



# 2008 RI-1040

Rhode Island

Resident Individual Income Tax Return

This booklet contains:

RI-1040

RI Schedule EIC

RI Schedule OT

RI-8615

RI Schedule FT

RI Deduction Schedules

RI Schedule I

RI Schedule CR

RI Schedule CGW

RI Schedule D

RI-6251

RI-2210A

RI-1040H

RI-4868

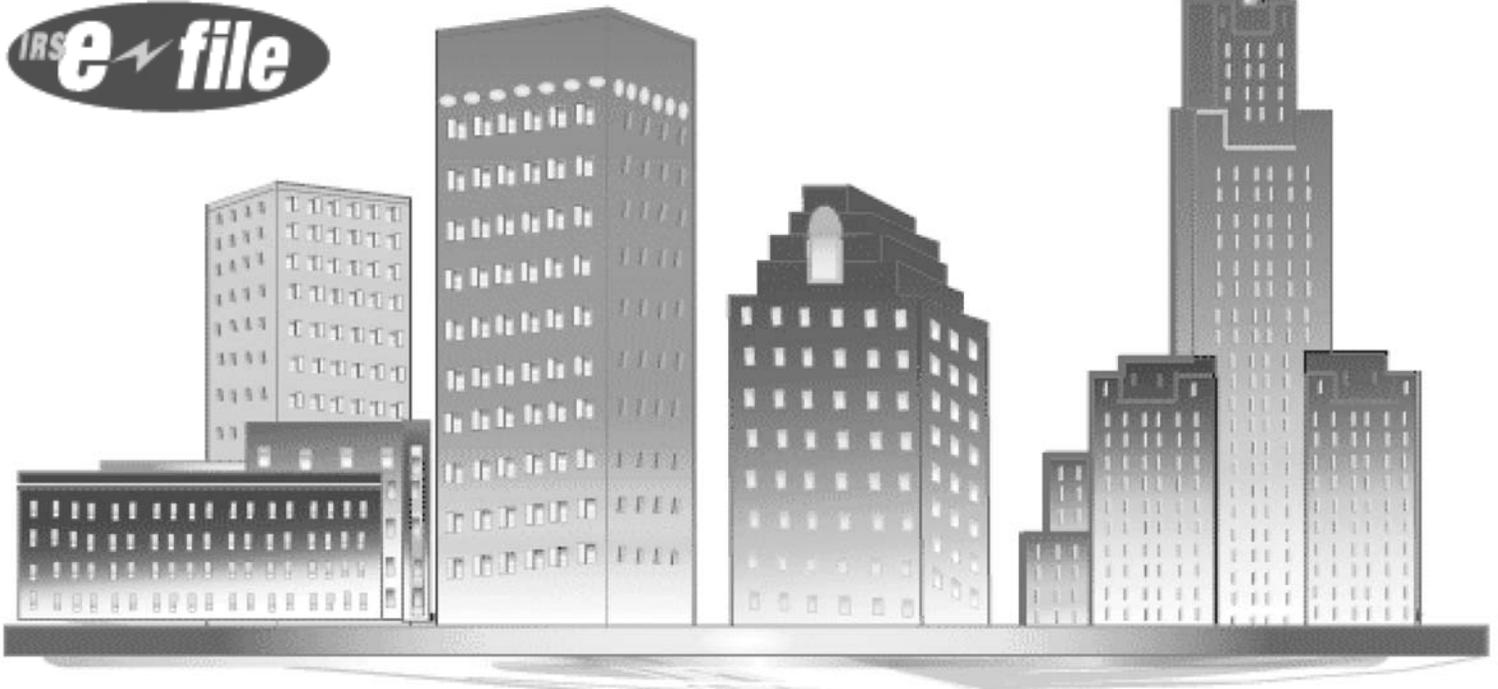
RI-1040V

Instructions

RI Tax Tables

RI Tax Computation Worksheet

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



[www.tax.ri.gov](http://www.tax.ri.gov)



# 2008

# RHODE ISLAND TAX COMPUTATION WORKSHEET

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

If Taxable Income- RI-1040S, line 5; RI-1040, line 7 or RI-1040NR, line 7 is:		(a) Enter the amount from RI-1040S, line 5; RI-1040, line 7 or RI-1040NR, line 7	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	TAX Subtract (d) from (c) Enter here and on RI-1040S, line 6; RI-1040, line 8A or RI-1040NR, line 8A
At least	But not over					
\$0	\$32,550		3.75%		\$0.00	
\$32,550	\$78,850		7.00%		\$1,057.88	
\$78,850	\$164,550		7.75%		\$1,649.25	
\$164,550	\$357,700		9.00%		\$3,706.13	
Over	\$357,700		9.90%		\$6,925.43	

## SCHEDULE Y1 - Use if your filing status is MARRIED FILING JOINT or QUALIFYING WIDOW(ER)

If Taxable Income- RI-1040S, line 5; RI-1040, line 7 or RI-1040NR, line 7 is:		(a) Enter the amount from RI-1040S, line 5; RI-1040, line 7 or RI-1040NR, line 7	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	TAX Subtract (d) from (c) Enter here and on RI-1040S, line 6; RI-1040, line 8A or RI-1040NR, line 8A
At least	But not over					
\$0	\$54,400		3.75%		\$0.00	
\$54,400	\$131,450		7.00%		\$1,768.00	
\$131,450	\$200,300		7.75%		\$2,753.88	
\$200,300	\$357,700		9.00%		\$5,257.63	
Over	\$357,700		9.90%		\$8,476.93	

## SCHEDULE Y2 - Use if your filing status is MARRIED FILING SEPARATELY

If Taxable Income- RI-1040S, line 5; RI-1040, line 7 or RI-1040NR, line 7 is:		(a) Enter the amount from RI-1040S, line 5; RI-1040, line 7 or RI-1040NR, line 7	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	TAX Subtract (d) from (c) Enter here and on RI-1040S, line 6; RI-1040, line 8A or RI-1040NR, line 8A
At least	But not over					
\$0	\$27,200		3.75%		\$0.00	
\$27,200	\$65,725		7.00%		\$884.00	
\$65,725	\$100,150		7.75%		\$1,376.94	
\$100,150	\$178,850		9.00%		\$2,628.81	
Over	\$178,850		9.90%		\$4,238.46	

## SCHEDULE Z - Use if your filing status is HEAD OF HOUSEHOLD

If Taxable Income- RI-1040S, line 5; RI-1040, line 7 or RI-1040NR, line 7 is:		(a) Enter the amount from RI-1040S, line 5; RI-1040, line 7 or RI-1040NR, line 7	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	TAX Subtract (d) from (c) Enter here and on RI-1040S, line 6; RI-1040, line 8A or RI-1040NR, line 8A
At least	But not over					
\$0	\$43,650		3.75%		\$0.00	
\$43,650	\$112,650		7.00%		\$1,418.63	
\$112,650	\$182,400		7.75%		\$2,263.50	
\$182,400	\$357,700		9.00%		\$4,543.50	
Over	\$357,700		9.90%		\$7,762.80	

# RI-1040 RHODE ISLAND RESIDENT INDIVIDUAL INCOME TAX RETURN

# 2008

NAME AND ADDRESS  <div style="border: 1px solid black; border-radius: 15px; 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** If you want \$5.00 (\$10.00 if a joint return) to go to this fund, check here. (See instructions. This will not increase your tax or reduce your refund.)  Yes

If you wish the 1st \$2.00 (\$4.00 if a joint return) to be paid to a specific party, check the box and fill in the name of the political party. Otherwise, it will be paid to a nonpartisan general account.

**FILING STATUS**

Check only one box

1  Single

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 37; 1040A, line 21 or 1040EZ, line 4..... 1.

2. Net modifications to Federal AGI (if no modifications, enter zero on this line) from RI 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 29, whichever is greater. If you itemize and line 3 is over \$159,950 (\$79,975 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 \$3,500 and enter result in 6.  X \$3,500 = 6.

If line 3 is over \$119,975, see worksheet on page I-4 for exemption amount.....

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

8. A. RI income tax  RI Tax Table or Tax Computation Worksheet  RI Schedule CGW  RI Schedule D  RI Schedule J  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 6 ..... 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 from RI Schedule CR, line 24 ..... 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. Alternative Flat Tax from page 3, schedule FT, line 26..... 14.

15. Rhode Island tax - enter the smaller of line 13 or line 14.....  Check box if Alternative Flat Tax method is used.. 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 and **USE/SALES** tax due \$ \_\_\_\_\_ (see instructions)..... 17.

18. A. RI 2008 income tax withheld (please attach forms W-2, 1099, etc.)..... 18A.

B. 2008 estimated tax payments and amount applied from 2007 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. RI Residential Lead Paint Credit from RI-6238, line 7..... 18E.

F. Other payments..... 18F.

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

**AMOUNT DUE** 19. If line 17 is **LARGER** than line 18G, Subtract line 18G from 17. **YOU OWE THIS AMOUNT.** Complete RI-1040V. Check  if RI-2210 or RI-2210A is attached - enter interest due \$ \_\_\_\_\_ or enter zero..... 19.

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

21. Amount of overpayment to be refunded..... 21.

22. Amount of overpayment to be applied to 2009 estimated tax..... 22.

**PAYMENTS AND PROPERTY TAX RELIEF CREDIT**

Check  if extension is attached.

RI SCHEDULE I RI MODIFICATIONS TO FEDERAL AGI

NOTE: This schedule has been moved. This schedule is available in this booklet or on our web site: www.tax.ri.gov

RI SCHEDULE II ALLOWABLE FEDERAL CREDITS

Table with 4 columns: Line number, Description, and two empty columns for input. Rows include RI income tax, credit for child and dependent care, credit for the elderly or the disabled, federal mortgage interest credit, federal adoption credit, other federal credits, total, tentative allowable federal credits, and maximum credit.

RI SCHEDULE III CREDIT FOR INCOME TAXES PAID TO ANOTHER STATE

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

Table with 4 columns: Line number, Description, and two empty columns for input. Rows include RI income tax less allowable federal credits, income derived from other state, modified federal AGI, tentative credit, tax due and paid to other state, and maximum tax credit.

RI SCHEDULE EIC RHODE ISLAND EARNED INCOME CREDIT

Table with 4 columns: Line number, Description, and two empty columns for input. Rows include Rhode Island income tax, federal earned income credit, Rhode Island percentage, tentative credit, refundable percentage, and 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.

Signature and date lines for taxpayer and spouse, checkboxes for mailing forms and preparer contact, and fields for preparer's signature, address, SSN, PTIN, EIN, and telephone number.

