



STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

**DEPARTMENT OF REVENUE  
DIVISION OF TAXATION**

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**Seminar for Tax Preparers:  
Agenda**

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First session: November 14, 9:00 a.m. to 11:30 a.m., CCRI in Newport

Repeat session: December 4, 9:00 a.m. to 11:30 a.m., CCRI in Warwick

■ 9:00 a.m.

**Tax Administrator's Welcome**

David M. Sullivan  
Rhode Island Tax Administrator

■ 9:05 a.m.

**Housekeeping / Introduction**

Neil Downing  
Chief Revenue Agent

**Section One: What's New for Filing Season**

■ 9:10 a.m.

**E-Filing, Form Revisions**

Daniel T. Clemence  
Chief Revenue Agent / E-Government

- *E-filing - review and update*
- *Other key points, reminders, best practices*
- *Changes to personal income forms*
- *Background on changes*
- *What else is new with forms - a look ahead*

■ 9:30 a.m.

**Sales and Use Tax**

Donald Englert  
Chief Revenue Agent / Excise Tax

- *Filing requirements for new businesses*
- *Sales tax renewal application*

- *Sales tax reconciliation - review and update*
- *Resale certificate and manufacturer's exemption certificate*
- *Liquor store sales tax exemption*
- *Statewide arts district*
- *Other key points, reminders, best practices*

■ 9:50 a.m.

### **Corporate Tax – Review and Update**

Charles J. Larocque, CPA  
Chief Revenue Agent / Corporate Tax

- *What's new for filing season*
- *Filing fees for certain entities*
- *Other key points, reminders, best practices*

■ 10:05 a.m.

Housekeeping - Downing

... Break ...
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10:20 a.m.

### **Seminar Resumes**

Housekeeping / Introduction -- Downing

### **Summary of New Laws, Regulations, Guidance**

Michael F. Canole, CPA  
Chief of Examinations

- *Penalties for paid preparers*
- *Historic preservation tax credits*
- *Regulatory update*

■ 10:30 a.m.

### **Estate Tax Update**

Attorney Linda Riordan  
Chief Revenue Agent / Estate Tax

- *Rhode Island tax treatment of same-sex marriage – income and estate*
- *Estate tax on farmland*
- *Estate tax update for decedents dying on or after January 1, 2014*
- *Other key points, reminders, best practices*

■ 10:40 a.m.

### **Employer Tax Update**

Philip D'Ambra  
Chief Revenue Agent / Employer Tax

- *Rhode Island unemployment insurance tax – wage base, rate schedule*
- *Changes to federal unemployment taxes*
- *Rhode Island temporary disability insurance (TDI) tax – wage base, rate*
- *Other key points, reminders, best practices*

## Section Two: Personal Income Tax Boot Camp

■ 10:50 a.m.

### **Personal Income Tax – Boot Camp**

*This section is intended to explain some of the basics about certain issues that commonly cause problems (processing, refund delays, etc.) for preparers, for taxpayers, and for the Division of Taxation, especially during filing season – including the Form RI-1040H, EIC, and Schedules W and M.*

#### Presenters:

Leo Lebeuf  
Chief Revenue Agent / Personal Income Tax

Matthew Lawlor  
Principal Revenue Agent / Personal Income tax

#### Property-tax relief credit on Form RI-1040H

- Overview
- Who can file
- How to determine if the household is subject to property tax
- Differences between e-filing and paper filing the 1040H
- What documentation is required (e.g., rent receipts, copy of lease)
- Whether to attach or e-file documentation
- Any special procedures for first-time filers
- Common errors

#### Rhode Island earned income credit

- Overview
- How the credit is determined
- What documentation is required
- Whether to attach or e-file documentation
- Any special procedures for first-time filers
- Common errors

#### Schedule W – Rhode Island W-2 and 1099 information

- What to include
- What not to include
- Common errors

#### Schedule M – Rhode Island Modifications to federal AGI

- What to include
- What not to include
- Common errors

#### Other key points, reminders, best practices

■ 11:20 a.m.

### **Housekeeping** / Downing

■ 11:25 a.m.

### **Closing remarks**

Tax Administrator David M. Sullivan

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NOTE: All agenda times are approximate. To be eligible for Certificate of Completion, you must stay for entire session today and complete and hand in evaluation form found on page 5. Certificates will be distributed at end of today's program near main entrance to meeting room. Today's agenda and supporting documents will be posted online at [www.tax.ri.gov/onlineservices](http://www.tax.ri.gov/onlineservices). Thank you for attending.



## Rhode Island Division of Taxation Seminar Evaluation Form

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*Thank you for participating in our "Seminar for Tax Preparers." By completing the evaluation form below, you will help us improve our future programs. Please hand your completed evaluation form to the greeter at the door following the seminar to obtain a "Certificate of Completion." Thank you.*

<b>Evaluation</b>	
Name of Seminar Provider:	Rhode Island Division of Taxation
Seminar Name:	"Seminar for Tax Preparers"
Date Seminar was Completed:	Please circle one date: Nov. 14, 2013 <u>or</u> Dec. 4, 2013
Your Name (optional):	
<b>Instructions:</b> Please grade all of the following evaluation points for this seminar. For each one, please assign a number grade, using a scale of 1 to 5, with 5 being the highest.	
1. Were stated learning objectives met?	
2. Were program materials accurate, relevant and did they contribute to the achievement of the learning objectives?	
3. Was the time allotted to learning adequate?	
4. Were the facilities / equipment appropriate?	
5. Were the handout materials <small>[print and/or online]</small> satisfactory?	
6. Were the audio and video materials effective?	
7. Were individual presenters knowledgeable and effective?	

Additional Comments (optional):

Daniel T. Clemence  
Chief Revenue Agent / E-Government  
Daniel.Clemence@tax.ri.gov

New for this year

- For the 1040 series we have added Form 1310.
- For 1120 series we have removed the Sch CRS form the RI 1120C
- We are currently developing and testing the 1041 series of returns for implementation during filing season 2014.
- Add Annual Rec Liquor information

Business rules and best practices for prepares

- Rhode Island currently only has 3 business rules for MeF returns.
  - First the XML document must be properly formatted and contain all required fields.
  - Second the software vendor must be approved to submit returns to Taxation. This means they have submitted the required test scenarios in the proper format and have receive written or verbal approval form the E-government section.
  - Third that there is no other filing for that year for that taxpayer. If there is already a filing for that period the second filing must be sent in via paper.
- Best practices for preparers
  - Make sure that you include attachments. For example receipts for 1040H filings and other state return for nonresidents.



13100199990101

Your name			Your social security number		
Spouse's name			Spouse's social security number		
Address			Daytime phone number		
City, town or post office	State	ZIP code	City or town of legal residence		

Reserved for 2D barcode

x: 4.75 in  
y: 1.3 in  
w: 2.75 in  
h: 1.6 in

**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      3  Married filing separately      5  Qualifying widow(er)

2  Married filing jointly      4  Head of household

INCOME, TAX AND CREDITS	1	2	3	4	5	6	7	8	9a	9b	9c	9d	10a	10b	11	12	13	14a	14b	14c	14d	14e	14f	14g	15a	15b	15c	16	17	18
1 Federal AGI from Federal Form 1040, line 37; 1040A, line 21 or 1040EZ, line 4.....																														
2 Net modifications to Federal AGI from RI Schedule M, line 3. If no modifications, enter zero on this line.																														
3 Modified Federal AGI. Combine lines 1 and 2 (add net increases or subtract net decreases).....																														
4 Deductions. RI Standard Deduction (left margin). If line 3 is over \$186,550, see Standard Deduction Worksheet.....																														
5 Subtract line 4 from line 3.....																														
6 Exemptions. Enter federal exemptions in box, multiply by \$3,750 and enter result on line 6. If line 3 is over \$186,550, see Exemption Worksheet on page i.....																														
7 <b>RI TAXABLE INCOME.</b> Subtract line 6 from line 5.....																														
8 RI income tax from Rhode Island Tax Table or Tax Computation Worksheet.....																														
9a RI percentage of allowable Federal credit from page 2, RI Sch I, line 22																														
b RI Credit for income taxes paid to other states from page 2, RI Sch II, line 29																														
c Other Rhode Island Credits from RI Schedule CR, line 4																														
d Total RI credits. Add lines 9a, 9b and 9c.....																														
10a Rhode Island income tax after credits. Subtract line 9d from line 8 (not less than zero).....																														
b Recapture of Prior Year Other Rhode Island Credits from RI Schedule CR, line 7.....																														
11 RI checkoff contributions from page 2, RI Checkoff Schedule, line 37.....																														
12 USE/SALES tax due from page I-4, line 6 of the Individual Consumer's Use/Sales Tax Worksheet.....																														
13 <b>TOTAL RI TAX AND CHECKOFF CONTRIBUTIONS.</b> Add lines 10a, 10b, 11 and 12.....																														
<b>PAYMENTS AND PROPERTY TAX RELIEF CREDIT</b>																														
14a RI 2013 income tax withheld from RI Schedule W, line 16.... (Attach all Forms W-2 and 1099 with RI withholding, AND Sch W )																														
b 2013 estimated tax payments and amount applied from 2012 return.....																														
c Property tax relief credit from RI-1040H, line 7 or 14. <b>Attach RI-1040H</b>																														
d RI earned income credit from page 2, RI Schedule EIC, line 46.....																														
e RI Residential Lead Paint Credit from RI-6238, line 7. <b>Attach RI-6238.</b>																														
f Other payments.....																														
g <b>TOTAL PAYMENTS AND CREDITS.</b> Add lines 14a, 14b, 14c, 14d, 14e and 14f.....																														
<b>AMOUNT DUE</b>																														
15a <b>AMOUNT DUE.</b> If line 13 is <b>LARGER</b> than line 14g, subtract line 14g from line 13																														
b Check <input checked="" type="checkbox"/> if RI-2210 or RI-2210A is attached and enter underestimating interest due. This amount should be added to line 15a or subtracted from line 16, whichever applies.																														
c <b>TOTAL AMOUNT DUE.</b> Add lines 15a and 15b. Complete RI-1040V and send in with your payment ☹️																														
<b>REFUND</b>																														
16 <b>AMOUNT OVERPAID.</b> If line 14g is <b>LARGER</b> than line 13, subtract line 13 from line 14g. <b>If there is an amount due for underestimating interest on line 15b, subtract line 15b from line 16.</b> 😊																														
17 Amount of overpayment to be refunded.....																														
18 Amount of overpayment to be applied to 2014 estimated tax.....																														



Name	Your social security number

**RI SCHEDULE I - ALLOWABLE FEDERAL CREDIT**

19 RI income tax from page 1, line 8 .....	19		
20 Credit for child and dependent care expenses from Federal Form 1040, line 48 or Form 1040A, line 29.....	20		
21 Tentative allowable federal credit. Multiply line 20 by 25% (0.2500).....	21		
22 MAXIMUM CREDIT. Line 19 or 21, whichever is SMALLER. Enter here and on page 1, line 9a .....	22		

**RI SCHEDULE II - CREDIT FOR INCOME TAX PAID TO ANOTHER STATE**

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

23 RI income tax from RI-1040, page 1, line 8 less allowable federal credit from RI-1040, page 2, line 22 .....	23		
24 Income derived from other state. If more than one state, see instructions.....	24		
25 Modified federal AGI from page 1, line 3 .....	25		
26 Divide line 24 by line 25.....	26		
27 Tentative credit. Multiply line 23 by line 26.....	27		
28 Tax due and paid to other state (see specific instructions). Insert name of state paid .....	28		
29 MAXIMUM TAX CREDIT. Line 23, 27 or 28, whichever is the SMALLEST. Enter here and on page 1, line 9b .....	29		

**RI CHECKOFF CONTRIBUTIONS SCHEDULE**

			\$1.00	\$5.00	\$10.00	Other			
30	Drug program account <b>RIGL §44-30-2.4</b> .....		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	30		
31	Olympic Contribution <b>RIGL §44-30-2.1</b> ..... Yes <input type="checkbox"/> \$1.00 contribution (\$2.00 if filing a joint return) .....		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	31		
32	RI Organ Transplant Fund <b>RIGL §44-30-2.5</b> .....		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	32		
33	RI Council on the Arts <b>RIGL §42-75.1-1</b> .....		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	33		
34	RI Nongame Wildlife Fund <b>RIGL §44-30-2.2</b> .....		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	34		
35	Childhood Disease Victim's Fund <b>RIGL §44-30-2.3</b> .....		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	35		
36	RI Military Family Relief Fund <b>RIGL §44-30-2.9</b> .....		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	36		
37	TOTAL CONTRIBUTIONS. Add lines 30, 31, 32, 33, 34, 35 and 36. Enter here and on RI-1040, page 1, line 11.....	37							

**RI SCHEDULE EIC - RHODE ISLAND EARNED INCOME CREDIT**

38 Rhode Island income tax from RI-1040, page 1, line 10a.....	38		
39 Federal earned income credit from Federal Form 1040, line 64a; 1040A, line 38a, or 1040EZ, line 8a .....	39		
40 Rhode Island percentage.....	40	25%	
41 Multiply line 39 by line 40 .....	41		
42 Enter the SMALLER of line 38 or line 41 .....	42		
43 Subtract line 42 from line 41. If zero or less, enter the amount from line 42 on line 46. Otherwise, go to line 44 .....	43		
44 Refundable percentage.....	44	15%	
45 Rhode Island refundable earned income credit. Multiply line 43 by line 44 .....	45		
46 TOTAL RI EARNED INCOME CREDIT. Add line 42 and line 45. Enter here and on RI-1040, line 14d .....	46		

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, it is true, accurate and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Spouse's signature	Date	Telephone number
Paid preparer signature	Print name	Date	Telephone number
Paid preparer address	City, town or post office	State	ZIP code PTIN

RI 1310

Statement of Claimant to Refund Due - Deceased Taxpayer

For calendar year 20 or other taxable year beginning and ending 20

Form with fields: Name of decedent, Name of claimant, Date of death, Social security number, Number and street, City or town, State, and Zip code.

I am filling this statement as (check only one box):

- A. Surviving wife or husband. Claiming a refund based on your joint return...
B. Administrator or executor. Attached a court certificate showing your appointment.
C. Claimant, for the estate of the decedent. Other than above. Complete Schedule A and attach a copy of the death certificate or proof of death.

Please attach request information. Complete Schedule A. If applicable and sign below

Table with 3 columns: Question, Yes, No. Row 1: Did the deceased leave a will? Row 2: (a) has an administrator or executor been appointed... (b) If "No" will one be appointed? Row 3: Will you, as the claimant for the estate of the decedent, disburse the refund according to the law of the STATE OF RHODE ISLAND OR THE STATE WHERE THE DECEDENT WAS DOMICILED

Signature and Verification

I hereby make request for refund of taxes overpaid by or in behalf of the decedent and declare under penalties of perjury that I have examined this claim and to the best of my knowledge and belief, it is true, correct and complete.

Signature of claimant..... Date.....

May be the original or an authentic copy of a telegram or letter from the Department of Defense notifying the next of kin of his death while in active service or a death certificate issued by an appropriate officer of the Department of Defense.

IMPORTANT

If the claimant is a surviving spouse and the decedent dies in the current tax year prior to filing a joint return then this form does not need to be completed. Write the work "Deceased" after the name of the decedent and show the date of death in the name bad address space on your return. Enter the words "filing as Surviving Spouse" on the signature line then sign on the line provided.

Instructions:

- 1. Enter name ,date of death, social security number and last known address for the deceased taxpayer.
2. Enter name and present address of the person or firm to whom the refund is to be paid.
3. Check off box A, B, or C. Attach applicable documents.
4. Sign this form and either attach it to your Rhode Island tax return or if the return has previously been filed mail to.

STATE OF RHODE ISLAND
DIVISION OF TAXATION
ONE CAPITOL HILL
PROVIDENCE, RI 02908-5800



**SCHEDULE I BENEFICIARY INFORMATION** (All estates and trusts must complete this schedule)

	Name	Address	State of Residence	Social Security Number
20. Beneficiary .....				
21. Beneficiary .....				
22. Beneficiary .....				

