Rhode Island Resident Individual Income Tax Return

This booklet contains:
- RI-1040
- RI Schedule EIC
- RI-8615
- RI Schedule OT
- T-205P
- RI Schedule CGW
- RI Schedule D
- RI-6251
- RI Deduction Schedules
- RI-2210A
- Instructions
- RI Tax Tables
- RI Tax Rate Schedules
- RI-1040H
- RI-4868
- RI-1040V
- Return Envelope

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

www.tax.ri.gov
### RI-1040 RHODE ISLAND RESIDENT INDIVIDUAL INCOME TAX RETURN 2004

<table>
<thead>
<tr>
<th>NAME AND ADDRESS</th>
<th>First Name</th>
<th>Initial</th>
<th>Last Name</th>
<th>Your Social Security Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>John</td>
<td>Q</td>
<td>Public</td>
<td></td>
<td>111-11-1111</td>
</tr>
<tr>
<td>Spouse's First Name</td>
<td></td>
<td>Initial</td>
<td>Last Name</td>
<td>Spouse's Social Security Number</td>
</tr>
<tr>
<td>Jane</td>
<td>Q</td>
<td>Public</td>
<td></td>
<td>222-22-2222</td>
</tr>
</tbody>
</table>

**Present Home Address (Number and street, including apartment number or rural route):** 1 Capitol Hill, Providence, RI 02908

**Daytime Telephone Number:** (401) 222-1040

**Forms W-2**

- Married filing jointly or separately
- Head of Household
- Qualifying widow(er)

**FILING STATUS**

- Single
- Married filing jointly
- Married filing separately
- Head of Household
- Qualifying widow(er)

**INCOME, TAX AND CREDITS**

1. **Federal AGI (Adjusted Gross Income)** - Federal Form 1040, line 36; 1040A, line 21; 1040EZ, line 4 or Telefile, line 1

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

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

4. **Deductions** - RI standard deduction (left margin) or amount from Federal Schedule A, line 28, whichever is greater.

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

6. **Exemptions** - Enter federal exemptions in box then multiply by $3,100 and enter result in 6.

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

8. **RI income tax** - RI Tax Table or Rate Schedules

9. **RI Alternative minimum tax from RI-6251, line 14**

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

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

12. **RI other credits - indicate credit form number(s) attach forms**

13. **RI credit for income taxes paid to other states from page 2, schedule III, line 41**

14. **RI credits** - add lines 11A, 11B and 11C

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

16. **RI use/sales tax from page 3, Schedule T-205P, line 23**

17. **RI total tax** - add lines 14 and 15

18. **RI checkoff contributions from page 3, schedule IV, line 8**

19. **RI total tax and checkoff contributions** - add lines 16 and 17

**PAYMENTS AND PROPERTY TAX RELIEF CREDIT**

18. **RI 2004 income tax withheld** (please attach forms W-2, 1099, etc.)

19. **Property tax relief credit from RI-1040H, line 15 or 22**

20. **RI earned income credit from page 2, RI Schedule EIC, line 50**

21. **Other payments**

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

**AMOUNT DUE**

19. **If line 17 is LARGER than line 18F, Subtract line 18F from 17**

20. **Amount of overpayment to be refunded**

21. **Amount of overpayment to be applied to 2005 estimated tax**

**RETURN MUST BE SIGNED - SIGNATURE LINE IS LOCATED ON PAGE 2**

mail returns to: The RI Division of Taxation - One Capitol Hill - Providence, RI 02908-5806
**RI-1040 RHODE ISLAND RESIDENT INDIVIDUAL INCOME TAX RETURN 2004**

**NAME AND ADDRESS**

<table>
<thead>
<tr>
<th>First Name</th>
<th>Initial</th>
<th>Last Name</th>
<th>Your Social Security Number</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Spouse's First Name</th>
<th>Initial</th>
<th>Last Name</th>
<th>Spouse's Social Security Number</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<table>
<thead>
<tr>
<th>Present Home Address (Number and street, including apartment number or rural route)</th>
<th>Daytime Telephone Number</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>City, Town or Post Office</th>
<th>State</th>
<th>Zip code</th>
<th>City or Town of Legal Residence</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tr>
</tbody>
</table>

**Electoral Contribution**

- $5.00 ($10.00 if a joint return) See instructions. (This will not increase your tax or reduce your refund.) Check [__] one.
- Yes [ ] No [ ] If you wish the 1st $2.00 ($4.00 if a joint return) to be paid to a specific party, check the 1st box and fill in the name of the political party. If you wish it to be paid to a nonpartisan general account, check the 2nd box.
- Nonpartisan general account
- Political party [ ]
- Name of political party [ ]

<table>
<thead>
<tr>
<th>FILING STATUS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Check only one box</td>
</tr>
<tr>
<td>1 Single</td>
</tr>
<tr>
<td>2 Married filing jointly</td>
</tr>
<tr>
<td>3 Married filing separately</td>
</tr>
<tr>
<td>4 Head of Household</td>
</tr>
<tr>
<td>5 Qualifying widow(er)</td>
</tr>
</tbody>
</table>

**INCOME, TAX, AND CREDITS**

1. Federal AGI (Adjusted Gross Income) - Federal Form 1040, line 36; 1040A, line 21; 1040EZ, line 4 or Telefile, line 1.
2. Net modifications to Federal AGI (if no modifications, enter zero on this line) - Page 2, Schedule I, Line 25.
3. Modified Federal AGI - combine lines 1 and 2 (add net increases or subtract net decreases).
4. Deductions - RI standard deduction (left margin) or amount from Federal Schedule A, line 28, whichever is greater.
   - If you itemize and line 3 is over $142,700 ($71,350 if married filing separate) see itemized deduction schedule on page 4.
5. Subtract line 4 from line 3.
6. Exemptions - Enter federal exemptions in box then multiply by $3,100 and enter result in 6.
   - If line 3 is over $107,025, see worksheet on page I-4 for exemption amount.
7. RI TAXABLE INCOME - subtract line 6 from line 5.
8. A. RI income tax [ ]
   - RI Tax Table or Rate Schedules [ ]
   - RI Schedule CGW [ ]
   - RI Schedule D [ ]
   - RI Schedule J [ ]
   - RI-8615 [ ]
   - Other RI taxes from page 3, RI Schedule OT, line 14.
B. Other RI taxes from page 3, RI Schedule OT, line 14.
9. RI alternative minimum tax from RI-6251, line 14.
10. Total RI income tax - add lines 8A, 8B and 9.
11. A. RI percentage of allowable Federal credits from page 2, schedule II, line 34.
   - RI credit for income taxes paid to other states from page 2, schedule III, line 41.
   - RI credit for income taxes paid to other states from page 2, schedule III, line 41.
   - RI credit for income taxes paid to other states from page 2, schedule III, line 41.
   - RI credit for income taxes paid to other states from page 2, schedule III, line 41.
12. Total RI credits - add lines 11A, 11B and 11C.
13. RI income tax after credits - subtract line 12 from line 10 (not less than zero).
14. RI use/sales tax from page 3, Schedule T-205P, line 23 (see instructions).
15. Total RI tax - add lines 13 and 14.
16. RI checkoff contributions from page 3, schedule IV, line 8.
   - RI-2210A [ ]
   - RI-2210A [ ]
   - RI-2210A [ ]
   - RI-2210A [ ]
   - RI-2210A [ ]
   - RI-2210A [ ]
17. TOTAL RI TAX AND CHECKOFF CONTRIBUTIONS - add lines 15 and 16.

**PAYMENTS AND PROPERTY TAX RELIEF CREDIT**

18. A. RI 2004 income tax withheld (please attach forms W-2, 1099, etc.)
20. C. Property tax relief credit from RI-1040H, line 15 or 22 (attach form RI-1040H).
21. D. RI earned income credit from page 2, RI Schedule EIC, line 50.
22. E. Other payments...
23. F. TOTAL PAYMENTS AND CREDITS - add lines 18A, 18B, 18C, 18D and 18E.

**AMOUNT DUE**

19. If line 17 is LARGER than line 18F, Subtract line 18F from 17. **YOU OWES THIS AMOUNT. Complete RI-1040V.**
20. Check [ ] if RI-2210 or RI-2210A is attached - enter interest due $ or enter zero.

**REFUND**

21. Amount of overpayment to be refunded...
22. Amount of overpayment to be applied to 2005 estimated tax...

RETURN MUST BE SIGNED - SIGNATURE LINE IS LOCATED ON PAGE 2

mail returns to: The RI Division of Taxation - One Capitol Hill - Providence, RI 02908-5806
RI-1040

RI SCHEDULE I  RI MODIFICATIONS TO FEDERAL AGI

23. A. Modifications INCREASING Federal AGI - income from obligations of any state or its political subdivisions, other than RI (attach documentation).................................................. 23A.
B. Other modifications INCREASING Federal AGI (see instructions - attach documentation)................................................................. 23B.

24. A. Modifications DECREASING Federal AGI - income from obligations of the US government included in Federal AGI but exempt from state income taxes (attach documentation)........................................... 24A.
B. Other modifications DECREASING Federal AGI (see instructions - attach documentation)................................................................. 24B.

25. NET MODIFICATIONS TO FEDERAL AGI - combine lines 23C and 24C (Enter as a negative amount) ................................................................. 25.

RI SCHEDULE II  ALLOWABLE FEDERAL CREDITS

26. RI income tax from page 1, line 10.......................................................................................................................................................................................................................... 26.

27. Foreign tax credit from Federal Form 1040, line 46.......................................................................................................................................................................................................................... 27.

28. Credit for child and dependent care expenses from Federal Form 1040, line 47 or 1040A, line 29................................................................. 28.

29. Credit for the elderly or the disabled from Federal Form 1040, line 48 or 1040A, line 30........................................................................ 29.

30. Federal mortgage interest credit from Federal Form 8396, line 11.......................................................................................................................................................................................................................... 30.

31. Other federal credits (see instructions for credits) from Federal Form 1040, lines 54 and 69.......................................................................................................................................................................................................................... 31.

32. Total - add lines 27, 28, 29, 30 and 31.......................................................................................................................................................................................................................... 32.

33. Tentative allowable federal credits - multiply line 32 by 25% (.25).......................................................................................................................................................................................................................... 33.

34. MAXIMUM CREDIT - (line 26 or 33 whichever is SMALLER) - Enter here and on page 1, line 11A.......................................................................................................................................................................................................................... 34.

RI SCHEDULE III  CREDIT FOR INCOME TAXES PAID TO ANOTHER STATE

35. RI income tax (page 1, line 10) less allowable federal credits (page 2, line 34).......................................................................................................................................................................................................................... 35.

36. Adjusted gross income from other state. If more than one state - see instructions.......................................................................................................................................................................................................................... 36.

37. Modified federal AGI - page 1, line 3.......................................................................................................................................................................................................................... 37.

38. Divide line 36 by line 37.......................................................................................................................................................................................................................... 38.

39. Tentative credit - multiply line 35 by line 38.......................................................................................................................................................................................................................... 39.

40. Tax due and paid to other state (see specific instructions) Insert name of state paid.......................................................................................................................................................................................................................... 40.

41. MAXIMUM TAX CREDIT (line 35, 39 or 40 whichever is the smallest) Enter here and on page 1, line 11C.......................................................................................................................................................................................................................... 41.

RI SCHEDULE EIC  RHODE ISLAND EARNED INCOME CREDIT

42. Rhode Island income tax from RI-1040, page 1, line 13.......................................................................................................................................................................................................................... 42.

43. Federal earned income credit from Federal Form 1040, line 65; 1040A, line 41; 1040EZ, line 8 or Federal Telefile, line L.......................................................................................................................................................................................................................... 43.

44. Rhode Island percentage.......................................................................................................................................................................................................................... 44.

45. Multiply line 43 by line 44.......................................................................................................................................................................................................................... 45.

46. Enter the SMALLER of line 42 or line 45.......................................................................................................................................................................................................................... 46.

47. Subtract line 46 from line 45 (if zero or less, enter the amount from line 46 on line 50. Otherwise, continue to line 48).......................................................................................................................................................................................................................... 47.


49. RI refundable earned income credit - multiply line 47 by line 48.......................................................................................................................................................................................................................... 49.

50. TOTAL RI EARNED INCOME CREDIT - add line 46 and line 49. Enter here and on RI-1040, line 18D.......................................................................................................................................................................................................................... 50.

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

Your Signature  Date  Spouse’s Signature  Date

May the division contact your preparer about this return?  Yes  No

Paid preparer’s signature and address

SSN, PTIN or EIN  Telephone number  (  )
RI SCHEDULE IV

RI CHECKOFF ✓ CONTRIBUTIONS

1. Drug program account.......................................................... $1.00 $5.00 $10.00 Other

2. Olympic Contribution Yes ☐ No ☐ $1.00 Contribution ($2.00 if a joint return)

3. RI Organ Transplant Fund.......................................................... $1.00 $5.00 $10.00 Other

4. RI Council on the Arts.......................................................... $1.00 $5.00 $10.00 Other

5. RI Nongame Wildlife Fund......................................................... $1.00 $5.00 $10.00 Other

6. Childhood Disease Victims’ Fund................................................ $1.00 $5.00 $10.00 Other

7. RI Military Family Relief Fund................................................ $1.00 $5.00 $10.00 Other

8. TOTAL CONTRIBUTIONS - add lines 1, 2, 3, 4, 5, 6 and 7 - Enter here and on RI-1040 or RI-1040NR, line 16........... $1.00 $5.00 $10.00 Other

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

RI SCHEDULE OT

OTHER RHODE ISLAND TAXES

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

9. Tax on lump-sum distributions - Federal Form 4972, line 7 or line 30, whichever applies.......................................................... $1.00 $5.00 $10.00 Other

10. Parents’ election to report child’s interest and dividends from all Federal Form(s) 8814, line 9.......................................................... $1.00 $5.00 $10.00 Other

11. Amount of recapture of federal tax credits and other miscellaneous federal income taxes (see instructions).......................................................... $1.00 $5.00 $10.00 Other

12. Total - add lines 9, 10 and 11.......................................................... $1.00 $5.00 $10.00 Other

13. Rhode Island percentage.......................................................... $1.00 $5.00 $10.00 Other

14. OTHER RHODE ISLAND TAXES - Multiply line 12 by line 13. Enter here and on RI-1040 or RI-1040NR, line 8B.......................................................... $1.00 $5.00 $10.00 Other

RI-8615

TAX FOR CHILDREN UNDER AGE 14 WHO HAVE INVESTMENT INCOME

15. Child’s tax from Federal form 8615, line 18.......................................................... $1.00 $5.00 $10.00 Other

16. Rhode Island percentage.......................................................... $1.00 $5.00 $10.00 Other

17. TAX - multiply line 15 by line 16 - Enter here and on RI-1040 or RI-1040NR, line 8A and check the RI-8615 box.......................................................... $1.00 $5.00 $10.00 Other

T-205P

INDIVIDUAL CONSUMER’S USE/SALES TAX RETURN

18. Schedule of purchases subject to the use/sales tax (if you need more space to list your purchases, attach a separate sheet).

A. .......................................................................................................................... 18A.