# OTHER RI SCHEDULES

# 2008

Name(s) shown on Form RI-1040

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"/> \$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.	<b>TOTAL CONTRIBUTIONS</b> - add lines 1, 2, 3, 4, 5, 6 and 7 - Enter here and on RI-1040, page 1, line 16.....							8. <input style="width: 100px; height: 20px;" 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 15.....	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.	<b>25%</b>
14.	<b>OTHER RHODE ISLAND TAXES</b> - Multiply line 12 by line 13. Enter here and on RI-1040, line 8B.....	14.	<input style="width: 100px; height: 20px;" type="text"/>

## RI-8615 TAX FOR CERTAIN CHILDREN WHO HAVE INVESTMENT INCOME

15.	Child's tax from Federal Form 8615, line 18.....	15.	_____
16.	Rhode Island percentage.....	16.	<b>25%</b>
17.	<b>TAX</b> - multiply line 15 by line 16 - Enter here and on RI-1040, line 8A and check the RI-8615 box.....	17.	<input style="width: 100px; height: 20px;" type="text"/>

## RI SCHEDULE FT RI ALTERNATIVE FLAT TAX

18.	Modified Federal AGI from RI-1040, page 1, line 3.....	18.	_____
19.	Flat Tax rate.....	19.	<b>7%</b>
20.	RI Flat Tax before other state credit - multiply line 18 by line 19.....	20.	_____

**IF YOU ARE CLAIMING A CREDIT FOR TAXES PAID TO OTHER STATE COMPLETE LINES 21 THRU 25. OTHERWISE, ENTER THE AMOUNT FROM LINE 20 ON LINE 26.**

21.	Income from other state. ( <b>NOTE:</b> You must attach a signed copy of the other state return) ..... <b>If more than one state see instructions and complete RI-1040MU.</b>	21.	_____
22.	Income percentage - divide line 21 by line 18.....	22.	_____
23.	Tentative credit - multiply line 20 by line 22.....	23.	_____
24.	Tax due and paid to other state..... Insert name of state paid _____	24.	_____
25.	<b>MAXIMUM CREDIT</b> (line 20, 23 or 24, whichever is the <b>SMALLEST</b> ).....	25.	_____
26.	RI Flat Tax after other state credit - subtract line 25 from line 20. Enter here and on RI-1040, page 1, line 14.....	26.	<input style="width: 100px; height: 20px;" type="text"/>

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

# 2008

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 01/02/1944),  Blind,  **SPOUSE** was 65 or older, (born before 01/02/1944),  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	\$6,800
	2	8,150
Married filing jointly or Qualifying widow(er)	1	10,150
	2	11,200
	3	12,250
	4	13,300
Married filing separately	1	5,600
	2	6,650
	3	7,700
	4	8,750
Head of household	1	9,350
	2	10,700

## B. STANDARD DEDUCTION SCHEDULE FOR DEPENDENTS

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

- Add \$300 to your **EARNED INCOME\***. Enter the total here..... 1. \_\_\_\_\_
- Minimum standard deduction..... 2. **900**
- Enter the **LARGER** of line 1 or line 2..... 3. \_\_\_\_\_
- Enter the amount shown below for your filing status.
 

Single.....	\$5,450	}	..... 4. _____
Married filing jointly or Qualifying widow(er).....	9,100		
Married filing separately.....	4,550		
Head of household.....	8,000		
- STANDARD DEDUCTION**
  - 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. \_\_\_\_\_
  - Check if:  **YOU** were 65 or older, (born before 01/02/1944),  Blind,  **SPOUSE** was 65 or older, (born before 01/02/1944),  Blind  
 If age 65 or older or blind, multiply the number of boxes checked by: \$1,350 if Single or Head of household; \$1,050 if Married filing jointly, Married filing separately or Qualifying widow(er)..... 5B. \_\_\_\_\_
  - 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 line 27; Federal Form 1040A, line 7 or Federal Form 1040EZ, line 1.

## 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)**

- Add the amounts from Federal Form, Schedule A, lines 4, 9, 15, 19, 20, 27 and 28..... 1. \_\_\_\_\_
- Add the amounts from Federal Form, Schedule A, lines 4, 14 and 20 plus any gambling and casualty or theft losses included on line 28. Also include in the total any qualified Midwestern disaster area contributions included on line 16 ..... 2. \_\_\_\_\_
- 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. \_\_\_\_\_
- Multiply line 3 above by 80% (.80)..... 4. \_\_\_\_\_
- Enter the amount from RI-1040 or RI-1040NR, line 3..... 5. \_\_\_\_\_
- Enter \$159,950 (\$79,975 if Married filing separately)..... 6. \_\_\_\_\_
- 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. \_\_\_\_\_
- Multiply line 7 by 3% (.03)..... 8. \_\_\_\_\_
- Enter the **SMALLER** of line 4 or line 8..... 9. \_\_\_\_\_
- Divide line 9 by 1.5..... 10. \_\_\_\_\_
- Subtract line 10 from line 9..... 11. \_\_\_\_\_
- Total itemized deductions** - Subtract line 11 from line 1 - Enter the result here and on RI-1040 or RI-1040NR, line 4..... 12. \_\_\_\_\_

# RI SCHEDULE I

# 2008

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

Your Social Security Number

## RI MODIFICATIONS TO FEDERAL AGI MODIFICATIONS INCREASING FEDERAL AGI

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

- 23. (a). Income from obligations of any state or its political subdivisions, other than RI under **RIGL §44-30-12(1)** and **RIGL §44-30-12(2)** ..... 23(a). \_\_\_\_\_
- (b). Rhode Island fiduciary adjustment as beneficiary of an estate or trust under **RIGL §44-30-17** ..... 23(b). \_\_\_\_\_
- (c). Recapture of Family Education Account modifications under **RIGL §44-30-25(g)** ..... 23(c). \_\_\_\_\_
- (d). Bonus depreciation that has been taken for federal purposes that must be added back to Rhode Island income under **RIGL §44-61-1**..... 23(d). \_\_\_\_\_
- (e). Section 179 depreciation that has been taken for federal purposes that must be added back to Rhode Island income under **RIGL §44-61-1.1** ..... 23(e). \_\_\_\_\_
- (f). Recapture of Tuition Saving Program modifications (section 529 accounts) under **RIGL §44-30-12(4)** ..... 23(f). \_\_\_\_\_
- (g). Recapture of Historic Tax Credit or Motion Picture Production Tax Credit modifications decreasing Federal AGI previously claimed under **RIGL §44-33.2-3(2)** and **RIGL §44-31.2-9** respectively ..... 23(g). \_\_\_\_\_
- (h). Recapture of Scituate Medical Savings Account modifications under **RIGL §44-30-25.1(d)(3)(i)** ..... 23(h). \_\_\_\_\_
- 23(i). Total modifications **INCREASING** Federal AGI add lines 23(a) through 23(h) ..... 23(i). \_\_\_\_\_

## MODIFICATIONS DECREASING FEDERAL AGI

- 24. (a). Income from obligations of the US government included in Federal AGI but exempt from state income taxes ..... 24(a). \_\_\_\_\_
- (b). Rhode Island fiduciary adjustment as beneficiary of an estate or trust **RIGL §44-30-17** ..... 24(b). \_\_\_\_\_
- (c). Elective deduction for new research and development facilities **RIGL §44-32-1** ..... 24(c). \_\_\_\_\_
- (d). Railroad Retirement benefits ..... 24(d). \_\_\_\_\_
- (e). Qualifying investment in a certified venture capital partnership - **RIGL §44-43-2** ..... 24(e). \_\_\_\_\_
- (f). Family Education Accounts - **RIGL §44-30-25** ..... 24(f). \_\_\_\_\_
- (g). Tuition Saving Program contributions (section 529 accounts) under **RIGL §44-30-12**. Maximum modification shall not exceed \$500 (\$1,000 if filing a joint return) ..... 24(g). \_\_\_\_\_
- (h). Exemptions from tax on profit or gain for writers, composers and artists under **RIGL §44-30-1.1** .... 24(h). \_\_\_\_\_
- (i). Bonus depreciation that has already been taken on the Federal return that has not yet been subtracted from Rhode Island income under **RIGL §44-61-1** ..... 24(i). \_\_\_\_\_
- (j). Section 179 depreciation that has already been taken on the Federal return that has not yet been subtracted from Rhode Island income under **RIGL §44-61-1.1** ..... 24(j). \_\_\_\_\_
- (k). Modification for performance based compensation realized by an eligible employee under the Jobs Growth Act - **RIGL §42-64.11-4** ..... 24(k). \_\_\_\_\_
- (l). Modification for exclusion for qualifying option under **RIGL §44-39.3** AND modification for exclusion for qualifying securities or investment under **RIGL §44-43-8** ..... 24(l). \_\_\_\_\_
- (m). Modification for Tax Incentives for employers under **RIGL §44-55-4.1** ..... 24(m). \_\_\_\_\_
- (n). Interest on indebtedness incurred or continued to purchase or carry obligations or securities the income of which is exempt from Rhode Island personal income tax, to the extent that such interest has been deducted in determining federal adjusted gross income under **RIGL §44-30-12(c)(1)**. 24(n). \_\_\_\_\_
- (o). Historic Tax Credit income or Motion Picture Production Tax Credit income reported on Federal return that is tax exempt for RI purposes under **RIGL §44-33.2-3(2)** & **§44-31.2-9(c)** respectively .. 24(o). \_\_\_\_\_
- (p). Active duty military pay of Nonresidents stationed in Rhode Island. This modification does **NOT** apply to RI residents ..... 24(p). \_\_\_\_\_
- (q). Scituate Medical Savings Account contributions that are taxable on the Federal Return but exempt from Rhode Island under **RIGL §44-30-25.1(d)(3)(i)** ..... 24(q). \_\_\_\_\_
- (r). Amounts of insurance benefits for dependents and domestic partners included in Federal AGI pursuant to chapter 12 of title 36 or other coverage plan - **RIGL §44-30-12(c)(6)** ..... 24(r). \_\_\_\_\_
- 24(s). Total modifications **DECREASING** Federal AGI add lines 24(a) through 24(r) and enter as a negative amount ..... 24(s). ( )
- 25. **NET MODIFICATIONS TO FEDERAL AGI - COMBINE** lines 23(i) and 24(s) (enter here and on RI-1040 or RI-1040NR, page 1, line 2) ..... 25.

