251, line 2.

Line 3 – Subtract line 2 from line 1.

Line 4 – If you figured your tax on RI Schedule D or CGW, complete part 2 and enter the amount from line 47 on this line. If you figured your tax using the tax table or tax rate schedule and line 3 is less than \$175,000 (\$87,500 if Married filing separately), multiply line 3 by 6.5% (.0650). Otherwise, multiply line 3 by 7% (.0700) and subtract \$875 (\$438 if Married filing separately) from the result.

Line 5 – Enter your RI tax from RI-1040, page 1, line 8A.

Line 6 – RI Alternative Minimum Tax: Subtract line 5 from line 4. (If zero or less, enter zero). Enter here and on RI-1040, page 1, line 9.

 If you are required to refigure your Federal Schedule D for the AMT tax, your RI schedule D must also be refigured for AMT purposes, based on the refigured Federal Schedule D.

**PART 2 - ALTERNATIVE MINIMUM TAX
USING CAPITAL GAINS RATES**

PRIMARY TAX CALCULATION

Line 7 – Enter the amount from RI-6251, line 3.

Line 8 – Enter the amount from RI Schedule D tax **WORKSHEET**, line 31 or RI Schedule CGW, line 2. (As refigured for AMT, if necessary).

Line 9 - Enter the amount from RI Schedule D tax **WORKSHEET**, line 29 or RI Schedule CGW, enter zero. (As refigured for AMT, if necessary).

Line 10 - Enter the amount from RI Schedule D, line 19, column (g) or RI Schedule CGW, enter zero. (As refigured for AMT, if necessary).

Line 11 – Add lines 8, 9 and 10.

Line 12 – Enter the amount from RI Schedule D tax **WORKSHEET**, line 26 or RI Schedule CGW, line 2 (As refigured for AMT, if necessary).

Line 13 – Enter the **SMALLER** of line 11 or line 12.

Line 14 – Enter the **SMALLER** of line 7 or line 13.

Line 15 – Subtract line 14 from line 7.

Line 16 – If line 15 is less than \$175,000 (\$87,500 if Married filing separately), multiply line 15 by 6.5% (.0650). Otherwise, multiply line 15 by 7% (.0700) and subtract \$875 (\$438 if Married filing separately) from the result.

2.5% BRACKET

Line 17 – Enter the amount from RI Schedule D tax **WORKSHEET**, line 38 or RI Schedule CGW, line 7. (As refigured for AMT, if necessary).

Line 18 – Enter the amount from RI Schedule D tax **WORKSHEET**, line 39. (As refigured for AMT, if necessary).

Line 19 – Enter the **SMALLER** of line 17 or line 18.

Line 20 - Multiply line 19 by .83% (.0083).

Line 21 - Subtract line 18 from line 17. (If zero or less, enter zero.)

Line 22 - Multiply line 21 by 2.5% (.0250).

5% BRACKET

Line 23 - Enter the **SMALLER** of line 7 or line 8.

Line 24 - Enter the amount from line 17.

Line 25 - Subtract line 24 from line 23. (If zero or less, enter zero.)

Line 26 - Enter the **SMALLER** of line 18 or line 23.

Line 27 - Enter the amount from line 19.

Line 28 - Subtract line 27 from line 26. (If zero or less, enter zero.)

Line 29 - Multiply line 28 by 1.67% (.0167).

Line 30 - Subtract line 28 from line 25.

Line 31 - Multiply line 30 by 5% (.0500).

6.25% BRACKET

Line 32 - Enter the **SMALLER** of lines 9 or 12.

Line 33 - Add lines 12 and 15.

Line 34 - Enter the amount from line 7.

Line 35 - Subtract line 34 from line 33.

Line 36 - Subtract line 35 from line 32. (If zero or less, enter zero.)

Line 37 - Enter the **SMALLER** of line 36 or Qualified Gain from RI Schedule D, line 21, column (g).

Line 38 - Multiply line 37 by 2.08% (.0208).

Line 39 - Subtract line 37 from line 36.

Line 40 - Multiply line 39 by 6.25% (.0625).

7% BRACKET

Line 41 - Add lines 15, 19, 21, 28, 30, 37 and 39.

Line 42 - Subtract line 41 from line 7. (If zero or less, enter zero.)

Line 43 - Enter the **SMALLER** of line 42 or line 10.

Line 44 - Multiply line 43 by 2.33% (.0233).

TOTAL TAX

Line 45 - Add lines 16, 20, 22, 29, 31, 38, 40 and 44.

Line 46 - If line 7 is less than \$175,000 (\$87,500 if Married filing separately) then multiply line 7 by 6.5% (.0650). Otherwise, multiply line 7 by 7% (.0700) and subtract \$875 (\$438 if Married filing separately) from the result.

Line 47 - Enter the **SMALLER** of lines 45 or 46 here and on line 4 above.

Rhode Island Tax Table

2009

Use if your RI taxable income is less than \$32,000. If your taxable income is \$32,000 or more, use the Rhode Island Tax Computation Worksheet located on the back of the front cover.

SAMPLE TABLE:

If Taxable Income - RI-1040S, line 5; RI-1040NR, line 7 or RI-1040, line 7 is		And you are :			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is :			
25,200	25,250	946	946	946	946
25,250	25,300	948	948	948	948
25,300	25,350	950	950	950	950
25,350	25,400	952	952	952	952

EXAMPLE:

- You are filing a joint return. You find your taxable income on:
 - RI-1040S, page 1, line 5;
 - RI-1040, page 1, line 7 or
 - RI-1040NR, page 1, line 7 is \$25,300.
- You find the \$25,300 - 25,350 income line on this table.
- 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:
 - RI-1040S, page 1, line 6;
 - RI-1040, page 1, line 8A or
 - RI-1040NR, page 1, line 8A.

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

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

WHERE TO GET FORMS, INFORMATION AND TAX ASSISTANCE



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



Telephone
Information (401) 574-8829
Forms (401) 574-8970



In person
8:30am to 3:30pm

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

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

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



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

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

Directions

From points south

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

From points north

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

RHODE ISLAND DIVISION OF TAXATION MISSION STATEMENT

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