B. .......................................................................................................................... 18B.

C. .......................................................................................................................... 18C.

D. .......................................................................................................................... 18D.

19. Total sales price of purchases subject to the use/sales tax - add lines 18A, 18B, 18C and 18D.......................................................... $1.00 $5.00 $10.00 Other

20. Rhode Island percentage.......................................................... $1.00 $5.00 $10.00 Other

21. Amount of tax - multiply line 19 by line 20.......................................................... $1.00 $5.00 $10.00 Other

22. Credit for use/sales taxes paid in other states on the items listed on line 18.......................................................... $1.00 $5.00 $10.00 Other

23. TOTAL AMOUNT DUE - subtract line 22 from line 21 - enter here and on RI-1040, page 1, line 14 or in the space provided on RI-1040NR, page 1, line 17.......................................................... $1.00 $5.00 $10.00 Other

Note: Contributions reduce your refund or increase your balance due.
### A. STANDARD DEDUCTION SCHEDULE FOR PEOPLE AGE 65 OR OLDER OR BLIND

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

Check if: [ ] YOU were 65 or older, (born before 01/02/1940), [ ] Blind, [ ] SPOUSE was 65 or older, (born before 01/02/1940), [ ] Blind

A. Enter the number of boxes checked above.

If your filing status is ...... AND the number on line A is .... THEN your RI standard deduction is ....

<table>
<thead>
<tr>
<th>Filing Status</th>
<th>Number of Boxes Checked</th>
<th>RI Standard Deduction</th>
</tr>
</thead>
<tbody>
<tr>
<td>Single</td>
<td>1</td>
<td>$6,050</td>
</tr>
<tr>
<td></td>
<td>2</td>
<td>7,250</td>
</tr>
<tr>
<td>Married filing jointly</td>
<td>1</td>
<td>9,100</td>
</tr>
<tr>
<td>or 2</td>
<td></td>
<td>10,050</td>
</tr>
<tr>
<td>Qualifying widow(er)</td>
<td>3</td>
<td>11,000</td>
</tr>
<tr>
<td></td>
<td>4</td>
<td>11,950</td>
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<tr>
<td>Married filing separately</td>
<td>1</td>
<td>5,025</td>
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<td></td>
<td>2</td>
<td>5,975</td>
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<td></td>
<td>3</td>
<td>6,925</td>
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<td></td>
<td>4</td>
<td>7,875</td>
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<tr>
<td>Head of household</td>
<td>1</td>
<td>8,350</td>
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<tr>
<td></td>
<td>2</td>
<td>9,550</td>
</tr>
</tbody>
</table>

### B. STANDARD DEDUCTION SCHEDULE FOR DEPENDENTS

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

1. Add $250 to your EARNED INCOME*. Enter the total here.  
3. Enter the LARGER of line 1 or line 2.  
4. Enter the amount shown below for your filing status.
   - Single: $4,850  
   - Married filing jointly or Qualifying widow(er): 8,150  
   - Married filing separately: 4,075  
   - Head of household: 7,150  
5. **STANDARD DEDUCTION**
   - A. Enter the SMALLER of line 3 or line 4. If under age 65 and not blind, STOP HERE and enter this amount on RI-1040 or RI-1040NR, line 4. **OTHERWISE**, go to line 5B.  
   - B. Check if: [ ] YOU were 65 or older, (born before 01/02/1940), [ ] Blind, [ ] SPOUSE was 65 or older, (born before 01/02/1940), [ ] Blind  
   - If age 65 or older or blind, multiply the number of boxes checked by: $1,200 if Single or Head of household; $950 if Married filing jointly, Married filing separately or Qualifying widow(er).  
   - C. Add lines 5A and 5B. Enter the total here and on RI-1040 or RI-1040NR, line 4.  

*EARNED INCOME includes wages, salaries, tips professional fees and other compensation received for personal services you performed. It also includes any amount received as a scholarship that you must include in your income. Generally, your earned income is the total of the amount(s) you reported on Federal Form 1040, lines 7, 12 and 18 minus the amount, if any, on Federal Form 1040, line 30.

### C. ITEMIZED DEDUCTION SCHEDULE

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

1. Add the amounts from Federal Form, Schedule A, lines 4, 9, 14, 18, 19, 26 and 27.  
2. Add the amounts from Federal Form, Schedule A, lines 4, 13 and 19 plus any gambling and casualty or theft losses included on line 27.  
3. Is the amount on line 2 less than the amount on line 1? [ ] No. **STOP HERE!** Your deduction is not limited. Enter the amount from line 1 above on RI-1040 or RI-1040NR, line 4. [ ] Yes. Subtract line 2 from line 1.  
4. Multiply line 3 above by 80% (.80).  
5. Enter the amount from RI-1040 or RI-1040NR, line 3.  
6. Enter $142,700 ($71,350 if Married filing separately).  
7. Is the amount on line 6 less than the amount on line 5? [ ] No. **STOP HERE!** Your deduction is not limited. Enter the amount from line 1 above on RI-1040 or RI-1040NR, line 4. [ ] Yes. Subtract line 6 from line 5.  
8. Multiply line 7 by 3% (.03).  
9. Enter the SMALLER of line 4 or line 8.  
10. Total itemized deductions - Subtract line 9 from line 1 - Enter the result here and on RI-1040 or RI-1040NR, line 4.
<table>
<thead>
<tr>
<th>Step</th>
<th>Formula / Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. RI taxable income, RI-1040 or RI-1040NR, line 7</td>
<td>RI taxable income, RI-1040 or RI-1040NR, line 7 ................................................................. 1.</td>
</tr>
<tr>
<td>2. Enter the amount of capital gains from Federal Form 1040, line 13 or 1040A, line 10</td>
<td>Enter the amount of capital gains from Federal Form 1040, line 13 or 1040A, line 10 ................. 2.</td>
</tr>
<tr>
<td>3. Subtract line 2 from line 1 (if zero or less, enter zero)</td>
<td>Subtract line 2 from line 1 (if zero or less, enter zero) ............................................................ 3.</td>
</tr>
<tr>
<td>4. Figure the tax on the amount on line 3. Use the 2004 RI Tax Table or Tax Rate Schedule, whichever applies</td>
<td>Figure the tax on the amount on line 3. Use the 2004 RI Tax Table or Tax Rate Schedule, whichever applies ................................................................. 4.</td>
</tr>
</tbody>
</table>
| 5. Enter the SMALLER of the amount on line 1 above OR | Enter the SMALLER of the amount on line 1 above OR  
   - $48,500 If Married filing jointly or Qualifying widow(er)  
   - $29,050 If Single  
   - $38,900 If Head of household  
   - $24,250 If Married filing separately  
   } 5. |
| 6. Is the amount on line 3 equal to or more than the amount on line 5? | Is the amount on line 3 equal to or more than the amount on line 5?  
   - Yes. Leave lines 6 through 8 blank; go to line 9 and check the "NO" box.  
   - No. Enter the amount from line 3. ........................................................................................................ 6. |
| 7. Subtract line 6 from line 5 | Subtract line 6 from line 5 .................................................................................................................. 7. |
| 8. Multiply line 7 by 2.5% (.025) | Multiply line 7 by 2.5% (.025)........................................................................................................ 8. |
| 9. Are the amounts on lines 2 and 7 the same? | Are the amounts on lines 2 and 7 the same?  
   - Yes. Leave lines 9 through 12 blank and go to line 13.  
   - No. Enter the SMALLER of line 1 or line 2. ........................................................................................... 9. |
| 10. Enter the amount, if any, from line 7 | Enter the amount, if any, from line 7 .................................................................................................... 10. |
| 11. Subtract line 10 from line 9 (if zero or less, enter zero) | Subtract line 10 from line 9 (if zero or less, enter zero)................................................................. 11. |
| 12. Multiply line 11 by 5% (.05) | Multiply line 11 by 5% (.05)............................................................................................................. 12. |
| 13. Add lines 4, 8 and 12 | Add lines 4, 8 and 12 ............................................................................................................................ 13. |
| 14. Figure the tax on the amount on line 1. Use the 2004 RI Tax Table or Tax Rate Schedule, whichever applies | Figure the tax on the amount on line 1. Use the 2004 RI Tax Table or Tax Rate Schedule, whichever applies ................................................................. 14. |
| 15. Tax on all taxable income (including capital gains). Enter the SMALLER of line 13 or line 14. | Tax on all taxable income (including capital gains). Enter the SMALLER of line 13 or line 14. Also enter this amount on RI-1040 or RI-1040NR, page 1, line 8A and check the RI Schedule CGW box. ........................................................................................................ 15. |
RI Schedule D  
**RHODE ISLAND CAPITAL GAINS**

<table>
<thead>
<tr>
<th></th>
<th>Name(s) shown on Form RI-1040 or RI-1040NR</th>
<th>Your Social Security Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>RI taxable income, RI-1040 or RI-1040NR, line 7 (IF THIS LINE IS ZERO OR LESS, DO NOT COMPLETE THIS FORM)</td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td>Enter the SMALLER of Federal Schedule D, lines 15 or 16 (if zero or less, enter zero)</td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td>Enter the amount from Federal Form 4952, line 4g</td>
<td></td>
</tr>
<tr>
<td>4.</td>
<td>Subtract line 3 from line 2</td>
<td></td>
</tr>
<tr>
<td>5.</td>
<td>Combine Federal Schedule D, line 7 and Federal 28% Rate Gain Worksheet on page D-7, lines 1 through 5. (if zero or less, enter zero)</td>
<td></td>
</tr>
<tr>
<td>6.</td>
<td>Enter the SMALLER of line 5 above or Federal Schedule D, line 18. (if zero less, enter zero)</td>
<td></td>
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<tr>
<td>7.</td>
<td>Enter the amount from Federal Schedule D, line 19</td>
<td></td>
</tr>
<tr>
<td>8.</td>
<td>Add lines 6 and 7</td>
<td></td>
</tr>
<tr>
<td>9.</td>
<td>Subtract line 8 from line 4. (if zero or less, enter zero)</td>
<td></td>
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<tr>
<td>10.</td>
<td>Subtract line 9 from line 1. (if zero or less, enter zero)</td>
<td></td>
</tr>
</tbody>
</table>
| 11. | Enter the SMALLER of the amount on line 1 above OR  
   • $48,500 If Married filing jointly or Qualifying widow(er)  
   • $38,900 If Head of household  
   • $24,250 If Married filing separately |  |
| 12. | Enter the SMALLER of line 10 or 11 |  |
| 13. | Subtract line 4 from line 1. (If zero or less, enter zero) |  |
| 14. | Enter the LARGER of line 12 or line 13 |  |
| 15. | Figure the tax on the amount on line 14. Use the 2004 RI Tax Table or Tax Rate Schedule, whichever applies |  |

**IF LINES 11 AND 12 ARE THE SAME, SKIP LINES 16 AND 17 AND GO TO LINE 18. OTHERWISE, GO TO LINE 16.**

| 16. | Subtract line 12 from line 11 |  |
| 17. | Multiply line 16 by 2.5% (.025) |  |

**IF LINES 11 AND 11 ARE THE SAME, SKIP LINES 18 THROUGH 21 AND GO TO LINE 22. OTHERWISE, GO TO LINE 18.**

| 18. | Enter the SMALLER of line 1 or line 9 |  |
| 19. | Enter the amount from line 16 above. (If line 16 is blank, enter zero) |  |
| 20. | Subtract line 19 from line 18 |  |
| 21. | Multiply line 20 by 5.00% (.05) |  |

**IF LINE 7 IS ZERO OR BLANK, SKIP LINES 22 THROUGH 27 AND GO TO LINE 28. OTHERWISE, GO TO LINE 22.**

| 22. | Enter the smaller of line 4 or line 7 |  |
| 23. | Add lines 4 and 14 |  |
| 24. | Enter the amount from line 1 above |  |
| 25. | Subtract line 24 from line 23. (If zero or less, enter zero) |  |
| 26. | Subtract line 25 from line 22. (If zero or less, enter zero) |  |
| 27. | Multiply line 26 by 6.25% (.0625) |  |

**IF LINE 6 IS ZERO, SKIP LINES 28 THROUGH 30 AND GO TO LINE 31. OTHERWISE, GO TO LINE 28.**

| 28. | Add lines 14, 16, 20 and 26 |  |
| 29. | Subtract line 28 from line 1 |  |
| 30. | Multiply line 29 by 7.00% (.07) |  |
| 31. | Add lines 15, 17, 21, 27 and 30 |  |
| 32. | Figure the tax on the amount on line 1. Use the 2004 RI Tax Table or Tax Rate Schedule, whichever applies |  |
| 33. | Tax on all taxable income (including capital gains). Enter the SMALLER of line 31 or line 32. Also enter this amount on RI-1040 or RI-1040NR, page 1, line 8A and check the RI Schedule D box |  |
PART 1 ALTERNATIVE MINIMUM TAX

1. Federal Alternative Minimum Taxable Income - Federal Form 6251, line 28

2. Exemption
   - If your filing status is...
     - Single or Head of household
     - Married filing jointly or Qualifying widow(er)
     - Married filing separately

3. Subtract line 2 from line 1

4. If you figured your tax on RI Schedule D or CGW, complete part 2 and enter the amount from line 32 here. If you figured your tax using the tax table or tax rate schedule and line 3 is less than $175,000 ($87,500 if Married filing separately) then multiply line 3 by 6.5% (.065). Otherwise, multiply line 3 by 7% (.07) and subtract $875 ($438 if Married filing separately) from the result.

5. Alternative minimum tax foreign tax credit - Federal Form 6251, line 32

6. RI Rate

7. Multiply line 5 by line 6

8. Tentative minimum tax - subtract line 4

9. RI tax from RI-1040 or RI-1040NR, page 1, line 8A

10. Foreign tax credit - RI-1040 or RI-1040NR, line 27

11. RI Rate

12. Multiply line 10 by line 11

13. RI income tax less foreign tax credit - subtract line 12

14. RI Alternative minimum tax - subtract line 13 from line 8 (if zero or less enter zero). Enter here and on RI-1040 or RI-1040NR, page 1, line 9

PART 2 ALTERNATIVE MINIMUM TAX USING MAXIMUM CAPITAL GAINS RATES

15. Enter the amount from line 3 above

16. Amount from RI Schedule D, line 9 or RI Schedule CGW, line 2 (refigured for AMT, if necessary)

17. Amount from RI Schedule D, line 7 or RI Schedule CGW enter zero (refigured for AMT, if necessary)

18. A. Add lines 16 and 17

B. Amount from RI Schedule D, line 4 or RI Schedule CGW, line 2 (refigured for AMT, if necessary)

C. Enter the SMALLER of line 18A or 18B

19. Enter the SMALLER of line 15 or line 18C

20. Subtract line 19 from line 15

21. If line 20 is less than $175,000 ($87,500 if Married filing separately) then multiply line 20 by 6.5% (.065). Otherwise, multiply line 20 by 7% (.07) and subtract $875 ($438 if Married filing separately) from the result.