# RI SCHEDULE CR - OTHER RI CREDITS

# 2008

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

Your Social Security Number

**NOTE:** You must attach proper forms and documentation with this schedule or it will delay the processing of your return. For more details on each credit please see RI Schedule CR Instructions. The instructions are available on the the tax division's website:

[www.tax.ri.gov](http://www.tax.ri.gov)

1.	RI-3468 INVESTMENT TAX CREDIT - <b>RIGL §44-31</b> .....	1.	_____
2.	RI-2880 RESIDENTIAL RENEWABLE ENERGY SYSTEM TAX CREDIT - <b>RIGL §44-57</b> .....	2.	_____
3.	RI-6324 ADULT EDUCATION TAX CREDIT - <b>RIGL §44-46</b> .....	3.	_____
4.	RI-SP01 TAX CREDIT FOR SURVIVING SPOUSE - <b>RIGL §44-30-26</b> .....	4.	_____
5.	RI-2949 JOBS TRAINING TAX CREDIT - <b>RIGL §42-64.6</b> .....	5.	_____
6.	RI-0715 HISTORIC HOMEOWNERSHIP ASSISTANCE ACT - <b>RIGL §44-33.1</b> .....	6.	_____
7.	RI-769P RESEARCH AND DEVELOPMENT FACILITIES PROPERTY CREDIT - <b>RIGL §44-32-2</b> .....	7.	_____
8.	RI-769E RESEARCH AND DEVELOPMENT FACILITIES EXPENSES - <b>RIGL §44-32-3</b> .....	8.	_____
9.	RI-2441 ADULT AND CHILD DAY CARE ASSISTANCE AND DEVELOPMENT TAX CREDIT - <b>RIGL §44-47</b> .....	9.	_____
10.	RI-ZN02 ENTERPRISE ZONE WAGE CREDIT DISTRESSED AREAS ECONOMIC REVITALIZATION ACT <b>RIGL §42-64.3-6</b> ..	10.	_____
11.	RI-286B HISTORIC PRESERVATION INVESTMENT TAX CREDIT - <b>RIGL §44-33.2</b> .....	11.	_____
12.	RI-8201 MOTION PICTURE PRODUCTION COMPANY TAX CREDIT - <b>RIGL §44-31.2</b> .....	12.	_____
13.	RI-2276 TAX CREDIT FOR CONTRIBUTIONS TO SCHOLARSHIP ORGANIZATIONS - <b>RIGL §44-62</b> .....	13.	_____
14.	RI-6336 FARM TO SCHOOL INCOME TAX CREDIT - <b>RIGL §44-30-27</b> .....	14.	_____
15.	RI-4482 INCENTIVES FOR INNOVATION AND GROWTH - <b>RIGL §44-63</b> .....	15.	_____
16.	RI-MB01 MILL BUILDING AND ECONOMIC REVITALIZATION TAX CREDIT- <b>RIGL §42-64.9-8</b> .....	16.	_____
17.	RI-MB02 MILL BUILDING AND ECONOMIC REVITALIZATION ACT INTEREST INCOME CREDIT - <b>RIGL §42-64.9</b> .....	17.	_____
18.	RI-5883 JUVENILE VICTIM RESTITUTION PROGRAM CREDIT - <b>RIGL §14-1-32.1</b> .....	18.	_____
19.	RI-H20 HYDROELECTRIC DEVELOPMENT TAX CREDIT - <b>RIGL §44-30-22</b> .....	19.	_____
20.	RI-7473 TAX CREDIT FOR ART - <b>RIGL §44-30-24</b> .....	20.	_____
21.	RI-7424 TAX CREDIT TO TRUST BENEFICIARY RECEIVING ACCUMULATION DISTRIBUTION - <b>RIGL §44-30-19</b> .....	21.	_____
22.	RI-AFV1 ALTERNATIVE FUELED VEHICLE AND FILLING STATION TAX CREDIT ( <b>CARRY FORWARD ONLY</b> ) <b>RIGL §44-39.2</b>	22.	_____
23.	RI-PB01 TAX CREDIT FOR RESIDENTIAL LEAD ABATEMENT ( <b>CARRY FORWARD ONLY</b> ) - <b>RIGL §44-30-97</b> .....	23.	_____
24.	<b>TOTAL CREDITS</b> - Add lines 1 through 23 - enter here and on RI-1040, page 1, line 11B or RI-1040NR, page 1, line 14 .....	24.	<div style="border: 2px solid black; width: 100px; height: 30px; margin: 0 auto;"></div>

# RI Schedule CGW RHODE ISLAND CAPITAL GAINS WORKSHEET 2008

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

Your Social Security Number

**NOTE:**

- Use this form **ONLY** if you did not calculate your tax on Federal Schedule D **AND**;
  1. you checked the box on Federal Form 1040, line 13, **OR**
  2. you entered an amount on Federal Form 1040A, line 10.
- You must attach this schedule to RI-1040 or RI-1040NR and check the box labeled RI Schedule CGW on line 8A.
- If you held an asset for more than 5 years **DO NOT** complete this schedule, you must complete RI schedule D.

1. RI taxable income, RI-1040 or RI-1040NR, line 7  
**(IF THIS LINE IS ZERO OR LESS, DO NOT COMPLETE THIS FORM)**..... 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 2008 RI Tax Table or Tax Computation Worksheet, whichever applies..... 4. \_\_\_\_\_

5. Enter the **SMALLER** of the amount on line 1 above **OR** }  
 • \$54,400 If Married filing jointly or Qualifying widow(er)  
 • \$32,550 If Single  
 • \$43,650 If Head of household  
 • \$27,200 If Married filing separately } ..... 5. \_\_\_\_\_

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 2008 RI Tax Table or Tax Computation Worksheet, 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.

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

Your Social Security Number

## PART 1 REQUIRED ANNUAL PAYMENT

1. Enter your **2008** RI income tax from RI-1040, line 15 less lines 18D and 18E or RI-1040NR, line 15C less line 18E..... 1. \_\_\_\_\_
2. Enter 80% of the amount shown on line 1..... 2. \_\_\_\_\_
3. RI withheld taxes paid for **2008** from RI-1040, line 18A or RI-1040NR, lines 18A, 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 **2007** RI tax from RI-1040, line 15 less lines 18D and 18E or RI-1040NR, line 15C less line 18E..... 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 (**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..... 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. \_\_\_\_\_
9. Underpayment - subtract line 8 from line 7..... 9. \_\_\_\_\_
10. Multiply line 9 by 12.0205% (.120205)..... 10. \_\_\_\_\_
11. If the amount on line 9 was paid on or after 4/15/09, then enter \$0  
If the amount on line 9 was paid before 4/15/09, then make the following calculation:  
The amount on line 9 (times) the number of days paid before 4/15/09 (times) .00033 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 prepaid throughout the year by having RI tax withheld or by paying RI estimated tax; if not, an assessment may be imposed on the underpayment of the taxes. Complete Part 1 of this form to determine if the payment of the assessment 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](http://www.tax.ri.gov) or by calling our forms department at (401) 574-8970.

### 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, 2009. 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 02908-5806 if the return has been previously filed.

## PART 1 REQUIRED ANNUAL PAYMENT

- Line 1 Enter your **2008** Rhode Island tax from RI-1040, line 15 less lines 18D and 18E or RI-1040NR, line 15C less line 18E.
- Line 2 Multiply line 1 by 80% (.80).
- Line 3 Enter the amount of **2008** Rhode Island income taxes withheld from RI-1040, line 18A or RI-1040NR, lines 18A, 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 **2007** Rhode Island income tax from RI-1040, line 15 less lines 18D and 18E or RI-1040NR, line 15C less line 18E. If you had no federal tax liability for **2007** and you were a Rhode Island resident during all of **2007**, and your **2007** 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 **2008** 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 12.0205% (.120205).
- Line 11 If you paid the tax balance due before 4/15/2009, multiply the number of days paid before 4/15/2009 by the amount on line 9 by .00033 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.

# RI Schedule D RHODE ISLAND CAPITAL GAINS

# 2008

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

Your Social Security Number

## PART 1 SHORT-TERM CAPITAL GAINS (Assets held one year or less)

(a) Description of property	(b) Date acquired (month, day, year)	(c) Date sold	(d) Sales price	(e) Cost or other basis	(f) Gain or loss subtract (e) from (d)
1.					
2. Enter your short term totals, if any, from RI Schedule D-1, line 2 ..					
3. Total short-term sales price - Add amounts from lines 1 and 2 in column (d).....					
4. Short-term gain from Federal Forms 6252 and short-term gain or loss from federal forms 4684, 6781 and 8824.....					4.
5. Net short-term gain or loss from partnerships, S corporations, estates and trusts from Schedule(s) K-1.....					5.
6. Short term loss carryover .....					6. ( )
7. <b>NET SHORT-TERM CAPITAL GAIN OR (LOSS)</b> . combine lines 1 through 6 in column (f).....					7. <span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>

## PART 2 LONG-TERM CAPITAL GAINS (Assets held more than one year)

(a) Description of property	(b) Date acquired (month, day, year)	(c) Date sold	(d) Sales price	(e) Cost or other basis	(f) Gain or loss subtract (e) from (d)	(g) Qualified 5 year gain or loss (see instructions)
8.						
9. Enter your long term gain, if any, from RI Schedule D-1, line 9 .....						
10. Total long-term sales price - Add amounts from lines 8 and 9 in column (d).....						
11. Gain from Federal Form 4797, Part 1; long-term gain from Federal Forms 2439 and 6252; and long-term gain or loss from federal forms 4684, 6781 and 8824.....					11.	
12. Net long-term gain or loss from partnerships, S corporations, estates and trusts from Federal Schedule(s) K-1.....					12.	
13. Capital gain distributions .....					13.	
14. Long-term capital loss carryover .....					14. ( ) ( )	
15. Net long- term capital gain or (loss). Combine lines 8 through 14 in column (f) .....					15.	
16. Net 5 year capital gain or (loss). Combine lines 8 through 14 in column (g) .....					16.	
17. Combine lines 7 and 15 in column (f) and enter result here .....					17.	
18. Enter the amount, if any, of your Federal 28% gain .....					18.	
19. Enter the amount of your Federal 28% gain from line 18, that was held for more than 5 years .....					19.	
20. Enter your unrecaptured Federal section §1250 gain .....					20.	
21. Enter the amount of your Federal section §1250 gain from line 20 that was held for more than 5 years .....					21.	
22. Enter the amount from Federal Form 4952, line 4g.....					22.	