If more space is needed, please attach the required information on a separate sheet of paper.

**SCHEDULE II ALLOCATION AND MODIFICATION** (To be completed by trusts and estates with nonresident beneficiaries)

	Column A	Column B	Column C	Column D	Column E
	Percent of beneficiaries' interest (must equal 100%)	Column A times total federal income page 1, line 1	Column A times total net modifications page 1, line 4	Combine Columns B and C. (add net increases or subtract net decreases.)	Residents enter amount from col D. Nonresidents enter RI source income from col B.
		Total Federal Income	Modifications to Federal Income	Modified Federal Income	Total Rhode Island Source Income
Resident Beneficiaries	23. Beneficiary .....				
	24. Beneficiary .....				
	25. Beneficiary .....				
	26. Beneficiary .....				
Nonresident Beneficiaries	27. Beneficiary .....				
	28. Beneficiary .....				
	29. Beneficiary .....				
	30. Beneficiary .....				
31. Total .....	<b>100%</b>				
32. Modifications to Rhode Island source income. Enter amount from column C that is included in column E .....					32.
33. Modified Rhode Island source income. Combine lines 31, column E and 32 (add net increases - subtract net decreases) .....					33.
34. RI allocation. Divide line 33 by line 31, column D (not greater than 1.000). Enter here and on RI-1041, page 1, line 9...					34.

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

(resident estates or trusts only - a signed copy of the other state return must be attached)

35. Rhode Island income tax from page 1, line 8 .....	35.	
36. Income from other state. If more than one state, see instructions .....	36.	
37. Modified federal total income from page 1, line 5 .....	37.	
38. Divide line 36 by line 37 .....	38.	
39. Multiply line 35 by line 38 .....	39.	
40. Tax due and paid to other state ..... Insert name of state paid .....	40.	
41. Maximum tax credit (line 35, 39 or 40, whichever is the <b>SMALLEST</b> ). Enter here and on RI-1041, page 1, line 11 .....	41.	

**DONALD ENGLERT  
CHIEF / EXCISE TAX  
RHODE ISLAND DIVISION OF TAXATION**

**Sales Tax**

Forms

- BAR (Business Application and Registration form)
- Sales Tax Return/Filing Requirements
  1. Monthly return due on the 20<sup>th</sup> of the following month
  2. Quarterly return due on the last day of the month following the end of the quarter

Note: If sales tax liability is under \$200 per month, return may be filed on a quarterly filing frequency

  3. Annual Reconciliation return – due by January 31 for the preceding year
  4. Retail Sales Permit Renewal Application
- Exempt Certificates
  1. Resale Certificate:
    - a. Issued to suppliers
    - b. Received from a customer who is purchasing product (inventory) for resale purposes
  2. Manufacturers Exemption Certificate (MEC)
    - a. Issued by a manufacturer for raw materials/equipment
  3. Certificate of Exemption
    - a. Issued by a tax exempt organization such as a church or school



**State of Rhode Island**  
**Division of Taxation**  
 One Capitol Hill STE 36  
 Providence, RI 02908-5829  
 WWW.TAX.RI.GOV

FOR OFFICE USE ONLY

PERMIT # \_\_\_\_\_

**BUSINESS APPLICATION and REGISTRATION**

**Fees and Instructions: Sales permit is renewable at fiscal year ending June 30th**

	Yes	No	Fee:	if YES Include	AND Complete Sections:	Additional Information
Do you have employees <u>working</u> in RI?	<input type="checkbox"/>	<input type="checkbox"/>	None		A B C D E	
Do you have RI Withholding?	<input type="checkbox"/>	<input type="checkbox"/>	None		A B C E	
Do you lease employees in RI?	<input type="checkbox"/>	<input type="checkbox"/>	None		A B C D E	
Do you make sales at retail?	<input type="checkbox"/>	<input type="checkbox"/>	\$10.00	_____	A B E	
(A separate permit & fee is required for each location.)						
Sales Tax liability greater than \$200 per mo.?	<input type="checkbox"/>	<input type="checkbox"/>	None	_____		If unknown, check NO.

**Will you be selling:**

Gasoline-	<input type="checkbox"/>	<input type="checkbox"/>	\$5.00	_____	Fee is for filling station license.
Beverages or food-	<input type="checkbox"/>	<input type="checkbox"/>	\$25.00	_____	Fee is for litter permit. <b>(Renewable on December 31st)</b>
Liquor-	<input type="checkbox"/>	<input type="checkbox"/>	None	_____	License from city or town is required.
Cigarettes-	<input type="checkbox"/>	<input type="checkbox"/>	\$25.00	_____	Each cigarette vending machine requires a separate license and fee.
Motor Vehicles-	<input type="checkbox"/>	<input type="checkbox"/>	None	_____	If yes, MV Dealer license # _____ (required).
Motor Vehicles leasing-	<input type="checkbox"/>	<input type="checkbox"/>	None	_____	If yes, MV Lease license # _____ (required).
Rental of rooms-	<input type="checkbox"/>	<input type="checkbox"/>	None	_____	# of rooms _____ (3 or more rooms requires the filing of a monthly hotel tax return).
Prepaid wireless phone cards-	<input type="checkbox"/>	<input type="checkbox"/>	None	_____	Product? _____
Other-	<input type="checkbox"/>	<input type="checkbox"/>		_____	
Total Fees enclosed			_____		

Date business will commence in this state? \_\_\_\_\_ Seasonal operation? \_\_\_\_\_ Is application for a temporary event? \_\_\_\_\_  
 The following codes can be found on INSTRUCTION SHEET 1. (months opened) Date(s) of event? \_\_\_\_\_  
 Location Code # \_\_\_\_\_ Business Code # \_\_\_\_\_

**Section A: Type or Print Name, Mailing Address and Tax Identification Number**

TYPE OF ENTITY: <input type="checkbox"/> SOLE OWNER <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> CORPORATION		OTHER Please specify: _____		
LIMITED LIABILITY COMPANIES: <input type="checkbox"/> LLC- SOLE PROPRIETOR		<input type="checkbox"/> LLC-PARTNERSHIP		<input type="checkbox"/> LLC- CORPORATION
Name (Employer, Business, Corporation or Owner)		RI Employment Registration #(if assigned)	Business Phone #	
Business name (if different from above)		Federal Employer Ident. #(if assigned)	Sales Tax Permit #(if assigned)	
Mailing Address No and Street or P.O BOX (include apt. office or unit#, if any)	City or Town	State	Zip-Code	State and Date of Incorporation
Actual Rhode Island Location No. and Street (include apt. office or unit #, if any) CANNOT ACCEPT PO BOX #	City or Town	State	Zip Code	Is any other license or permit required?
IF MORE THAN (1) LOCATION, PLEASE COMPLETE PART D-2 ON THE BACK OF THIS FORM		Name & Sales Permit # of former owner (if not applicable write N/A)		
Provide a name, address and telephone number of person(s) in charge of Sales and Payroll Records.				
Name	Street	City	State	Zip Code Telephone number

**Section B: Type or Print Name, Social Security Number, Home Address, Title of Owner, each Partner, or each Corporate Officer**

Name	Social Security #	Title	Telephone Number
Street Address	City or Town	State	Zip Code
Name	Social Security #	Title	Telephone Number
Street Address	City or Town	State	Zip Code



**STATE OF RHODE ISLAND  
DIVISION OF TAXATION  
ONE CAPITOL HILL  
PROVIDENCE, RI 02908**

**RETAIL SALES PERMIT RENEWAL APPLICATION**

**DUE ON OR BEFORE FEBRUARY 1, 2013**

Please forward renewal fee of **\$10.00** as soon as possible to be guaranteed a new permit when you receive your July sales tax booklet.

Annual sales tax renewal fee: \$10.00

**FISCAL TAX YEAR: BEGINNING: JULY 1, 2013  
ENDING: JUNE 30, 2014**

**PERMIT NUMBER**

Permit Number
---------------

**REQUIRED**

**NAME AND ADDRESS**

Name		
D/B/A		
Address (Number and street, including apartment number or rural route)		
City, Town or Post Office	State	Zip Code
Daytime Telephone Number ( )		

Check here if this is a new mailing address.

**SIGNATURE**

Authorized Signature	Date
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**INSTRUCTIONS**

Do NOT mail with tax return.  
Submit a separate form for each individual permit held.

Mail this form and remittance to: Rhode Island Division of Taxation  
One Capitol Hill  
Providence, RI 02908



STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS  
 DEPARTMENT OF REVENUE  
 DIVISION OF TAXATION  
 ONE CAPITOL HILL  
 PROVIDENCE, RI 02908  
 WWW.TAX.RI.GOV

2013

**SALES AND USE TAX RETURN - ANNUAL RECONCILIATION**

SALES AND USE TAX RETURN TO BE FILED BY SELLERS OF TANGIBLE PERSONAL PROPERTY

**DUE ON OR BEFORE JANUARY 31, 2014**

Name		Taxpayer ID
Address		
City, town or post office	State	ZIP Code
Telephone number	E-mail address	NAICS Code

Have you sold or closed your business?.....  Yes    If yes, on what date? \_\_\_\_\_

**If you file a consolidated Sales Tax Return, list all locations by Rhode Island identification number including the 2 digit location number. If there are more than 15 locations, please attach a separate listing. If you have multiple locations, but file individual Sales Tax Returns, you must file a T-204R-Annual for each location.**


**Before completing lines A through E, complete Schedules A and B on page 2.**

A. Total Net Taxable Sales for the period Jan - Dec ( <b>NOTE: Line A must equal Net Taxable Sales from page 2, line 5</b> ).....	A.	
B. 1. Amount of tax. Multiply line A by 7% (.07).....	B1.	
2. <b>MOTOR VEHICLE DEALERS ONLY</b> Sales tax collections from non-residents for the period January through December.....	B2.	
3. Total Tax. Add lines B1 & B2.....	B3.	
C. 1. Total tax remitted for the period January through December.....	C1.	
2. Prepaid sales tax on cigarettes for the period January through December.....	C2.	
3. Credit balance (if any) per Line D of the 2012 Annual Reconciliation return - Form T-204R..	C3.	
4. Sales tax due and paid to another state on items included in Schedule A, line 2.....	C4.	
5. Total Tax Paid. Add lines C1 through C4.....	C5.	
D. Line C5 should equal line B3. If line B3 is more than line C5, there is a <b>balance due</b> . Please remit payment to the Rhode Island Division of Taxation and send in with this Annual Reconciliation. See instructions for additional information. ....	D.	
E. If line C5 is more than line B3, there is a <b>credit due</b> . This amount will be credited to the 2014 sales tax payments. <b>Note: Taxpayer must submit a "Claim for Refund" form with this reconciliation in order to receive a refund of the overpayment.</b> .....	E.	

I hereby certify that I have personal knowledge of the information constituting this return; that all statements contained herein are true, correct, and complete to the best of my knowledge and belief and that this return is made under penalty of perjury.

Name of firm	
Signature of owner, partner or authorized officer	Date
Title of authorized officer or agent signing return	Form T-204R-Annual rev. 11/2013

**Attention ACH debit filers, you can file this form online!**  
**Visit: <https://www.ri.gov/taxation>**

<b>TOTALS</b>
---------------

**SCHEDULE A**

**1. Sales by category**

a. Pet services.....	1a.		
b. Transportation services (taxi, limo, bus, ground).....	1b.		
c. Clothing.....	1c.		
d. Prewritten computer software delivered electronically or by "load and leave".....	1d.		
e. Over-the-counter (OTC) drugs and medicines.....	1e.		
f. Other sales: All sales not listed on lines 1a through 1e.....	1f.		
<b>g. Gross sales. Add lines 1a through 1f.</b> .....	1g.		
2. USE: Cost of personal property per RIGL 44-18-20.....	2.		
3. TOTAL . Add lines 1g and 2.....	3.		

**SCHEDULE B**

**4. Legal Deductions - Sales**

a. Food and food ingredients for human consumption.....	4a.		
b. Resale.....	4b.		
c. Interstate.....	4c.		
d. Clothing and footwear for general use			
1. Clothing and footwear for general use (\$250 or less).....	4d1.		
2. Clothing and footwear (costing more than \$250).....	4d2.		
e. Sales of motor vehicles.....	4e.		
f. Boats.....	4f.		
g. Prescription drugs.....	4g.		
h. Exempt Organizations			
1. Federal and State.....	4h1.		
2. Other exempt organizations & non-profits RIGL 44-18-30(5).....	4h2.		
i. Fuels (gasoline, residential heating fuel and other exempt fuels).....	4i.		
j. Manufacturing (equipment and supplies).....	4j.		
k. Airplanes and airplane parts.....	4k.		
l. Transportation services (taxi, limo, bus, ground).....	4l.		
m. Pet services.....	4m.		
n. Other (Deductions not separately listed above): Specify.....	4n.		
o. Total Deductions. Add lines 4a through 4n.....	4o.		
<b>5. Net Taxable Sales. Subtract line 4o from line 3. Carry to page 1, line A.....</b>	5.		



STATE OF RHODE ISLAND  
DEPARTMENT OF REVENUE – DIVISION OF TAXATION  
SALES AND USE TAX

**RESALE CERTIFICATE**

I HEREBY CERTIFY under penalties of perjury that I hold valid Permit to Make Sales at Retail No. \_\_\_\_\_ issued pursuant to the Rhode Island Sales and Use Tax Act, that I am engaged in the business of selling \_\_\_\_\_; that the tangible personal property described herein which I shall purchase from:

---

will be resold by me in the form of tangible personal property; provided, however, that in the event any of such property is used for any purpose other than retention, demonstration or display while holding it for sale in the regular course of business, it is understood that I am required by the above Act to report and pay tax, measured by the purchase price of such property.

Description of property to be purchased:

Name of Purchaser: \_\_\_\_\_

Address \_\_\_\_\_  
\_\_\_\_\_

dated \_\_\_\_\_, 20\_\_\_\_

Signature \_\_\_\_\_

STATE OF RHODE ISLAND  
DEPARTMENT OF REVENUE  
DIVISION OF TAXATION

SALES AND USE TAX  
MANUFACTURER'S EXEMPTION CERTIFICATE

NAME OF SELLER : \_\_\_\_\_ DATE \_\_\_\_\_

ADDRESS OF SELLER \_\_\_\_\_

UNDER PENALTIES OF PERJURY, I HEREBY CERTIFY THAT THE PROPERTY HEREIN DESCRIBED IS PURCHASED FOR THE FOLLOWING INDICATED PURPOSE AND IS EXEMPT FROM THE SALES OR USE TAX PURSUANT TO CHAPTER 18, SECTION 30 (7) OR (22) OF THE RHODE ISLAND SALES AND USE TAX LAW:

- 1. [ ] THE PROPERTY DESCRIBED BELOW IS PURCHASED FOR THE PURPOSE OF BEING MANUFACTURED IN THIS STATE INTO A FINISHED PRODUCT FOR RESALE AND BECOMES A RECOGNIZABLE, INTEGRAL PART OF SUCH FINISHED PRODUCT.
- 2. [ ] THE PROPERTY DESCRIBED BELOW WILL BE USED IN THIS STATE IN AN INDUSTRIAL PLANT IN THE ACTUAL MANUFACTURE, CONVERSION, OR PROCESSING OF TANGIBLE PERSONAL PROPERTY, OR TO THE EXTENT USED IN CONNECTION WITH THE ACTUAL MANUFACTURE, CONVERSION OR PROCESSING OF COMPUTER SOFTWARE AS THAT TERM IS UTILIZED IN INDUSTRY NUMBERS 7371, 7372 AND 7373 IN THE STANDARD INDUSTRIAL CLASSIFICATION, OFFICE OF STATISTICAL STANDARDS, EXECUTIVE OFFICE OF THE PRESIDENT, UNITED STATES BUREAU OF THE BUDGET, AS REVISED FROM TIME TO TIME, TO BE SOLD, OR USED IN THE FURNISHING OF POWER TO AN INDUSTRIAL MANUFACTURING PLANT.