22. Enter the amount from RI Schedule D, line 16 or RI Schedule CGW, line 7

23. Enter the SMALLER of line 15 or line 16

24. Enter the SMALLER of line 22 or line 23 (if zero, go to line 26)

25. Multiply line 24 by 2.50% (.025)

26. Subtract line 24 from line 23

27. Multiply line 26 by 5.00% (.05)

IF LINE 17 IS ZERO OR BLANK, SKIP LINES 28 AND 29 AND GO TO LINE 30. OTHERWISE, GO TO LINE 28.

28. Subtract line 23 from line 19

29. Multiply line 28 by 6.25% (.0625)

30. Add lines 21, 25, 27 and 29

31. If line 15 is less than $175,000 ($87,500 if Married filing separately) then multiply line 15 by 6.5% (.065). Otherwise, multiply line 15 by 7% (.07) and subtract $875 ($438 if Married filing separately) from the result.

32. Enter the SMALLER of lines 30 or 31 here and on line 4 above
PART 1 REQUIRED ANNUAL PAYMENT

1. Enter your 2004 Rhode Island tax from RI-1040, line 13 less line 18D or RI-1040NR, line 15 less line 18E. 
2. Enter 80% of the amount shown on line 1. 
3. RI withheld taxes paid for 2004 from RI-1040, line 18A or RI-1040NR, lines 18A, 18B and 18D. 
4. Subtract line 3 from line 1. (If the result is $250.00 or less do not complete the rest of this form). 
5. Enter your 2003 Rhode Island income tax from RI-1040, line 13 less line 18D or RI-1040NR, line 15 less line 18D. 
6. Enter the SMALLER of line 2 or line 5.

PART 2 SHORTCUT METHOD

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

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

7. Enter the amount from Part 1, line 6 above.
8. Enter the total withholding and estimated tax you paid from RI-1040, lines 18A and 18B or RI-1040NR, lines 18A, 18B, 18C and 18D.
10. Multiply line 9 by 7.9808% (.079808).
11. If the amount on line 9 was paid before 4/15/05, then make the following calculation:
   The amount on line 9 (times) the number of days paid before 4/15/05 (times) .00022 and enter the result here.
12. UNDERESTIMATING INTEREST - subtract line 11 from line 10 - enter here and in the space provided on RI-1040 or RI-1040NR, line 19.

INSTRUCTIONS

PURPOSE OF THIS FORM

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

WHO CAN FILE THIS FORM

You can use this form only if you meet the following conditions 1. You made no estimated payments OR all 4 estimated payments were equal and paid by the appropriate due dates AND 2. You are not completing the Annualization Income Worksheet on RI-2210. If you do not meet these conditions, you must file RI-2210. RI-2210 is available online www.tax.ri.gov or by calling our forms department at (401) 222-1111.

FARMERS AND FISHERMEN

If you meet BOTH of the following tests, you may be exempt from the charge for underpayment of estimated tax: 1. Gross income from farming or fishing is at least 2/3 (two thirds) of your annual gross income AND 2. You filed form RI-1040 or RI-1040NR and paid the tax due on or before March 1, 2005. If you meet both of these tests, write next to line 1 “EXEMPT, FARMER/FISHERMAN” and do not complete the rest of this form. Attach this form to your return or mail to: The RI Division of Taxation - One Capitol Hill - Providence, RI 02906-5806 if the return has been previously filed.

PART 1 REQUIRED ANNUAL PAYMENT

Line 1 Enter your 2004 Rhode Island tax from RI-1040, line 13 less line 18D or RI-1040NR, line 15 less line 18E.
Line 2 Multiply line 1 by 80% (.80).
Line 3 Enter the amount of 2004 Rhode Island income taxes withheld from RI-1040, line 18A or RI-1040NR, lines 18A, 18B, 18C and 18D.
Line 4 Subtract line 3 from line 1. If the result is $250.00 or less, you do not owe any underestimating interest and need not complete the rest of this form.
Line 5 Enter your 2003 Rhode Island income tax from RI-1040, line 13 less line 18D or RI-1040NR, line 15 less line 18D. If you had no federal tax liability for 2003 and you were a Rhode Island resident during all of 2003, and your 2003 federal tax was (or would have been had you been required to file) for a full 12 months, then enter zero (0).
Line 6 Enter the SMALLER of line 2 or line 5 (including zero). If line 6 is zero, you do not owe any underestimating interest and need not complete the rest of this form. However, you must attach this form to your Rhode Island return.

PART 2 SHORTCUT METHOD

Line 7 Enter the amount from part 1, line 6.
Line 8 Enter the amount of estimated and withholding tax you paid for 2004 from RI-1040, lines 18A and 18B or RI-1040NR, lines 18A, 18B, 18C and 18D.
Line 9 Subtract line 8 from line 7.
Line 10 Multiply line 9 by 7.9808% (.079808).
Line 11 If you paid the tax balance due before 4/15/2005, multiply the number of days paid before 4/15/2005 by the amount on line 9 by .00022 and enter the amount on line 11.
Line 12 Subtract line 11 from line 10. Enter here and in the space provided on RI-1040 or RI-1040NR, line 19.
**RHODE ISLAND RESIDENT INDIVIDUAL INCOME TAX RETURN 2004**

**NAME AND ADDRESS**

<table>
<thead>
<tr>
<th>First Name</th>
<th>Initial</th>
<th>Last Name</th>
<th>Your Social Security Number</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Spouse's First Name</th>
<th>Initial</th>
<th>Last Name</th>
<th>Spouse's Social Security Number</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Present Home Address (Number and street, including apartment number or rural route)**

City, Town or Post Office State Zip Code City or Town of Legal Residence

**Electoral Contribution**

$5.00 ($10.00 if a joint return) See instructions. (This will not increase your tax or reduce your refund.) Check the box.

**Check only one box**

- Single
- Married filing jointly
- Married filing separately
- Head of Household
- Qualifying widow(er)

**FILING STATUS**

Check only one box: Single, Married filing jointly, Married filing separately, Head of Household, Qualifying widow(er)

**INCOME, TAX AND CREDITS**

1. Federal AGI (Adjusted Gross Income) - Federal Form 1040, line 36; 1040A, line 21; 1040EZ, line 4 or Telefile, line 1.

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

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

4. Deductions - RI standard deduction (left margin) or amount from Federal Schedule A, line 28, whichever is greater.

5. Subtract line 4 from line 3.

6. Exemptions - Enter federal exemptions in box then multiply by $3,100 and enter result in 6.

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

**PAYMENTS AND PROPERTY TAX RELIEF CREDIT**

18. A. RI 2004 income tax withheld (please attach forms W-2, 1099, etc.).

19. If line 17 is LARGER than line 18F, Subtract line 18F from 17. **YOU OWE THIS AMOUNT.** Complete RI-1040V.

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

21. Amount of overpayment to be refunded.

22. Amount of overpayment to be applied to 2005 estimated tax.

**RETURN MUST BE SIGNED - SIGNATURE LINE IS LOCATED ON PAGE 2**

mail returns to: The RI Division of Taxation - One Capitol Hill - Providence, RI 02908-5806
### RI SCHEDULE I  
**RI MODIFICATIONS TO FEDERAL AGI**

23. A. Modifications **INCREASING** Federal AGI - income from obligations of any state or its political subdivisions, other than RI (attach documentation).................................................. 23A.

24. A. Modifications **DECREASING** Federal AGI - income from obligations of the US government included in Federal AGI but exempt from state income taxes (attach documentation).................................................. 24A.

C. Total modifications **INCREASING** Federal AGI - add lines 23A and 23B .......................................................................................................................... 23C.

C. Total modifications **DECREASING** Federal AGI - add lines 24A and 24B **(Enter as a negative amount)** .......................................................................................................................... 24C.

**RI SCHEDULE II  
ALLOWABLE FEDERAL CREDITS**

26. RI income tax from page 1, line 10 .......................................................................................................................... 26.

27. Foreign tax credit from Federal Form 1040, line 46 .................................................................................................. 27.

28. Credit for child and dependent care expenses from Federal Form 1040, line 47 or 1040A, line 29 .................................................................................................. 28.

29. Credit for the elderly or the disabled from Federal Form 1040, line 48 or 1040A, line 30 .................................................................................................. 29.

30. Federal mortgage interest credit from Federal Form 8396, line 11 .................................................................................................. 30.

31. Other federal credits (see instructions for credits) from Federal Form 1040, lines 54 and 69 .................................................................................................. 31.

32. Total - add lines 27, 28, 29, 30 and 31 .......................................................................................................................... 32.

33. Tentative allowable federal credits - multiply line 32 by 25% (.25) .................................................................................................. 33.

34. **MAXIMUM CREDIT** - (line 26 or 33 whichever is **SMALLER**) - Enter here and on page 1, line 11A .................................................................................................. 34.

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

35. RI income tax (page 1, line 10) less allowable federal credits (page 2, line 34) .................................................................................................. 35.

36. Adjusted gross income from other state. If more than one state - see instructions .................................................................................................. 36.

37. Modified federal AGI - page 1, line 3 .................................................................................................................. 37.

38. Divide line 36 by line 37 ........................................................................................................................................... 38.

39. Tentative credit - multiply line 35 by line 38 .................................................................................................. 39.

40. Tax due and paid to other state (see specific instructions) Insert name of state paid .................................................................................................. 40.

41. **MAXIMUM TAX CREDIT** (line 35, 39 or 40 whichever is the smallest) Enter here and on page 1, line 11C .................................................................................................. 41.

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

42. Rhode Island income tax from RI-1040, page 1, line 13 .................................................................................................. 42.

43. Federal earned income credit from Federal Form 1040, line 65; 1040A, line 41; 1040EZ, line 8 or Federal Telefile, line L .................................................................................................. 43.

44. Rhode Island percentage ........................................................................................................................................... 44.

45. Multiply line 43 by line 44 ........................................................................................................................................... 45.

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

47. Subtract line 46 from line 45 **(if zero or less, enter the amount from line 46 on line 50. Otherwise, continue to line 48)** .................................................................................................. 47.


49. RI refundable earned income credit - multiply line 47 by line 48 .................................................................................................. 49.

50. **TOTAL RI EARNED INCOME CREDIT** - add line 46 and line 49. Enter here and on RI-1040, line 18D .................................................................................................. 50.

---

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

---

Paid preparer’s signature and address

---

Page 2
### RI SCHEDULE IV

**RI CHECKOFF ✓ CONTRIBUTIONS**

1. Drug program account
2. Olympic Contribution Yes □ No □ $1.00 Contribution ($2.00 if a joint return)
3. RI Organ Transplant Fund
4. RI Council on the Arts
5. RI Nongame Wildlife Fund
6. Childhood Disease Victims’ Fund
7. RI Military Family Relief Fund

**TOTAL CONTRIBUTIONS** - add lines 1, 2, 3, 4, 5, 6 and 7 - Enter here and on RI-1040 or RI-1040NR, page 1, line 16

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

### RI SCHEDULE OT

**OTHER RHODE ISLAND TAXES**

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

9. Tax on lump-sum distributions - Federal Form 4972, line 7 or line 30, whichever applies
10. Parents’ election to report child’s interest and dividends from all Federal Form(s) 8814, line 9
11. Total - add lines 9, 10 and 11
12. Rhode Island percentage
13. OTHER RHODE ISLAND TAXES - Multiply line 12 by line 13. Enter here and on RI-1040 or RI-1040NR, line 8B

### RI-8615

**TAX FOR CHILDREN UNDER AGE 14 WHO HAVE INVESTMENT INCOME**

15. Child’s tax from Federal form 8615, line 18
16. Rhode Island percentage
17. TAX - multiply line 15 by line 16 - Enter here and on RI-1040 or RI-1040NR, line 8A and check the RI-8615 box

### T-205P

**INDIVIDUAL CONSUMER’S USE/SALES TAX RETURN**

18. Schedule of purchases subject to the use/sales tax (if you need more space to list your purchases, attach a separate sheet).

<table>
<thead>
<tr>
<th>Schedule of purchases</th>
<th>18A.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tr>
</tbody>
</table>

19. Total sales price of purchases subject to the use/sales tax - add lines 18A, 18B, 18C and 18D
20. Rhode Island percentage
21. Amount of tax - multiply line 19 by line 20
22. Credit for use/sales taxes paid in other states on the items listed on line 18
23. TOTAL AMOUNT DUE - subtract line 22 from line 21 - enter here and on RI-1040, page 1, line 14 or in the space provided on RI-1040NR, page 1, line 17

**NOTE:** Contributions reduce your refund or increase your balance due.
### A. STANDARD DEDUCTION SCHEDULE FOR PEOPLE AGE 65 OR OLDER OR BLIND

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

**Check if:**
- **YOU** were 65 or older, (born before 01/02/1940),  **Blind,**  **SPOUSE** was 65 or older, (born before 01/02/1940),  **Blind**

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

<table>
<thead>
<tr>
<th>Filing Status</th>
<th>Smaller Limit</th>
<th>Larger Limit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Single</td>
<td>$6,050</td>
<td>$8,150</td>
</tr>
<tr>
<td>Married filing jointly</td>
<td>9,100</td>
<td>11,950</td>
</tr>
<tr>
<td>or Qualifying widow(er)</td>
<td>10,050</td>
<td>12,800</td>
</tr>
<tr>
<td>Head of household</td>
<td>8,350</td>
<td>11,150</td>
</tr>
</tbody>
</table>

**AND the number on line A is .... THEN your RI standard deduction is ....**

**5A.** Enter the number of boxes checked above.

**B. STANDARD DEDUCTION SCHEDULE FOR DEPENDENTS**

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

1. Add $250 to your **EARNED INCOME***. Enter the total here. 


3. Enter the **LARGER** of line 1 or line 2. 

4. Enter the amount shown below for your filing status. 
   - **Single**.......................... $4,850 
   - **Married filing jointly or Qualifying widow(er)**........ 8,150 
   - **Married filing separately**.................. 4,075 
   - **Head of household**.......................... 7,150 

5. **STANDARD DEDUCTION**
   - **A.** Enter the **SMALLER** of line 3 or line 4. If under age 65 and not blind, STOP HERE and enter this amount on RI-1040 or RI-1040NR, line 4. **OTHERWISE**, go to line 5B. 
   - **B.** Check if: **YOU** were 65 or older, (born before 01/02/1940),  **Blind,**  **SPOUSE** was 65 or older, (born before 01/02/1940),  **Blind** 
   - **C.** Add lines 5A and 5B. Enter the total here and on RI-1040 or RI-1040NR, line 4. 

**EARNED INCOME** includes wages, salaries, tips, professional fees and other compensation received for personal services you performed. It also includes any amount received as a scholarship that you must include in your income. Generally, your earned income is the total of the amount(s) you reported on Federal Form 1040, lines 7, 12 and 18 minus the amount, if any, on Federal Form 1040, line 30.

### C. ITEMIZED DEDUCTION SCHEDULE

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

1. Add the amounts from Federal Form, Schedule A, lines 4, 9, 14, 18, 19, 26 and 27. 

2. Add the amounts from Federal Form, Schedule A, lines 4, 13 and 19 plus any gambling and casualty or theft losses included on line 27. 