# RI Schedule D Tax Worksheet

# 2008

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

Your Social Security Number

## PRIMARY TAX CALCULATION

23. RI taxable income, RI-1040 or RI-1040NR, line 7 (IF THIS LINE IS ZERO OR LESS, DO NOT COMPLETE THIS FORM)..... 23. \_\_\_\_\_
24. Enter the **SMALLER** of RI Schedule D, lines 15 or 17..... 24. \_\_\_\_\_
25. Enter the amount from RI Schedule D, line 22..... 25. \_\_\_\_\_
26. Subtract line 25 from line 24 (if zero or less, enter zero) ..... 26. \_\_\_\_\_
27. Combine RI Schedule D, lines 7 and 18, column (f) (if zero or less, enter zero) ..... 27. \_\_\_\_\_
28. Enter the **SMALLER** of line 27 or RI Schedule D, line 18, column (f) .... 28. \_\_\_\_\_
29. Enter the amount from RI Schedule D, line 20, column (f) ..... 29. \_\_\_\_\_
30. Add lines 28 and 29 ..... 30. \_\_\_\_\_
31. Subtract line 30 from line 26. (if zero or less, enter zero) ..... 31. \_\_\_\_\_
32. Subtract line 31 from line 23. (if zero or less, enter zero) ..... 32. \_\_\_\_\_
33. Enter the **SMALLER** of the amount on line 23 above **OR**   
 • \$54,400 If Married filing jointly or Qualifying widow(er)   
 • \$32,550 If Single   
 • \$43,650 If Head of household   
 • \$27,200 If Married filing separately } ..... 33. \_\_\_\_\_
34. Enter the **SMALLER** of line 32 or 33..... 34. \_\_\_\_\_
35. Subtract line 26 from line 23. (If zero or less, enter zero) ..... 35. \_\_\_\_\_
36. Enter the **LARGER** of line 34 or line 35 ..... 36. \_\_\_\_\_
37. Figure the tax on the amount on line 36. Use the 2008 RI Tax Table or Tax Computation Worksheet, whichever applies..... 37. \_\_\_\_\_

## 2.5% BRACKET

38. Subtract line 34 from line 33 ..... 38. \_\_\_\_\_
39. Enter the amount of 5 year gain from, RI Schedule D, line 16 (if zero or less, enter zero) ..... 39. \_\_\_\_\_
40. Enter the **SMALLER** of line 38 or line 39..... 40. \_\_\_\_\_
41. Multiply line 40 by .83% (.0083) ..... 41. \_\_\_\_\_
42. Subtract line 40 from line 38..... 42. \_\_\_\_\_
43. Multiply line 42 by 2.50% (.025) ..... 43. \_\_\_\_\_

## 5% BRACKET

44. Enter the **SMALLER** of line 23 or line 31 ... 44. \_\_\_\_\_
45. Enter the amount from line 38 above..... 45. \_\_\_\_\_
46. Subtract line 45 from line 44 ..... 46. \_\_\_\_\_
47. Enter the **SMALLER** of line 39 or line 44 (if zero or less, enter zero) .... 47. \_\_\_\_\_
48. Enter the amount from line 40 above ..... 48. \_\_\_\_\_
49. Subtract line 48 from line 47 ..... 49. \_\_\_\_\_
50. Multiply line 49 by 1.67% (.0167) ..... 50. \_\_\_\_\_
51. Subtract line 49 from line 46 ..... 51. \_\_\_\_\_
52. Multiply line 51 by 5% (.05) ..... 52. \_\_\_\_\_

CONTINUED ON NEXT PAGE

# RI Schedule D Tax Worksheet (continued)

# 2008

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

Your Social Security Number

## 6.25% BRACKET

53. Enter the **SMALLER** of line 26 or line 29 ..... 53. \_\_\_\_\_
54. Add lines 26 and 36 ..... 54. \_\_\_\_\_
55. Enter the amount from line 23 ..... 55. \_\_\_\_\_
56. Subtract line 55 from line 54 ..... 56. \_\_\_\_\_
57. Subtract line 56 from line 53 (if zero or less, enter zero) ..... 57. \_\_\_\_\_
58. Enter the **SMALLER** of line 57 or qualified 1250 gain, from RI Schedule D, line 21, column (g) ..... 58. \_\_\_\_\_
59. Multiply line 58 by 2.08% (.0208)..... 59. \_\_\_\_\_
60. Subtract line 58 from line 57 ..... 60. \_\_\_\_\_
61. Multiply line 60 by 6.25% (.0625)..... 61. \_\_\_\_\_

## 7% BRACKET

62. Add lines 36, 40, 42, 49, 51, 58 and 60 ..... 62. \_\_\_\_\_
63. Subtract line 62 from line 23 ..... 63. \_\_\_\_\_
64. Enter the **SMALLER** of line 63 or qualified 7% gain from RI Schedule D, line 19, column (g) ..... 64. \_\_\_\_\_
65. Multiply line 64 by 2.33% (.0233)..... 65. \_\_\_\_\_
66. Subtract line 64 from line 63 ..... 66. \_\_\_\_\_
67. Multiply line 66 by 7.00% (.07)..... 67. \_\_\_\_\_

## TOTAL TAX

68. Add lines 37, 41, 43, 50, 52, 59, 61, 65 and 67 ..... 68. \_\_\_\_\_
69. Figure the tax on the amount on line 23. Use the 2008 RI Tax Tables or Tax Computation Worksheet, whichever applies ..... 69. \_\_\_\_\_
70. Tax on all taxable income (**including capital gains**). Enter the **SMALLER** of line 68 or line 69. Also, enter this amount on RI-1040 or RI-1040NR, page 1, line 8A and check the RI Schedule D box..... 70. 

--

## EXEMPTION WORKSHEET for RI-1040, line 6

1. Multiply \$3,500 by the total number of exemptions claimed in box on RI-1040, page 1, line 6..... 1. \_\_\_\_\_
2. Is the amount on RI-1040, line 3 more than the amount shown on line 4 below?  
 Yes. Continue to line 3.  No. **STOP HERE!** Enter the amount from line 1 above on RI-1040, page 1, line 6.
3. Enter the amount from RI-1040, page 1, line 3..... 3. \_\_\_\_\_
4. If your filing status is... then enter on line 4  

Single	\$159,950
Married filing jointly or Qualifying widow(er)	239,950
Married filing separately	119,975
Head of household	199,950

 } ..... 4. \_\_\_\_\_
5. Subtract line 4 from line 3..... 5. \_\_\_\_\_
6. Is the amount on line 5 more than \$122,500 (\$61,250 if married filing separately)?  
 **Yes** - Multiply \$2,333 by the total number of exemptions claimed in box on RI-1040, line 6. Enter the result here and on RI-1040, line 6. **DO NOT** complete the rest of this form.  
 **No** - 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. \_\_\_\_\_
7. Multiply line 6 by 2% (.02) and enter the result as a decimal..... 7. \_\_\_\_\_
8. Multiply line 1 by line 7..... 8. \_\_\_\_\_
9. Divide line 8 by 3 ..... 9. \_\_\_\_\_
10. **Deduction for exemption** - Subtract line 9 from line 1. Enter here and on RI-1040, page 1, line 6..... 10. \_\_\_\_\_

## INDIVIDUAL CONSUMER'S USE/SALES TAX WORKSHEET for RI-1040, page 1, line 17

KEEP FOR YOUR RECORDS - YOU DO NOT NEED TO ATTACH THIS WORKSHEET TO YOUR RETURN.

1. Schedule of purchases subject to the use/sales tax (if you need more space to list your purchases, attach a separate sheet).  
 A. \_\_\_\_\_ 1A. \_\_\_\_\_  
 B. \_\_\_\_\_ 1B. \_\_\_\_\_
2. Total price of purchases subject to tax - add lines 1A, 1B and 1C..... 2. \_\_\_\_\_
3. Rhode Island percentage ..... 3. 7%
4. Amount of tax - multiply line 2 by line 3 ..... 4. \_\_\_\_\_
5. Credit for taxes paid in other states on the items listed on line 1..... 5. \_\_\_\_\_
6. **TOTAL AMOUNT DUE** - subtract line 5 from line 4 - enter here and on the space provided on RI-1040, page 1, line 17.... 6. \_\_\_\_\_

## EXEMPTION WORKSHEET for RI-6251, line 2

**NOTE:** If RI-6251, line 1 is equal to or more than \$286,300 if Single or Head of household; \$387,750 if Married filing jointly or Qualifying widow(er); or \$193,875 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  

Single or Head of household	\$40,050
Married filing jointly or Qualifying widow(er)	54,900
Married filing separately	27,450

 } ..... 1. \_\_\_\_\_
2. Enter your alternative minimum taxable income from RI-6251, part 1, line 1..... 2. \_\_\_\_\_
3. If your filing status is... then enter on line 3  

Single or Head of household	\$126,100
Married filing jointly or Qualifying widow(er)	168,150
Married filing separately	84,075

 } ..... 3. \_\_\_\_\_
4. Subtract line 3 from line 2 (if zero or less, enter zero)..... 4. \_\_\_\_\_
5. Multiply line 4 by 25% (.25)..... 5. \_\_\_\_\_
6. Subtract line 5 from line 1. (If zero or less, enter zero). (If this form is for a child under the age of 18, go to line 8. Otherwise, **STOP HERE** and enter this amount on RI-6251, part 1, line 2)..... 6. \_\_\_\_\_
7. Child's minimum exemption amount..... 7. 6,150
8. Enter the child's earned income from Federal AMT Exemption Worksheet, line 8..... 8. \_\_\_\_\_
9. Add lines 7 and 8..... 9. \_\_\_\_\_
10. Enter the **SMALLER** of line 6 or line 9 - Enter here and on RI-6251, part 1, line 2..... 10. \_\_\_\_\_

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

Your Social Security Number

## PART 1 ALTERNATIVE MINIMUM TAX

1. Federal Alternative Minimum Taxable Income - Federal Form 6251, line 29..... 1. \_\_\_\_\_
2. Exemption 

If your filing status is...	and line 1 is not over	then enter on line 2	}	..... 2.
Single or Head of household	\$126,100	\$40,050		
Married filing jointly or Qualifying widow(er)	168,150	54,900		
Married filing separately	84,075	27,450		
- (If line 1 is **OVER** the amount shown above for your filing status, see instructions on RI-1040, page I-7 or RI-1040NR, page I-11.)
3. Subtract line 2 from line 1..... 3. \_\_\_\_\_
4. If you figured your tax on RI Schedule D or CGW, complete part 2 below and enter the amount from line 47 here. If you figured your tax using the tax table or tax computation worksheet 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 and enter the amount here ..... 4. \_\_\_\_\_
5. RI tax from RI-1040 or RI-1040NR, page 1, line 8A ..... 5. \_\_\_\_\_
6. **RI ALTERNATIVE MINIMUM TAX** - subtract line 5 from line 4 (if zero or less enter zero). Enter here and on RI-1040 or RI-1040NR, page 1, line 9 ..... 6.