DESCRIPTION OF PROPERTY : \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

IF THE TANGIBLE PERSONAL PROPERTY UNDER THIS CERTIFICATE IS USED TO ANY EXTENT IN A TAXABLE MANNER, I (WE) AGREE TO FILE THE APPROPRIATE USE TAX RETURNS AS REQUIRED BY REGULATION SU 07-58 AND THE RHODE ISLAND SALES AND USE TAX LAW.

NAME OF PURCHASER \_\_\_\_\_

ADDRESS OF PURCHASER \_\_\_\_\_  
\_\_\_\_\_

SIGNATURE OF PURCHASER OR AGENT \_\_\_\_\_

IF CORPORATION GIVE NAME AND TITLE OF CORPORATE OFFICER \_\_\_\_\_

CHECK APPLICABLE: SINGLE PURCHASE CERTIFICATE [ ]  
BLANKET CERTIFICATE [ ]

THIS FORM IS APPROVED BY THE DIVISION OF TAXATION AND MAY BE REPRODUCED

**Charles J. Larocque, CPA**  
**Chief Revenue Agent**  
**Rhode Island Division of Taxation, Corporation and Business Tax Section**

Telephone: (401) 574-8806  
Fax: (401) 574-8932  
E-mail: Charles.Larocque@tax.ri.gov

**TAX PREPARERS' SEMINAR**

**CORPORATION AND BUSINESS TAXES**

- General Information:**
- 1) Filing season update.
  - 2) State Tax Administration and Revenue System-STAARS
- Corporation Taxes:**
- 1) Corporate Income Tax
  - 2) Corporate Franchise Tax
  - 3) Limited Liability Company Charge (LLC)
  - 4) Partnership Charges (LP, LLP)
  - 5) General Partnership (filing requirement, no tax or fee)
- Draft Forms:**
- 1) RI-1120C
  - 2) RI-1120S
  - 3) RI-1065
- Recent Updates:**
- 1) Combined Reporting Study  
R.I.G.L. 44-11-45  
\$10,000 Penalty for failure to file a timely report.  
Reviewing Schedule CRS for 2011 and 2012.  
Report due to Legislature March 15, 2014.
  - 2) Add Back the Domestic Production Activities Deduction  
Section 199 federal Internal Revenue Code  
Decoupling from federal deduction.  
R.I.G.L. 44-58-8  
Effective Date 01/01/2014
  - 3) Expensing in Lieu of Depreciation of Assets  
Section 179 federal Internal Revenue Code  
Re-coupling to federal expense deduction.  
R.I.G.L. 44-61-1.1  
Maximum of \$25,000 per year.  
Effective Date 01/01/2014

Initial Return [ ]
Consolidated Return [ ]
Final Return [ ]
Short Year [ ]
Address Change [ ]

TO BE FILED BY C CORPORATIONS ONLY for calendar year 2013 or fiscal year beginning - ending
Due on or before the 15th day of the 3rd month after close of the taxable year

NAME
ADDRESS
CITY STATE ZIP CODE
FEDERAL EMPLOYER IDENTIFICATION NUMBER TELEPHONE NUMBER

A. Gross Receipts B. Depreciable Assets C. Total Assets D. RI Secretary of State Identification Number

NOTE: THIS RETURN WILL NOT BE CONSIDERED COMPLETE UNLESS ALL REQUIRED FEDERAL SCHEDULES ARE ATTACHED

Schedule A - Computation of Tax

Table with 26 rows for tax computation. Includes sections for Apportioned Taxable Income, Adjustments, Tax and Credits, Balance Due, and Refund. Includes a 'DRAFT' watermark.

Check if a Jobs Growth Tax is being reported on line 16b.

Under penalties of perjury, I declare that I have examined this return, including the accompanying schedules and statements, and to the best of my knowledge it is true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which he has any knowledge.

Date Signature of authorized officer Title

Date Signature of preparer Address of preparer

MAY THE DIVISION CONTACT YOUR PREPARER ABOUT THIS RETURN? YES [ ] NO [ ] Phone number

Schedule B - Deductions to Federal Taxable Income

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

Table with 3 columns: Description, Line Item (2A-2G), and Amount. Rows include: 2. A. Net operating loss deduction, B. Special deductions, C. Exempt dividends and interest, D. Foreign dividend gross-up, E. Bonus depreciation and Section 179 expense adjustment, F. Discharge of business indebtedness, G. Modification for Tax Incentives for Employers, H. TOTAL DEDUCTIONS.

Schedule C - Additions to Federal Taxable Income

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

Table with 3 columns: Description, Line Item (4A-4E), and Amount. Rows include: 4. A. Interest, B. Rhode Island corporate taxes, C. Bonus depreciation and Section 179 expense adjustment, D. Add back of captive REIT dividends paid deduction, E. Intangible addback, F. TOTAL ADDITIONS.

Schedule D - Rhode Island Credits

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

Table with 3 columns: Description, Line Item (14A-14N), and Amount. Rows include: 14. A. RI-3468 - Investment Tax Credit, B. RI-ZN02 - Enterprise Zone Wage Credit, C. RI-769P - Research and Development Facilities Property Credit, D. RI-769E - Research and Development Facilities Expense Credit, E. RI-2441 - Adult and Child Day Care Assistance and Development Tax Credit, F. RI-8201 - Motion Picture Production Company Tax Credit, G. RI-2949 - Jobs Training Tax Credit, H. RI-6324 - Adult Education Tax Credit, I. RI-2276 - Tax Credit for Contributions to Qualified Scholarship Organization, J. RI-9261 - Jobs Development Rate Reduction Credit, K. RI-286B - Historic Preservation Investment Tax Credit, L. RI-3675 - Employment Tax Credit, M. RI-4482 - Incentives for Innovation and Growth, N. Other Credits, O. TOTAL RHODE ISLAND CREDITS.

Schedule E - Exempt Dividends and Interest

Table with 10 rows for Schedule E, including lines 1-10 for dividends and interest.

Schedule F - Final Determination of Net Income by Federal Government

Has the Federal Government changed your taxable income for any prior year which has not yet been reported to The Tax Administrator? Yes No

If yes, complete Form RI-1120X immediately and submit to the Tax Administrator with any remittance that may be due.

NOTE: Changes made by the Federal Government in the income of any prior year must be reported to the Tax Administrator within 60 days after a final determination.

Schedule G - General Information

Location of principal place of business in Rhode Island
Location of corporation's books and records
List states to which you are liable for income or excise taxes for the taxable year
US Business Code Number
State and date of incorporation

Schedule H - Franchise Tax Calculation

Table with 4 rows for Schedule H, including lines 1-4 for franchise tax calculation.

Schedule I - Federal Taxable Income (US 1120, page 1, line 28)

Table with 5 columns for years 2013, 2012, 2011, 2010, 2009 and a row for 'Enter amount for year that ended:'.

Schedule J - Apportionment

Check if utilizing an alternative allocation apportionment calculation allowed under 44-11-14.1 through 44-11-14.6.

Large table for Schedule J with columns for 'Average net book value', 'Receipts', 'Salaries & Wages', and 'Ratio', and rows for various apportionment items.

# RI-1120S Rhode Island Business Corporation Tax Return

TO BE FILED BY Subchapter S Companies for calendar year 2013  
 or fiscal year beginning \_\_\_\_\_ - ending \_\_\_\_\_  
 Due on or before the 15<sup>th</sup> day of the 3<sup>rd</sup> month after close of the taxable year

# 2013

Initial Return  
 Final Return  
 Short Year  
 Q-sub Included  
 Address Change

NAME		
ADDRESS		
CITY	STATE	ZIP CODE
FEDERAL EMPLOYER IDENTIFICATION NUMBER		TELEPHONE NUMBER

A. Gross Receipts	B. Depreciable Assets	C. Total Assets	D. RI Secretary of State Identification Number
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ATTACH A COMPLETE COPY OF ALL PAGES AND SCHEDULES OF THE FEDERAL RETURN, INCLUDING ALL K-1s.

## Schedule A - Computation of Tax

	1. Federal Taxable Income from Federal Form 1120S, Schedule K, line 18.....	1.	
	3. Total Deductions from page 2, Schedule B, line 2E .....	3.	
	5. Total Additions from page 2, Schedule C, line 4D .....	5.	
<b>Apportioned Taxable Income</b>	6. Adjusted taxable income - line 1 less line 3 plus line 5 .....	6.	
	7. Rhode Island Apportionment Ratio from Schedule J, line 5 .....	7.	
	8. Apportioned Rhode Island taxable income. Multiply line 6 by line 7 .....	8.	
<b>Tax and Payments</b>	9. a. Rhode Island Business Corporation Tax from Schedule H, line 7. Minimum tax \$500.00.....	9a.	
	b. Jobs Growth Tax .....	9b.	
	TOTAL TAX. Add lines 9a and 9b .....	9.	
<input type="checkbox"/> Check if a Jobs Growth Tax is being reported on line 9b.	10. a. Payments made on 2013 declaration of estimated tax.....	10a.	
	b. Other payments .....	10b.	
	11. TOTAL PAYMENTS. Add lines 10a and 10b .....	11.	
<b>Balance Due</b>	12. Net tax due. Subtract line 11 from line 9.....	12.	
	13. (a) Interest _____ (b) Penalty _____ (c) Form 2220 Interest .....	13.	
	14. Total due with return. Add lines 12 and 13. (Please use Form RI-1120V) .....	14.	
<b>Refund</b>	15. Overpayment. Subtract lines 9 and 13 from line 11.....	15.	
	16. Amount of overpayment to be credited to 2014 estimated tax .....	16.	
	17. Amount to be refunded. Subtract line 16 from line 15.....	17.	

Under penalties of perjury, I declare that I have examined this return, including the accompanying schedules and statements, and to the best of my knowledge it is true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which he has any knowledge.

\_\_\_\_\_  
 Date Signature of authorized officer Title

\_\_\_\_\_  
 Date Signature of preparer Address of preparer

MAY THE DIVISION CONTACT YOUR PREPARER ABOUT THIS RETURN? YES  NO  \_\_\_\_\_  
 Phone number

MAILING ADDRESS: RI DIVISION OF TAXATION, ONE CAPITOL HILL, PROVIDENCE, RI 02908-5811

**Schedule B - Deductions to Federal Taxable Income**

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

2. A. Exempt interest .....	2A.		
B. Bonus Depreciation and Section 179 expense adjustment .....	2B.		
C. Discharge of business indebtedness claimed as income on Federal return and previously included as RI income under American Recovery and Reinvestment Act of 2009 under RIGL §44-66-1 .....	2C.		
D. Modification for Tax Incentives for Employers under RIGL §44-55-4.1. Attach Form 107.....	2D.		
E. TOTAL DEDUCTIONS. Add lines 2A, 2B, 2C and 2D. Enter here and on page 1, line 3 .....	2E.		

**Schedule C - Additions to Federal Taxable Income**

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

4. A. Interest (see instructions) .....	4A.		
B. Bonus depreciation and Section 179 expense adjustment .....	4B.		
C. Intangible addback.....	4C.		
D. TOTAL ADDITIONS. Add lines 4A, 4B and 4C. Enter here and on page 1, line 5 .....	4D.		

**Schedule D - Rhode Island Credits**

**NOTE: You must attach documents supporting your Rhode Island credits. Otherwise, the processing of your return may be delayed.**

A. RI-2276 - Tax Credit for Contributions to Qualified Scholarship Organization - <b>RIGL §44-62</b> .....	A.		
B. RI-286B - Historic Preservation Investment Tax Credit - <b>RIGL §44-33.2</b> .....	B.		
C. RI-8201 - Motion Picture Production Company Tax Credit - <b>RIGL §44-31.2</b> and Musical and Theatrical Production Credits - <b>RIGL §44-31.3</b> .....	C.		
D. TOTAL RHODE ISLAND CREDITS. Add lines A through D. Enter total of credits here .....	D.		

**Schedule E - Other Deductions to Federal Taxable Income**

1. Elective Deduction for New Research and Development Facilities under RIGL 44-32-1 .....	1.	
2. Qualifying Investment in a Certified Venture Capital Partnership under RIGL 44-32-2 .....	2.	

**Schedule F - Final Determination of Net Income by Federal Government**

Has the Federal Government changed your taxable income for any prior year which has not yet been reported to The Tax Administrator?.....  Yes  No

If yes, complete Form RI-1120X immediately and submit to the Tax Administrator with any remittance that may be due.

**NOTE: Changes made by the Federal Government in the income of any prior year must be reported to the Tax Administrator within 60 days after a final determination.**

**Schedule G - General Information**

Location of principal place of business in Rhode Island \_\_\_\_\_

Location of corporation's books and records \_\_\_\_\_

List states to which you are liable for income or excise taxes for the taxable year \_\_\_\_\_

US Business Code Number \_\_\_\_\_ President \_\_\_\_\_

State and date of incorporation \_\_\_\_\_ Treasurer \_\_\_\_\_

**Schedule H - Franchise Tax Calculation**

- 1. Number of Shares of Authorized Stock..... \_\_\_\_\_
- 2. Par Value per Share of Stock (No par value = \$100). \_\_\_\_\_
- 3. Authorized Capital. Multiply line 1 times line 2..... \_\_\_\_\_
- 4. Divide line 3 by \$10,000.00..... \_\_\_\_\_
- 5. Multiply line 4 times \$2.50..... \_\_\_\_\_
- 6. Apportionment Ratio from Schedule J, line 5..... \_\_\_\_\_
- 7. Franchise Tax. Multiply Line 5 times line 6, but not less than \$500.00. Enter here and on Sch A, line 9a \_\_\_\_\_

**Schedule I - Federal Taxable Income**

(Federal Form 1120S, Schedule K, line 18)

Enter amount of federal taxable income for the year that ended

2013	2012	2011	2010	2009
------	------	------	------	------

**Schedule J - Apportionment**

Check if utilizing an alternative allocation apportionment calculation allowed under 44-11-14.1 through 44-11-14.6.

		COLUMN A RI	COLUMN B EVERYWHERE		
<b>Average net book value</b>	1. a. Inventory.....	1a.			
	b. Depreciable assets.....	1b.			
	c. Land.....	1c.			
	d. Rent (8 times annual net rental rate).....	1d.			
	e. Total.....	1e.			
	f. Ratio in Rhode Island. Line 1e, column A divided by line 1e, column B.....	1f.	_ . _ _ _ _		
<b>Receipts</b>	2. a. Gross receipts - Rhode Island Sales.....	2a.			
	Gross receipts - Sales Under 44-11-14 (a) (2) (i) (B).....				
	b. Dividends.....	2b.			
	c. Interest.....	2c.			
	d. Rents.....	2d.			
	e. Royalties.....	2e.			
	f. Net capital gains.....	2f.			
	g. Ordinary income.....	2g.			
	h. Other income.....	2h.			
	i. Income exempt from federal taxation.....	2i.			
j. Total.....	2j.				
k. Ratio in Rhode Island. Line 2j, column A divided by line 2j, column B.....	2k.	_ . _ _ _ _			
<b>Salaries</b>	3. a. Salaries and wages paid or incurred - (see instructions).....	3a.			
	b. Ratio in Rhode Island. Line 3a, column A divided by line 3a, column B.....	3b.	_ . _ _ _ _		
<b>Ratio</b>	4. Total of Rhode Island Ratios shown on lines 1f, 2k and 3b.....	4.	_ . _ _ _ _		
	5. Apportionment Ratio. Line 4 divided by 3 or by the number of ratios used. Enter here and on page 1, schedule A, line 7..	5.	_ . _ _ _ _		

# RI-1065

## Rhode Island Partnership Income Return

TO BE FILED BY LLCs, LLPs, LPs and Partnerships for calendar year 2013

# 2013

or fiscal year beginning \_\_\_\_\_ - ending \_\_\_\_\_.

