

GENERAL INSTRUCTIONS

- I - Rhode Island Form 1040X must be completed by those taxpayers who have to correct their Rhode Island return as a result of a change or correction on their federal income tax return; the filing of an amended federal income tax return; the filing of an amended out-of-state tax return or a notification of a change or correction on another state's personal income tax return.

Complete the top portions of the return - name and address, federal filing status, federal exemptions and tax schedule used. Be sure to enter the tax year in the space provided at the top of the form.

II- Column A - Lines 7-13

Enter the dollar amounts as they appear on your original filing or on your most recent filing.

Column B - Lines 7-13

This is used for the difference between the amounts listed in Column A and C, either increases or decreases.

Column C - Lines 7-13

Enter the corrected amounts on the appropriate lines.

Line 7 - enter the federal adjusted gross income as corrected or the modified federal adjusted gross income as corrected. If using the modified adjusted gross income, then you must complete Schedule I on Page 2. If you are allocating your income and have completed Schedule III on Page 3, then do not enter any amounts on Line 7 or 8.

Line 8 - enter the federal itemized or standard deductions as on your federal income tax return, or from Line 26c, Schedule 1, Page 2.

Line 9 - enter the federal income tax liability as corrected on your federal income tax return or from Line 32c, Schedule I, Page 2; or Line 63, Schedule III, Page 3.

Line 10 - enter the appropriate R.I. tax liability.

Line 11 - enter the R.I. income tax withheld. If the amount in Column C is greater than the amount in Column A, be sure to attach corrected or additional W-2 forms.

Line 12 - enter the R.I. Estimated Tax payments, if any.

Line 13 - enter any R.I. credits and indicate form(s) number. If Line 13 contains an out-of-state tax credit be sure to complete Lines 21 and/or 25 of Schedule I and all of Schedule II on Page 2.

Line 14 - add Lines 11, 12 & 13.

Line 15 - enter the total amount paid with the original return and also any other payments made subsequent thereto.

Line 16 - add Lines 14 & 15.

Line 17 - enter the total overpayment that appeared on your original return. This would include amounts refunded and amounts credited to a subsequent year.

Line 18 - subtract Line 17 from Line 16.

Line 19 & 20 - compare the amount on Line 18 with the amount on Line 10 (Column C only) and if Line 10 is greater, enter the difference on Line 19; if Line 18 is greater, enter the difference on Line 20.

Line 19A - enter any interest due on the amount shown on Line 19.

Line 19B - add Lines 19 and 19A - This amount must be paid with this return.

Schedule I - To be completed by R.I. resident taxpayers who have modifications to their income. See the RI-1040 instructions for the tax year being amended.

Schedule II - to be completed by R.I. resident taxpayers claiming credit for taxes paid to another state. Be sure to attach a copy of the return filed with the other state if the amounts in Column A and C do not agree. See the RI-1040 instructions for the tax year being amended.

Schedule III - to be completed by those taxpayers who have to allocate their income - nonresidents and partial year residents. The amounts to be entered in Column A and B are the corrected amounts that gave rise to this amended return. See the RI-1040NR instructions for the tax year being amended.

Explanation of Changes and Corrections.

Enter brief explanation for each line that has a change or a correction.

Signature:

Sign the return at the bottom of Page 1. If a joint return, both spouses must sign.

AMENDED RHODE ISLAND INDIVIDUAL INCOME TAX RETURN

This return is for calendar year , OR fiscal year ended

PRINT OR TYPE First Name and Initial (If joint return use First Name and Initials of both) Last Name Your Social Security Number Present Home Address (Number and Street, Including Apartment No. or Rural Route) Spouse's Social Security Number City, Town or Post Office State Zip Code City or Town of Legal Residence

PLEASE ANSWER ALL QUESTIONS AND FILL APPLICABLE ITEMS

Enter name and address used on original return (If same as above write "SAME")

Your original return was filed as: (1) RESIDENT (2) PARTIAL YEAR RESIDENT (3) NON-RESIDENT Are you filing an amended Federal return? Have you been advised your Federal return is under examination? If yes give location of district office. Have you been advised your R.I. return is under examination? IMPORTANT BE SURE PAGES 2 AND 3 ARE COMPLETED IF APPLICABLE.

FEDERAL FILING STATUS On original return On this return SINGLE MARRIED FILING JOINTLY MARRIED FILING SEPARATELY UNMARRIED HEAD OF HOUSEHOLD SURVIVING WIDOW(ER)

FEDERAL EXEMPTIONS 6. Number of federal exemptions claimed: ON ORIGINAL RETURN ON THIS RETURN

CHECK FEDERAL SOURCE USED. On original return On this return. TAX TABLES TAX RATE SCHEDULES SCHEDULE D SCHEDULE G FORM 8615

RHODE ISLAND TAX COMPUTATION Table with columns A. As Originally Reported, B. Net Change (Increase or Decrease - Explain on Page 3), C. Correct Amount. Rows 7-20 including Federal adjusted gross income, deductions, taxes, credits, and balance due.