## PART 2 ALTERNATIVE MINIMUM TAX USING MAXIMUM CAPITAL GAINS RATES

### PRIMARY TAX CALCULATION

7. Enter the amount from line 3 above..... 7. \_\_\_\_\_
8. Enter the amount from RI Schedule D Tax **WORKSHEET**, line 31 or RI Schedule CGW, line 2 (refigured for AMT, if necessary) ..... 8. \_\_\_\_\_
9. Enter the amount from RI Schedule D Tax **WORKSHEET**, line 29 or RI Schedule CGW enter zero (refigured for AMT, if necessary) ..... 9. \_\_\_\_\_
10. Enter the amount from RI Schedule D, line 19, column (g) or RI Schedule CGW enter zero (refigured for AMT, if necessary) ..... 10. \_\_\_\_\_
11. Add lines 8, 9 and 10 ..... 11. \_\_\_\_\_
12. Enter the amount from RI Schedule D Tax **WORKSHEET**, line 26 or RI Schedule CGW, line 2 (refigured for AMT, if necessary) ..... 12. \_\_\_\_\_
13. Enter the **SMALLER** of line 11 or line 12 ..... 13. \_\_\_\_\_
14. Enter the **SMALLER** of line 7 or line 13 ..... 14. \_\_\_\_\_
15. Subtract line 14 from line 7 ..... 15. \_\_\_\_\_
16. 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 ..... 16. \_\_\_\_\_

### 2.5% BRACKET

17. Enter the amount from RI Schedule D Tax **WORKSHEET**, line 38 or RI Schedule CGW, line 7 (refigured for AMT, if necessary) ..... 17. \_\_\_\_\_
18. Enter the amount from RI Schedule D Tax **WORKSHEET**, line 39 (refigured for AMT, if necessary) ..... 18. \_\_\_\_\_
19. Enter the **SMALLER** of line 17 or line 18 ..... 19. \_\_\_\_\_
20. Multiply line 19 by .83% (.0083) ..... 20. \_\_\_\_\_
21. Subtract line 18 from line 17 (if zero or less enter zero) ..... 21. \_\_\_\_\_
22. Multiply line 21 by 2.5% (.025) ..... 22. \_\_\_\_\_

CONTINUED ON NEXT PAGE

# RI-6251 RHODE ISLAND ALTERNATIVE MINIMUM TAX (continued) 2008

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

Your Social Security Number

## 5% BRACKET

23. Enter the **SMALLER** of line 7 or line 8 ..... 23. \_\_\_\_\_
24. Enter the amount from line 17 ..... 24. \_\_\_\_\_
25. Subtract line 24 from line 23 (if zero or less enter zero) ..... 25. \_\_\_\_\_
26. Enter the **SMALLER** of line 18 or line 23 ..... 26. \_\_\_\_\_
27. Enter the amount from line 19 ..... 27. \_\_\_\_\_
28. Subtract line 27 from line 26 (if zero or less enter zero) ..... 28. \_\_\_\_\_
29. Multiply line 28 by 1.67% (.0167) ..... 29. \_\_\_\_\_
30. Subtract line 28 from line 25 ..... 30. \_\_\_\_\_
31. Multiply line 30 by 5% (.05) ..... 31. \_\_\_\_\_

## 6.25% BRACKET

32. Enter the **SMALLER** of line 9 or line 12 ..... 32. \_\_\_\_\_
33. Add lines 12 and 15 ..... 33. \_\_\_\_\_
34. Enter the amount from line 7 ..... 34. \_\_\_\_\_
35. Subtract line 34 from line 33 ..... 35. \_\_\_\_\_
36. Subtract line 35 from line 32 (if zero or less enter zero) ..... 36. \_\_\_\_\_
37. Enter the **SMALLER** of line 36 or Qualified Gain from RI Schedule D, line 21, column (g) ..... 37. \_\_\_\_\_
38. Multiply line 37 by 2.08% (.0208) ..... 38. \_\_\_\_\_
39. Subtract line 37 from line 36 ..... 39. \_\_\_\_\_
40. Multiply line 39 by 6.25% (.0625) ..... 40. \_\_\_\_\_

## 7% BRACKET

41. Add lines 15, 19, 21, 28, 30, 37 and 39 ..... 41. \_\_\_\_\_
42. Subtract line 41 from line 7 (if zero or less enter zero) ..... 42. \_\_\_\_\_
43. Enter the **SMALLER** of line 42 or line 10 ..... 43. \_\_\_\_\_
44. Multiply line 43 by 2.33% (.0233) ..... 44. \_\_\_\_\_

## TOTAL TAX

45. Add lines 16, 20, 22, 29, 31, 38, 40 and 44 ..... 45. \_\_\_\_\_
46. If line 7 is less than \$175,000 (\$87,500 if Married filing separately) then multiply line 7 by 6.5% (.065). Otherwise, multiply line 7 by 7% (.07) and subtract \$875 (\$438 if Married filing separately) from the result ..... 46. \_\_\_\_\_
47. Enter the **SMALLER** of lines 45 or 46 here and on line 4 above ..... 47.

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

**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 2008 .....	A. YES <input type="checkbox"/> <input type="checkbox"/> NO
B. Did you live in a household or rent a dwelling that was subject to property tax .....	B. YES <input type="checkbox"/> <input type="checkbox"/> NO
C. Are you current for property taxes or rent due on the homestead for all prior years .....	C. YES <input type="checkbox"/> <input type="checkbox"/> NO
D. Are you current on 2008 property taxes or rent and will pay any unpaid installments .....	D. YES <input type="checkbox"/> <input type="checkbox"/> NO
E. Was your household income \$30,000 or less (from part 2, line 8 below) .....	E. YES <input type="checkbox"/> <input type="checkbox"/> 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 37; 1040A, line 21 or 1040EZ, line 4 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.	
7. Other non-taxable income - specify: .....	7.	
8. <b>TOTAL 2008 HOUSEHOLD INCOME</b> - 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. Were you or your spouse disabled and receiving Social Security Disability payments during 2008 .....	9C. YES <input type="checkbox"/> <input type="checkbox"/> NO
9D. Indicate the number of persons in your household ..... 9D. <input type="text"/>	9E. Enter the number of persons listed in 9D that are dependents under the age of 18 ..... 9E. <input type="text"/>

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

10. Enter the amount of property taxes you paid or will pay for 2008 .....	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. <b>PROPERTY TAX RELIEF</b> (line 14 or \$300.00 whichever is <b>LESS</b> ) enter here and on RI-1040EZ, line 10C or RI-1040, line 18C .....	15.	

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

Enter your <b>LANDLORD'S</b> name, address and telephone number:	Name	Address	Telephone Number
--	------	---------	------------------

16. Enter amount of rent you paid in 2008 .....	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. <b>PROPERTY TAX RELIEF</b> (line 21 or \$300.00 whichever is <b>LESS</b> ) enter here and on RI-1040EZ, line 10C or RI-1040, 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 <input type="text"/>	⇒			Spouse's Signature <input type="text"/>	⇒		
Date				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.

23. Social Security (including Medicare premiums) and Railroad Retirement benefits.....	23.	
24. Unemployment benefits, worker's compensation.....	24.	
25. Wages, salaries, tips, etc.....	25.	
26. Dividends and interest (taxable and nontaxable).....	26.	
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. <b>TOTAL 2008 HOUSEHOLD INCOME</b> - 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.

Household income	Percentage of income allowable as credit	
	1 person	2 or more
Less than 6,001	3%	3%
6,001 - 9,000	4%	4%
9,001 - 12,000	5%	5%
12,001 - 15,000	6%	5%
15,001 - 30,000	6%	6%

## GENERAL INSTRUCTIONS

If you are filing a Rhode Island income tax return and claiming a property tax relief credit, attach RI-1040H to your Rhode Island income tax return. Your property tax relief credit will decrease any income tax due or increase any income tax refund. If you are not required to file a Rhode Island income tax return, Form RI-1040H may be filed without attaching it to a Rhode Island income tax return.

### WHO MAY QUALIFY

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

- You must have been a legal resident of Rhode Island for the entire calendar year 2008.
- 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.

### WHEN AND WHERE TO FILE

Your property tax relief claim should be filed as soon as possible after **December 31, 2008**. However, no claim for the year 2008 will be allowed unless such claim is filed by **April 15, 2009**. 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.

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

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

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

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

### 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 2008 is \$300.00. In event that more than one person owns the residence, the taxes will be divided by the owner's share.

### RENTED LAND

If you live on land that is rented and your home or trailer is subject to property tax. Multiply the amount of rent you paid in 2008 by 20% and add the amount to the property tax paid. Then enter the total on RI-1040H, line 10.

Example:

Rent (3,600 X 20%).....	720.00
Property Tax.....	+ 2,000.00
Amount to be entered on line 10...	2,720.00

**APPLICATION FOR AUTOMATIC EXTENSION OF TIME TO FILE RHODE ISLAND INDIVIDUAL INCOME TAX RETURN**

1. Name(s)		
Address		
City	State	Zip
2. Your Social Security Number		
Spouse's Social Security Number, if joint payment		

**RI-4868**

Enter tentative tax computation

A. Tentative RI income tax	_____
B. Total tax withheld, payments & credits	_____
C. Balance Due (line A less line B)	_____
3. ENTER AMOUNT ENCLOSED	\$ _____ .00

**CREDIT CARD PAYMENT**

OFFICIAL PAYMENTS CORP.



Contact the service provider listed on this page and follow their instructions. Enter on page 1 of Form RI-1040, RI-1040NR or RI-1040S 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

**ONLINE PAYMENT**

Extension payments and voucher payments can be made online. For more information, visit:  
<https://www.ri.gov/taxation/business/index.php>

**INSTRUCTIONS**

For additional instructions on either RI-4868 or RI-1040V, see pages I-1 and I-2 of this booklet.

**HOW TO PREPARE YOUR PAYMENT**

- Box 1. Enter your name(s) and address 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 amount of the payment you are making.

Make your check or money order payable to the "RI Division of Taxation." **DO NOT** send cash. Make sure your name and address appear on your check or money order. Write 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 shown first on your return. **DO NOT** staple or otherwise attach your payment to the voucher. Instead, just put them loose in the envelope.