Due on or before the 15<sup>th</sup> day of the 4<sup>th</sup> month after close of the taxable year

Amended	<input type="checkbox"/>
Initial Return	<input type="checkbox"/>
Final Return	<input type="checkbox"/>
Short Year	<input type="checkbox"/>
Address Change	<input type="checkbox"/>
<b>LLC</b>	<input type="checkbox"/>
<b>LLP</b>	<input type="checkbox"/>
<b>LP</b>	<input type="checkbox"/>
<b>Partnership</b>	<input type="checkbox"/>
<b>SMLLC</b>	<input type="checkbox"/>

NAME		
ADDRESS		
CITY	STATE	ZIP CODE
FEDERAL EMPLOYER IDENTIFICATION NUMBER		TELEPHONE NUMBER

A. Gross Receipts	B. Depreciable Assets	C. Total Assets	D. RI Secretary of State Identification Number
-------------------	-----------------------	-----------------	--

**ATTACH A COMPLETE COPY OF ALL PAGES AND SCHEDULES OF THE FEDERAL RETURN, INCLUDING ALL K-1s.**

### Schedule A - Computation of Tax

	1. Federal Taxable Income .....	1.	
	3. Total Deductions from page 2, Schedule B, line 2E .....	3.	
	5. Total Additions from page 2, Schedule C, line 4D .....	5.	
<b>Apportioned Taxable Income</b>	6. Adjusted taxable income. Line 1 less line 3 plus line 5 .....	6.	
	7. Rhode Island Apportionment Ratio from Schedule J, line 5 .....	7.	
	8. Apportioned Rhode Island taxable income. Multiply line 6 by line 7 .....	8.	
<b>IMPORTANT: If entity is a general partnership, STOP HERE! No annual fee is due. All others continue to line 9.</b>			
<b>Tax and Payments</b>	9. a. Rhode Island Annual Fee - \$500.00.....	9a.	
	b. Jobs Growth Tax .....	9b.	
<input type="checkbox"/>	TOTAL TAX. Add lines 9a and 9b .....	9.	
Check if a Jobs Growth Tax is being reported on line 9b.	10. a. Payments made on 2013 declaration of estimated tax.....	10a.	
	b. Other payments .....	10b.	
	11. TOTAL PAYMENTS. Add lines 10a and 10b .....	11.	
<b>Balance Due</b>	12. Net tax due. Subtract line 11 from line 9.....	12.	
	13. (a) Interest _____ (b) Penalty _____ (c) Form 2220 Interest .....	13.	
	14. Total due with return. Add lines 12 and 13. (Please use Form RI-1065V) .....	14.	
<b>Refund</b>	15. Overpayment. Subtract lines 9 and 13 from line 11.....	15.	
	16. Amount of overpayment to be credited to 2014 estimated tax .....	16.	
	17. Amount to be refunded. Subtract line 16 from line 15.....	17.	

Under penalties of perjury, I declare that I have examined this return, including the accompanying schedules and statements, and to the best of my knowledge it is true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which he has any knowledge.

Signature of authorized officer	Title	Date
Signature of preparer	Preparer's address	Date
Print preparer's name	SSN, PTIN or EIN	Telephone number

MAY THE DIVISION CONTACT YOUR PREPARER ABOUT THIS RETURN? YES

MAILING ADDRESS: RI DIVISION OF TAXATION, ONE CAPITOL HILL, PROVIDENCE, RI 02908-5811

Name \_\_\_\_\_

Federal employer identification number \_\_\_\_\_

**Schedule B - Deductions to Federal Taxable Income**

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

2. A. Exempt interest .....	2A.		
B. Bonus Depreciation and Section 179 expense adjustment .....	2B.		
C. Discharge of business indebtedness claimed as income on Federal return and previously included as RI income under American Recovery and Reinvestment Act of 2009 under RIGL §44-66-1 .....	2C.		
D. Modification for Tax Incentives for Employers under <b>RIGL §44-55</b> . Attach Form 107.....	2D.		
E. TOTAL DEDUCTIONS. Add lines 2A, 2B, 2C and 2D. Enter here and on page 1, line 3 .....	2E.		

**Schedule C - Additions to Federal Taxable Income**

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

4. A. Interest (see instructions) .....	4A.		
B. Bonus depreciation and Section 179 expense adjustment .....	4B.		
C. Intangible addback.....	4C.		
D. TOTAL ADDITIONS. Add lines 4A, 4B and 4C. Enter here and on page 1, line 5 .....	4D.		

**Schedule D - Rhode Island Credits**

**NOTE: You must attach documents supporting your Rhode Island credits. Otherwise, the processing of your return may be delayed.**

A. RI-2276 - Tax Credit for Contributions to Qualified Scholarship Organization - <b>RIGL §44-62</b> .....	A.		
B. RI-286B - Historic Preservation Investment Tax Credit - <b>RIGL §44-33.2</b> .....	B.		
C. RI-8201 - Motion Picture Production Company Tax Credit - <b>RIGL §44-31.2</b> and Musical and Theatrical Production Credits - <b>RIGL §44-31.3</b> .....	C.		
D. TOTAL RHODE ISLAND CREDITS. Add lines A through D. Enter total of credits here .....	D.		

**Schedule E - Other Deductions to Federal Taxable Income**

1. Elective Deduction for New Research and Development Facilities under RIGL §44-32-1 .....	1.	
2. Qualifying Investment in a Certified Venture Capital Partnership under RIGL §44-32-2 .....	2.	

**Schedule F - Final Determination of Net Income by Federal Government**

Has the Federal Government changed your taxable income for any prior year which has not yet been reported to The Tax Administrator?.....  Yes  No

If yes, complete an amended Form RI-1065 immediately (see instructions) and submit to the Tax Administrator with any remittance that may be due.

**NOTE: Changes made by the Federal Government in the income of any prior year must be reported to the Tax Administrator within 60 days after a final determination.**

**Schedule G - General Information**

Location of principal place of business in Rhode Island \_\_\_\_\_

Location of corporation's books and records \_\_\_\_\_

List states to which you are liable for income or excise taxes for the taxable year \_\_\_\_\_

US Business Code Number \_\_\_\_\_ President \_\_\_\_\_

State and date of incorporation \_\_\_\_\_ Treasurer \_\_\_\_\_

Name

Federal employer identification number

**Schedule I - Federal Taxable Income**

Enter amount of federal taxable income for the year that ended

2013	2012	2011	2010	2009
------	------	------	------	------

**Schedule J - Apportionment**

COLUMN A  
RI

COLUMN B  
EVERYWHERE

<b>Average net book value</b>	1. a. Inventory .....	1a.			
	b. Depreciable assets .....	1b.			
	c. Land .....	1c.			
	d. Rent (8 times annual net rental rate) .....	1d.			
	e. Total .....	1e.			
	f. Ratio in Rhode Island. Line 1e, column A divided by line 1e, column B .....	1f.			
<b>Receipts</b>	2. a. Gross receipts - Rhode Island Sales .....	2a.			
	Gross receipts - Sales Under 44-11-14 (a) (2) (i) (B) .....				
	b. Dividends .....	2b.			
	c. Interest .....	2c.			
	d. Rents .....	2d.			
	e. Royalties .....	2e.			
	f. Net capital gains .....	2f.			
	g. Ordinary income .....	2g.			
	h. Other income .....	2h.			
	i. Income exempt from federal taxation .....	2i.			
	j. Total .....	2j.			
k. Ratio in Rhode Island. Line 2j, column A divided by line 2j, column B .....	2k.				
<b>Salaries</b>	3. a. Salaries and wages paid or incurred - (see instructions) .....	3a.			
	b. Ratio in Rhode Island. Line 3a, column A divided by line 3a, column B .....	3b.			
<b>Ratio</b>	4. Total of Rhode Island Ratios shown on lines 1f, 2k and 3b .....	4.			
	5. Apportionment Ratio. Line 4 divided by 3 or by the number of ratios used. Enter here and on page 1, schedule A, line 7..	5.			

DRAFT  
09/27/2013

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**Seminar for Tax Preparers  
November/December 2013**

Presentation:

Summary of New Laws, Regulations, Guidance

Penalties for paid preparers

- Legislation enacted July 2013
- Division of Taxation developing regulation
- What the penalties mean to you, in summary

Historic preservation tax credits

- Public drawing held in August
- Applications to commission
- Current status
- When will Division of Taxation disclose

Regulatory update

- New regulation to implement sales tax exemption for statewide arts district
- New regulation to reflect changes in state law for film tax credit
- What's ahead / Other items

# Rhode Island Tax Preparer Penalty Law

-- As enacted July 2013 --

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Title 44 of the General Laws entitled "Taxation" is hereby amended by adding thereto the following chapter:

## CHAPTER 68

### TAX PREPARERS ACT OF 2013

**44-68-1. Short title.** -- This chapter shall be known as the "Tax Preparers Act".

**44-68-2. Definitions.** -- (a) "Tax return preparer" means an individual who prepares a substantial portion of any return for compensation. Tax return preparers include individuals required to register with the Internal Revenue Service as a tax return preparer and who have a Preparer Tax Identification Number (PTIN). For the purpose of this chapter the following individuals shall not be considered tax return preparers:

- (1) Volunteer tax return preparers; or
  - (2) Employees of a tax return preparer and employees of a commercial tax return preparation business who provide only clerical, administration or other similar services.
- (b) "Preparer Tax Identification Number" means the number issued by the Internal Revenue Service (IRS) to paid preparers to use on all the returns they prepare.
- (c) "Return" shall mean any tax report, return, claim for refund or attachment to any report, return and/or claim for return filed with the tax administrator pursuant to the tax laws of this state.

**44-68-3. Duties and Responsibilities.** -- (a) A tax return preparer who prepares any return that is submitted to the tax administrator must comply with all state laws and all applicable regulations promulgated by the tax administrator.

(b) A tax return preparer must sign and include his/her Preparer Tax Identification Number on all returns prepared and filed with the Division of Taxation.

**44-68-4. Civil Penalties.** -- (a) Failure To Be Diligent in Determining Eligibility for or Amount of Earned Income Credit. Upon a determination by the tax administrator that a tax return preparer prepared a return(s) and failed to comply with due diligence requirements imposed by regulations issued by the tax administrator with respect to determining eligibility for, or the amount of, the credit allowable by section 44-30-2.6(c)(2)(N), the tax return preparer shall pay a penalty of five hundred dollars (\$500) for each such return and/or claim.

(b) Failure To Be Diligent in Determining Eligibility for Property Tax Relief Credit. Upon a determination by the tax administrator that a tax return preparer prepared a return(s) and failed to comply with due diligence requirements imposed by regulations issued by the tax administrator with respect to determining eligibility for, or the amount of, the property tax relief credit allowable by section 44-33-1 et seq., the tax return preparer shall pay a penalty of five hundred dollars (\$500) for each such return.

(c) Tax Return Preparer Civil Penalties. Upon a determination by the tax administrator that a tax return preparer willfully prepared, assisted in preparing, or caused the preparation of a return(s) filed with the division of taxation with intent to wrongfully obtain a property tax relief credit or with the intent to evade or reduce a tax obligation, the tax return preparer shall be liable for a penalty of one thousand dollars (\$1,000), or five hundred (\$500) for each return so filed during any calendar year, whichever is greater.

(d) The tax administrator may suspend or revoke the privilege of a tax return preparer to prepare and/or file returns with the division of taxation upon a determination that the tax return preparer has failed to comply with or violated any provision of this section, any regulations issued by the tax administrator, or with any provision of any other laws relative to the preparation of tax returns. Any tax return preparer receiving a notice of intent to suspend or revoke the privilege to file tax returns with the division of taxation may request a hearing on the notice of intent to suspend or revoke; provided that said request for a hearing must be made within thirty (30) days of such notice to suspend or revoke. If, after hearing, the tax return preparer is aggrieved by a decision of the tax administrator (or his or her designated hearing officer), the tax return preparer may, within thirty (30) days after notice of the decision is sent to the tax return preparer by certified or registered mail, directed to their last known address, petition the sixth division of the district court pursuant to chapter 8 of title 8, setting forth the reasons why the decision is alleged to be erroneous and praying for relief therefrom.

**44-68-5. Criminal Penalties.** -- Any tax return preparer who has previously been assessed a penalty by the tax administrator under section 44-68-4(c) who is found by a court of competent jurisdiction to have thereafter willfully prepared, assisted in preparing, or caused a preparation of another false tax return or claim for refund which was filed with the division of taxation with the intent to wrongfully obtain a property relief credit or the intent to wrongfully evade or reduce a tax obligation shall be guilty of a felony and, on conviction, shall be subject to a fine not exceeding fifty-thousand dollars (\$50,000) or imprisonment not exceeding five (5) years or both.

**44-68-6. Regulations.** -- The tax administrator shall promulgate rules and regulations in order to implement the provisions of this chapter.

**44-68-7. Severability.** -- If any provision of this chapter or the application of this chapter to any tax return preparer is held invalid, the remainder of this chapter and the application of the provisions to other tax return preparers or circumstances shall not be affected.

# **State of Rhode Island – Division of Taxation**

## **Sales and Use Tax**

### **Exemption of Sales by Writers, Composers and Artists**

#### **Regulation SU 13-143**

##### **Table of Contents**

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- Rule 3. Application**
- Rule 4. Severability**
- Rule 5. Definitions**
- Rule 6. Sales and Use Tax Exemption**
- Rule 7. Application for Exemption**
- Rule 8. Individuals, Legal Entities or Galleries with Exemption for Artistic Works Granted Prior to December 1, 2013**
- Rule 9. Compliance under Sales/Use Tax Law**
- Rule 10. Income Tax Exemption – Specified Districts**
- Rule 11. Effective Date**

**Rule 1. Purpose**

The purpose of this rule making is to implement Rhode Island General Laws (RIGL) Chapters 44-18 and 44-19; specifically § 44-18-30B, which provides an exemption for sales by writers, composers and artists.

**Rule 2. Authority**

These rules and regulations are promulgated pursuant to RIGL § 44-1-4 and § 44-19-33. These rules and regulations have been prepared in accordance with the requirements of RIGL chapter 42-35 of the Rhode Island Administrative Procedures Act.

**Rule 3. Application**

These rules and regulations shall be liberally construed so as to permit the Division of Taxation to effectuate the purpose of chapters 18 and 19 of title 44 and other applicable state laws and regulations.

**Rule 4. Severability**

If any provision of these rules and regulations, or the application thereof to any person or circumstance, is held invalid by a court of competent jurisdiction, the validity of the remainder of the rules and regulations shall not be affected thereby.

**Rule 5. Definitions**

“art gallery” means a room or building devoted to the exhibition of works of art, or an institution or business exhibiting or dealing in works of art. This definition also includes temporary spaces devoted to the exhibition of works of art or dealing in works of art, such as “pop-up galleries” or art festivals.

“council” means the Rhode Island Council on the Arts.

“individual” means any person, partnership, association, corporation, estate, trust, fiduciary, limited liability company, limited liability partnership, or any other legal entity.

“legal entity” see “individual.”

“one of a kind or limited edition” means the creation of a solitary work, conceived and produced by the artist or author or under their direction, not intended for multiple or mass production; or the creation of a solitary work, conceived and produced by the artist or under their direction, which is intended for limited reproduction, signed and numbered by the artist.

“principal place of business” means the primary location where a taxpayer's business is performed. The principal place of business is generally where the business's books and records are kept and is often where the owner/head of the firm or top management is located.

“resident of” or “residing in” means a writer, composer or artist who:

(a) is domiciled in the state, or

(b) is not domiciled in the state but maintains a permanent place of abode in this state and is in the state for an aggregate of more than one-hundred eighty-three (183) days of the taxable year.

“state” means within the exterior limits of the state of Rhode Island and includes all territory within these limits owned by or ceded to the United States of America.

“work” means (a) an original and creative work, whether written, composed or executed for “one of a kind or limited edition” production and which falls into one of the following categories:

1. a book or other writing;
2. a play;
3. a musical composition;
4. a painting, print, photograph or other like picture;
5. a sculpture;
6. traditional and fine crafts;
7. the creation of a film;
8. the creation of a dance.

(b) “work” also includes any product generated as a result of any of the above categories.