3. Is the amount on line 2 less than the amount on line 1?  
   - **No. STOP HERE!** Your deduction is not limited. Enter the amount from line 1 above on RI-1040 or RI-1040NR, line 4. 
   - **Yes. Subtract line 2 from line 1.** 

4. Multiply line 3 above by 80% (.80). 

5. Enter the amount from RI-1040 or RI-1040NR, line 3. 

6. Enter $142,700 ($71,350 if Married filing separately). 

7. Is the amount on line 6 less than the amount on line 5?  
   - **No. STOP HERE!** Your deduction is not limited. Enter the amount from line 1 above on RI-1040 or RI-1040NR, line 4. 
   - **Yes. Subtract line 6 from line 5.** 

8. Multiply line 7 by 3% (.03). 

9. Enter the **SMALLER** of line 4 or line 8. 

10. Total itemized deductions - Subtract line 9 from line 1 - Enter the result here and on RI-1040 or RI-1040NR, line 4.
RI taxable income, RI-1040 or RI-1040NR, line 7................................................................................. 1.

2. Enter the amount of capital gains from Federal Form 1040, line 13 or 1040A, line 10.................2.

3. Subtract line 2 from line 1 (if zero or less, enter zero). .................................................................3.

4. Figure the tax on the amount on line 3. Use the 2004 RI Tax Table or Tax Rate Schedule, whichever applies................................................................. 4.

5. Enter the SMALLER of the amount on line 1 above OR
   • $48,500 If Married filing jointly or Qualifying widow(er)
   • $29,050 If Single
   • $38,900 If Head of household
   • $24,250 If Married filing separately

6. Is the amount on line 3 equal to or more than the amount on line 5?
   □ Yes. Leave lines 6 through 8 blank; go to line 9 and check the "NO" box.
   □ No. Enter the amount from line 3............................................................................................ 6.

7. Subtract line 6 from line 5.......................................................................................................................7.

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

9. Are the amounts on lines 2 and 7 the same?
   □ Yes. Leave lines 9 through 12 blank and go to line 13.
   □ No. Enter the SMALLER of line 1 or line 2.............................................................................. 9.

10. Enter the amount, if any, from line 7............................................................................................. 10.

11. Subtract line 10 from line 9. (if zero or less, enter zero). .................................................................11.

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

13. Add lines 4, 8 and 12......................................................................................................................... 13.

14. Figure the tax on the amount on line 1. Use the 2004 RI Tax Table or Tax Rate Schedule, whichever applies................................................................. 14.

15. Tax on all taxable income (including capital gains). Enter the SMALLER of line 13 or line 14. Also enter this amount on RI-1040 or RI-1040NR, page 1, line 8A and check the RI Schedule CGW box................................................................. 15.
### RI Schedule D

#### Rhode Island Capital Gains

<table>
<thead>
<tr>
<th>Step</th>
<th>Description</th>
<th>Formula / Example</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>RI taxable income, RI-1040 or RI-1040NR, line 7</td>
<td>(IF THIS LINE IS ZERO OR LESS, DO NOT COMPLETE THIS FORM)</td>
</tr>
<tr>
<td>2</td>
<td>Enter the SMALLER of Federal Schedule D, lines 15 or 16</td>
<td>(IF ZERO OR LESS, ENTER ZERO)</td>
</tr>
<tr>
<td>3</td>
<td>Enter the amount from Federal Form 4952, line 4g</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Subtract line 3 from line 2</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Combine Federal Schedule D, line 7 and Federal 28% Rate Gain</td>
<td>Worksheet on page D-7, lines 1 through 5. (IF ZERO OR LESS, ENTER ZERO)</td>
</tr>
<tr>
<td>6</td>
<td>Enter the SMALLER of line 5 above or Federal Schedule D, line 18</td>
<td>(IF ZERO OR LESS, ENTER ZERO)</td>
</tr>
<tr>
<td>7</td>
<td>Enter the amount from Federal Schedule D, line 19</td>
<td></td>
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<td>8</td>
<td>Add lines 6 and 7</td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Subtract line 8 from line 4, (IF ZERO OR LESS, ENTER ZERO)</td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>Subtract line 9 from line 1, (IF ZERO OR LESS, ENTER ZERO)</td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>Enter the SMALLER of the amount on line 1 above OR</td>
<td></td>
</tr>
<tr>
<td></td>
<td>• $48,500 If Married filing jointly or Qualifying widow(er)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>• $29,050 If Single</td>
<td></td>
</tr>
<tr>
<td></td>
<td>• $38,900 If Head of household</td>
<td></td>
</tr>
<tr>
<td></td>
<td>• $24,250 If Married filing separately</td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>Enter the SMALLER of line 10 or 11</td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>Subtract line 4 from line 1, (IF ZERO OR LESS, ENTER ZERO)</td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>Enter the LARGER of line 12 or line 13</td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>Figure the tax on the amount on line 14. Use the 2004 RI Tax Table or Tax Rate Schedule, whichever applies</td>
<td></td>
</tr>
<tr>
<td>16</td>
<td>Subtract line 12 from line 11</td>
<td></td>
</tr>
<tr>
<td>17</td>
<td>Multiply line 16 by 2.5% (.025)</td>
<td></td>
</tr>
<tr>
<td>18</td>
<td>Enter the SMALLER of line 1 or line 9</td>
<td></td>
</tr>
<tr>
<td>19</td>
<td>Enter the amount from line 16 above, (IF LINE 16 IS BLANK, ENTER ZERO)</td>
<td></td>
</tr>
<tr>
<td>20</td>
<td>Subtract line 19 from line 18</td>
<td></td>
</tr>
<tr>
<td>21</td>
<td>Multiply line 20 by 5.00% (.05)</td>
<td></td>
</tr>
<tr>
<td>22</td>
<td>Enter the smaller of line 4 or line 7</td>
<td></td>
</tr>
<tr>
<td>23</td>
<td>Add lines 4 and 14</td>
<td></td>
</tr>
<tr>
<td>24</td>
<td>Enter the amount from line 1 above</td>
<td></td>
</tr>
<tr>
<td>25</td>
<td>Subtract line 24 from line 23, (IF ZERO OR LESS, ENTER ZERO)</td>
<td></td>
</tr>
<tr>
<td>26</td>
<td>Subtract line 25 from line 22, (IF ZERO OR LESS, ENTER ZERO)</td>
<td></td>
</tr>
<tr>
<td>27</td>
<td>Multiply line 26 by 6.25% (.0625)</td>
<td></td>
</tr>
<tr>
<td>28</td>
<td>Add lines 14, 16, 20 and 26</td>
<td></td>
</tr>
<tr>
<td>29</td>
<td>Subtract line 28 from line 1</td>
<td></td>
</tr>
<tr>
<td>30</td>
<td>Multiply line 29 by 7.00% (.07)</td>
<td></td>
</tr>
<tr>
<td>31</td>
<td>Add lines 15, 17, 21, 27 and 30</td>
<td></td>
</tr>
<tr>
<td>32</td>
<td>Figure the tax on the amount on line 1. Use the 2004 RI Tax Table or Tax Rate Schedule, whichever applies</td>
<td></td>
</tr>
<tr>
<td>33</td>
<td>Tax on all taxable income (INCLUDING CAPITAL GAINS). Enter the SMALLER of line 31 or line 32. Also enter this amount on RI-1040 or RI-1040NR, page 1, line 8A and check the RI Schedule D box</td>
<td></td>
</tr>
</tbody>
</table>
PART 1  ALTERNATIVE MINIMUM TAX


2. Exemption If your filing status is...                      and line 1 is not over then enter on line 2

<table>
<thead>
<tr>
<th>Filing Status</th>
<th>Amount</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Single or Head of household</td>
<td>$112,500</td>
<td>25%</td>
</tr>
<tr>
<td>Married filing jointly</td>
<td>150,000</td>
<td>25%</td>
</tr>
<tr>
<td>Married filing separately</td>
<td>75,000</td>
<td>25%</td>
</tr>
</tbody>
</table>

(If line 1 is OVER the amount shown above for your filing status, see instructions on Form 1040, page 1A or RI-1040NR, page I-10.)

3. Subtract line 2 from line 1. ........................................... 3.

4. If you figured your tax on RI Schedule D or CGW, complete part 2 and enter the amount from line 32 here. If you figured your tax using the tax table or tax rate schedule and line 3 is less than $175,000 ($87,500 if Married filing separately) then multiply line 3 by 6.5% (.065). Otherwise, multiply line 3 by 7% (.07) and subtract $875 ($438 if Married filing separately) from the result. 4.

5. Alternative minimum tax foreign tax credit - Federal Form 6251, line 32. ................................................................. 5.

6. RI Rate. .................................................................................. 6. 25%

7. Multiply line 5 by line 6. ....................................................... 7.

8. Tentative minimum tax - subtract line 7 from line 4. .............. 8.

9. RI tax from RI-1040 or RI-1040NR, page 1, line 8A. .............. 9.

10. Foreign tax credit - RI-1040 or RI-1040NR, line 27. ............ 10.

11. RI Rate. .................................................................................. 11. 25%

12. Multiply line 10 by line 11. ................................................... 12.

13. RI income tax less foreign tax credit - subtract line 12 from line 9. ........................................................................... 13.

14. RI Alternative minimum tax - subtract line 13 from line 8 (if zero or less enter zero). Enter here and on RI-1040 or RI-1040NR, page 1, line 9. ................................................................. 14. 

PART 2  ALTERNATIVE MINIMUM TAX USING MAXIMUM CAPITAL GAINS RATES

15. Enter the amount from line 3 above. ...................................... 15.

16. Amount from RI Schedule D, line 9 or RI Schedule CGW, line 2 (refigured for AMT, if necessary). ..... 16.

17. Amount from RI Schedule D, line 7 or RI Schedule CGW enter zero (refigured for AMT, if necessary) 17.

18. A. Add lines 16 and 17. ........................................................... 18A.

18B. Amount from RI Schedule D, line 4 or RI Schedule CGW, line 2 (refigured for AMT, if necessary). 18B.

18C. Enter the SMALLER of line 18A or 18B. .......................... 18C.

19. Enter the SMALLER of line 15 or line 18C. .......................... 19.

20. Subtract line 19 from line 15. .............................................. 20.

21. If line 20 is less than $175,000 ($87,500 if Married filing separately) then multiply line 20 by 6.5% (.065). Otherwise, multiply line 20 by 7% (.07) and subtract $875 ($438 if Married filing separately) from the result. 21.

22. Enter the amount from RI Schedule D, line 16 or RI Schedule CGW, line 7. ................................................................. 22.

23. Enter the SMALLER of line 15 or line 16. ............................ 23.

24. Enter the SMALLER of line 22 or line 23 (if zero, go to line 26). 24.

25. Multiply line 24 by 2.50% (.025). ........................................... 25.


27. Multiply line 26 by 5.00% (.05). .............................................. 27.

IF LINE 17 IS ZERO OR BLANK, SKIP LINES 28 AND 29 AND GO TO LINE 30. OTHERWISE, GO TO LINE 28.


30. Add lines 21, 25, 27 and 29. .............................................. 30.

31. If line 15 is less than $175,000 ($87,500 if Married filing separately) then multiply line 15 by 6.5% (.065). Otherwise, multiply line 15 by 7% (.07) and subtract $875 ($438 if Married filing separately) from the result. 31.

32. Enter the SMALLER of lines 30 or 31 here and on line 4 above. 32.
PART 1 REQUIRED ANNUAL PAYMENT
1. Enter your 2004 Rhode Island tax from RI-1040, line 13 less line 18D or RI-1040NR, line 15 less line 18E ................................................. 1. 
2. Enter 80% of the amount shown on line 1. ............................................ 2.
3. Enter the amount of 2004 Rhode Island income taxes withheld from RI-1040, line 18A or RI-1040NR, lines 18A, 18B, 18C and 18D ................................................. 3.
4. Subtract line 3 from line 1. (if the result is $250.00 or less do not complete the rest of this form). ................................................. 4.
5. Enter your 2003 Rhode Island tax from RI-1040, line 13 less line 18D or RI-1040NR, line 15 less line 18D ................................................. 5.
6. Enter the SMALLER of line 2 or line 5. ................................................. 6.

PART 2 SHORTCUT METHOD
You can use this method if you meet the following conditions: 
1. You made no estimated payments OR all 4 estimated payments were equal and paid by the appropriate due dates;
2. AND you did not complete RI-2210, part 5 (Annualized Income Installment Worksheet).
7. Enter the amount from Part 1, line 6 above ................................................. 7.
8. Enter the total withholding and estimated tax you paid from RI-1040, lines 18A and 18B or RI-1040NR, lines 18A, 18B, 18C and 18D. ................................................. 8.
11. If the amount on line 9 was paid on or after 4/15/05, then enter $0. 
If the amount on line 9 was paid before 4/15/05, then make the following calculation:
   The amount on line 9 (times) the number of days paid before 4/15/05 (times) .00022 and enter the result here .......................... 11.
12. UNDERESTIMATING INTEREST - subtract line 11 from line 10 - enter here and in the space provided on RI-1040 or RI-1040NR, line 19 ................................................. 12.

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

Who can file this form
You can use this form only if you meet the following conditions:
1. You made no estimated payments OR all 4 estimated payments were equal and paid by the appropriate due dates AND
2. You are not completing the Annualization Income Worksheet on RI-2210. If you do not meet these conditions, you must file RI-2210. RI-2210 is available online www.tax.ri.gov or by calling our forms department at (401) 222-1111.

Farmers and fishermen
If you meet BOTH of the following tests, you may be exempt from the charge for underpayment of estimated tax: 
1. Gross income from farming or fishing is at least 2/3 (two thirds) of your annual gross income 
2. OR you filed form RI-1040 or RI-1040NR and paid the tax due on or before March 1, 2005. If you meet both of these tests, write next to line 1 "EXEMPT, FARMER/FISHERMAN" and do not complete the rest of this form. Attach this form to your return or mail to: The RI Division of Taxation - One Capitol Hill - Providence, RI 02906-5806 if the return has been previously filed.

PART 1 REQUIRED ANNUAL PAYMENT
Line 1 Enter your 2004 Rhode Island tax from RI-1040, line 13 less line 18D or RI-1040NR, line 15 less line 18E .......................................................... 1.
Line 2 Multiply line 1 by 80% (.80). .......................................................... 2.
Line 3 Enter the amount of 2004 Rhode Island income taxes withheld from RI-1040, line 18A or RI-1040NR, lines 18A, 18B, 18C and 18D .......................................................... 3.
Line 4 Subtract line 3 from line 1. If the result is $250.00 or less, you do not owe any underestimating interest and need not complete the rest of this form. .......................................................... 4.
Line 5 Enter your 2003 Rhode Island income tax from RI-1040, line 13 less line 18D or RI-1040NR, line 15 less line 18D .......................................................... 5.
Line 6 Enter the SMALLER of line 2 or line 5 (including zero). If line 6 is zero, you do not owe any underestimating interest and need not complete the rest of this form. However, you must attach this form to your Rhode Island return.