Mail your return and payment to:

The Rhode Island Division of Taxation  
 One Capitol Hill  
 Providence, RI 02908-5806

**DO NOT STAPLE OR ATTACH THIS VOUCHER TO YOUR PAYMENT**

1. Name(s)		
Address		
City	State	Zip
2. Your Social Security Number		
Spouse's Social Security Number, if joint payment		

**RI-1040V**

3. ENTER AMOUNT ENCLOSED	\$ _____ .00
--------------------------	--------------

---

---

# 2008 INSTRUCTIONS FOR FILING RI-1040

## GENERAL INSTRUCTIONS

This booklet contains returns and instructions for filing the 2008 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 RI 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 Resident Individual Income Tax Returns on Form RI-1040NR.

### Complete your 2008 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 or RI-1040S).

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.

### JOINT AND SEPARATE RETURNS

**JOINT RETURNS:** Generally, if a husband and wife file a joint federal income tax return, they also must file a joint Rhode Island income tax return. However, if either the husband or the wife is a resident and the other is a non-resident, they must file separate returns, unless they elect to file a joint return as if both were residents of Rhode Island. If the resident spouse files separately in RI and a joint

federal return is filed for both spouses, the resident spouse must compute income, exemptions and tax as if a separate federal return had been filed.

If neither spouse is required to file a federal income tax return and either or both are required to file a Rhode Island income tax return, they may elect to file a joint Rhode Island income tax return.

Individuals filing joint Rhode Island income tax returns are both equally liable to pay the tax. They incur what is known as "joint and several liability" for Rhode Island income tax.

**SEPARATE RETURNS:** Individuals filing separate federal income tax returns must file separate Rhode Island income tax returns.

### MILITARY PERSONNEL

Under the provisions of the Soldiers and Sailors Civil Relief Act, the service pay of members of the armed forces can only be subject to income tax by the state of which they are legal residents. Place of legal residence at the time of entry into the service is normally presumed to be the legal state of residence and remains so until legal residence in another state is established and service records are changed accordingly. The Rhode Island income tax is imposed on all the federal taxable income of a resident who is a member of the armed forces, regardless of where such income is received.

Military pay received by a nonresident service person stationed in Rhode Island is not subject to Rhode Island income tax. This does not apply to other income derived from Rhode Island sources, e.g., if the service person holds a separate job, not connected with his or her military service, income received from that job is subject to Rhode Island income tax. Income derived from Rhode Island sources by the service person's spouse is subject to Rhode Island income tax.

Internal Revenue Code provisions governing armed forces pay while serving in a "combat zone" or in an area under conditions that qualify for Hostile Fire Pay are applicable for Rhode Island purposes.

### DECEASED TAXPAYERS

If the taxpayer died before filing a return for 2008, 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.

If you are filing a RI-1040H, 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.

### WHERE AND WHEN TO FILE

Mail your return no later than April 15, 2009 to:  
STATE OF RHODE ISLAND  
Division of Taxation  
One Capitol Hill  
Providence, RI 02908 – 5806

### 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 six 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 taxpayer 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 electronic acknowledgement you receive from the IRS to your Rhode Island individual income tax return at the time it is submitted.

### 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) 574-8970

### 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, 2009 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 to report any changes.

## 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. Telling us that you do not need a booklet next year will help us to reduce printing and mailing costs.

## PAYMENTS OR REFUNDS

Any **PAYMENT** of tax liability shown on your return to be due the State of Rhode Island must be paid in full with your return. Complete and submit Form RI-1040V with your payment. 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 2009. 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.

## 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 RIGL §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 RIGL §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 §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) 574-8829, option #3.

## 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 RI Schedule I, line 23(d) 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 RI Schedule I, line 24(i) 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 RI Schedule I, line 23(d) the amount of \$2,700 (\$3,700 - \$1,000). In subsequent years the company should deduct \$300 (\$1000 - \$700) each year while depreciation lasts. The deduction should be on RI Schedule I, line 24(i) .

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) 574-8829, option #3.

## 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 Schedule I, line 23(e). 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 RI-1040, schedule I, line 24(j).

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 a Rhode Island "qualified tuition program" under section 529 of the Internal Revenue Code, 26 U.S.C. §529. 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 24(f)

If the funds are rolled over to a Tuition Savings Plan of another state or are an 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 Saving Program" which is included in federal adjusted gross income. Taxpayers should claim the modification on Schedule I, line 24(f).

## 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 carry over provisions and the order in which the credits must be used. Taxpayers claiming credits must attach RI schedule CR and the proper form(s) and other documentation to the return; failure to do so will result in disallowance of the credit. A list of credits is available on RI Schedule CR.

## INTEREST

Any tax not paid when due, including failure to pay adequate estimated tax, is subject to interest at the rates of 18% (.18).

Interest on refunds of tax overpayments will be paid if the refund is not paid within 90 days of the due date or the date the completed return was filed, whichever is later. The interest rate for tax overpayments is 5.0% (.05).

## 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, 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.

## OTHER QUESTIONS

Obviously the foregoing general instructions and the specific instructions for completing the return form(s) which follow will not answer all questions that may arise. If you have any doubt regarding completion of your return, further assistance may be obtained at the Division of Taxation, One Capitol Hill, Providence RI 02908-5801 or by calling Taxpayer Assistance at (401) 574-8829 and selecting option #3.

# LINE 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

If you don't name a political party, your contribution will be credited to the nonpartisan general account or you can check the box and designate a political party. 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,
- (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, 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 37; 1040A, line 21 or 1040EZ, line 4.

**Line 2 – Modifications:** Enter your net modifications from RI Schedule I, line 25. If you are claiming a modification, you must attach RI Schedule I to your return.

**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.

Single	\$5,450
Married Joint	\$9,100
Qualifying Widow(er)	\$9,100
Married Separate	\$4,550
Head of Household	\$8,000

If you or your spouse were age 65 or older (born

**BEFORE** 01/02/1944) or blind at the end of 2008, 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, check the box to the left of line 4 and attach the Standard Deduction 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, check the box to the left of line 4 and attach the Standard Deduction Schedule to your RI-1040.

**NOTE:** If you itemize your deductions and line 3 is more than \$159,950 (\$79,975 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 use the Schedule to determine the amount of your standard deduction, you must attach the schedule to your RI-1040.

**NOTE:** 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 1040A, line 6d in the box on line 6. If you are filing a Federal 1040EZ, enter the amount from the chart on next page in the box on line 6.

Amount on Federal 1040EZ, line 5	Enter in box on RI-1040, line 6
Less than 5,450	0
5,450	0
8,950	1
10,900	0
14,400	1
17,900	2

**Line 6 – Exemption Amount:** Multiply the number of exemptions in the box by \$3,500.

However, if line 3 is more than \$119,975, see RI Worksheet Schedule 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 Computation Worksheet, 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 6 on Form RI-1040, page 1, line 9. Attach a

copy of Form RI-6251 to your RI-1040.

**NOTE:** 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.

**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 from RI Schedule CR, line 24. Attach RI Schedule CR and a copy of the appropriate credit form to your RI-1040.

**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-1040MU. This form can be obtained on our website, [www.tax.ri.gov](http://www.tax.ri.gov) or by contacting the RI Division of Taxation at (401) 574-8970.

**NOTE:** You must attach a signed copy of each state return for which you are claiming credit. Failure to attach copies could result in the credit being disallowed.

**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 – Alternative Flat Tax:** Enter the amount of Rhode Island Alternative Flat Tax from page 3, RI Schedule FT, line 26.

**Line 15 – Rhode Island Tax:** Enter the **SMALLER** of your RI tax on line 13 or your RI Alternative Flat Tax on line 14. If your tax is calculated using the Alternative Flat Tax method on Schedule FT, you must check the box on line 15.

**Line 16 – Rhode Island Checkoff Contributions:** Enter the amount of checkoff contributions from page 3, schedule IV, line 8. A list of the checkoff contributions are 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, 16 and any Use/Sales Tax from line 6 on the worksheet. Also, enter the amount of Use/Sales tax in the space provided on line 17.

**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 this state. Common examples of transactions from which use tax liability may arise are mail order catalog 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 worksheet.

**Line 18A – Rhode Island Income Tax Withheld:** Enter total amount of Rhode Island 2008 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.

**NOTE:** You can not claim Rhode Island Temporary Disability Insurance payments (RI TDI or SDI) as income tax withheld. These amounts are non refundable on RI-1040.

**Line 18B – 2008 Estimated Payments and Amount Applied from 2007 Return:** Enter the amount of estimated payments on 2008 Form RI-1040ES and the amount applied from your 2007 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, 2009.

**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 - RI Residential Lead Paint Credit:** Enter the amount from RI-6238, line 7. RI Residential Lead Paint Credit must be filed no later than **April 15, 2009**. You must attach a copy of RI-6238 to your RI-1040. However, if you are not required to file a Form RI-1040, you may file a Form RI-6238 separately to claim your RI Residential Lead Paint Credit.

 **If you calculated your RI tax using the Alternative Flat Tax method, you can not claim the Residential Lead Paint Credit.**

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

**Line 19 – Balance Due:** If the amount on line 17 is greater than the amount of line 18G, **SUBTRACT** line 18G 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 18G is greater than the amount on line 17 then **SUBTRACT** line 17 from line 18G 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 2009:** Enter the amount of overpayment on line 20, which is to be applied to your 2009 estimated tax. (See General Instructions)

### RI SCHEDULE I MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME

**A complete list of modifications is available on RI Schedule I. You must attach all supporting schedules to any modification claimed. If supporting documents are not attached, the processing of your return will be delayed.**

**Line 25 – Modifications to Federal Adjusted Gross income:** Enter the amount from line 25 on RI-1040, page 1, line 2.

 **Detailed instructions for RI Schedule I are located on our website: [www.tax.ri.gov](http://www.tax.ri.gov)**

### RI SCHEDULE CR OTHER RI CREDITS

**A complete list of credits is available on RI Schedule CR. You must attach all supporting schedules to any credit claimed. If supporting documents are not attached, the processing of your return will be delayed.**

**Line 24 – Total Credits:** Enter the amount from line 24 on RI-1040, page 1, line 11B.

 **Detailed instructions for RI Schedule CR are located on our website: [www.tax.ri.gov](http://www.tax.ri.gov)**

### RI SCHEDULE II ALLOWABLE FEDERAL CREDITS

**RIGL §44-30-2.6(d)(e)(f)**

 **Not all federal credits are available to take on your RI return. In general only the federal credits that were enacted prior to January 1, 1996 are**

eligible. These credits listed in this section are eligible. Credits such as the Child Tax Credit, Retirement Savings Contribution Credit and Education credits are not allowed.