(c) this definition does not apply to any piece or performance created or executed for industry oriented, commercial or related production. A commercial use includes the hiring of a photographer to take a photograph, as opposed to purchasing a one of a kind scenic photograph taken by a photographer held out for sale.

## **Rule 6. Sales and Use Tax Exemption**

The exemption from sales and use tax for sales of artistic works applies to sales by:

(a) an individual who is a resident of and has a principal place of business situated in this state, and has been determined by the tax administrator, in consultation with the council, to have written, composed, or executed, either solely or jointly, a work or works, by the individual. Such determination shall be made after consideration of any evidence submitted by the individual.

(b) a writer, composer or artist conducting their business as a legal entity organized and registered under the laws of this state and that has its principal place of business situated in this state, and has been determined by the tax administrator, in consultation with the council, to have written, composed, or executed, either solely or jointly, a work or works. Such determination shall be made after consideration of any evidence submitted by the entity.

(c) any art gallery located in the state of Rhode Island.

### Examples:

1. An art gallery located in Providence, RI sells a “work” for the price of \$1000. Payment is made directly to the art gallery operator. This sale is not subject to sales and use tax, provided that the operator of the art gallery has submitted an “Application for Sales Tax Exemption for Artistic Works” and received an exemption number from the Division of Taxation prior to the sale, which must be written on the customer invoice.

2. A “pop-up gallery” located at a temporary location in Rhode Island sells a “work” for the price of \$1000. Payment is made directly to the

art gallery operator. This sale is not subject to sales and use tax provided that the operator of the art gallery has submitted an “Application for Sales Tax Exemption for Artistic Works” and received an exemption number from the Division of Taxation prior to the sale. The exemption number assigned by the Division of Taxation must be shown on the customer invoice.

3. A promoter schedules an art festival in a city or town in Rhode Island and rents out space at the event to individual vendors who will be selling “works”. The promoter, upon submitting an application and in consideration of the type of art items being sold (works), will be issued a blanket “Certificate of Exemption” by the Division of Taxation. This exemption will exempt the sale of a “work” by all vendors operating at the show who have not individually filed for and received a numbered exemption certificate for the sale of artistic “works.” Vendors must still obtain a temporary sales tax permit from the promoter of the show. At the conclusion of the show, vendors must file with the promoter a sales tax return with payment for any items subject to sales tax. In addition, the vendor must also fill out and submit along with the sales tax return, a reconciliation of the sales and activity of the show. Failure to submit the sales tax return or the reconciliation will prevent the vendor from being able to participate in future shows.

## **Rule 7. Application for Exemption**

(a) Individuals or Legal Entities - For a sale of a work to be exempt, an eligible writer, composer or artist must prior to the sale of any “work”, apply to the tax administrator for a Certificate of Exemption on a form prescribed by the tax administrator. In determining the eligibility of the work for exemption the tax administrator will consult with the council, and may require the submission of all books, documents or other evidence relating to the creation of the work.

(b) Art Galleries - For the sale of a work to be exempt by an art gallery, the operator of the art gallery must apply to the tax administrator for a sales tax exemption. The tax administrator will consult with the council to ascertain whether the applicant is eligible for the exemption under the provisions of the law.

(c) The tax administrator shall require a writer, composer, artist, or the operator of an art gallery to submit an annual accounting of the total amount of revenue from the sale of art, the number of works sold, the type of work sold (i.e. book, painting, print, photograph, sculpture, etc.) and the date of sale. Failure to file such a report may, at the sole discretion of the tax administrator, terminate any further eligibility for the exemption of the writer, composer, artist or art gallery.

**Rule 8. Individuals, Legal Entities or Galleries with Exemption for Artistic Works Granted Prior to December 1, 2013**

(a) Individuals, legal entities or galleries with an exemption for artistic works granted prior to December 1, 2013 are required to re-apply as required under Rule 7 for a Certificate of Exemption on a form prescribed by the tax administrator in consultation with the council.

(b) The tax administrator shall require a writer, composer, artist, or the operator of an art gallery to submit an annual certified accounting of the total amount of revenue from the sale of art, the number of works sold, the type of work sold (i.e. book, painting, print, photograph, sculpture, etc.) and the date of sale. Failure to file such a report may, in the sole discretion of the tax administrator, terminate any further eligibility for the exemption of the writer, composer, artist or art gallery.

**Rule 9. Compliance under Sales/Use Tax Law**

(a) at the time of application, every writer, composer, artist or art gallery making any retail sales, whether or not such sales are exempt, shall hold a valid permit to make sales at retail and shall comply with all the administrative, collection and remittance requirements of the sales and use tax law.

(b) the exemption number assigned to the artistic work by the Division of Taxation must be shown on the customer invoice. This exemption number must also be shown on the line designated as "other" deductions on Form T-204, Annual Reconciliation, to substantiate the deduction taken from the gross sales being reported.

**Rule 10. Income Tax Exemption – Specified Districts**

Income derived from the sale of works created within a specified district (as outlined in RIGL 44-30-1.1) by writers, composers and artists who live and work within those districts is exempt from state personal income tax. These districts are within Providence, Pawtucket, Woonsocket, Tiverton, Little Compton, Newport, Warwick and Warren, or the entire town of Westerly. The income derived from the sale of works created in areas other than the specified districts is taxable.

**Rule 11. Effective Date**

This regulation shall take effect December 1, 2013 and shall amend and supersede regulation SU 99-143 promulgated January 1, 1999.

David M. Sullivan  
Tax Administrator

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- **Adjustment to taxable threshold for deaths on or after 1/1/2014**
- **Recent developments: Valuing farmland for estate purposes  
Effect of legalizing same sex marriage**
- **Lifetime gifts and the gross estate**
- **Practice Tips**



# Rhode Island Division of Taxation

State of Rhode Island and Providence Plantations  
Department of Revenue

October 31, 2013

ADV 2013-23

**Advisory:**

## Estate tax threshold set for 2014

The Rhode Island estate tax threshold will be \$921,655 for decedents dying on or after January 1, 2014, compared with \$910,725 for decedents dying in 2013, an increase of 1.2 percent, the Rhode Island Division of Taxation announced today.

Thus, in general, for a decedent dying in 2014, a net taxable estate valued at \$921,655 or less will not be subject to Rhode Island's estate tax. (In certain circumstances, the Rhode Island estate tax will not apply no matter the estate's size: [Rhode Island General Laws chapter 44-22](#) provides full details on the computation of the tax, including such factors as the marital and charitable deductions.)

For decedent whose death occurs in:	Rhode Island estate tax threshold amount:	Unified credit amount:
2014	\$ 921,655	\$ 315,245.45
2013	\$ 910,725	\$ 310,982.75
2012	\$ 892,865	\$ 304,017.35
2011	\$ 859,350	\$ 290,946.50
2010	\$ 850,000	\$ 287,300.00
2009	\$ 675,000	\$ 220,550.00

\*Threshold amount\* for coming year is based on percentage of increase in consumer price index for all urban consumers (CPI-U) as of September 30, compounded annually, rounded up to nearest \$5 increment.

Legislation approved by the General Assembly and enacted in 2009 raised the threshold to \$850,000, from \$675,000, effective for decedents dying in 2010. That law also required that the threshold amount be adjusted each January thereafter based on inflation.

The Division of Taxation today also set the unified credit amount at \$315,245.45 for decedents dying in 2014, up from \$310,982.75 for decedents dying in 2013. More information about the estate tax is available from the Division of Taxation's Estate Tax section, at (401) 574-8900.

**Contact:**

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**STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS**  
**FORM RI-100 DIVISION OF TAXATION - ESTATE TAX SECTION**  
**ESTATE TAX CREDIT TRANSMITTAL**

**FILING FEE \$50.00**  
**DEATH CERTIFICATE REQUIRED**

Estate of _____	Date of death _____
Address _____	Social security number _____
City, state and ZIP code _____	Probate case number and location _____
Name of personal representative _____	Relationship - Personal Representative is: <input type="checkbox"/> Spouse <input type="checkbox"/> Child <input type="checkbox"/> Sibling <input type="checkbox"/> Parent <input type="checkbox"/> Other _____
Address _____	Capacity: _____ Person in Possession of Property <input type="checkbox"/> Other _____
City, state and ZIP code _____	Telephone _____
Name of attorney _____	Telephone _____
Address _____	City, state and ZIP code _____

- A Federal return is not required to be filed, but a Certificate of No Tax Due is requested.
- A Federal return is attached, but no Rhode Island tax is due. A Certificate of No Tax Due is required.
- A Federal return is attached. A Notice of Estate Taxes Assessed is requested.
- Payment of Rhode Island estate taxes is enclosed in the amount of \$\_\_\_\_\_.  
The Federal return is attached showing computation of the total credit. Apportionment is as shown in section II below.
- An extension of time to file the Federal return has been approved. Extension Date: \_\_\_\_\_  
(A true copy attached.)
- An extension of time to pay the Federal Tax has been approved. Extension Date: \_\_\_\_\_  
(A true copy attached.)

**SECTION I:**  
**REAL ESTATE REQUIRING DISCHARGE OF LIEN**  
 Did the decedent have any interest in real estate located in Rhode Island requiring a discharge of estate tax lien?  
 Yes  No  
 Please include a typed Form T-77 in triplicate for each property to be discharged.

**SECURITY REQUIRING ESTATE TAX WAIVER**  
 Did the decedent have any interest in a security of a Rhode Island incorporated business requiring an estate tax waiver?  
 Yes  No  
 Please include a typed Form T-79 in duplicate for each security.

**SECTION II:**  
 RHODE ISLAND ASSETS: \$ \_\_\_\_\_  
 NON-RHODE ISLAND ASSETS: \$ \_\_\_\_\_  
 TOTAL: \$ \_\_\_\_\_

If a Federal Estate tax return is required, enter the total gross value for Federal Estate and Generation Skipping Tax purposes.  
 If no Federal Estate tax return is required, enter the total gross value of the decedent's estate. Gross value means the total value of the assets before any deductions.

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

Signature of personal representative _____	Date _____	Signature of preparer _____	Date _____
Name, address and telephone number of preparer (please print or type) _____		Telephone number _____	

# RI-100A

# Rhode Island Estate Tax Return

FILING FEE: \$50.00  
DEATH CERTIFICATE REQUIRED

For decedents with a date of death on or after January 1, 2002

## PART 1 - DECEDENT AND EXECUTOR

1a. Decedent's first name and middle initial (and maiden name, if any)		1b. Decedent's last name		2. Decedent's social security number	
3a. Legal residence (domicile) at time of death (state or foreign country)		3b. Year domicile established	4. Date of birth	5. Date of death	
6a. Name of executor		6b. Executor's address (number and street including apartment or suite number or rural route; city, town or post office; state and ZIP code)			
6c. Executor's social security number					
7a. Name and location of court where will was probated or estate administered			7b. Case number		
8. If decedent died testate, check here <input type="checkbox"/> and attach a copy of the will and death certificate.		9. If Federal Form 4768 is attached, check here <input type="checkbox"/>			

## PART 2 - NET TAXABLE ESTATE

1. Total gross estate less exclusion from page 3, part 7, line 12.....	1.	
2. Total allowable deductions from page 3, part 7, line 23.....	2.	
3. Net taxable estate. Subtract line 2 from line 1.....	3.	
4. <b>RHODE ISLAND ESTATE TAX.</b> Use tax computation schedule on page 22. Enter on either part 3, line 1 or part 4, line 1; whichever applies.....	4.	

## PART 3 - COMPUTATION OF TAX - DECEDENT DOMICILED IN RHODE ISLAND

1. Rhode Island estate tax from part 2, line 4 above.....	1.	
2. Total gross estate less exclusion from page 3, part 7, line 12.....	2.	
3. Non Rhode Island gross estate .....	3.	
4. Percentage which non Rhode Island gross estate is of federal gross estate. Divide line 3 by line 2 .....	4.	. . . . .
5. Adjusted state death tax credit. Multiply line 1 by line 4 .....	5.	
6. <b>TAX PAYABLE TO RHODE ISLAND.</b> Subtract line 5 from line 1.....	6.	

## PART 4 - COMPUTATION OF TAX - DECEDENT DOMICILED OUTSIDE RHODE ISLAND

1. Rhode Island estate tax from part 2, line 4 above.....	1.	
2. Federal gross estate.....	2.	
3. Rhode Island gross estate (RI real and tangible property).....	3.	
4. Percentage which Rhode Island gross estate is of federal gross estate. Divide line 3 by line 2.....	4.	. . . . .
5. <b>TAX PAYABLE TO RHODE ISLAND.</b> Multiply line 1 by line 4.....	5.	

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

Signature of personal representative	Date	Signature of preparer	Date
Name and address of preparer (please print or type)			

# Rhode Island Tax Computation Schedule

**Table A**

Column A Taxable amount over	Column B Taxable amount not over	Column C Tax on amount in column A	Column D Rate of tax on excess over amount in column A (Percent)
0	\$10,000	0	18
10,000	20,000	\$1,800	20
20,000	40,000	3,800	22
40,000	60,000	8,200	24
60,000	80,000	13,000	26
80,000	100,000	18,200	28
100,000	150,000	23,800	30
150,000	250,000	38,800	32
250,000	500,000	70,800	34
500,000	750,000	155,800	37
750,000	1,000,000	248,300	39
1,000,000	1,250,000	345,800	41
1,250,000	1,500,000	448,300	43
1,500,000	2,000,000	555,800	45
2,000,000	2,500,000	780,800	49
2,500,000	3,000,000	1,025,800	53
3,000,000	-----	1,290,800	55

**Table B**

(1) Adjusted taxable estate equal to or more than	(2) Adjusted taxable estate less than	(3) Credit on amount in column 1	(4) Rate of credit on excess over amount in column 1 (Percent)
0	\$40,000	0	None
40,000	90,000	0	0.8
90,000	140,000	\$400	1.6
140,000	240,000	1,200	2.4
240,000	440,000	3,600	3.2
440,000	640,000	10,000	4.0
640,000	840,000	18,000	4.8
840,000	1,040,000	27,600	5.6
1,040,000	1,540,000	38,800	6.4
1,540,000	2,040,000	70,800	7.2
2,040,000	2,540,000	108,800	8.0
2,540,000	3,040,000	146,800	8.8
3,040,000	3,540,000	190,800	9.6
3,540,000	4,040,000	238,800	10.4
4,040,000	5,040,000	290,800	11.2
5,040,000	6,040,000	402,800	12.0
6,040,000	7,040,000	522,800	12.8
7,040,000	8,040,000	650,800	13.6
8,040,000	9,040,000	786,800	14.4
9,040,000	10,040,000	930,800	15.2
10,040,000	-----	1,082,800	16.0

## Computation of Tax

1. Net taxable estate from page 1, part 2, line 3.....	1.		
2. Tax on amount on line 1 computed using Table A.....	2.		
3. Less unified credit. See chart below for credit amount.....	3.		
4. Subtract line 3 from line 2.....	4.		
5. Net taxable estate from page 1, part 2, line 3.....	5.		
6. Less.....	6.	60,000.00	
7. Subtract line 6 from line 5.....	7.		
8. Credit for state death taxes on amount on line 7 computed using Table B.....	8.		
9. Rhode Island Tax. Enter the smaller of line 4 or line 8.....	9.		

Unified Credit Amount for Line 3:		
For decedents dying on or after:	and prior to:	Enter this amount on line 3:
January 1, 2002	January 1, 2010	\$220,550.00
January 1, 2010	January 1, 2011	\$287,300.00
January 1, 2011	January 1, 2012	\$290,946.50
January 1, 2012	January 1, 2013	\$304,017.35
January 1, 2013	January 1, 2014	\$310,982.75

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- 1. Notice to All Employers: Changes to your federal Unemployment Taxes**
- 2. 2014 New Employer Rate Calculation**
- 3. 2014 Unemployment Insurance and Temporary Disability Taxable Wage Base**
- 4. 2014 Temporary Disability Taxable Contribution Rate**
- 5. Employer Tax Rate Schedule and Fund Balance**
- 6. 2013 Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return**

## NOTICE TO ALL EMPLOYERS

### **Changes to Federal Unemployment Taxes**

Employers are required to pay an annual federal unemployment tax (FUTA) to the Internal Revenue Service. The FUTA tax covers the administrative costs of the Unemployment Insurance program, pays for the federal share of Extended Benefits and provides loans to states with insolvent trust funds.

