

Rhode Island Income and Adjustments from Federal Return.

Enter in Column A amounts attributable to Rhode Island sources.
Enter in Column B amounts from Federal Return Form 1040.

	(A)	(B)
FEDERAL FORM 1040	RHODE ISLAND AMOUNT	FEDERAL AMOUNT
8. Wages, Salaries, Tips, Etc. Line 7		
9. Interest and Dividends Lines 8a and 9		
10. Business Income Line 12		
11. Sale or Exchange of Property Lines 13 and 14		
12. Pensions and Annuities, Rents and Royalties, Etc., Lines 15b, 16b and 17		
13. Farm Income Line 18		
14. Miscellaneous Income Lines 10, 11, 19, 20b and 21		
15. Total Lines 8 through 14		
16. Adjustments (Attach Schedule) Line 32		
17. Total Income - Line 15 less Line 16 - Column A		
18. Federal Adjusted Gross Income - Line 15 less Line 16 Column B		
19. Modifications Increasing Federal A.G.I. (Attach Schedule)		
20. Modifications Decreasing Federal A.G.I. (Attach Schedule)		
21. Net modification (Combine Lines 19 and 20)		
22. Modified Federal A.G.I. (Combine Lines 18 and 21)		
23. Enter your deduction from Federal Form 1040 line 36; Form 1040A line 22; Form 1040EZ line 5 or amount of deduction recomputed (see instructions).		
24. Subtract Line 23 from Line 22.		
25. Multiply \$2,800 by the total number of exemptions claimed on Federal Form 1040 line 6d; 1040A line 6d or enter amount of phase out exemption (see instructions).		
26. Taxable Income. Subtract Line 25 from Line 24. Enter here.		
27. Federal income tax on amount on line 26 (see federal instructions). Include any tax from Federal Form(s) 8814 & 4972. Also include taxes from Federal Form 4970 and any recapture taxes reported on your Federal income tax return.		
28. Alternative minimum tax from Federal Form 1040 line 41.		
29. Total federal income tax before credits. Add lines 27 and 28.		
30. Credits - Enter total from Federal Form 1040 lines 43, 44, 45, 49 & 60a; or Federal Form 1040A lines 27, 28 & 38a; or Federal Form 1040EZ line 8a.		
31. Total federal income tax - Line 29 less line 30. (If \$0 or less, enter \$0)		
32. Adjusted Federal Tax for Rhode Island: (A) Line 17 (See instructions for Line 32) <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> x (C) Line 31 = Enter here and on Page 1, Line 1 (B) Line 22		

Schedule 1 A	
Allocation of Wage and Salary Income to Rhode Island	
1. Wages, Salaries, Tips, Etc. (To be Allocated)	(1)
2. Total Days in Year	
3. Nonworking Days:	
Saturdays, Sundays and Holidays	
Sick Leave	
Vacation	
Other Nonworking Days	
Total Nonworking Days	
4. Total Days Worked in Year (Line 2 less Line 3)	(4)
5. Deduct Days Worked Outside Rhode Island	
6. Days Worked in Rhode Island (Line 4 less Line 5)	(6)
7. Rhode Island Amount: (6) _____ X (1) _____ = _____ (4)	Include this Amount on Line 8, Column (A), Schedule 1

Schedule 1 C	
Allocation of Business Income to Rhode Island	
Business Allocation Percentage	%
Schedule 1 B Below	
Enter Line Number and Amount of Each Item of Business Income (or loss) Reported in Column (B) of Schedule 1 Required to be Allocated and Multiply by Allocation Percentage to Determine Rhode Island Amount.	
Line No.	\$ X % =
Line No.	\$ X % =
Line No.	\$ X % =
Line No.	\$ X % =
Line No.	\$ X % =
Include These Amounts on Corresponding Lines in Column (A), Schedule 1	

Schedule 1 B		BUSINESS ALLOCATION PERCENTAGE	
(1) Description of Items Used as Factors	(2) Totals-Inside and Outside the State	(3) Rhode Island State Amounts	(4) Percent Column 3 is of Column 2
1. Average Value of the Real and Tangible Personal Property of the Business (See Instructions)			
a) Real Property Owned	\$	\$	▼
b) Real Property Rented from Others			▼
c) Tangible Personal Property Owned			▼
d) Total of Lines 1a, 1b and 1c			%
2. Wages, Salaries and other Personal Service Compensation paid During the Year			%
3. Gross Sales of Merchandise or charges for Services During the Year			%
4. Total of Percentages in Column (4)			%
5. Business Allocation Percentage (Divide Total Percentages (Line 4) by 3) Enter This Percentage on Schedule 1C.			%