

RI-1040 RHODE ISLAND RESIDENT INDIVIDUAL INCOME TAX RETURN

2004

NAME AND ADDRESS <div style="border: 1px solid black; border-radius: 10px; padding: 2px; display: inline-block;">please print or type</div>	First Name	Initial	Last Name	Your Social Security Number
	Spouse's First Name	Initial	Last Name	Spouse's Social Security Number
	Present Home Address (Number and street, including apartment number or rural route)			Daytime Telephone Number ()
	City, Town or Post Office	State	Zip code	City or Town of Legal Residence

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

FILING STATUS Check only one box
 1 Single
 2 Married filing jointly
 3 Married filing separately
 4 Head of Household
 5 Qualifying widow(er)

INCOME, TAX AND CREDITS	1. Federal AGI (Adjusted Gross Income) - Federal Form 1040, line 36; 1040A, line 21; 1040EZ, line 4 or Telefile, line I.	1.	
	2. Net modifications to Federal AGI (if no modifications, enter zero on this line) - Page 2, Schedule I, Line 25.....	2.	
	3. Modified Federal AGI - combine lines 1 and 2 (add net increases or subtract net decreases).....	3.	
	4. 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.....	4.	
	5. Subtract line 4 from line 3.....	5.	
	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.....	6.	<input type="text"/> X \$3,100 =
	7. RI TAXABLE INCOME - subtract line 6 from line 5.....	7.	
	8. A. RI income tax <input type="checkbox"/> RI Tax Table or Rate Schedules <input type="checkbox"/> RI Schedule CGW <input type="checkbox"/> RI Schedule D <input type="checkbox"/> RI Schedule J <input type="checkbox"/> RI-8615	8A.	
	B. Other RI taxes from page 3, RI Schedule OT, line 14.....	8B.	
	9. RI alternative minimum tax from RI-6251, line 14.....	9.	
	10. Total RI income tax - add lines 8A, 8B and 9.....	10.	
	11. A. RI percentage of allowable Federal credits from page 2, schedule II, line 34.....	11A.	
	B. Other RI credits - indicate credit form number(s) _____ attach forms.....	11B.	
	C. RI credit for income taxes paid to other states from page 2, schedule III, line 41.....	11C.	
	12. Total RI credits - add lines 11A, 11B and 11C.....	12.	
	13. RI income tax after credits - subtract line 12 from line 10 (not less than zero).....	13.	
	14. RI use/sales tax from page 3, Schedule T-205P, line 23 (see instructions).....	14.	
15. Total RI tax - add lines 13 and 14.....	15.		
16. RI checkoff contributions from page 3, schedule IV, line 8 (contributions reduce your refund or increase your balance due)	16.		
17. TOTAL RI TAX AND CHECKOFF CONTRIBUTIONS - add lines 15 and 16.....	17.		

PAYMENTS AND PROPERTY TAX RELIEF CREDIT	18. A. RI 2004 income tax withheld (please attach forms W-2, 1099, etc.).....	18A.	
	B. 2004 estimated tax payments and amount applied from 2003 return.....	18B.	
	C. Property tax relief credit from RI-1040H, line 15 or 22 (attach form RI-1040H).....	18C.	
	D. RI earned income credit from page 2, RI Schedule EIC, line 50.....	18D.	
	E. Other payments.....	18E.	
	F. TOTAL PAYMENTS AND CREDITS - add lines 18A, 18B, 18C, 18D and 18E.....	18F.	

AMOUNT DUE	19. If line 17 is LARGER than line 18F, Subtract line 18F from 17. YOU OWE THIS AMOUNT. Complete RI-1040V. Check <input type="checkbox"/> if RI-2210 or RI-2210A is attached - enter interest due \$ _____ or enter zero.....	19.	
	20. If line 18F is LARGER than 17, subtract line 17 from 18F. THIS IS THE AMOUNT YOU OVERPAID	20.	
REFUND	21. Amount of overpayment to be refunded.....	21.	
	22. Amount of overpayment to be applied to 2005 estimated tax.....	22.	

RI SCHEDULE I RI MODIFICATIONS TO FEDERAL AGI

Table with 3 columns: Description, Line Number, Amount. Rows include: 23. A. Modifications INCREASING Federal AGI... 23B. Other modifications INCREASING Federal AGI... 23C. Total modifications INCREASING Federal AGI... 24. A. Modifications DECREASING Federal AGI... 24B. Other modifications DECREASING Federal AGI... 24C. Total modifications DECREASING Federal AGI... 25. NET MODIFICATIONS TO FEDERAL AGI...