The FUTA tax on employers is currently 6.0 percent. However, the federal government provides employers with FUTA tax credits that can reduce this percentage significantly.

As you may know, Rhode Island is one of 30 **credit reduction** states that borrowed from the federal government in recent years in order to continue to pay Unemployment Insurance (UI) benefits to eligible claimants. Prior to this borrowing, the FUTA tax credit available to Rhode Island employers was 5.4 percent, thereby reducing the total FUTA taxes due from the full 6.0 percent to 0.6 percent (6.0% tax - 5.4% credit = 0.6%).

This is the third year in a row that RI employers will see a reduction in their FUTA tax credit. The credit reduction rises by an additional 0.3 percent each year. So the tax credit reduction will decrease by 0.9 percent for 2013 to 4.5 percent. This means that RI employers will pay a net FUTA tax of 1.5 percent for 2013 (6.0% tax - 4.5% credit = 1.5%). The additional taxes collected by the credit reduction will be applied to RI's outstanding federal UI loan balance.

**The 1.5% FUTA tax is effective for RI employers' 2013 federal taxable wages and will be due with your federal Form 940 by January 31, 2014.**

Questions on these tax changes should be directed to .....

Phil D'Ambra, Chief of UI Employer Tax - (401) 574-8785

Erica DeBerardis, Manager of Benefit Charge - (401) 462-8685

### **Confidentiality of Information**

As a notice to all employers who submit wage data and other confidential employer data to the Rhode Island Department of Labor and Training, such data may be requested by and disclosed to other government agencies to be utilized for other governmental purposes, including but not limited to, verification of and individual's eligibility for other government programs.



# Rhode Island Department of Labor and Training

Center General Complex  
1511 Pontiac Avenue • Cranston, RI 02920-4407

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## MEMORANDUM

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DATE: October 24, 2013

RE: The 2014 UI New Employer Rate

***The new employer rate for UI purposes will be 2.85 percent for calendar year 2014. This does not include the 0.51 percent Job Development Assessment.***

The new employer rate is based on the State's five-year benefit cost rate for new employers. The new employer benefit cost rate is determined by dividing the total amount of benefits charged to new employer accounts under the Employment Security Act by the total taxable payroll for new employers over the last five experience years (years ending September 30). Data used in the latest five-year computation are as follows:

<u>Experience Year Ending</u>	<u>Benefit Charges</u>	<u>Taxable Wages</u>	<u>Benefit Cost Rate (%)</u>
9/30/08	\$ 7,428,855	\$ 271,255,289	2.74
9/30/09	\$10,921,991	\$ 266,314,802	4.10
9/30/10	\$ 7,892,645	\$ 262,387,996	3.00
9/30/11	\$ 7,709,683	\$ 272,393,235	2.83
9/30/12	\$ 7,513,252	\$ 283,746,634	2.65
5-Year Total	\$41,466,426	\$ 1,356,097,956	3.06%

By law, all UI rates must be reduced by 0.21% to offset the basic Job Development Fund Assessment. ***Therefore, the maximum new employer rate is 3.06% - 0.21% or 2.85%, which will be the rate for 2014.*** The 2013 new employer rate was 2.83% (not including the Job Development Assessment).

Cc: Senior Staff



# Rhode Island Department of Labor and Training

Center General Complex  
1511 Pontiac Avenue • Cranston, RI 02920-4407

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## MEMORANDUM

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DATE: October 22, 2013

RE: The 2014 UI and TDI Taxable Wage Bases

- The UI Taxable Wage Base for most Rhode Island employers for the tax year beginning January 1, 2014 will be \$20,600. For those employers at the highest tax rate, 9.79%, the UI taxable wage base will be set \$1,500 higher at \$22,100.***

The Taxable Wages Base was computed, as shown below, using employment and wage data for calendar 2012 for employers subject to the contribution provisions of their Employment Security Act.

TOTAL WAGES	\$14,902,909,799
AVERAGE MONTHLY COVERED EMPLOYMENT	337,595
AVERAGE ANNUAL WAGE	\$44,144
46.5% OF THE AVERAGE ANNUAL WAGE	\$20,527

If the result is not an even multiple of \$200, our law requires that the result be rounded to the next higher multiple of \$200 – in this case \$20,600. This is an increase of \$400 from this year's taxable wage base of \$20,200. The taxable wage base for employers at the highest tax rate, 9.79%, will be set \$1,500 higher at \$22,100.

- The TDI Taxable Wage Base for Rhode Island employees for the tax year beginning January 1, 2014 will be \$62,700 (up from \$61,400 this year).***

The TDI Wage Base is equal to the annual earnings needed by an individual to qualify for the maximum weekly benefit rate. The annual earnings needed by an individual to qualify for the maximum rate are determined by multiplying the maximum rate (\$752) by 30 (maximum duration) and then dividing by .36 (the percent of wages replaced).

TDI Taxable Wage Base =  $(\$752 \times 30) / .36 = \$22,560 / .36 = \$62,667$ .

The result is rounded to the next higher multiple of \$100, or \$62,700 for CY 2014.

cc: Senior Staff



# Rhode Island Department of Labor and Training

Center General Complex  
1511 Pontiac Avenue • Cranston, RI 02920-4407

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## MEMORANDUM

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DATE: October 22, 2013

RE: The 2014 TDI Contribution Rate

***The Temporary Disability Insurance contribution rate will remain at 1.2 percent for calendar year 2014.***

Since the TDI Fund Balance as of September 30th was greater than the total disbursements for TDI (benefits and administrative costs) for the 6-month period ending September 30th, the basic formula needs no adjustment.

1. Total Disbursements for 6 month period ending 9/30/13	\$ 83,625,989
2. TDI Fund Balance as of 9/30/13	\$ 111,368,764
3. Excess Disbursement (Item 1 - Item 2)	\$ 0
4. Total Disbursements for 12 month period ending 9/30/13	\$ <u>166,350,500</u>
5. Total Adjusted Disbursements (Item 3 + Item 4)	\$ 166,350,500
6. Taxable Wages for 12 month period ending 6/30/13	\$ 13,724,599,973

The TDI contribution rate was obtained by dividing Total Adjusted Disbursements (Item 5) for the 12-month period ending September 30th by the Taxable Wages (Item 6) for the year ending June 30th as follows:

$$\text{Contribution Rate} = \frac{\text{Total Adjusted Disbursements}}{\text{Taxable Wages}} = \frac{\$ 166,350,500}{\$ 13,724,599,973} = .0121206$$

***The formula requires that the rate, expressed as a percentage, be rounded down to the next multiple of 0.1 percent. So the TDI Contribution Rate for 2014 will remain at 1.2 percent.***



# Rhode Island Department of Labor and Training

Center General Complex

1511 Pontiac Avenue • Cranston, RI 02920-4407

## MEMORANDUM

DATE: October 24, 2013

RE: The 2014 UI Employer Tax Schedule

- Schedule I with rates ranging from 1.69 percent to 9.79 percent will be in effect throughout calendar year 2014. These rates have been reduced by 0.21 percent to offset the Job Development Assessment.

**Note:** The UI Taxable Wage Base will rise to \$20,600 for CY 2014 for most employers. The taxable wage base for employers at the 9.79% tax rate will be \$1,500 higher or \$22,100.

### COMPUTATION

E.S. Fund Reserves as of 9/30/13	(\$ 130,753,303)
Annual Total Payroll for Year Ending 6/30/13	\$ 15,174,666,459
Reserve Ratio as of 9/30/13 (Reserves/Payroll)	(0.86%)
Tax Schedule for Calendar Year 2014	I

**Note:** Tax Schedule I is in effect whenever the Reserve Ratio is less than 2.75%

- Financial Data for the last five years.

Year	Sept. 30 <sup>th</sup> Fund Balance	Sept. 30 <sup>th</sup> Reserve Ratio	Tax Rates		Tax Schedule
			Min.	Max.	
2013	(\$ 130,753,303)	(0.86%)	1.69%	9.79%	I
2012	(\$ 223,386,640)	(1.52%)	1.69%	9.79%	I
2011	(\$ 216,407,856)	(1.52%)	1.69%	9.79%	I
2010	(\$ 166,702,070)	(1.23%)	1.69%	9.79%	I
2009	(\$ 83,418,004)	(0.61%)	1.69%	9.79%	I

The tax rate for new employers in 2014 will be 2.85 percent (not including the 0.51 percent Job Development Assessment). The new employer rate for 2013 was 2.83 percent (not including the 0.51 percent Job Development Assessment).

Cc: Senior Staff



Name (not your trade name)

Employer identification number (EIN)

**Part 5: Report your FUTA tax liability by quarter only if line 12 is more than \$500. If not, go to Part 6.**

16 Report the amount of your FUTA tax liability for each quarter; do NOT enter the amount you deposited. If you had no liability for a quarter, leave the line blank.

16a 1st quarter (January 1 – March 31)

16a

16b 2nd quarter (April 1 – June 30)

16b

16c 3rd quarter (July 1 – September 30)

16c

16d 4th quarter (October 1 – December 31)

16d

17 Total tax liability for the year (lines 16a + 16b + 16c + 16d = line 17) 17

Total must equal line 12.

**Part 6: May we speak with your third-party designee?**

Do you want to allow an employee, a paid tax preparer, or another person to discuss this return with the IRS? See the instructions for details.

Yes. Designee's name and phone number

Select a 5-digit Personal Identification Number (PIN) to use when talking to IRS

No.

**Part 7: Sign here. You MUST complete both pages of this form and SIGN it.**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that no part of any payment made to a state unemployment fund claimed as a credit was, or is to be, deducted from the payments made to employees. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

**X** Sign your name here

[Signature box]

Print your name here

[Name box]

Print your title here

[Title box]

Date

[Date box]

Best daytime phone

[Phone box]

**Paid Preparer Use Only**

Check if you are self-employed

Preparer's name

[Preparer name box]

PTIN

[PTIN box]

Preparer's signature

[Preparer signature box]

Date

[Date box]

Firm's name (or yours if self-employed)

[Firm name box]

EIN

[EIN box]

Address

[Address box]

Phone

[Phone box]

City

[City box]

State

[State box]

ZIP code

[ZIP code box]

# Form 940-V, Payment Voucher

## Purpose of Form

Complete Form 940-V, Payment Voucher, if you are making a payment with Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return. We will use the completed voucher to credit your payment more promptly and accurately, and to improve our service to you.

## Making Payments With Form 940

To avoid a penalty, make your payment with your 2013 Form 940 **only** if your FUTA tax for the fourth quarter (plus any undeposited amounts from earlier quarters) is \$500 or less. If your total FUTA tax after adjustments (Form 940, line 12) is more than \$500, you must make deposits by electronic funds transfer. See *When Must You Deposit Your FUTA Tax?* in the Instructions for Form 940. Also see sections 11 and 14 of Pub. 15 (Circular E), Employer's Tax Guide, for more information about deposits.

**Caution.** Use Form 940-V when making any payment with Form 940. However, if you pay an amount with Form 940 that should have been deposited, you may be subject to a penalty. See Deposit Penalties in section 11 of Pub. 15 (Circular E).

## Specific Instructions

**Box 1—Employer Identification Number (EIN).** If you do not have an EIN, you may apply for one online. Go to [IRS.gov](http://IRS.gov) and click on the *Apply for an EIN Online* link under *Tools*. You may also apply for an EIN by calling 1-800-829-4933, or you can fax or mail Form SS-4, Application for Employer Identification Number, to the IRS. If you have not received your EIN by the due date of Form 940, write "Applied For" and the date you applied in this entry space.

**Box 2—Amount paid.** Enter the amount paid with Form 940.

**Box 3—Name and address.** Enter your name and address as shown on Form 940.

- Enclose your check or money order made payable to the "United States Treasury." Be sure to enter your EIN, "Form 940," and "2013" on your check or money order. Do not send cash. Do not staple Form 940-V or your payment to Form 940 (or to each other).
- Detach Form 940-V and send it with your payment and Form 940 to the address provided in the Instructions for Form 940.

**Note.** You must also complete the entity information above Part 1 on Form 940.

✂ **▼ Detach Here and Mail With Your Payment and Form 940. ▼** ✂

Form **940-V**

Department of the Treasury  
Internal Revenue Service

## Payment Voucher

OMB No. 1545-0028

**2013**

▶ Do not staple or attach this voucher to your payment.

1 Enter your employer identification number (EIN).	2 <b>Enter the amount of your payment. ▶</b> Make your check or money order payable to "United States Treasury"	Dollars	Cents
3 Enter your business name (individual name if sole proprietor).			
Enter your address.			
Enter your city, state, and ZIP code.			

# Schedule A (Form 940) for 2013:

860312

## Multi-State Employer and Credit Reduction Information

OMB No. 1545-0028

Department of the Treasury — Internal Revenue Service

See the instructions on page 2. File this schedule with Form 940.

Employer identification number (EIN)  -   
 Name (not your trade name)

Place an "X" in the box of EVERY state in which you had to pay state unemployment tax this year. For each state with a credit reduction rate greater than zero, enter the FUTA taxable wages, multiply by the reduction rate, and enter the credit reduction amount. Do not include in the FUTA Taxable Wages box wages that were excluded from state unemployment tax (see the instructions for Step 2). If any states do not apply to you, leave them blank.

Postal Abbreviation	FUTA Taxable Wages	Reduction Rate	Credit Reduction	Postal Abbreviation	FUTA Taxable Wages	Reduction Rate	Credit Reduction
<input checked="" type="checkbox"/> AK	.	x .000	.	<input type="checkbox"/> NC	.	x .000	.
<input type="checkbox"/> AL	.	x .000	.	<input type="checkbox"/> ND	.	x .000	.
<input type="checkbox"/> AR	.	x .000	.	<input type="checkbox"/> NE	.	x .000	.
<input type="checkbox"/> AZ	.	x .000	.	<input type="checkbox"/> NH	.	x .000	.
<input type="checkbox"/> CA	.	x .000	.	<input type="checkbox"/> NJ	.	x .000	.
<input type="checkbox"/> CO	.	x .000	.	<input type="checkbox"/> NM	.	x .000	.
<input type="checkbox"/> CT	.	x .000	.	<input type="checkbox"/> NV	.	x .000	.
<input type="checkbox"/> DC	.	x .000	.	<input type="checkbox"/> NY	.	x .000	.
<input type="checkbox"/> DE	.	x .000	.	<input type="checkbox"/> OH	.	x .000	.
<input type="checkbox"/> FL	.	x .000	.	<input type="checkbox"/> OK	.	x .000	.
<input type="checkbox"/> GA	.	x .000	.	<input type="checkbox"/> OR	.	x .000	.
<input type="checkbox"/> HI	.	x .000	.	<input type="checkbox"/> PA	.	x .000	.
<input type="checkbox"/> IA	.	x .000	.	<input type="checkbox"/> RI	.	x .000	.
<input type="checkbox"/> ID	.	x .000	.	<input type="checkbox"/> SC	.	x .000	.
<input type="checkbox"/> IL	.	x .000	.	<input type="checkbox"/> SD	.	x .000	.
<input type="checkbox"/> IN	.	x .000	.	<input type="checkbox"/> TN	.	x .000	.
<input type="checkbox"/> KS	.	x .000	.	<input type="checkbox"/> TX	.	x .000	.
<input type="checkbox"/> KY	.	x .000	.	<input type="checkbox"/> UT	.	x .000	.
<input type="checkbox"/> LA	.	x .000	.	<input type="checkbox"/> VA	.	x .000	.
<input type="checkbox"/> MA	.	x .000	.	<input type="checkbox"/> VT	.	x .000	.
<input type="checkbox"/> MD	.	x .000	.	<input type="checkbox"/> WA	.	x .000	.
<input type="checkbox"/> ME	.	x .000	.	<input type="checkbox"/> WI	.	x .000	.
<input type="checkbox"/> MI	.	x .000	.	<input type="checkbox"/> WV	.	x .000	.
<input type="checkbox"/> MN	.	x .000	.	<input type="checkbox"/> WY	.	x .000	.
<input type="checkbox"/> MO	.	x .000	.	<input type="checkbox"/> PR	.	x .000	.
<input type="checkbox"/> MS	.	x .000	.	<input type="checkbox"/> VI	.	x .000	.
<input type="checkbox"/> MT	.	x .000	.				