PART 2 SHORTCUT METHOD
Line 7 Enter the amount from part 1, line 6. .......................................................... 7.
Line 8 Enter the amount of estimated and withholding tax you paid for 2004 from RI-1040, lines 18A and 18B or RI-1040NR, lines 18A, 18B, 18C and 18D. .......................................................... 8.
Line 9 Subtract line 8 from line 7. .......................................................... 9.
Line 10 Multiply line 9 by 7.9808% (.079808). .......................................................... 10.
Line 11 If you paid the tax balance due before 4/15/2005, multiply the number of days paid before 4/15/2005 by the amount on line 9 by .00022 and enter the amount on line 11. .......................................................... 11.
Line 12 Subtract line 11 from line 10. Enter here and in the space provided on RI-1040 or RI-1040NR, line 19. .......................................................... 12.
This booklet contains returns and instructions for filing the 2004 Rhode Island Resident Individual Income Tax Return. Read the instructions in this booklet carefully. For your convenience we have provided “line by line instructions” which will aid you in completing your return. Please print or type so that it will be legible. Check the accuracy of your name(s), address and social security number(s).

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

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

Complete your 2004 Federal Income Tax Return first. It is the basis for preparing your Rhode Island income tax return. In general, the Rhode Island income tax is based on your federal taxable income. Accuracy and attention to detail in completing the return in accordance with these instructions will facilitate the processing of your tax return. You may find the following points helpful in preparing your Rhode Island Income Tax Return.

WHO MUST FILE A RETURN

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

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

“Resident” means an individual who is domiciled in the State of Rhode Island or an individual who maintains a permanent place of abode in Rhode Island and spends more than 183 days of the year in Rhode Island.

For purposes of the above definition, domicile is found to be a place an individual regards as his or her permanent home – the place to which he or she intends to return after a period of absence. A domicile, once established, continues until a new fixed and permanent home is acquired. No change of domicile results from moving to a new location if the intention is to remain only for a limited time, even if it is for a relatively long duration. For a married couple, normally both individuals have the same domicile.

Any person asserting a change in domicile must show:
1. an intent to abandon the former domicile,
2. an intent to acquire a new domicile and
3. actual physical presence in a new domicile.

DECEASED TAXPAYERS

If the taxpayer died before filing a return for 2004, the taxpayer’s spouse or personal representative must file and sign a return for the person who died if the deceased was required to file a return. A personal representative can be an executor, administrator or anyone who is in charge of the taxpayer’s property.

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

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

WHEN TO FILE

Your return must be filed not later than April 15, 2005.

If the due date of your return falls on a Saturday, Sunday or Rhode Island legal holiday, the return will be due on the next working day.

EXTENSION OF TIME

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

In General -
1. An individual who is required to file a Rhode Island income tax return shall be allowed an automatic four month extension of time to file such return.
2. An application must be prepared in duplicate on form RI-4868.
3. The original of the application must be filed on or before the date prescribed for the filing of the return of the individual with the Rhode Island Division of Taxation.
4. Such application for extension must show the full amount properly estimated as tax for such tax-payer for such taxable year, and such application must be accompanied by the full remittance of the amount properly estimated as tax which is unpaid as of the date prescribed for the filing of the return.

NOTE: If no payment is required to be made with your Rhode Island extension form and you are filing a federal extension form for the same period of time, then you do not need to submit the Rhode Island form. Attach a copy of the Federal Form 4868 or the approved Federal Form 2688 to your Rhode Island individual income tax return at the time it is submitted.
WHERE TO FILE
Mail your return to:
STATE OF RHODE ISLAND
Division of Taxation
One Capitol Hill
Providence, RI 02908 – 5806

WHERE TO GET FORMS
As far as practical, tax forms and instructions are mailed directly to taxpayers. Additional forms may be obtained from:
The website http://www.tax.ri.gov
The Division of Taxation (401) 222-1111
Forms may also be obtained at many local libraries and Post Office branches.

MISSING OR INCORRECT FORM W-2
This is the form furnished to you by your employer, which shows the amount of your income tax withheld by them, and a copy of it must accompany your Rhode Island income tax return if you are to receive credit for such withheld tax. Only your employer can issue or correct this form. If you have not received a Form W-2 from your employer by February 15, 2005 or if the form which you have received is incorrect, contact your employer as soon as possible.

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

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

RHODE ISLAND LOTTERY PRIZES
Winnings and prizes received from the Rhode Island Lottery are taxable under the Rhode Island personal income tax law and are includable in the income of both residents and nonresidents alike.

SIGNATURE
You must sign your Rhode Island income tax return and both husband and wife must sign their joint return. An unsigned return cannot be processed.

Any paid preparer who prepares a taxpayer’s return must also sign as “preparer”. If a firm or corporation prepares the return, it should be signed in the name of the firm or corporation.

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

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

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

A refund will be made if an overpayment of income tax is shown on your return, unless you indicate on your return that such overpayment is to be credited to your estimated tax liability for 2005. No other application for refund is necessary. Please note that no refund can be made unless your return is properly signed. Refunds of less than $1.00 will not be paid unless specifically requested.

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

RI-1040H
PROPERTY TAX RELIEF CREDIT
Full year Rhode Island residents who meet certain requirements may be able to take advantage of the property tax relief credit. The credit will be applied to decrease your income tax due or increase your refund.

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

Taxpayers who are required to file a RI-1040 and who qualify for the property tax relief credit should submit Form RI-1040H with their Rhode Island income tax return. However, if you are claiming an automatic extension of time to file your RI income tax return (RI-1040), you are still required to file your RI-1040H no later than April 15, 2005. An extension of time for filing your RI-1040H may be allowed at the Tax Administrator’s discretion for sickness, absence or other disability.

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

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

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

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

Should you have any questions regarding this matter, please call the Personal Income Tax Section at (401) 222-3911.

BONUS DEPRECIATION
A bill passed disallowing the new federal bonus depreciation for Rhode Island tax purposes. When filing a Rhode Island tax return any bonus depreciation taken for federal purposes must be added back to income as a modification on Schedule 1, line 23B for Rhode Island purposes. In subsequent years, when federal depreciation is less than what previously would have been allowed, the difference may be deducted from income as a modification on Schedule 1, line 24B for Rhode Island purposes.

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

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

If a taxpayer has already filed a return, a form RI-1040X should be filed. Questions on this procedure should be addressed by calling the Personal Income Tax Section at (401) 222-3911.

SECTION 179 DEPRECIATION
Rhode Island passed a bill disallowing the increase in the section 179 depreciation under the Jobs & Growth Tax Relief Reconciliation Act of 2003. Section 179 depreciation will remain limited to $25,000 for Rhode Island income tax purposes. When filing your Rhode Island tax return any additional section 179 depreciation taken must be added back to federal adjusted gross income as a modification on RI-1040, page 2, schedule I, line 23B. In subsequent years, when federal depreciation is less than what previously would have been allowed, the
difference may be deducted from federal adjusted income as a modification on RI-1040, page 2, schedule II, line 24B.

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

FAMILY EDUCATION ACCOUNTS
(Tuition Savings Program – Section 529)

A modification decreasing federal adjusted gross income may be claimed for contributions made to Rhode Island’s tuition savings program “529 plan”. The maximum modification shall not exceed $500, $1,000 if a joint return, regardless of the number of accounts. Taxpayers should claim the modification on Schedule I, line 24b and write in the words “Tuition Savings Program”. If the funds are rolled over to a Tuition Savings Plan of another state or are unqualified withdrawal, recapture is required. Taxpayers may also take a modification decreasing federal adjusted gross income in the amount of any qualified withdrawal or distribution from the “Tuition Savings Program” which is included in federal adjusted gross income. Taxpayers should claim the modification on Schedule I, line 24b and write in the words “Tuition Savings Program”.

RHODE ISLAND TAX CREDITS

Rhode Island law provides special Rhode Island tax credits which may be applied against the Rhode Island income tax. Before claiming any credits, taxpayers should refer to the Rhode Island law and/or regulations for specific requirements for each credit such as carryover provisions and the order in which the credits must be used. Taxpayers claiming credits must attach the proper form(s) and other documentation to the return; failure to do so will result in disallowance of the credit. The following is a brief list of the current Rhode Island state tax credits:

1. Investment Tax Credit (RI-3468) – for manufacturing and other property. RIGL 44-31
2. Daycare Assistance and Development Credit (RI-2441) – for employers and others providing daycare to employees. RIGL 44-47
3. Historic Residence Credit – for approved residence rehabilitation. RIGL 44-33.1
4. Historic Commercial Building Credit – for approved commercial rehabilitation. RIGL 44-33.2
5. Residential Lead Paint Removal Credit (RI-6238) – for qualified lead hazard removal. RIGL 42-64.3
6. Research and Development Property Credit (RI-7695P) – for property in laboratory or experimental research. RIGL 44-32-2
7. Research and Development Expense Credit (RI-7695E) – for federally defined excess RI expenses in laboratory or experimental research. RIGL 44-32-3
8. Qualifying Widow(er) Credit (RI-SP01) – for RI qualifying widow(er) age 65 with dependent child. RIGL 44-30-26
9. Residential Renewable Energy System Credit – for specific types of residential systems approved by the RI energy office. RIGL 44-47
10. Employers’ Worksite Adult Education Credit (RI-6324) – for employers offering specific types of adult education. RIGL 44-46
11. Jobs Training Expenses Credit (RI-2949) – for training specifically approved by the RI Human Resource Investment Council. RIGL 42-64.6

INTEREST

Any tax not paid when due, including failure to pay adequate estimated tax, is subject to interest at the rates of 12% in 2004 and 12% in 2005. Interest on refunds of tax overpayments will be paid at the rate of 12% if the refund is not paid within 90 days of the due date or the date the completed return was filed, whichever is later.

PENALTIES

The law provides for penalties in the following circumstances:
- Failure to file an income tax return.
- Failure to pay any tax due on or before the due date.
- Preparing or filing a fraudulent income tax return.

USE OF FEDERAL INCOME TAX INFORMATION

All amounts reported from the Federal Forms 1040, 1040A, 1040EZ, Telefile, 1040NR and 1040NR-EZ as well as those reported on Form RI-1040 are subject to verification and audit by the Rhode Island Division of Taxation. The Rhode Island Division of Taxation and the Internal Revenue Service exchange income tax information to verify the accuracy of the information reported on Federal and Rhode Island income tax returns.

SPECIFIC INSTRUCTIONS

NAME AND ADDRESS

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

ELECTORAL SYSTEM CONTRIBUTION

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

An electoral system contribution will NOT increase your tax due or reduce your refund.
Designation of Political Party or Nonpartisan General Account

Make only one designation, either by naming a political party, or by checking the box for the nonpartisan general account. If you designate:
(1) a political party which did not receive at least 5 percent of the entire vote for Governor in the preceding general election,
(2) a non-existent political party,
(3) a particular office, or
(4) an individual officeholder or political figure or
(5) a national party which is not a state party.
Your electoral system contribution will be credited to the nonpartisan general account. If you designate more than one political party or a political party and also the nonpartisan general account, your contribution will be credited to the first political party named.

FILING STATUS

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

Line 1 – Federal Adjusted Gross Income: Enter your federal adjusted gross income from Federal Form 1040, line 36; 1040A, line 21; 1040EZ, line 4; Telefile line I; 1040NR, line 34 or 1040NR-EZ, line 10.

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

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

Line 4 – Deductions: Enter your RI standard deduction or amount from Federal Schedule A, line 28, whichever is greater.

Amount on Federal Enter in box on
1040EZ, line 5 RI-1040, line 6

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<tr>
<td>Single</td>
<td>$3,100</td>
</tr>
<tr>
<td>Married Joint</td>
<td>$4,850</td>
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</table>

If you or your spouse were age 65 or older or blind at the end of 2004 see the RI Standard Deduction Schedule A on page 4 to determine the amount of your standard deduction. If you use the Schedule to determine the amount of your standard deduction, you must attach the schedule to your RI-1040.

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

If you itemize your deductions and line 3 is more than $142,700 ($71,350 if married filing separate), you need to recalculate your itemized deductions based on your modified federal adjusted gross income. Complete the RI Itemized Deduction Schedule on page 4.

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

Line 5 – Subtract line 4 from line 3.

Number of Exemptions: Enter the number of exemptions from Federal Form 1040, line 6d or Federal Form 1040A, line 21; 1040EZ, line 4; Telefile line I; 1040NR, line 34 or 1040NR-EZ, line 10.

Amount on Federal Enter in box on
1040EZ, line 5 RI-1040, line 6

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</tbody>
</table>

If you itemize your deductions and line 3 is more than $142,700 ($71,350 if married filing separate), you need to recalculate your itemized deductions based on your modified federal adjusted gross income. Complete the RI Itemized Deduction Schedule on page 4.

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If you itemize your deductions and line 3 is more than $142,700 ($71,350 if married filing separate), you need to recalculate your itemized deductions based on your modified federal adjusted gross income. Complete the RI Itemized Deduction Schedule on page 4.

Line 6 – Exemption Amount: Multiply the number of exemptions in the box by $3,100.

However, if line 3 is more than $107,025, you may need to recalculate your exemptions based on your modified federal adjusted gross income (see worksheet below to compute your exemption amount).

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

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

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

Line 9 – Rhode Island Alternative Minimum Tax: If you are reporting an alternative minimum tax on your federal income tax return, you must complete Form RI-6251 and enter the amount from RI-6251, line 14 on Form RI-1040, page 1, line 9. Attach a copy of Form RI-6251 to your RI-1040.

If you have claimed modifications to federal adjusted gross income on line 2, you must recalculate your federal alternative minimum tax based on your modified federal adjusted gross income. If you did not report a federal alternative minimum tax, but a federal alternative minimum tax would be required based on your modified federal adjusted gross income, you must calculate a federal alternative minimum tax based on your modified federal adjusted gross income for Rhode Island purposes and complete RI-6251.

EXEMPTION WORKSHEET for RI-1040 or RI-1040NR, line 6

1. Is the amount on RI-1040 or RI-1040NR, line 3 more than the amount shown on line 4 below?
   [ ] No. STOP HERE! Multiply $3,100 by the total number of exemptions claimed in box and enter the result on line 6.
   [ ] Yes. Continue to line 2.
2. Multiply $3,100 by the total number of exemptions claimed in box on RI-1040 or RI-1040NR, line 6. ............................2. 2.
3. Enter the amount from RI-1040 or RI-1040NR, line 3. ........................................3. ........................................3.
4. If your filing status is... then enter on line 4
   Married jointly or Qualifying widow(er) 214,050 ........................................4. ........................................4.
   Married separately 107,025 ........................................4. ........................................4.
   Head of household 178,350 ........................................4. ........................................4.
5. Subtract line 4 from line 3. If the result is more than $122,500 ($61,250 if Married filing separately), then STOP HERE you CANNOT take a deduction for exemptions. Otherwise, enter the result here. ........................................5. ........................................5.
6. Divide line 5 by $2,500 ($1,250 if Married filing separately). If the result is not a whole number, increase it to the next higher whole number (for example, increase 0.0004 to 1) ........................................6. ........................................6.
7. Multiply line 6 by 2% (.02) and enter the result as a decimal. ........................................7. ........................................7.
Line 10 – Total Rhode Island Income Tax: Add lines 8A, 8B and 9.