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

**Line 27 – Credit for Child and Dependent Care Expenses:** Enter the amount from Federal Form 1040, line 48 or 1040A, line 29.

**Line 28 – Credit for Elderly or the Disabled:** Enter the amount from Federal Form 1040, line 49 or 1040A, Line 30.

**Line 29 – Federal Mortgage Interest Credit:** Enter the amount from Federal Form 8396, line 13.

**Line 30 - Federal Adoption Credit:** You can only claim the Adoption credit if the adopted child was under the care, custody or supervision of the Rhode Island Department of Children, Youth and Families prior to the adoption. Enter the amount that applies from Federal Form 8839, line 18.

**Line 31 – Other Federal Credits:** Enter the amount of allowable federal credits from Federal Form 1040, lines 54 and 68.

**Allowable Federal Credits included on Federal Form 1040, lines 54 and 68:**

- (1) 3468 Investment Credit
- (2) 6478 Credit for Alcohol Used as Fuel
- (3) 6765 Credit for Increasing Research Activities
- (4) 8586 Low-Income Housing Credit
- (5) 8826 Disabled Access Credit
- (6) 8830 Enhanced Oil Recovery Credit
- (7) 8835 Renewable Electricity Production Credit
- (8) 8845 Indian Employment Credit
- (9) 8846 Credit for Employer Social Security and Medicare Taxes Paid on Certain Employees
- (10) 8847 Credit for Contributions to Selected Community Development Corporations
- (11) 8801 Credit for Prior Year Minimum Tax
- (12) 8834 Qualified Electric Vehicle Credit
- (13) 8844 Empowerment Zone Employment Credit
- (14) 4136 Credit for Federal Tax Paid on Fuels

**Line 32 – Total Allowable Federal Credits:** Add lines 27, 28, 29, 30 and 31.

**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.

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

**RIGL §44-30-18**

 **If you are claiming credit for income taxes paid to more than one state, do not complete this schedule. Use RI-1040MU, Credit For Income Taxes Paid To Multiple States. The form is available on our website. [www.tax.ri.gov](http://www.tax.ri.gov)**

**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 – Income from Other State(s):** Enter the amount of income derived from other state. 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 (401) 574-8970.

**EXAMPLE:** On your Massachusetts Form 1-NR/PY tax return you would enter the amount of income from line 14d. On your Connecticut CT-1040 NR/PY tax return you would enter the amount of income from line 6.

**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.

**EXAMPLE:** On your Massachusetts Form 1-NR/PY tax return you would enter the amount of tax from line 36. On your Connecticut CT-1040 NR/PY tax return you would enter the amount of tax from line 16.

**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.

### RI SCHEDULE EIC EARNED 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 64a; 1040A, line 40a or 1040EZ, line 8a.

**Line 44 –** The Rhode Island percentage 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 15%.

**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.

### RI SCHEDULE IV CHECK-OFF CONTRIBUTIONS



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

**Lines 1 through 7 – 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.

- (1) Drug Program Account
- (2) Olympic Contribution
- (3) Rhode Island Organ Transplant Fund
- (4) Rhode Island Council on the Arts
- (5) Rhode Island Non-game Wildlife Appropriation
- (6) Childhood Disease Victims' Fund
- (7) 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.

### RI 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 recapture 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 15.

**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 is 25%.

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

### RI-8615 TAX FOR CERTAIN CHILDREN 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 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.

### RI SCHEDULE FT ALTERNATIVE FLAT TAX

**Line 18 –** Enter the amount of modified federal adjusted gross income from RI-1040, page 1, line 3.

**Line 19 –** The Flat Tax Rate is 7% (.07).

**Line 20 –** Multiply line 18 by line 19.

**NOTE:** you only need to complete lines 21 through 25 if you are claiming a credit for income taxes paid to another state. If you are not claiming a credit, then enter the amount from line 20 on line 26. Otherwise continue to line 21.

**Line 21 –** Enter the amount of income derived from other state.

**Line 22 –** Divide line 21 by line 18

**Line 23 –** Tentative credit: multiply line 20 by line 22.

**Line 24 –** Enter the amount of tax due and paid to the other state. Make sure to indicate the name of the state in the space provided. 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 on our website: [www.tax.ri.gov](http://www.tax.ri.gov) or by contacting the Rhode Island Division of Taxation at (401) 574-8970.

**NOTE: You must attach a signed copy of the other state return. Failure to attach a copy of the other state return could result in the credit being disallowed.**

**Line 25 – Maximum Credit:** Enter the **SMALLER** of lines 20, 23 or 24.

**Line 26 – RI Flat Tax:** Subtract line 25 from line 20. Enter here and on RI-1040, page 1, line 14.

**NOTE: If you elect to use the Alternative Flat Tax, you must check the box on RI-1040, page 1, line 15.**

### RI SCHEDULE CGW 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.

If you are reporting a gain on an asset that was held for more than 5 years. **DO NOT** complete this form. You **MUST** complete RI Schedule D.

**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 Computation Worksheet, whichever applies.

**Line 5 –** Enter the **SMALLER** of the amount on line 1 **OR:**

Single	\$32,550
Married Joint	\$54,400
Qualifying Widower	\$54,400
Head of House	\$43,650
Married Separate	\$27,200

**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 Computation Worksheet, 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.

## RI SCHEDULE D CAPITAL GAINS AND LOSSES

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

RI Schedule D is for both residents and nonresidents alike. All capital gains and losses should be reported on this schedule regardless where the asset was sold or located.

In general Rhode Island uses Federal terminology for what constitutes a capital asset and the holding period of the asset unless otherwise stated.

### Lines 1 through 9

Enter all sales and exchanges of capital assets. You must enter the details of each transaction on a separate line. If you have more than 5 transactions on line 1 or line 8, use RI Schedule D-1 to report the additional transactions. Report any additional amounts from RI Schedule D-1 on line 9.

**Column (a) - Description of Property**

**Column (b) - Date Acquired**

**Column (c) - Date Sold**

**Column (d) - Sales Price**

**Column (e) - Cost or Other Basis**

**Column (f) - Gain or Loss**

**Column (g) - Qualified 5 Year Gain or Loss RIGL §44-30-2.7**

Enter in column (g) any gain or loss from column (f) for any capital asset that is held for more than 5 years. Generally, you must have acquired the asset before January 1, 2003 and sold on or after January 1, 2008.

Only include in column (g) the amounts of qualified 5 year gain for ordinary long term gain. A qualified 5 year gain for Federal Section §1250 gain or a Federal 28% rate gain is reported elsewhere on RI Schedule D.

**Line 10** - Total Long-term sales price - Add amounts from lines 8 and 9, column (d).

**Line 11 - Column (f)** - Enter the amount of gain from Federal form 4797, part 1; long-term gain from Federal forms 2439 and 6252; and long-term gain or loss from Federal forms 4684, 6781 and 8824.

**Column (g)** - Enter any gains or losses from column (f) that has been held for more than 5 years

### Line 12 - Gain or Losses from Schedule K-1

**Column (f)** - Enter the amount of your capital gains or losses from partnerships, S corporations, estates and trusts from Federal Schedule K-1.

**Column (g)** - Enter any gains or losses from column (f) that has been held for more than 5 years.

### Line 13 – Capital Gain Distributions

**Column (f)** - Enter the amount of your capital gains distributions. If all you are reporting on schedule D is non qualified 5 year capital gain distributions, you do not need to complete RI schedule D. Use RI Schedule CGW to compute your tax on capital gain distributions.

**Column (g)** - Enter any capital gains distributions amount that has been carried for more than 5 years

### Line 14 – Long-term Loss carry over

**Column (f)** - Enter any long term loss carry over. Generally, this will be the amount from Federal Schedule D, line 14.

**Column (g)** - Enter any long term loss carry over amount that has been carried for more than 5 years

**Line 15** – Combine all long term gains and losses reported on lines 8 and 14, column (f).

**Line 16** – Combine all long term gains and losses reported on lines 8 and 14, column (g).

**Line 17** – Combine any gain or loss reported on lines 7 and 15, column (f).

### Line 18 - Federal 28% Gain

Enter any amount from lines 8 through 14, column (f) that is Federal 28% gain.

### Line 19 - Federal 28% Gain

Enter the amount of Federal 28% Gain from line 18 that you held for more than 5 years.

### Line 20 - Federal Section §1250 Gain

Enter any amount from lines 8 through 14, column (f) that is Federal section §1250 gain.

### Line 21 - Federal Section §1250 Gain

Enter the amount of Federal section §1250 gain from line 20 that you held for more than 5 years.

### Line 22 - Investment Interest Expense Deduction

Enter the amount from Federal Form 4952, line 4g.

## RI SCHEDULE D TAX WORKSHEET

### PRIMARY TAX CALCULATION

**Line 23 - 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 24** – Enter the **SMALLER** of RI Schedule D, line 15 or line 17.

**Line 25** – Enter the amount of investment interest expense deduction from RI Schedule D, line 22.

**Line 26** – Subtract line 25 from line 24. If zero or less, enter zero.

**Line 27** – Combine net short term capital gains from RI Schedule D, line 7 and any Federal 28% rate gain from RI Schedule D, line 18, column (f). If

zero or less, enter zero.

**Line 28** – Enter the **SMALLER** of line 27 or Federal 28% rate gain from RI Schedule D, line 18, column (f).

**Line 29** – Enter the amount of unrecaptured Federal section 1250 gain from RI Schedule D, line 20, column (f).

**Line 30** – Add lines 28 and 29.

**Line 31** – Subtract line 30 from line 26. If zero or less, enter zero.

**Line 32** – Subtract line 31 from line 23. If zero or less, enter zero.

**Line 33** – Enter the **SMALLER** of the amount on line 23 **OR:**

Married Joint	\$54,400
Qualifying Widower	\$54,400
Single	\$32,550
Head of House	\$43,650
Married Separate	\$27,200

**Line 34** – Enter the **SMALLER** of line 32 or line 33.

**Line 35** – Subtract line 26 from line 23. If zero or less, enter zero.

**Line 36** – Enter the **LARGER** of line 34 or line 35.

**Line 37** – Figure the tax on the amount on line 36. Use the 2008 RI Tax Tables or RI Tax Computation Worksheet, whichever applies.

### 2.5% BRACKET

**Line 38** – Subtract line 34 from line 33.

**Line 39** – Enter your qualified 5 year long term gain from RI Schedule D, line 16, column (g). If zero or less, enter zero.