Total Credit Reduction. Add all amounts shown in the Credit Reduction boxes. Enter the total here and on Form 940, line 11

# Schedule A (Form 940) for 2012:

860312

## Multi-State Employer and Credit Reduction Information

Department of the Treasury — Internal Revenue Service

OMB No. 1545-0028

See the instructions on page 2. File this schedule with Form 940.

Employer identification number (EIN)   -

Name (not your trade name)

Place an "X" in the box of EVERY state in which you were required to pay state unemployment tax this year. For states with a credit reduction rate greater than zero, enter the FUTA taxable wages, multiply by the reduction rate, and then enter the credit reduction amount for that state. If any states do not apply to you, leave them blank.

Postal Abbreviation	FUTA Taxable Wages	Reduction Rate	Credit Reduction	Postal Abbreviation	FUTA Taxable Wages	Reduction Rate	Credit Reduction
<input type="checkbox"/> AK	.	x .000	.	<input type="checkbox"/> NC	.	x .006	.
<input type="checkbox"/> AL	.	x .000	.	<input type="checkbox"/> ND	.	x .000	.
<input type="checkbox"/> AR	.	x .006	.	<input type="checkbox"/> NE	.	x .000	.
<input type="checkbox"/> AZ	.	x .003	.	<input type="checkbox"/> NH	.	x .000	.
<input type="checkbox"/> CA	.	x .006	.	<input type="checkbox"/> NJ	.	x .006	.
<input type="checkbox"/> CO	.	x .000	.	<input type="checkbox"/> NM	.	x .000	.
<input type="checkbox"/> CT	.	x .006	.	<input type="checkbox"/> NV	.	x .006	.
<input type="checkbox"/> DC	.	x .000	.	<input type="checkbox"/> NY	.	x .006	.
<input type="checkbox"/> DE	.	x .003	.	<input type="checkbox"/> OH	.	x .006	.
<input type="checkbox"/> FL	.	x .006	.	<input type="checkbox"/> OK	.	x .000	.
<input type="checkbox"/> GA	.	x .006	.	<input type="checkbox"/> OR	.	x .000	.
<input type="checkbox"/> HI	.	x .000	.	<input type="checkbox"/> PA	.	x .000	.
<input type="checkbox"/> IA	.	x .000	.	<input type="checkbox"/> RI	.	x .006	.
<input type="checkbox"/> ID	.	x .000	.	<input type="checkbox"/> SC	.	x .000	.
<input type="checkbox"/> IL	.	x .000	.	<input type="checkbox"/> SD	.	x .000	.
<input type="checkbox"/> IN	.	x .009	.	<input type="checkbox"/> TN	.	x .000	.
<input type="checkbox"/> KS	.	x .000	.	<input type="checkbox"/> TX	.	x .000	.
<input type="checkbox"/> KY	.	x .006	.	<input type="checkbox"/> UT	.	x .000	.
<input type="checkbox"/> LA	.	x .000	.	<input type="checkbox"/> VA	.	x .000	.
<input type="checkbox"/> MA	.	x .000	.	<input type="checkbox"/> VT	.	x .003	.
<input type="checkbox"/> MD	.	x .000	.	<input type="checkbox"/> WA	.	x .000	.
<input type="checkbox"/> ME	.	x .000	.	<input type="checkbox"/> WI	.	x .006	.
<input type="checkbox"/> MI	.	x .000	.	<input type="checkbox"/> WV	.	x .000	.
<input type="checkbox"/> MN	.	x .000	.	<input type="checkbox"/> WY	.	x .000	.
<input type="checkbox"/> MO	.	x .006	.	<input type="checkbox"/> PR	.	x .000	.
<input type="checkbox"/> MS	.	x .000	.	<input type="checkbox"/> VI	.	x .015	.
<input type="checkbox"/> MT	.	x .000	.				

**Total Credit Reduction.** Add all amounts shown in the *Credit Reduction* boxes. Enter the total here and on Form 940, line 11



## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Department of Revenue  
DIVISION OF TAXATION  
One Capitol Hill  
Providence, RI 02908-5800  
Phone (401) 574-8829 Option 3  
Fax (401) 574-8919

Rhode Island Personal Income Tax 2013  
Website: WWW.TAX.RI.GOV  
Main Number: 401-574-8829 Option 3

Leo Lebeuf  
Chief Revenue Agent  
Phone 401-574-8983  
Fax 401-574-8919  
leo.lebeuf@tax.ri.gov

Matthew Lawlor  
Principal Revenue Agent  
Phone 401-574-8745  
Fax 401-574-8918  
matthew.lawlor@tax.ri.gov

Gail McNamee  
Principal Revenue Agent  
Phone 401-574-8826  
Fax 401-574-8919  
gail.mcnamee@tax.ri.gov

### **Tax Preparer's Seminar-CCRI**

#### Property-tax relief credit on Form RI-1040H - Lawlor

- What is the Property Tax relief program
- Who qualifies
- How to determine if the household is subject to property tax
- What is "household income", "rent" and "claimant"
- What documentation is required (e.g., rent receipts, copy of lease)
- No special procedures for first-time filers
- Preparer Due Diligence
- Differences between e-filing and paper filing the 1040H
- Whether to attach or e-file documentation
- Common errors

#### Rhode Island earned income credit - Lebeuf

- Overview-Who is eligible?
- How the credit is determined
- What documentation is required
- Whether to attach or e-file documentation
- No special procedures for first-time filers
- Preparer Due Diligence
- Common errors

#### Schedule W – Rhode Island W-2 and 1099 information - Lebeuf

- Double check FEI #'s
- 1099PT's are not "other payments" or "non-resident real estate withholding"

#### Schedule M – Rhode Island Modifications to federal AGI - Lebeuf

- No attach Statements
- Need to include an amount on one of the lines provided

State of Rhode Island and Providence Plantations

**2013 Form RI-1040H**

Rhode Island Property Tax Relief Claim

First name	MI	Last name	Your social security number
Spouse's first name	MI	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
Home Address if using a PO Box or if your Mailing Address is different from Home Address			Email address

**PART 1**

**ELIGIBILITY. IF YOU ANSWER NO TO ANY OF THESE QUESTIONS, YOU ARE NOT ELIGIBLE FOR THIS CREDIT.**

**STOP HERE. DO NOT COMPLETE THE REST OF THIS FORM.**

<b>ELIGIBILITY</b>	A	Were you a legal resident of Rhode Island for all of 2013?.....	A	YES	<input type="checkbox"/>	<input type="checkbox"/>	NO
	B	In 2013 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 2013 property taxes or rent and will pay any unpaid installments?.....	D	YES	<input type="checkbox"/>	<input type="checkbox"/>	NO
	E	Was your 2013 total household income from page 2, line 33 \$30,000 or less?.....	E	YES	<input type="checkbox"/>	<input type="checkbox"/>	NO

**PART 2 ADDITIONAL INFORMATION - ATTACH A COPY OF YOUR 2013 SOCIAL SECURITY AWARD LETTER OR FORM 1099 TO 1040H FORM**

<b>INFO</b>	1a	Enter your date of birth .....	/	/	1b	Enter spouse's date of birth .....	/	/
	c	Were you or your spouse disabled and receiving Social Security Disability payments during 2013 .....	1c	YES	<input type="checkbox"/>	<input type="checkbox"/>	NO	
	d	Indicate the number of persons in your household .....	1d					
	e	Enter the number of persons from 1d who are dependents under the age of 18.....	1e					
	f	Enter your total household income from page 2, line 33.....	1f					
	g	Enter the total amount of public assistance received by all members of your household.....	1g					

**PART 3 TO BE COMPLETED BY HOMEOWNERS ONLY- ATTACH A COPY OF YOUR 2013 PROPERTY TAX BILL TO 1040H FORM**

<b>HOME OWNERS</b>	2	Enter the amount of property taxes you paid or will pay for 2013.....	2			
	3	Enter the total 2013 household income from line 1f.....	3			
	4	Enter percentage from the computation table on page 2.....	4			%
	5	Multiply amount on line 3 by percentage on line 4.....	5			
	6	Tentative credit. Subtract line 5 from line 2. If line 5 is greater than line 2, enter zero.....	6			
	7	<b>PROPERTY TAX RELIEF.</b> Line 6 or \$300.00, whichever is <b>LESS.</b> Enter here and on Form RI-1040, line 14c	7			

**PART 4**

**TO BE COMPLETED BY RENTERS ONLY- ATTACH A COPY OF YOUR 2013 LEASE OR 3 RENT RECEIPTS TO 1040H FORM**

LANDLORD INFORMATION (REQUIRED)

Name:		Address:		Telephone number:	
<b>RENTERS</b>	8	Enter the amount of rent you paid in 2013.....	8		
	9	Multiply the amount on line 8 by twenty (20) percent (0.2000).....	9		
	10	Enter the total 2013 household income from line 1f.....	10		
	11	Enter percentage from the computation table on page 2.....	11		%
	12	Multiply amount on line 10 by percentage on line 11.....	12		
	13	Tentative credit. Subtract line 12 from line 9. If line 12 is greater than line 9, enter zero.....	13		
	14	<b>PROPERTY TAX RELIEF.</b> Line 13 or \$300.00, whichever is <b>LESS.</b> Enter here and on Form RI-1040, line 14c	14		

**2013 Form RI-1040H**

Rhode Island Property Tax Relief Claim

Your name	Your social security number

**PART 5**

**ENTER ALL INCOME RECEIVED BY YOU AND ALL OTHER PERSONS LIVING IN YOUR HOUSEHOLD**

If you filed a 2013 Federal Form 1040, enter the income amounts from that form on the appropriate lines below. You may need to add some of the amounts from your Federal return together before entering them on this worksheet.

If you did not file a federal return, or did not have a federal filing requirement, enter your income amounts on the appropriate lines below.

**IMPORTANT: If your household income exceeds \$30,000 from all income sources including taxable and nontaxable income, you do not qualify for the Rhode Island Property Tax Relief Credit. In addition, only one claim per household is allowed.**

HOUSEHOLD INCOME WORKSHEET	15 Wages, salaries, tips, etc. from Federal Form 1040, line 7 .....	15		
	16 Interest and dividends (taxable and nontaxable) from Federal Form 1040, lines 8a, 8b, 9a and 9b .....	16		
	17 Taxable refunds, credits or offsets of state and local income taxes from Federal Form 1040, line 10 .....	17		
	18 Alimony received from Federal Form 1040, line 11 .....	18		
	19 Business income (or loss) from Federal Form 1040 line 12 .....	19		
	20 Sale or exchange of property from Federal Form 1040, lines 13 and 14.....	20		
	21 IRA distributions, and pensions and annuities from Federal Form 1040, lines 15a, 15b, 16a and 16b.....	21		
	22 Rental real estate, royalties, S corps, trusts, etc. from Federal Form 1040, line 17 .....	22		
	23 Farm income or loss from Federal Form 1040, line 18.....	23		
	24 Unemployment compensation from Federal Form 1040, line 19.....	24		
	25 Social security benefits (including Medicare premiums) taxable and nontaxable, and Railroad Retirement Benefits from Federal Form 1040, lines 20a and 20b .....	25		
	26 Other income from Federal Form 1040, line 21.....	26		
	27 Total income from Federal 1040 - taxable and nontaxable. Add lines 15 through 26 .....	27		
	28 Deductions from Federal Form 1040, line 36.....	28		
	29 Adjusted income. Subtract line 28 from line 27.....	29		
	30 Cash public assistance received.....	30		
	31 Other non-taxable income including child support, worker's compensation and cash assistance from friends and family..	31		
	32 Addback of rental losses, etc. from lines 19, 20, 22, 23 or 26 above.....	32		
	33 <b>TOTAL 2013 HOUSEHOLD INCOME.</b> Add lines 29, 30, 31 and 32. Enter here and on page 1, line 1f .....	33		

**COMPUTATION TABLE INSTRUCTIONS**

	Household income	Percentage of income allowable as credit	
		1 person	2 or more
Step 1 Read down the column titled household income until you find the income range that includes the amount shown on line 33.	Less than 6,001	3%	3%
Step 2 Read across from the income range line determined in step 1 to find the percent of income allowed as a credit. Enter this percentage on line 4 or line 11, whichever applies.	6,001 - 9,000	4%	4%
	9,001 - 12,000	5%	5%
	12,001 - 15,000	6%	5%
	15,001 - 30,000	6%	6%

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, it is true, accurate and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Spouse's signature	Date	Telephone number
Paid preparer signature	Print name	Date	Telephone number
Paid preparer address	City, town or post office	State	ZIP Code PTIN

May the Division of Taxation contact your preparer? YES

## GENERAL INSTRUCTIONS

### WHEN AND WHERE TO FILE

#### Form RI-1040H **must** be filed by April 15, 2014.

Even if you are seeking a filing extension for your Rhode Island income tax return, RI-1040, Form RI-1040H **must** be filed by April 15, 2014. An extension of time to file Form RI-1040, does **NOT** extend the time to file Form RI-1040H.

If filing with Form RI-1040, your property tax relief credit will decrease any income tax due or increase any income tax refund.

If you are not required to file a Rhode Island income tax return, Form RI-1040H may be filed by itself without attaching it to a Rhode Island income tax return. However, Form RI-1040H **must** be filed by April 15, 2014.

Your property tax relief claim should be filed as soon as possible after **December 31, 2013**. However, no claim for the year 2013 will be allowed unless such claim is filed by **April 15, 2014**. For additional filing instructions, see RIGL §44-33. Mail your property tax relief claim to the Rhode Island Division of Taxation - One Capitol Hill - Providence, RI 02908-5806.

### WHO MAY QUALIFY

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

- You must have been a legal resident of Rhode Island for the entire calendar year 2013.
- 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.

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

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

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

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

What is meant by "*public assistance*" - The term "public assistance" means cash assistance from government assistance programs informally known as welfare assistance, and more commonly known as "Temporary Assistance for Needy Families (TANF)". Under RIGL 44-33-16, a claim for property tax relief shall exclude all taxes or rent paid with public assistance.

### LIMITATIONS ON CREDIT

Under the provisions of RIGL 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 2013 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 2013 by 20% and add the amount to the property tax paid. Then enter the total on RI-1040H, line 2.