Line 11A – Rhode Island Percentage of Allowable Federal Credits: Enter the amount of allowable federal credits from page 2, schedule II, line 34.

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

Line 11C - Credit for Taxes Paid to Other States: Enter amount of credit for taxes paid to other states from page 2, schedule III, line 41. If credit is claimed for taxes paid to more than one state, make a separate calculation of each state on Form RI-1040M. This form can be obtained by contacting the RI Division of Taxation at One Capitol Hill - Providence, RI 02908-6801 or by calling (401) 222-1111.

Line 12 – Total Rhode Island Credits: Add lines 11A, 11B, and 11C.

Line 13 – Rhode Island Tax after Credits: Subtract line 12 from line 10 (if zero or less enter zero).

Line 14 – Rhode Island Use/Sales Tax: Enter the amount of Rhode Island Use Tax from Form T-205P, page 3, line 23. An explanation of what a Use tax is and how to compute it is included later in these instructions.

Line 15 – Total Rhode Island Tax: Add lines 13 and 14.

Line 16 – Rhode Island Checkoff Contributions: Enter the amount of checkoff contributions from page 3, schedule IV, line 8. An explanation of each checkoff contribution is contained later in these instructions. These checkoff contributions will increase your tax due or reduce your refund.

Line 17 – Total Rhode Island Tax and Checkoff Contributions: Add lines 15 and 16.

Line 18A – Rhode Island Income Tax Withheld: Enter total amount of Rhode Island 2004 income tax withheld. (Attach state copy of all forms W-2, 1099S, etc. to the front of the return) Credit for Rhode Island income tax withheld will be allowed only for those amounts supported by attached W-2s, 1099s, etc.

Line 18B – 2004 Estimated Payments and Amount Applied from 2003 Return: Enter the amount of estimated payments on 2004 Form RI-1040ES and the amount applied from your 2003 return.

Line 18C – Property Tax Relief Credit: Enter the amount of allowable property tax relief credit from Form RI-1040H line 15 or 22, whichever is applicable. If you are filing a Rhode Island Form RI-1040, attach a copy of form RI-1040H to the front of your RI-1040. However, if you are not required to file a form RI-1040, you may file a Form RI-1040H separately to claim your property tax relief credit. Property tax relief claims must be filed no later than April 15, 2005.

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

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

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

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

If you owe underestimating interest, complete Form RI-2210 or Form RI-2210A. Indicate the amount of interest due from RI-2210, line 12 or line 22 or form RI-2210A, line 12 in the space provided on line 19. Add the interest to the amount due, enter the total on line 19 and include the total amount due with your return.

Line 20 – Overpayment: If the amount on line 18F is greater than the amount on line 17 then SUBTRACT line 17 from line 18F and enter the overpayment on line 20.

Line 21 – Refund: Enter the amount of the overpayment on line 20 that is to be refunded. Refunds of less than $1.00 will not be paid unless specifically requested.

Line 22 - Overpayment to be applied to 2005: Enter the amount of overpayment on line 20, which is to be applied to your 2005 estimated tax. (See General Instructions)

SCHEDULE I – MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME

Line 23A – Modifications increasing federal adjusted gross income: Enter income from obligations of any state or its political subdivision, other than Rhode Island.

Line 23B – Other Modifications: Enter the amount of other adjustments increasing federal adjusted gross income (attach explanation). These may include:

(1) Rhode Island fiduciary adjustment as beneficiary of an estate or trust under Section 44-30-17;
(2) Interest or dividend income on obligations or securities of any authority, commission or instrumentality of the United States to the extent included in gross income for federal income tax purposes but exempt from state income taxes under the laws of the United States;
(3) Elective deduction for new research and development facilities. (attach form RI-1040RD);
(4) Railroad Retirement benefits included in gross income for federal income tax purposes but exempt from state income taxes under the laws of the United States;
(5) Qualifying investment in a certified venture capital partnership;
(6) Family Education Accounts – Enter amount of modification decreasing federal AGI from RI-1040FEA;
(7) Tuition Saving Program (section 529 accounts) - A modification decreasing federal adjusted gross income may be claimed for any contributions made to an account under the tuition savings program. The maximum modification shall not exceed $500, $1,000 if a joint return.

Exemptions from tax on profit or gain for writers, composers and artists residing within a section of the defined Economic Development Zone within the cities of Pawtucket & Providence and the Town of Westerly and creating artistic works while a resident of the Zone. Taxpayers claiming these modifications must submit a schedule showing the source and amount of income claimed to be exempt.

Depreciation that has not been taken for federal purposes because of the bonus depreciation that must be subtracted from Rhode Island income. (See general instructions for more details).

Depreciation that has not been taken for federal purposes because of the increased section 179 depreciation was not taken originally. (See general instructions for more details).

Line 24A – Modifications Decreasing Federal Adjusted Gross Income: Add lines 23A and 23B.

Line 24B - Other modifications: Enter the amount of other adjustments decreasing federal adjusted gross income (attach explanation). These may include:

(1) Rhode Island fiduciary adjustment as beneficiary of an estate or trust under Section 44-30-17;
(2) Interest or dividend income on obligations or securities of any authority, commission or instrumentality of the United States to the extent included in gross income for federal income tax purposes but exempt from state income taxes under the laws of the United States;
(3) Elective deduction for new research and development facilities. (attach form RI-1040RD);
(4) Railroad Retirement benefits included in gross income for federal income tax purposes but exempt from state income taxes under the laws of the United States;
(5) Qualifying investment in a certified venture capital partnership;
(6) Family Education Accounts – Enter amount of modification decreasing federal AGI from RI-1040FEA;
(7) Tuition Saving Program (section 529 accounts) - A modification decreasing federal adjusted gross income may be claimed for any contributions made to an account under the tuition savings program. The maximum modification shall not exceed $500, $1,000 if a joint return.

Exemptions from tax on profit or gain for writers, composers and artists residing within a section of the defined Economic Development Zone within the cities of Pawtucket & Providence and the Town of Westerly and creating artistic works while a resident of the Zone. Taxpayers claiming these modifications must submit a schedule showing the source and amount of income claimed to be exempt.

Depreciation that has not been taken for federal purposes because of the bonus depreciation that must be subtracted from Rhode Island income. (See general instructions for more details).

Depreciation that has not been taken for federal purposes because of the increased section 179 depreciation was not taken originally. (See general instructions for more details).

Line 24C – Total Modifications Decreasing Federal Adjusted Gross Income: Add lines 23A and 24B and enter as a negative number.

Line 25 – Net Modifications: Combine lines 23C and 24C (Enter here and on RI-1040, page 1, line 2).
Schedule II – Allowable Federal Credits

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

Line 27 – Foreign Tax Credit: Enter the amount from Federal Form 1040, line 46 or 1040NR, line 45.

Line 28 – Credit for Child and Dependent Care Expenses: Enter the amount from Federal Form 1040, line 47, 1040A, line 29 or 1040NR, line 43.

Line 29 – Credit for Elderly or the Disabled: Enter the amount from Federal Form 1040, line 48 or 1040A, line 30.

Line 30 – Federal Mortgage Interest Credit: Enter the amount from Federal Form 8396, line 11.

Line 31 – Other Federal Credits: Enter the amount of allowable federal credits from Federal Form 1040, lines 54 and 69 or 1040NR, lines 49 and 63.

Allowable Federal Credits included on Federal Form 1040, lines 54 and 69:

- Investment Credit
- Credit for Alcohol Used as Fuel
- Credit for Increasing Research Activities
- Low-Income Housing Credit
- Disabled Access Credit
- Enhanced Oil Recovery Credit
- Renewable Electricity Production Credit
- Employer Social Security and Medicare Taxes Paid on Certain Employees
- Contributions to Selected Community Development Corporations
- Prior Year Minimum Tax
- Qualified Vehicle Credit
- Empowerment Zone Employment Credit
- Credit for Tax Paid on Fuels


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

Line 34 - Maximum Credit: Enter the amount from line 26 or 33, whichever is less. Enter here and on Form RI-1040, page 1, line 11A.

Schedule III – Credit for Income Taxes Paid to Another State

Line 35 – Rhode Island Income Tax: Enter the amount from page 1, line 10 less allowable federal credits from page 2, schedule II, line 34.

Line 36 – Adjusted Gross Income from Other State(s): Enter the amount of adjusted gross income derived from other states. If state income tax has been paid to more than one other state, prepare a separate calculation for each state, on Form RI-1040MU. This form can be obtained by contacting the Rhode Island Division of Taxation at One Capitol Hill, Providence, RI 02908-5801 or calling (401) 222-1111.

Line 37 – Modified Federal AGI: Enter amount from page 1, line 3.

Line 38 – Divide line 36 by line 37.

Line 39 – Tentative Credit: Multiply the amount on line 35 by the percentage on line 38.

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

Line 41 – Maximum Credit for Tax Paid to Other States: Enter the amount on line 35, line 39 or line 40, whichever is the smallest. Enter here and on page 1, line 11C.

R I SCHEDULE EIC – RHODE ISLAND EARNE D INCOME CREDIT

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

Line 43 – Federal Earned Income Credit: Enter the amount of Federal Earned Income Credit from Federal Form 1040, line 65; 1040A, line 41; 1040EZ, line 8 or telefile line L.

Line 44 – The Rhode Island percentage for 2004 is 25%.

Line 45 – Multiply line 43 by line 44.

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

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

Line 48 – The refundable Rhode Island percentage is 5%.

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

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

Schedule IV – Rhode Island Check-Off Contributions

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

Lines 1 through 8 – Contributions: A contribution to the following programs may be made by checking the appropriate box(es) or by entering the amount you want to contribute. All such contributions are deposited as general revenues.

- Drug Program Account
- Olympic Contribution
- Rhode Island Organ Transplant Fund
- Rhode Island Council on the Arts
- Rhode Island Non-game Wildlife Appropriation
- Childhood Disease Victims’ Fund
- RI Military Family Relief Fund

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

R I SCHEDULE OT – OTHER RHODE ISLAND TAXES

Complete this schedule if you are reporting a federal tax on lump-sum distributions, parents’ election to report child’s interest and dividends, a recap- ture of federal tax credits or other miscellaneous federal income taxes.

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

Line 10 – Tax on Parents’ Election To Report Child’s Interest and Dividends: Enter all the amounts from each Federal Form 8814, line 9.

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

1. Recapture of Mortgage Credit Certificate
2. Tax on Accumulation Distribution of Trusts

Line 12 – Add lines 9, 10 and 11.

Line 13 - The Rhode Island percentage for 2004 is 25%.

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

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

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

Line 16 – The Rhode Island percentage for 2004 is 25%.

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

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

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

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

How do I file and pay?
To report use tax, please complete the Rhode Island Individual Consumer’s Use/Sales Tax return (T-205P) found on page 3 of Form RI-1040.
RI SCHEDULE CGW – RHODE ISLAND CAPITAL GAIN WORKSHEET

Use this schedule only if you did not calculate your tax on Federal Schedule D AND 1. You checked off the box on Federal Form 1040, line 13 OR 2. You entered an amount on Federal Form 1040A, line 10.

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

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

Line 3 – Subtract line 2 from line 1.

Line 4 – Figure the tax on the amount on line 3. Use the RI tax tables or the RI tax rate schedule, whichever applies.

Line 5 – Enter the smaller of the amount on line 1 or:

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<tbody>
<tr>
<td>Single</td>
<td>$29,050</td>
</tr>
<tr>
<td>Married Joint</td>
<td>$48,500</td>
</tr>
<tr>
<td>Qualifying Widower</td>
<td>$48,500</td>
</tr>
<tr>
<td>Head of House</td>
<td>$38,900</td>
</tr>
<tr>
<td>Married Separate</td>
<td>$24,250</td>
</tr>
</tbody>
</table>

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

Line 7 – Subtract line 6 from line 5.

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

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

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

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

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

Line 13 – Add lines 4, 8 and 12.

Line 14 – Figure the tax on the amount on line 1. Use the RI tax table or RI tax rate schedule, whichever applies.

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

RHODE ISLAND SCHEDULE D – CAPITAL GAINS

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

Line 1 – Rhode Island Taxable Income: Enter the amount from Form RI-1040, page 1, line 7. (If this line is zero or less, do not complete this form).

Line 2 – Enter the SMALLER of Federal Schedule D, line 15 or Federal Schedule D, line 16. If zero or less, enter zero.

Line 3 – Enter the amount of investment interest expense deduction from Federal form 4952, line 4g.

Line 4 – Subtract line 3 from line 2.

Line 5 – Combine net short term capital gains (Federal Schedule D, line 7) and any federal 28% rate gain (Federal 28% Rate Gain Worksheet, lines 1 through 5). If zero or less, enter zero.

Line 6 – Enter the SMALLER of RI Schedule D, line 5 or Federal Schedule D, line 18. (not less than zero)

Line 7 – Enter the amount of unrecaptured section 1250 gain from Federal Schedule D, line 19.

Line 8 – Add lines 6 and 7.

Line 9 – Subtract line 8 from line 4. (If zero or less, enter zero).

Line 10 – Subtract line 9 from line 1. (If zero or less, enter zero).

Line 11 – Enter the SMALLER of the amount on line 1 OR:

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<th></th>
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</thead>
<tbody>
<tr>
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<td>$29,050</td>
</tr>
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<td>Married Joint</td>
<td>$48,500</td>
</tr>
<tr>
<td>Qualifying Widower</td>
<td>$48,500</td>
</tr>
<tr>
<td>Head of House</td>
<td>$38,900</td>
</tr>
<tr>
<td>Married Separate</td>
<td>$24,250</td>
</tr>
</tbody>
</table>

Line 12 – Enter the SMALLER of line 10 or line 11.

Line 13 – Subtract line 4 from line 1. (If zero or less, enter zero).

Line 14 – Enter the LARGER of line 12 or line 13.

Line 15 – Figure the tax on the amount on line 14. Use the 2004 RI tax table or rate schedule, whichever applies.

IF LINES 11 AND 12 ARE THE SAME, SKIP LINES 16 AND 17 AND GO TO LINE 18. OTHERWISE, GO TO LINE 16.

Line 16 – Subtract line 12 from line 11.

Line 17 – Multiply line 16 by 2.50% (.025)

IF LINES 1 AND 11 ARE THE SAME, SKIP LINES 18 THROUGH 21 AND GO TO LINE 22. OTHERWISE, GO TO LINE 18.

Line 18 – Enter the SMALLER of line 1 or line 9.

Line 19 – Enter the amount from line 16 above. (If line 16 is blank, enter zero).

Line 20 – Subtract line 19 from line 18.

Line 21 – Multiply line 20 by 5.00% (.05).

IF LINE 7 IS ZERO OR BLANK, SKIP LINES 22 THROUGH 27 AND GO TO LINE 28. OTHERWISE, GO TO LINE 22.

Line 22 – Enter the SMALLER of line 4 or line 7.

Line 23 – Add lines 4 and 14.

Line 24 – Enter the amount from line 1 above.

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

Line 26 – Subtract line 25 from line 22. (If zero or less, enter zero).

Line 27 – Multiply line 26 by 6.25% (.0625).

