

# 2016 RI Schedule U

## Individual Consumer's Use Tax

Name(s) shown on Form RI-1040 or RI-1040NR	Your social security number

### Individual Consumer's Use Tax Worksheet

**NOTE:** When reporting the amount of use tax obligation on the Rhode Island personal income tax return. The taxpayer shall list either the actual amount of use tax due, or an amount using the Rhode Island Use Tax Lookup Table below. If you know the actual amount of all purchases made that are subject to the use tax, use Option #1. Otherwise, use Option #2. Be sure to check the box on page 1 of your return attesting to the amount of use tax listed on your return. For more information, see the 1040 instructions at [www.tax.ri.gov](http://www.tax.ri.gov).

#### Option #1 - Actual Use Tax Due

1 Enter the total price of purchases subject to the use tax .....	1	
2 Use tax due. Multiply line 1 by 7% (0.07).....	2	
3 Enter the amount of sales taxes paid in other states for the purchases on line 1.....	3	
4 Net use tax due. Subtract line 3 from line 2. Enter here and on RI-1040, pg 1, line 12 or RI-1040NR, pg 1, line 15.	4	

#### Option #2 - Rhode Island Use Tax Lookup Table

5 Enter your 2016 Federal AGI from Form RI-1040 or RI-1040NR, page 1, line 1 .....	5			
6 Use tax due. Multiply line 5 by 0.0008 or enter the amount from the Rhode Island Use Tax Lookup Table below.....	6			
<b>7 In the space below, list the actual amount of each single purchase greater than or equal to \$1,000.00</b>				
Column A	Column B	Column C	Column D	Column E
Product Purchased	Product Cost	Tax Due (Cost x 7%)	Sales Tax Paid	Sales Tax Due (Col C - Col D)
a Purchase #1				7a
b Purchase #2				7b
c Purchase #3				7c
d Purchase #4				7d
e Net use tax due on purchases equal to or greater than \$1,000. Add lines 7a, 7b, 7c and 7d.....				7e
8 Use tax due. Add lines 6 and 7e. Enter here and on RI-1040, page 1, line 12 or RI-1040NR, page, 1, line 15.....				8

USE TAX TABLE					
Federal AGI from RI-1040/NR, line 1		Use Tax Amount	Federal AGI from RI-1040/NR, line 1		Use Tax Amount
At least	Less than		At least	Less than	
\$0	6,329	\$5	\$37,972	\$44,301	\$35
6,329	12,657	10	44,301	50,630	40
12,657	18,986	15	50,630	56,958	45
18,986	25,315	20	56,958	63,287	50
25,315	31,644	25	63,287	69,616	55
31,644	37,972	30	69,616	75,945	60
If your Federal AGI is \$75,945 or greater, multiply Form RI-1040/NR, line 1 by 0.08% (0.0008)					