Example:

Rent (\$3,600 X 20%)..... \_\_\_\_\_

Property Tax..... \_\_\_\_\_

Amount to be entered on line 2..... \_\_\_\_\_



13100199990101

Your name			Your social security number		
Spouse's name			Spouse's social security number		
Address			Daytime phone number		
City, town or post office	State	ZIP code	City or town of legal residence		

Reserved for 2D barcode

x: 4.75 in  
y: 1.3 in  
w: 2.75 in  
h: 1.6 in

**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      3  Married filing separately      5  Qualifying widow(er)

2  Married filing jointly      4  Head of household

INCOME, TAX AND CREDITS	1	2	3	4	5	6	7	8	9a	9b	9c	9d	10a	10b	11	12	13	14a	14b	14c	14d	14e	14f	14g	15a	15b	15c	16	17	18
1 Federal AGI from Federal Form 1040, line 37; 1040A, line 21 or 1040EZ, line 4.....																														
2 Net modifications to Federal AGI from RI Schedule M, line 3. If no modifications, enter zero on this line.																														
3 Modified Federal AGI. Combine lines 1 and 2 (add net increases or subtract net decreases).....																														
4 Deductions. RI Standard Deduction (left margin). If line 3 is over \$186,550, see Standard Deduction Worksheet.....																														
5 Subtract line 4 from line 3.....																														
6 Exemptions. Enter federal exemptions in box, multiply by \$3,750 and enter result on line 6. If line 3 is over \$186,550, see Exemption Worksheet on page i.....																														
7 <b>RI TAXABLE INCOME.</b> Subtract line 6 from line 5.....																														
8 RI income tax from Rhode Island Tax Table or Tax Computation Worksheet.....																														
9a RI percentage of allowable Federal credit from page 2, RI Sch I, line 22																														
b RI Credit for income taxes paid to other states from page 2, RI Sch II, line 29																														
c Other Rhode Island Credits from RI Schedule CR, line 4																														
d Total RI credits. Add lines 9a, 9b and 9c.....																														
10a Rhode Island income tax after credits. Subtract line 9d from line 8 (not less than zero).....																														
b Recapture of Prior Year Other Rhode Island Credits from RI Schedule CR, line 7.....																														
11 RI checkoff contributions from page 2, RI Checkoff Schedule, line 37.....																														
12 USE/SALES tax due from page I-4, line 6 of the Individual Consumer's Use/Sales Tax Worksheet.....																														
13 <b>TOTAL RI TAX AND CHECKOFF CONTRIBUTIONS.</b> Add lines 10a, 10b, 11 and 12.....																														
<b>PAYMENTS AND PROPERTY TAX RELIEF CREDIT</b>																														
14a RI 2013 income tax withheld from RI Schedule W, line 16.... (Attach all Forms W-2 and 1099 with RI withholding, AND Sch W )																														
b 2013 estimated tax payments and amount applied from 2012 return.....																														
c Property tax relief credit from RI-1040H, line 7 or 14. <b>Attach RI-1040H</b>																														
d RI earned income credit from page 2, RI Schedule EIC, line 46.....																														
e RI Residential Lead Paint Credit from RI-6238, line 7. <b>Attach RI-6238.</b>																														
f Other payments.....																														
g <b>TOTAL PAYMENTS AND CREDITS.</b> Add lines 14a, 14b, 14c, 14d, 14e and 14f.....																														
<b>AMOUNT DUE</b>																														
15a <b>AMOUNT DUE.</b> If line 13 is <b>LARGER</b> than line 14g, subtract line 14g from line 13																														
b Check <input checked="" type="checkbox"/> <input type="checkbox"/> if <b>RI-2210</b> or <b>RI-2210A</b> is attached and enter underestimating interest due. <b>This amount should be added to line 15a or subtracted from line 16, whichever applies.</b>																														
c <b>TOTAL AMOUNT DUE.</b> Add lines 15a and 15b. Complete RI-1040V and send in with your payment ☹																														
<b>REFUND</b>																														
16 <b>AMOUNT OVERPAID.</b> If line 14g is <b>LARGER</b> than line 13, subtract line 13 from line 14g. <b>If there is an amount due for underestimating interest on line 15b, subtract line 15b from line 16.</b> ☺																														
17 Amount of overpayment to be refunded.....																														
18 Amount of overpayment to be applied to 2014 estimated tax.....																														



Name	Your social security number

**RI SCHEDULE I - ALLOWABLE FEDERAL CREDIT**

19 RI income tax from page 1, line 8 .....	19		
20 Credit for child and dependent care expenses from Federal Form 1040, line 48 or Form 1040A, line 29.....	20		
21 Tentative allowable federal credit. Multiply line 20 by 25% (0.2500).....	21		
22 MAXIMUM CREDIT. Line 19 or 21, whichever is SMALLER. Enter here and on page 1, line 9a .....	22		

**RI SCHEDULE II - CREDIT FOR INCOME TAX PAID TO ANOTHER STATE**

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

23 RI income tax from RI-1040, page 1, line 8 less allowable federal credit from RI-1040, page 2, line 22 .....	23		
24 Income derived from other state. If more than one state, see instructions.....	24		
25 Modified federal AGI from page 1, line 3 .....	25		
26 Divide line 24 by line 25.....	26		
27 Tentative credit. Multiply line 23 by line 26.....	27		
28 Tax due and paid to other state (see specific instructions). Insert name of state paid .....	28		
29 MAXIMUM TAX CREDIT. Line 23, 27 or 28, whichever is the SMALLEST. Enter here and on page 1, line 9b .....	29		

**RI CHECKOFF CONTRIBUTIONS SCHEDULE**

		\$1.00	\$5.00	\$10.00	Other			
30	Drug program account <b>RIGL §44-30-2.4</b> .....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	30		
31	Olympic Contribution <b>RIGL §44-30-2.1</b> ..... Yes <input type="checkbox"/> \$1.00 contribution (\$2.00 if filing a joint return) .....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	31		
32	RI Organ Transplant Fund <b>RIGL §44-30-2.5</b> .....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	32		
33	RI Council on the Arts <b>RIGL §42-75.1-1</b> .....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	33		
34	RI Nongame Wildlife Fund <b>RIGL §44-30-2.2</b> .....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	34		
35	Childhood Disease Victim's Fund <b>RIGL §44-30-2.3</b> .....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	35		
36	RI Military Family Relief Fund <b>RIGL §44-30-2.9</b> .....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	36		
37	TOTAL CONTRIBUTIONS. Add lines 30, 31, 32, 33, 34, 35 and 36. Enter here and on RI-1040, page 1, line 11.....					37		

**RI SCHEDULE EIC - RHODE ISLAND EARNED INCOME CREDIT**

38 Rhode Island income tax from RI-1040, page 1, line 10a.....	38		
39 Federal earned income credit from Federal Form 1040, line 64a; 1040A, line 38a, or 1040EZ, line 8a .....	39		
40 Rhode Island percentage.....	40	25%	
41 Multiply line 39 by line 40 .....	41		
42 Enter the SMALLER of line 38 or line 41 .....	42		
43 Subtract line 42 from line 41. If zero or less, enter the amount from line 42 on line 46. Otherwise, go to line 44 .....	43		
44 Refundable percentage.....	44	15%	
45 Rhode Island refundable earned income credit. Multiply line 43 by line 44.....	45		
46 TOTAL RI EARNED INCOME CREDIT. Add line 42 and line 45. Enter here and on RI-1040, line 14d .....	46		

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, it is true, accurate and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Spouse's signature	Date	Telephone number
Paid preparer signature	Print name	Date	Telephone number
Paid preparer address	City, town or post office	State	ZIP code PTIN

**2013 RI Schedule W**

Rhode Island W-2 and 1099 Information

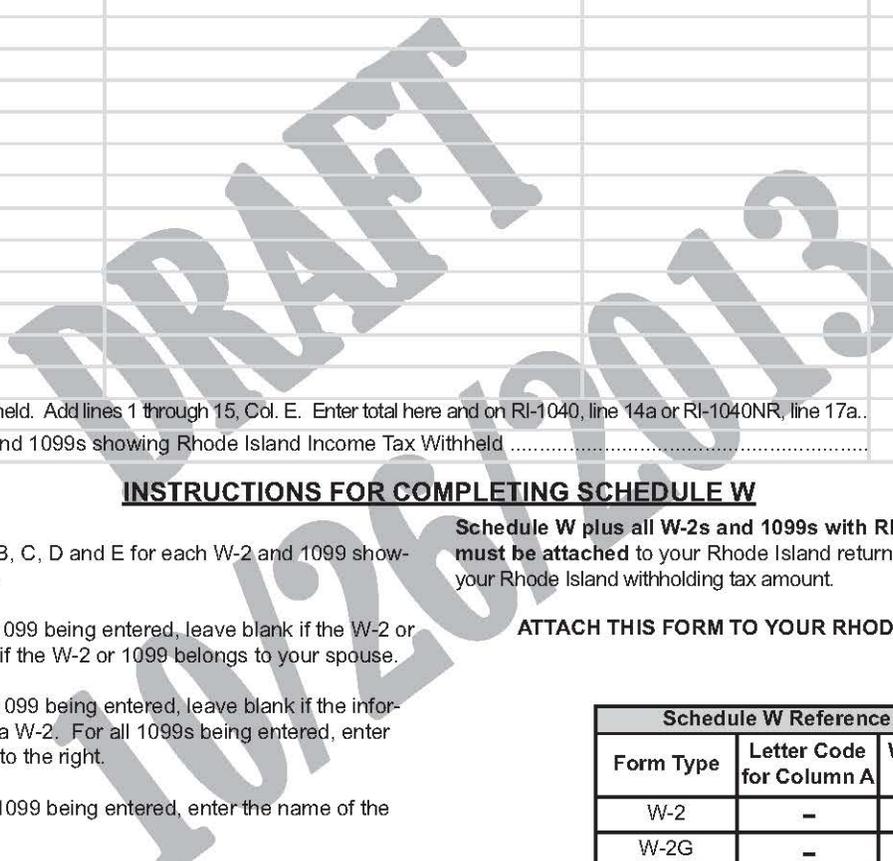


13101099990101

Name	Your social security number

**Complete this Schedule listing all of your and, if applicable, your spouse's W-2s and 1099s showing Rhode Island Income Tax withheld. W-2s or 1099s showing Rhode Island Income Tax withheld must still be attached to the front of your return. Failure to do so may delay the processing of your return. **ATTACH THIS SCHEDULE W TO YOUR RETURN****

	Column A <u>Enter "S"</u> <u>if Spouse's</u> <u>W-2 or 1099</u>	Column B <u>Enter 1099</u> <u>letter code</u> <u>from chart</u>	Column C <u>Employer's Name from Box C of your W-2 or</u> <u>Payer's Name from your Form 1099</u>	Column D <u>Employer's state ID # from</u> <u>box 15 of your W-2 or Payer's</u> <u>Federal ID # from Form 1099</u>	Column E <u>Rhode Island Income Tax</u> <u>Withheld (SEE BELOW</u> <u>FOR BOX REFERENCES)</u>
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16	Total RI Income Tax Withheld. Add lines 1 through 15, Col. E. Enter total here and on RI-1040, line 14a or RI-1040NR, line 17a.				
17	Total number of W-2s and 1099s showing Rhode Island Income Tax Withheld .....				



**INSTRUCTIONS FOR COMPLETING SCHEDULE W**

**Lines 1 - 15:**

Please complete columns A, B, C, D and E for each W-2 and 1099 showing Rhode Island withholding.

**Schedule W plus all W-2s and 1099s with Rhode Island withholding must be attached to your Rhode Island return in order to receive credit for your Rhode Island withholding tax amount.**

**ATTACH THIS FORM TO YOUR RHODE ISLAND RETURN.**

Column A: For each W-2 or 1099 being entered, leave blank if the W-2 or 1099 is for you. Enter an "S" if the W-2 or 1099 belongs to your spouse.

Column B: For each W-2 or 1099 being entered, leave blank if the information being entered is from a W-2. For all 1099s being entered, enter the letter code from the chart to the right.

Column C: For each W-2 or 1099 being entered, enter the name of the employer or payer.

Column D: For each W-2, enter the employer's state identification number from box 15 of the W-2. Note: The state identification number may be different than the employer's federal identification number. Be sure to enter the identification number from box 15, rather than box b of the W-2. For each 1099, enter the payer's federal identification number.

Column E: For each W-2 or 1099, enter the amount of Rhode Island withholding as shown on each form. See chart to the right for box reference.

**Line 16:** Total Rhode Island Income Tax Withheld. Add the amounts from Column E, lines 1 through 15. Enter the total here and on RI-1040, line 14a or RI-1040NR, line 17a.

**Line 17:** Enter the number of W-2s and 1099s entered on lines 1-15 showing Rhode Island income tax withheld.

Schedule W Reference Chart		
Form Type	Letter Code for Column A	Withholding Box
W-2	-	17
W-2G	-	15
1042-S	S	23
1099-B	B	15
1099-DIV	D	14
1099-G	G	11
1099-INT	I	13
1099-MISC	M	16
1099-OID	O	12
1099-R	R	12
RI-1099PT	P	9

State of Rhode Island and Providence Plantations  
**2013 RI Schedule M**  
 RI Modifications to Federal AGI



1310099990101

Name	Your social security number

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

**Refer to the instructions for RI Schedule M for more detailed information on each of the modifications listed below. If a modification is not listed, it is not an allowable Rhode Island adjustment to Federal AGI.**

**MODIFICATIONS INCREASING FEDERAL AGI**

1a Income from obligations of any state or its political subdivisions, other than Rhode Island.....	1a			
b Rhode Island fiduciary adjustment as beneficiary of an estate or trust.....	1b			
c Recapture of Family Education Account modifications.....	1c			
d Bonus depreciation taken for federal purposes that must be added back to Rhode Island income.....	1d			
e Section 179 depreciation taken for federal purposes that must be added back to Rhode Island income.....	1e			
f Recapture of Tuition Saving Program modifications (section 529 accounts).....	1f			
g Recapture of Historic Tax Credit or Motion Picture Production Tax Credit modifications decreasing Federal AGI previously claimed.....	1g			
h Recapture of Scituate Medical Savings Account modifications.....	1h			
i Total modifications <b>INCREASING</b> Federal AGI. Add lines 1a through 1h.....	1i			

**MODIFICATIONS DECREASING FEDERAL AGI**

2a Income from obligations of the US government included in Federal AGI but exempt from state income taxes reduced by investment interest on the obligations taken as a federal itemized deduction.....	2a			
b Rhode Island fiduciary adjustment as beneficiary of an estate or trust.....	2b			
c Elective deduction for new research and development facilities.....	2c			
d Railroad Retirement benefits paid by the Railroad Retirement Board.....	2d			
e Qualifying investment in a certified venture capital partnership.....	2e			
f Family Education Accounts.....	2f			
g Tuition Saving Program contributions (section 529 accounts) . Not to exceed \$500 (\$1,000 if joint return).....	2g			
h Exemptions from tax on profit or gain for writers, composers and artists.....	2h			
i Bonus depreciation taken on the Federal return that has not yet been subtracted from Rhode Island income.....	2i			
j Section 179 depreciation taken on the Federal return that has not yet been subtracted from Rhode Island.....	2j			
k Modification for performance based compensation realized by an eligible employee under the Jobs Growth Act..	2k			
l Modification for exclusion for qualifying option <b>AND</b> modification for exclusion for qualifying securities or investment	2l			
m Modification for Tax Incentives for employers.....	2m			
n Historic Tax Credit, Motion Picture Production Tax Credit or Musical & Theatrical Tax Credit income reported on Federal return exempt for Rhode Island purposes.....	2n			
o Active duty military pay of <b>Nonresidents</b> stationed in Rhode Island and income for services performed in Rhode Island by the servicemember's spouse.....	2o			
p Scituate Medical Savings Account contributions taxable on the Federal Return but exempt from Rhode Island.....	2p			
q Amounts of insurance benefits for dependents and domestic partners included in Federal AGI pursuant to chapter 12 of title 36 or other coverage plan.....	2q			
r Modification for Organ Transplantation for specific unreimbursed expenses incurred by <b>Rhode Island Resident</b> ..	2r			
s Modification for <b>Rhode Island Resident</b> business owner in certified enterprise zone.....	2s			
t Income from the discharge of business indebtedness claimed as income on Federal return and previously claimed as RI income under the American Recovery and Reinvestment Act of 2009.....	2t			
u Total modifications <b>DECREASING</b> Federal AGI. Add lines 2a through 2t and enter as a negative amount.....	2u			

**NET MODIFICATIONS TO FEDERAL AGI**

3 NET MODIFICATIONS. COMBINE lines 1l and 2U. Enter here and on RI-1040 or RI-1040NR, page 1, line 2.....	3			
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# How to keep in touch

Keep up to date with the latest news and information from the Rhode Island Division of Taxation:

- Our website: [www.tax.ri.gov](http://www.tax.ri.gov)
- Sign up for our listserv by e-mailing: [Susan.Galvin@tax.ri.gov](mailto:Susan.Galvin@tax.ri.gov)
- Read our blog and sign up to get posts by e-mail:  
<http://rhodeislandtax.blogspot.com/>
- Follow us on Facebook:  
<https://www.facebook.com/pages/Rhode-Island-Division-of-Taxation/131665876908601>
- We're also on Twitter: [Twitter.com/RhodeIslandTax](https://twitter.com/RhodeIslandTax)