RI SCHEDULE II ALLOWABLE FEDERAL CREDITS

Table with 3 columns: Description, Line Number, Amount. Rows include: 26. RI income tax from page 1, line 10... 27. Foreign tax credit from Federal Form 1040, line 46... 28. Credit for child and dependent care expenses... 29. Credit for the elderly or the disabled... 30. Federal mortgage interest credit... 31. Other federal credits... 32. Total - add lines 27, 28, 29, 30 and 31... 33. Tentative allowable federal credits... 34. MAXIMUM CREDIT...

RI SCHEDULE III CREDIT FOR INCOME TAXES PAID TO ANOTHER STATE

NOTE: Attach signed copy of the other state return.

Table with 3 columns: Description, Line Number, Amount. Rows include: 35. RI income tax (page 1, line 10) less allowable federal credits... 36. Adjusted gross income from other state... 37. Modified federal AGI - page 1, line 3... 38. Divide line 36 by line 37... 39. Tentative credit - multiply line 35 by line 38... 40. Tax due and paid to other state... 41. MAXIMUM TAX CREDIT...

RI SCHEDULE EIC RHODE ISLAND EARNED INCOME CREDIT

Table with 3 columns: Description, Line Number, Amount. Rows include: 42. Rhode Island income tax from RI-1040, page 1, line 13... 43. Federal earned income credit from Federal Form 1040... 44. Rhode Island percentage... 45. Multiply line 43 by line 44... 46. Enter the SMALLER of line 42 or line 45... 47. Subtract line 46 from line 45... 48. Refundable percentage... 49. RI refundable earned income credit... 50. TOTAL RI EARNED INCOME CREDIT...

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

Your Signature Date Spouse's Signature Date

If you do not need forms mailed to you next year, check box. May the division contact your preparer about this return? Yes No

Paid preparer's signature and address SSN, PTIN or EIN Telephone number

OTHER RI SCHEDULES








2004

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

Your Social Security Number

RI SCHEDULE IV RI CHECKOFF ✓ CONTRIBUTIONS

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

		\$1.00	\$5.00	\$10.00	Other			
1.	 Drug program account.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$ _____	1. _____	
2.	 Olympic Contribution Yes <input type="checkbox"/> No <input type="checkbox"/> \$1.00 Contribution (\$2.00 if a joint return).....							2. _____
3.	 RI Organ Transplant Fund.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$ _____	3. _____	
4.	 RI Council on the Arts.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$ _____	4. _____	
5.	 RI Nongame Wildlife Fund.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$ _____	5. _____	
6.	 Childhood Disease Victims' Fund.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$ _____	6. _____	
7.	 RI Military Family Relief Fund.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$ _____	7. _____	
8.	TOTAL CONTRIBUTIONS - add lines 1, 2, 3, 4, 5, 6 and 7 - Enter here and on RI-1040 or RI-1040NR, page 1, line 16.....							8. <input style="border: 2px solid black;" type="text"/>

RI SCHEDULE OT OTHER RHODE ISLAND TAXES

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

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

RI-8615 TAX FOR CHILDREN UNDER AGE 14 WHO HAVE INVESTMENT INCOME

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

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.....	19.	_____
20.	Rhode Island percentage.....	20.	7%
21.	Amount of tax - multiply line 19 by line 20.....	21.	_____
22.	Credit for use/sales taxes paid in other states on the items listed on line 18.....	22.	_____
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.....	23.	<input style="border: 2px solid black;" type="text"/>

RI Deduction Schedules for RI-1040 or RI-1040NR, line 4

2004

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

Your Social Security Number

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

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

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

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

If your filing status is	AND the number on line A is	THEN your RI standard deduction is
Single	1	\$6,050
	2	7,250
Married filing jointly or Qualifying widow(er)	1	9,100
	2	10,050
	3	11,000
	4	11,950
Married filing separately	1	5,025
	2	5,975
	3	6,925
	4	7,875
Head of household	1	8,350
	2	9,550

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..... 1. _____

2. Minimum standard deduction..... 2. 800

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

4. Enter the amount shown below for your filing status.

Single.....	\$4,850	}	4. _____
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..... 5A. _____

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)..... 5B. _____

C. Add lines 5A and 5B. Enter the total here and on RI-1040 or RI-1040NR, line 4..... 5C. _____

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

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..... 2. _____

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..... 3. _____

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

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

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

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..... 7. _____

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

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

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