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 Signature of paid preparer Date Address

OFFICE USE EXAMINED BY DATE

**RHODE ISLAND MODIFICATION TO
FEDERAL ADJUSTED GROSS INCOME
(As Amended)**

		A As Originally Reported	B Net Change	C Corrected Amount
21.	Federal adjusted gross income. 8			
22.	Modifications increasing federal adjusted gross income.			
A.	Income from obligations of any state or its political subdivisions, other than Rhode Island			
B.	Income from U. S. obligations exempt from Federal income tax but not exempt from state income tax.			
C.	Other modifications increasing (attach schedule)			
D.	Total modifications increasing - add 22A, 22B, & 22C			
23.	Federal AGI plus modifications increasing AGI: Add Lines 21 & 22D			
24.	Modifications decreasing federal adjusted gross income.			
A.	Income from obligations of the U.S. Government included in Line 21 above but exempt from state income taxes.			
B.	Other modifications decreasing (attach schedule)			
C.	Total modifications decreasing - add 24A, & 24B			
25.	Federal AGI less modifications decreasing AGI Line 23 less Line 24C 12			
26.	Deductions: Standard or itemized			
27.	Subtract Line 26 from Line 25			
28.	Personal Exemption(s)			
29.	Taxable Income: Subtract Line 28 from Line 27			
30A	Federal Income tax on amount on Line 29			
30B	Additional taxes. Check if from <input type="checkbox"/> Form 4970, OR <input type="checkbox"/> Form 4972,			
30C	Other taxes.			
30D	Total Federal income tax before credits. Add Lines 30A, 30B, and 30C			
31.	Credits. Enter form(s) number(s)			
32.	Total Federal income tax - Line 30D less 31 (Enter here and on Page 1, Line 9C).			

SCHEDULE II CREDIT FOR INCOME TAXES PAID TO ANOTHER STATE - RHODE ISLAND RESIDENTS ONLY
Attach copy of return filed with other state.

33.	Rhode Island income tax (Page 1 - Line 10 this return) 18			
34.	Adjusted Gross income from other state. 19			
35.	TAX CREDIT COMPUTATION Line 34 _____ = <input type="checkbox"/> . <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> X Line 33 _____ = 20 (See Instructions) Line 21 or Line 25			
36.	Tax due and paid (see specific instructions) to other states <input type="checkbox"/> Insert Name of State Paid 21			
37.	Maximum tax credit (Line 35 or Line 36 whichever is smaller but not to exceed amount on Line 33) 22 Enter here and at Line 13C			

**SCHEDULE III ALLOCATION AND MODIFICATION
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 as corrected.

	(A)	(B)
	RHODE ISLAND AMOUNT	FEDERAL AMOUNT
38. Wages, Salaries, Tips, etc.		
39. Interest and Dividends		
40. Business Income		
41. Sale or Exchange of Property		
42. Pensions and Annuities, Rents and Royalties, etc.		
43. Farm Income		
44. Miscellaneous Income		
45. Total Lines 38 through 44		
46. Adjustments (Attach Schedule)		
47. Total Income - Line 45 minus Line 46 - Column A		
48. Federal Adjusted Gross Income - Line 45 less Line 46 Column B		
49. Modifications Increasing Federal Adjusted Gross Income		
50. Modifications Decreasing Federal Adjusted Gross Income		
51. Net Adjustment (Combine Lines 49 and 50) (Attach Schedule)		
52. Modified Federal Adjusted Gross Income (Combine Lines 48 and 51)		
53. Enter the deduction from your federal return.		
54. Subtract Line 53 from Line 52.		
55. Enter the total amount of exemptions claimed on your federal return if applicable.		
56. Taxable Income. Subtract Line 55 from Line 54.		
57. Tax. Compute tax on Line 56 and enter here.		
58. Additional taxes.		
59. Other taxes.		
60. Total Federal income tax before credits. Add Lines 57, 58 and 59.		
61. Credits		
62. Total Federal Income Tax - Line 60 less Line 61.		
63. Adjusted Federal Tax for Rhode Island:		

(A) Line 47 . X (C) Line 62 = Enter here and on Page 1, Line 9C.
 (B) Line 52

EXPLANATION OF CHANGES TO INCOME, DEDUCTIONS, EXEMPTIONS, ADJUSTMENTS, PAYMENTS AND CREDITS. [IMPORTANT NOTE: If the amended return is the result of a change in credit allowed for income tax paid to other states, attach a signed copy of the return filed with the other state(s)].