IF LINE 6 IS ZERO, SKIP LINES 28 THROUGH 30 AND GO TO LINE 31. OTHERWISE, GO TO LINE 28.

Line 28 – Add lines 14, 16, 20 and 26.

Line 29 – Subtract line 28 from line 1.

Line 30 – Multiply line 29 by 7.00% (.07).

Line 31 – Add lines 15, 17, 21, 27 and 30.

Line 32 – Figure the tax on the amount on line 1. Use the 2004 RI tax table or rate schedule, whichever applies.

Line 33 – Tax on All Taxable Income (Including Capital Gains): Enter the smaller of line 31 or line 32. Also enter on RI-1040, page 1, line 8A and check the RI Schedule D box.

RI 6251 – RHODE ISLAND ALTERNATIVE MINIMUM TAX

Part 1 – Alternative Minimum Tax

Line 1 – Federal Alternative Minimum Taxable Income: Enter your federal alternative minimum taxable income from Federal Form 6251, line 28.

Line 2 – Exemption

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<th>Exemption</th>
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</thead>
<tbody>
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<td>112,500</td>
<td>35,750</td>
</tr>
<tr>
<td>Head of Household</td>
<td>112,500</td>
<td>35,750</td>
</tr>
<tr>
<td>Married Joint</td>
<td>150,000</td>
<td>49,000</td>
</tr>
<tr>
<td>Qualifying widow(er)</td>
<td>150,000</td>
<td>49,000</td>
</tr>
<tr>
<td>Married Separate</td>
<td>75,000</td>
<td>24,500</td>
</tr>
</tbody>
</table>

If line 1 is not over the amount listed above for your filing status, then enter the exemption amount for your filing status. If the amount on line 1 is over the amount listed above for your filing status, then you must complete RI-6251 Exemption Worksheet on page I-8 and enter the amount from line 10 on RI-6251, line 2.

Line 3 – Subtract line 2 from line 1.

Line 4 – If you figured your tax on RI Schedule D or CGW, complete part 2 and enter the amount from
line 32 on line 4. If you figured your tax using the

RI Alternative Minimum Tax:
tax table or tax rate schedule and line 3 is less than
$175,000 ($87,500 if Married filing separately) then
multiply line 3 by 6.5% (.065). Otherwise, multiply
line 3 by 7% (.07) and subtract $875 ($438 if Married
filing separately) from the result.

Line 5 – Enter the amount of alternative minimum
tax foreign tax credit from Federal Form 6251, line
32.

Line 6 - The RI rate is 25% (.25).

Line 7 - Multiply line 5 by line 6.

Line 8 - Tentative Minimum Tax: Subtract line 7
from line 4.

Line 9 - Enter your RI tax from RI-1040, page 1, line
8A.

Line 10 - Foreign Tax Credit: Enter the amount
from RI-1040, line 27.

Line 11 - The RI rate is 25% (.25).

Line 12 - Multiply line 10 by line 11.

Line 13 - Subtract line 12 from line 9.

Line 14 – RI Alternative Minimum Tax: Subtract
line 13 from line 8. (If zero or less, enter zero). Enter
here and on RI-1040, page 1, line 9.

Part 2 – Alternative Minimum Tax Using

Maximum Capital Gains Rates

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

Line 15 – Enter the amount from RI-6251, line 3.

Line 16 – Enter the amount from RI Schedule D, line
9 or RI Schedule CGW, line 2. (As refigured for AMT,
if necessary).

Line 17 - Enter the amount from RI Schedule D, line
7 or RI Schedule CGW enter zero. (As refigured for
AMT, if necessary).

Line 18A - Add lines 16 and 17.

Line 18B – Enter the amount from RI Schedule D, line
4 or RI Schedule CGW, line 2. (As refigured for
AMT, if necessary).

Line 18C – Enter the SMALLER of line 18A or line
18B.

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

Line 20 – Subtract line 19 from line 15.

Line 21 – If line 20 is less than $175,000 ($87,500 if
Married filing separately) then multiply line 20 by
6.5% (.065). Otherwise, multiply line 20 by 7%
(.07) and subtract $875 ($438 if Married filing separately)
from the result.

Line 22 – Enter the amount from RI Schedule D, line
16 or RI Schedule CGW, line 7.

Line 23 – Enter the SMALLER of line 15 or line 16.

Line 24 – Enter the SMALLER of line 22 or line 23
(if zero go to line 26).

Line 25 - Multiply line 24 by 2.50% (.025).

Line 26 - Subtract line 24 from line 23.

Line 27 - Multiply line 26 by 5.00% (.05).

IF LINE 17 IS ZERO OR BLANK, SKIP LINES 28
AND 29 AND GO TO LINE 30. OTHERWISE, GO
to LINE 28.

Line 28 - Subtract line 23 from line 19.

Line 29 - Multiply line 28 by 6.25% (.0625).

Line 30 - Add lines 21, 25, 27 and 29.

Line 31 - If line 15 is less than $175,000 ($87,500
if Married filing separately) then multiply line 15 by
6.5% (.065). Otherwise, multiply line 15 by 7%
(.07) and subtract $875 ($438 if Married filing sepa-
rately) from the result.

Line 32 - Enter the SMALLER of lines 30 or 31
here and on line 4 above.

EXEMPTION WORKSHEET for RI-6251, line 2

NOTE: If RI-6251, line 1 is equal to or more than $255,000 if Single or Head of household; $346,000 if Married filing jointly or Qualifying
widow(er); or $173,000 if Married filing separately; your exemption is zero. DO NOT complete this worksheet; instead, enter zero on RI-6251
line 2 and go to line 3.

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

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Single or Head of household</td>
<td>$35,750</td>
</tr>
<tr>
<td>Married filing jointly or Qualifying widow(er)</td>
<td>49,000</td>
</tr>
<tr>
<td>Married filing separately</td>
<td>24,500</td>
</tr>
</tbody>
</table>

2. Enter your alternative minimum taxable income from RI-6251, part 1, line 1

3. If your filing status is... then enter on line 3

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td>Single or Head of household</td>
<td>$112,500</td>
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<tr>
<td>Married filing jointly or Qualifying widow(er)</td>
<td>150,000</td>
</tr>
<tr>
<td>Married filing separately</td>
<td>75,000</td>
</tr>
</tbody>
</table>

4. Subtract line 3 from line 2 (if zero or less, enter zero)

5. Multiply line 4 by 25% (.25).

6. Subtract line 5 from line 1. (If zero or less enter zero). (If this form is for a child under the age of 14, go to line 8. Otherwise,
STOP HERE and enter this amount on RI-6251, part 1, line 2).

7. Child’s minimum exemption amount

8. Enter the child’s earned income from Federal AMT Exemption Worksheet, line 8.

9. Add lines 7 and 8

10. Enter the SMALLER of line 6 or line 9 - Enter here and on RI-6251, part 1, line 2

11. Line 17 - Enter the amount from RI Schedule D, line 7 or RI Schedule CGW enter zero. (As refigured for AMT, if necessary).

12. Line 18A - Add lines 16 and 17.

13. Line 18B – Enter the amount from RI Schedule D, line 4 or RI Schedule CGW, line 2. (As refigured for AMT, if necessary).

14. Line 18C – Enter the SMALLER of line 18A or line 18B.

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

16. Line 20 – Subtract line 19 from line 15.

17. Line 21 – If line 20 is less than $175,000 ($87,500 if Married filing separately) then multiply line 20 by 6.5% (.065). Otherwise, multiply line 20 by 7% (.07) and subtract $875 ($438 if Married filing separately) from the result.

18. Line 22 – Enter the amount from RI Schedule D, line 16 or RI Schedule CGW, line 7.

19. Line 23 – Enter the SMALLER of line 15 or line 16.

20. Line 24 – Enter the SMALLER of line 22 or line 23 (if zero go to line 26).

21. Line 25 - Multiply line 24 by 2.50% (.025).

22. Line 26 - Subtract line 24 from line 23.

23. Line 27 - Multiply line 26 by 5.00% (.05).
### Rhode Island Tax Table 2004

**Use if your RI taxable income is less than $60,000. If your taxable income is $60,000 or more, use the Tax Rate Schedules located on page T-8.**

#### Sample Table

<table>
<thead>
<tr>
<th>If line 7 (taxable income) is:</th>
<th>And you are:</th>
<th>If line 7 (taxable income) is:</th>
<th>And you are:</th>
<th>If line 7 (taxable income) is:</th>
<th>And you are:</th>
</tr>
</thead>
<tbody>
<tr>
<td>At least</td>
<td>But less than</td>
<td>Single</td>
<td>Married filing jointly *</td>
<td>Married filing separately</td>
<td>Head of household</td>
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<td>Your tax is:</td>
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**EXAMPLE:** You are filing a joint return. Your taxable income on page 1, line 7 of your RI return is $25,300. (1) You find the $25,300 - 25,350 income line. (2) You find the column for married filing jointly. The amount shown where the income line and filing status column meet is $950. This is the tax amount you should enter on page 1, line 8 of your RI return.

#### Income Table

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<th>If line 7 (taxable income) is:</th>
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<th>If line 7 (taxable income) is:</th>
<th>And you are:</th>
<th>If line 7 (taxable income) is:</th>
<th>And you are:</th>
</tr>
</thead>
<tbody>
<tr>
<td>At least</td>
<td>But less than</td>
<td>Single</td>
<td>Married filing jointly *</td>
<td>Married filing separately</td>
<td>Head of household</td>
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<td>Your tax is:</td>
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</tbody>
</table>

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

Page T-1

Continued on page T-2.
<table>
<thead>
<tr>
<th>Income Level</th>
<th>But less than</th>
<th>Single</th>
<th>Married filing jointly *</th>
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* This column is also used by qualifying widow(er).
Rhode Island Tax Table

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* This column is also used by qualifying widow(er).
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</tbody>
</table>

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

Page T-7
Use only if your RI taxable income (RI-1040 or RI-1040NR, line 7) is $60,000 or more. If line 7 is less, use the TAX TABLES. Even though you should not use the tax rate schedules below if your taxable income is less than $60,000, all levels of taxable income are shown so taxpayers can see the tax rate that applies to each level.

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

<table>
<thead>
<tr>
<th>Taxable Income (line 7)</th>
<th>Pay</th>
<th>% of the amount over</th>
</tr>
</thead>
<tbody>
<tr>
<td>Over</td>
<td>But not over</td>
<td>over excess</td>
</tr>
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<td>9,901.38</td>
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### SCHEDULE Y1 - Use if your filing status is MARRIED FILING JOINTLY or QUALIFYING WIDOW(ER)

<table>
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<th>Taxable Income (line 7)</th>
<th>Pay</th>
<th>% of the amount over</th>
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### SCHEDULE Y2 - Use if your filing status is MARRIED FILING SEPARATELY

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<th>Pay</th>
<th>% of the amount over</th>
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<td>Over</td>
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<td>over excess</td>
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<td>24,250</td>
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<td>3,315.63</td>
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### SCHEDULE Z - Use if your filing status is HEAD OF HOUSEHOLD

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RI-1040H  RHODE ISLAND PROPERTY TAX RELIEF CLAIM  2004

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

A. Were you a legal resident of Rhode Island for all of 2004. ................................................................. A. YES    NO
B. Did you live in a household or rent a dwelling that was subject to property tax. .................................. B. YES    NO
C. Are you current for property taxes or rent due on the homestead for all prior years. .......................... C. YES    NO
D. Are you current on 2004 property taxes or rent and will pay any unpaid installments. ....................... D. YES    NO
E. Was your household income $30,000 or less (from part 2, line 8 below). .............................................. E. YES    NO

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

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

1. Adjusted Gross Income from Federal Form 1040, line 36; 1040A, line 21; 1040EZ, line 4 or Telefile, item I
   If no federal return is filed, complete page 2, part 6 and enter result on line 8 below................................. 1.
2. Non-taxable interest and dividends ........................................................................................................... 2.
3. Capital gains not included in line 1........................................................................................................... 3.
4. Social Security (including Medicare premiums) and Railroad Retirement Benefits not included in line 1... 4.
5. Worker’s compensation and tax exempt pensions ....................................................................................... 5.
6. Cash public assistance payments (welfare, etc.) ....................................................................................... 6.
8. TOTAL 2004 HOUSEHOLD INCOME - add lines 1 through 7 or enter amount from page 2, part 6, line 37 8.

PART 3  ADDITIONAL INFORMATION

9A. Enter your date of birth. ............................................................................................................................ 9A. / /
9B. Enter spouse's date of birth..................................................................................................................... 9B. / /
9C. Are you or your spouse disabled and receiving Social Security Disability payments during 2004. ....... 9C. YES    NO
9D. Indicate the number of persons in your household ................................................................................ 9D.

PART 4  TO BE COMPLETED BY HOMEOWNERS ONLY

10. Enter the amount of property taxes you paid or will pay in 2004............................................................ 10.
11. Enter the amount from line 8 above .......................................................................................................... 11.
12. Enter percentage from computation table on back page........................................................................ 12. %
13. Multiply amount on line 11 by percentage on line 12................................................................................. 13.
14. Tentative credit - line 10 minus line 13 (if line 13 is greater than line 10, then enter zero)....................... 14.
15. RI PROPERTY TAX RELIEF CREDIT (line 14 or $250.00 whichever is LESS) enter here and on RI-1040, page 1, line 18C.............................................. 15.

PART 5  TO BE COMPLETED BY RENTERS ONLY

Enter landlord's name and address

Landlord's Name
Landlord's Address

16. Enter amount of rent you paid in 2004..................................................................................................... 16.
17. Multiply the amount on line 16 by 20%.................................................................................................... 17.
18. Enter the amount from line 8 above .......................................................................................................... 18.
19. Enter percentage from computation table on back page........................................................................ 19. %
20. Multiply amount on line 18 by percentage on line 19............................................................................. 20.
21. Tentative credit - line 17 minus line 20 (if line 20 is greater than line 17, then enter zero).................... 21.
22. RI PROPERTY TAX RELIEF CREDIT (line 21 or $250.00 whichever is LESS) enter here and on RI-1040, page 1, line 18C.............................................. 22.

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

Your Signature  Date  Spouse’s Signature  Date

Paid preparer’s signature and address  SSN, PTIN or EIN  Telephone number
PART 6  WORKSHEET FOR COMPUTING TOTAL HOUSEHOLD INCOME

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

Step 1 Read down the column titled household income until you find the income range that includes the amount shown on line 8.

Step 2 Read across from the income range line determined in step 1 to find the percent of income allowed as a credit. Enter this percentage on line 12 or line 19, whichever applies.

GENERAL INSTRUCTIONS

When and Where to File
Your property tax relief claim should be filed as soon as possible after December 31, 2004. However, no claim for the year 2004 will be allowed unless such claim is filed by April 15, 2005. However, an extension for filing may be allowed at the Tax Administrator's discretion for sickness, absence or other disability. Mail your property tax relief claim to the Rhode Island Division of Taxation - One Capitol Hill - Providence, RI 02908-5806.

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

- If you are 65 years of age or older (born BEFORE 01/02/1940) or a disabled person who has received social security disability payments during 2004, you will receive the full amount of property tax relief for which you qualify. However, if you are not 65 years of age or older or not a disabled person who has received social security disability payments during 2004, your claim for property tax relief will be held until June 30, 2005. At that time, the Tax Administrator shall make payments to each such claimant proportionately, based on the unexpended appropriation, pursuant to R.I.G.L. Chapter 44-33.
- You must have been a legal resident of Rhode Island for the entire calendar year 2004.
- Your household income must have been $30,000.00 or less.
- You must have lived in a household or rented a dwelling that was subject to property taxes.
- You must be current on property tax due on your homestead for all prior years and on any current installments.

Who May Claim Credit
If you meet all of the qualifications outlined above, you should complete Form RI-1040H to determine if you are entitled to a credit. Only one person of a household may claim the credit. If you and one or more qualified individuals each rent or own a homestead within a single dwelling, you may each file a claim. The right to file a claim does not survive a person's death; therefore a claim filed on behalf of a deceased person cannot be allowed. If the claimant dies after having filed a timely claim, the amount thereof will be disbursed to another member of the household as determined by the Tax Administrator.

Important Definitions
What is meant by "homestead" - The term "homestead" means your Rhode Island dwelling, whether owned or rented, and so much of the land around it as is reasonably necessary for the use of the dwelling as a home, but not exceeding one acre. It may consist of a part of a multi-dwelling, a multi-purpose building or another shelter in which people live. It may be an apartment, a rented room, a mobile home or a farm.

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

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

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

Limitations on Credit
Under the provisions of Section 44-33-16, a claim for relief shall exclude all taxes or rent paid with public assistance funds. The maximum amount of credit allowable under Chapter 44-33, Property Tax Relief Act, for calendar year 2004 is $250.00. In event that more than one person owns the residence, the taxes will be divided by the owner's share.
**RI-1040H RHODE ISLAND PROPERTY TAX RELIEF CLAIM 2004**

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

A. Were you a legal resident of Rhode Island for all of 2004. 

B. Did you live in a household or rent a dwelling that was subject to property tax.

C. Are you current for property taxes or rent due on the homestead for all prior years.

D. Are you current on 2004 property taxes or rent and will pay any unpaid installments.

E. Was your household income $30,000 or less (from part 2, line 8 below).

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

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

1. Adjusted Gross Income from Federal Form 1040, line 36; 1040A, line 21; 1040EZ, line 4 or Telefile, item I
   - If no federal return is filed, complete page 2, part 6 and enter result on line 8 below.

2. Non-taxable interest and dividends

3. Capital gains not included in line 1

4. Social Security (including Medicare premiums) and Railroad Retirement Benefits not included in line 1

5. Worker’s compensation and tax exempt pensions

6. Cash public assistance payments (welfare, etc.)

7. Other non-taxable income - specify:

8. TOTAL 2004 HOUSEHOLD INCOME - add lines 1 through 7 or enter amount from page 2, part 6, line 37

**PART 3**
**ADDITIONAL INFORMATION**

9A. Enter your date of birth.

9B. Enter spouse's date of birth.

9C. Are you or your spouse disabled and receiving Social Security Disability payments during 2004.

9D. Indicate the number of persons in your household.

**PART 4**
**TO BE COMPLETED BY HOMEOWNERS ONLY**

10. Enter the amount of property taxes you paid or will pay in 2004.

11. Enter the amount from line 8 above.

12. Enter percentage from computation table on back page.

13. Multiply amount on line 11 by percentage on line 12

14. Tentative credit - line 10 minus line 13 (if line 13 is greater than line 10, then enter zero)

15. **RI PROPERTY TAX RELIEF CREDIT** (line 14 or $250.00 whichever is LESS) enter here and on RI-1040, page 1, line 18C

**PART 5**
**TO BE COMPLETED BY RENTERS ONLY**

Enter landlord’s name and address

<table>
<thead>
<tr>
<th>Landlord's Name</th>
<th>Landlord's Address</th>
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</thead>
</table>

16. Enter amount of rent you paid in 2004.

17. Multiply the amount on line 16 by 20%

18. Enter the amount from line 8 above.

19. Enter percentage from computation table on back page.

20. Multiply amount on line 18 by percentage on line 19

21. Tentative credit - line 17 minus line 20 (if line 20 is greater than line 17, then enter zero)

22. **RI PROPERTY TAX RELIEF CREDIT** (line 21 or $250.00 whichever is LESS) enter here and on RI-1040, page 1, line 18C

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

Your Signature

Spouse’s Signature

Paid preparer’s signature and address

SSN, PTIN or EIN

Telephone number
PART 6  WORKSHEET FOR COMPUTING TOTAL HOUSEHOLD INCOME

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

23. Social Security (including Medicare premiums) and Railroad Retirement benefits................................................................. 23.
25. Wages, salaries, tips, etc......................................................................................................................................................... 25.
27. Business and Farm income (net of expenses)............................................................................................................................ 27.
28. Pension and annuity income (taxable and nontaxable).............................................................................................................. 28.
29. Rental income (net of expenses)............................................................................................................................................... 29.
30. Partnership, estate and trust income........................................................................................................................................ 30.
31. Total gain on sale or exchange of property............................................................................................................................... 31.
32. Loss on sale or exchange of property (capital losses are limited to $3,000.00)............................................................................ 32.
33. Cash public assistance (welfare, etc.)......................................................................................................................................... 33.
34. Alimony and support money..................................................................................................................................................... 34.
35. Nontaxable military compensation and cash benefits............................................................................................................. 35.
36. Other taxable income, please specify: .................................................................................................................................... 36.
37. TOTAL 2004 HOUSEHOLD INCOME - add lines 23 through 36, enter here and on form RI-1040H, page 1, line 8.......................... 37.

COMPUTATION TABLE INSTRUCTIONS

Step 1  Read down the column titled household income until you find the income range that includes the amount shown on line 8.

Step 2  Read across from the income range line determined in step 1 to find the percent of income allowed as a credit. Enter this percentage on line 12 or line 19, whichever applies.

<table>
<thead>
<tr>
<th>Household income</th>
<th>Percentage of income allowable as credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less than 6,001</td>
<td>1 person: 3% 2 or more: 3%</td>
</tr>
<tr>
<td>6,001 - 9,000</td>
<td>4% 4%</td>
</tr>
<tr>
<td>9,001 - 12,000</td>
<td>5% 5%</td>
</tr>
<tr>
<td>12,001 - 15,000</td>
<td>6% 5%</td>
</tr>
<tr>
<td>15,001 - 30,000</td>
<td>6% 6%</td>
</tr>
</tbody>
</table>

GENERAL INSTRUCTIONS

WHEN AND WHERE TO FILE
Your property tax relief claim should be filed as soon as possible after December 31, 2004. However, no claim for the year 2004 will be allowed unless such claim is filed by April 15, 2005. However, an extension for filing may be allowed at the Tax Administrator's discretion for sickness, absence or other disability. Mail your property tax relief claim to the Rhode Island Division of Taxation - One Capitol Hill - Providence, RI 02908-5806.

IMPORTANCE OF DEFINITIONS

What is meant by "homestead" - The term "homestead" means your Rhode Island dwelling, whether owned or rented, and so much of the land around it as is reasonably necessary for the use of the dwelling as a home, but not exceeding one acre. It may consist of a part of a multi-dwelling, a multi-purpose building or another shelter in which people live. It may be an apartment, a rented room, a mobile home or a farm.

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

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

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

a) If you are 65 years of age or older (born BEFORE 01/02/1940) or a disabled person who has received social security disability payments during 2004, you will receive the full amount of property tax relief for which you qualify. However, if you are not 65 years of age or older or not a disabled person who has received social security disability payments during 2004, your claim for property tax relief will be held until June 30, 2005. At that time, the Tax Administrator shall make payments to each such claimant proportionately, based on the unexpended appropriation, pursuant to R.I.G.L. Chapter 44-33.

b) You must have been a legal resident of Rhode Island for the entire calendar year 2004.

c) Your household income must have been $30,000.00 or less.

d) You must have lived in a household or rented a dwelling that was subject to property taxes.

e) You must be current on property tax due on your homestead for all prior years and on any current installments.

WHO MAY CLAIM CREDIT
If you meet all of the qualifications outlined above, you should complete Form RI-1040H to determine if you are entitled to a credit. Only one person of a household may claim the credit. If you and one or more qualified individuals each rent or own a homestead within a single dwelling, you may each file a claim. The right to file a claim does not survive a person's death; therefore a claim filed on behalf of a deceased person cannot be allowed. If the claimant dies after having filed a timely claim, the amount thereof will be disbursed to another member of the household as determined by the Tax Administrator.

LIMITATIONS ON CREDIT
Under the provisions of Section 44-33-16, a claim for relief shall exclude all taxes or rent paid with public assistance funds. The maximum amount of credit allowable under Chapter 44-33, Property Tax Relief Act, for calendar year 2004 is $250.00. In event that more than one person owns the residence, the taxes will be divided by the owner's share.
General Instructions

Use Form RI-4868 to apply for 4 more months to file Form RI-1040 or RI-1040NR.

Extension of Time

If a taxpayer meets all the following tests, the Rhode Island extension form and the additional extension form need not be filed.

1. The taxpayer is not required to make payment with Rhode Island extension form; and
2. The taxpayer files a proper federal extension form (automatic or additional); and
3. The taxpayer's request for extension covers the same time period for both Rhode Island and federal purposes.

If the taxpayer meets the criteria above, the taxpayer must attach a copy of Federal Form 4868, or the approved Federal Form 2688 to the front of the Rhode Island return when it is filed.

If a taxpayer does not meet the tests above and must file a Rhode Island request for extension, the taxpayer should:

1. Prepare the Rhode Island extension Form RI-4868.
2. Clearly show the full amount properly estimated as Rhode Island tax for the year 2004.
3. File the extension with the Rhode Island Division of Taxation on or before the due date for filing Rhode Island income tax returns; and
4. Pay the amount of Rhode Island tax due as calculated on Form RI-4868.
5. Be sure to attach a copy of the Form RI-4868 and/or the approved additional extension (Form RI-2688) to the front of the Rhode Island return when it is filed.
6. Retain the top portion of this form for your records. Detach and return the lower portion with your payment.

Date Paid Check Number Amount

Additional Information

If a taxpayer has been allowed the automatic 4 extension to file, the taxpayer may be granted additional time to file. To request this additional time, file Form RI-2688.

A taxpayer living or traveling outside the United States on April 15 is granted a special, automatic two-month extension without having to file the initial Form RI-4868.

The filing or granting of an extension of time to file does not extend the time for payment of tax due on the return.

How To Prepare Your Payment?

Make your check or money order payable to the "R.I. Division of Taxation." Do not send cash. Make sure your name and address appears on your check or money order. Write "Form RI-4868", your daytime phone number and social security number on your check or money order. If you are filing a joint return, enter the social security number shown first on your return.

Payment By Credit Card

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

telephone: 1-800-2PAY-TAX (1-800-272-9829)
internet: www.officialpayments.com
What Is Form RI-1040V and Do You Need To Use It?

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

How To Fill In Form RI-1040V

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

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

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

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

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

Date Paid  Check Number  Amount

How To Prepare Your Payment

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

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

Retain the top portion of this form for your records. Detach and return the lower portion with your payment. DO NOT staple or otherwise attach your payment of Form RI-1040V to your return or to each other. Instead, just put them loose in the envelope. If an envelope came with your tax package, please use it to mail your tax return, payment, and Form RI-1040V. If you do not have that envelope or you used a paid preparer, mail your tax return, payment and Form RI-1040V to the Rhode Island Division of Taxation, One Capitol Hill, Suite 34, Providence, RI 02908-5806.

Payment By Credit Card

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

telephone: 1-800-2PAY-TAX (1-800-272-9829)
internet: www.officialpayments.com
RI SCHEDULE I  RI MODIFICATIONS TO FEDERAL AGI

23. Modifications INCREASING Federal AGI - income from obligations of any state or its political subdivisions, other than RI (attach documentation) .................................................. 23A.
24. Modifications DECREASING Federal AGI - include income from obligations of the US government included in Federal AGI but exempt from state income taxes (attach documentation) .................................................. 24A.
25. NET MODIFICATIONS TO FEDERAL AGI - combine lines 23C and 24C (enter here and on page 1, line 2) .................................................. 25.

RI SCHEDULE II  ALLOWABLE FEDERAL CREDITS

26. RI income tax from page 1, line 10 .............................................................................................................................. 26. 258
27. Foreign tax credit from Federal Form 1040, line 46 ........................................................................................................ 27.
28. Credit for child and dependent care expenses from Federal Form 1040, line 47 or 1040A, line 29 .................................................. 28. 480
29. Credit for the elderly or the disabled from Federal Form 1040, line 50 or 1040A, line 31 .................................................. 29.
30. Federal mortgage interest credit from Federal Form 8396, line 11 .................................................................................. 30.
31. Other federal credits (see instructions for credits) from Federal Form 1040, lines 54 and 69 .................................................. 31.
32. Total - add lines 27, 28, 29, 30 and 31 .......................................................................................................................... 32. 480
33. Tentative allowable federal credits - multiply line 32 by 25% (.25) .................................................................................. 33. 120
34. MAXIMUM CREDIT - (line 26 or 33 whichever is SMALLER) - Enter here and on page 1, line 11A .................................................. 34. 120

RI SCHEDULE III  CREDIT FOR INCOME TAXES PAID TO ANOTHER STATE

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

RI SCHEDULE EIC  RHODE ISLAND EARNED INCOME CREDIT

42. Rhode Island income tax from RI-1040, page 1, line 13 ............................................................................................... 42. 138
43. Federal earned income credit from Federal Form 1040, line 65; 1040A, line 41; 1040EZ, line 8 or Federal Telefile, line L ............ 43. 1,039
44. Rhode Island percentage .................................................................................................................................................. 44.
45. Multiply line 43 by line 44 .................................................................................................................................................. 45. 25%
46. Enter the SMALLER of line 42 or line 45 ........................................................................................................................ 46. 138
47. Subtract line 46 from line 45 (if zero or less, enter the amount from line 46 on line 50. Otherwise, continue to line 48) .................. 47.
49. RI refundable earned income credit - multiply line 47 by line 48 .................................................................................. 49. 6
50. TOTAL RI EARNED INCOME CREDIT - add line 46 and line 49. Enter here and on RI-1040, line 18D ................................. 50. 144

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

Your Signature  John Q Public  4/15/05  Spouse’s Signature  Jane Q Public  4/15/05

If you do not need forms mailed to you next year, check box. Yes  No
Paid preparer’s signature and address

Page 2
WHERE TO GET FORMS, INFORMATION AND TAX ASSISTANCE

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

E-Filers get their refunds faster.
THANK YOU E-FILE!
I wish I E-Filed!

WHERE TO GET FORMS, INFORMATION AND TAX ASSISTANCE

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

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

In person
8:30am to 3:30pm

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

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

WANT YOUR REFUND FASTER?  Ask your preparer about electronic filing with direct deposit and get your refund weeks faster.
DON’T HAVE A PAID PREPARER? Free electronic filing is available through the Free File Alliance. Visit the IRS web site for details and links - www.irs.gov/efile

Directions

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

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

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