**Line 40** – Enter the **SMALLER** of line 38 or line 39.

**Line 41** – Multiply line 40 by .83% (.0083).

**Line 42** – Subtract line 40 from line 38.

**Line 43** – Multiply line 42 by 2.50% (.0250).

### 5% BRACKET

**Line 44** – Enter the **SMALLER** of line 23 or line 31.

**Line 45** – Enter the amount from line 38 above.

**Line 46** – Subtract line 45 from line 44.

**Line 47** – Enter the **SMALLER** of your net qualified long term gain from line 39 or line 44. If zero or less, enter zero.

**Line 48** – Enter the amount from line 40 above.

**Line 49** – Subtract line 48 from line 47.

**Line 50** – Multiply line 49 by 1.67% (.0167).

**Line 51** – Subtract line 49 from line 46.

**Line 52** – Multiply line 51 by 5% (.0500).

### 6.25% BRACKET

**Line 53** – Enter the **SMALLER** of line 26 or line 29.

**Line 54** – Add line 26 and line 36.

**Line 55** – Enter the amount from line 23 above.

**Line 56** – Subtract line 55 from line 54.

**Line 57** – Subtract line 56 from line 53. (If zero or less, enter zero).

**Line 58** – Enter the **SMALLER** of line 57 **OR** the amount of qualified 5 year section §1250 gain from RI schedule D, line 21, column (g).

**Line 59** – Multiply line 58 by 2.08% (.0208).

**Line 60** – Subtract line 58 from line 57.

**Line 61** – Multiply line 60 by 6.25% (.0625).

**7% BRACKET**

**Line 62** – Add lines 36, 40, 42, 49, 51, 58 and 60.

**Line 63** – Subtract line 62 from line 23.

**Line 64** – Enter the **SMALLER** of line 63 **OR** qualified five year 7% gain from RI schedule D, line 19, column (g).

**Line 65** – Multiply line 64 by 2.33% (.0233).

**Line 66** – Subtract line 64 from line 63.

**Line 67** – Multiply line 66 by 7.00% (.0700).

**TOTAL TAX**

**Line 68** – Add lines 37, 41, 43, 50, 52, 59, 61, 65 and 67.

**Line 69** – Figure the tax on the amount on line 23. Use the 2008 RI Tax Tables or RI Tax Computation Worksheet, whichever applies.

**Line 70 – Tax on All Taxable Income (Including Capital Gains):** Enter the **SMALLER** of line 68 **OR** line 69. Also enter on RI-1040, page 1, line 8A and check the RI Schedule D box.

**RI-6251  
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 29.

**Line 2 – Exemption**

Filing status	Not over	Exemption
Single	126,100	40,050
Head of Household	126,100	40,050
Married Joint	168,150	54,900
Qualifying widow(er)	168,150	54,900
Married Separate	84,075	27,450

 If line 1 is not over the amount listed for your filing status, enter the exemption amount for your filing status on line 2. If the amount on line 1 is over the amount listed above for your filing status, you must complete RI-6251 Exemption Worksheet 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 47 on this line. 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), multiply line 3 by 6.5% (.0650). Otherwise, multiply line 3 by 7% (.0700) and subtract \$875 (\$438 if Married filing separately) from the result.

**Line 5** – Enter your RI tax from RI-1040, page 1, line 8A.

**Line 6 – RI Alternative Minimum Tax:** Subtract line 5 from line 4. (If zero or less, enter zero). Enter here and on RI-1040, page 1, line 9.

 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.

**PART 2 - ALTERNATIVE MINIMUM TAX  
USING CAPITAL GAINS RATES**

**PRIMARY TAX CALCULATION**

**Line 7** – Enter the amount from RI-6251, line 3.

**Line 8** – Enter the amount from RI Schedule D tax **WORKSHEET**, line 31 or RI Schedule CGW, line 2. (As refigured for AMT, if necessary).

**Line 9** – Enter the amount from RI Schedule D tax **WORKSHEET**, line 29 or RI Schedule CGW, enter zero. (As refigured for AMT, if necessary).

**Line 10** – Enter the amount from RI Schedule D, line 19, column (g) or RI Schedule CGW, enter zero. (As refigured for AMT, if necessary).

**Line 11** – Add lines 8, 9 and 10.

**Line 12** – Enter the amount from RI Schedule D tax **WORKSHEET**, line 26 or RI Schedule CGW, line 2 (As refigured for AMT, if necessary).

**Line 13** – Enter the **SMALLER** of line 11 or line 12.

**Line 14** – Enter the **SMALLER** of line 7 or line 13.

**Line 15** – Subtract line 14 from line 7.

**Line 16** – If line 15 is less than \$175,000 (\$87,500 if Married filing separately), multiply line 15 by 6.5% (.0650). Otherwise, multiply line 15 by 7% (.0700) and subtract \$875 (\$438 if Married filing separately) from the result.

**2.5% BRACKET**

**Line 17** – Enter the amount from RI Schedule D tax **WORKSHEET**, line 38 or RI Schedule CGW, line 7. (As refigured for AMT, if necessary).

**Line 18** – Enter the amount from RI Schedule D tax **WORKSHEET**, line 39. (As refigured for AMT, if necessary).

**Line 19** – Enter the **SMALLER** of line 17 or line 18.

**Line 20** – Multiply line 19 by .83% (.0083).

**Line 21** – Subtract line 18 from line 17. (If zero or less, enter zero.)

**Line 22** – Multiply line 21 by 2.5% (.0250).

**5% BRACKET**

**Line 23** – Enter the **SMALLER** of line 7 or line 8.

**Line 24** – Enter the amount from line 17.

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

**Line 26** – Enter the **SMALLER** of line 18 or line 23.

**Line 27** – Enter the amount from line 19.

**Line 28** – Subtract line 27 from line 26. (If zero or less, enter zero.)

**Line 29** – Multiply line 28 by 1.67% (.0167).

**Line 30** – Subtract line 28 from line 25.

**Line 31** – Multiply line 30 by 5% (.0500).

**6.25% BRACKET**

**Line 32** – Enter the **SMALLER** of lines 9 or 12.

**Line 33** – Add lines 12 and 15.

**Line 34** – Enter the amount from line 7.

**Line 35** – Subtract line 34 from line 33.

**Line 36** – Subtract line 35 from line 32. (If zero or less, enter zero.)

**Line 37** – Enter the **SMALLER** of line 36 or Qualified Gain from RI Schedule D, line 21, column (g).

**Line 38** – Multiply line 37 by 2.08% (.0208).

**Line 39** – Subtract line 37 from line 36.

**Line 40** – Multiply line 39 by 6.25% (.0625).

**Line 41** – Add lines 15, 19, 21, 28, 30, 37 and 39.

**Line 42** – Subtract line 41 from line 7. (If zero or less, enter zero.)

**Line 43** – Enter the **SMALLER** of line 42 or line 10.

**Line 44** – Multiply line 43 by 2.33% (.0233).

**TOTAL TAX**

**Line 45** – Add lines 16, 20, 22, 29, 31, 38, 40 and 44.

**Line 46** – If line 7 is less than \$175,000 (\$87,500 if Married filing separately) then multiply line 7 by 6.5% (.0650). Otherwise, multiply line 7 by 7% (.0700) and subtract \$875 (\$438 if Married filing separately) from the result.

**Line 47** – Enter the **SMALLER** of lines 45 or 46 here and on line 4 above.

# Rhode Island Tax Table

# 2008

Use if your RI taxable income is less than \$32,000. If your taxable income is \$32,000 or more, use the Rhode Island Tax Computation Worksheet.

### SAMPLE TABLE:

If Taxable Income - RI-1040S, line 5; RI-1040NR, line 7 or RI-1040, line 7 is		And you are :			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is :			
25,200	25,250	946	946	946	946
25,250	25,300	948	948	948	948
25,300	25,350	950	950	950	950
25,350	25,400	952	952	952	952

### EXAMPLE:

- You are filing a joint return. You find your taxable income on:
  - RI-1040S, page 1, line 5;
  - RI-1040, page 1, line 7 or
  - RI-1040NR, page 1, line 7 is \$25,300.
- You find the \$25,300 - 25,350 income line on this table.
- 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:
  - RI-1040S, page 1, line 6;
  - RI-1040, page 1, line 8A or
  - RI-1040NR, page 1, line 8A.

If Taxable Income - RI-1040S, line 5; RI-1040NR, line 7 or RI-1040, line 7 is:		And you are :				If Taxable Income - RI-1040S, line 5; RI-1040NR, line 7 or RI-1040, line 7 is:		And you are :				If Taxable Income - RI-1040S, line 5; RI-1040NR, line 7 or RI-1040, line 7 is:		And you are :			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is :						Your tax is :						Your tax is :			
<b>0</b>						<b>2,000</b>						<b>4,000</b>					
0	50	0	0	0	0	2,000	2,050	76	76	76	76	4,000	4,050	151	151	151	151
50	100	3	3	3	3	2,050	2,100	78	78	78	78	4,050	4,100	153	153	153	153
100	150	5	5	5	5	2,100	2,150	80	80	80	80	4,100	4,150	155	155	155	155
150	200	7	7	7	7	2,150	2,200	82	82	82	82	4,150	4,200	157	157	157	157
200	250	8	8	8	8	2,200	2,250	83	83	83	83	4,200	4,250	158	158	158	158
250	300	10	10	10	10	2,250	2,300	85	85	85	85	4,250	4,300	160	160	160	160
300	350	12	12	12	12	2,300	2,350	87	87	87	87	4,300	4,350	162	162	162	162
350	400	14	14	14	14	2,350	2,400	89	89	89	89	4,350	4,400	164	164	164	164
400	450	16	16	16	16	2,400	2,450	91	91	91	91	4,400	4,450	166	166	166	166
450	500	18	18	18	18	2,450	2,500	93	93	93	93	4,450	4,500	168	168	168	168
500	550	20	20	20	20	2,500	2,550	95	95	95	95	4,500	4,550	170	170	170	170
550	600	22	22	22	22	2,550	2,600	97	97	97	97	4,550	4,600	172	172	172	172
600	650	23	23	23	23	2,600	2,650	98	98	98	98	4,600	4,650	173	173	173	173
650	700	25	25	25	25	2,650	2,700	100	100	100	100	4,650	4,700	175	175	175	175
700	750	27	27	27	27	2,700	2,750	102	102	102	102	4,700	4,750	177	177	177	177
750	800	29	29	29	29	2,750	2,800	104	104	104	104	4,750	4,800	179	179	179	179
800	850	31	31	31	31	2,800	2,850	106	106	106	106	4,800	4,850	181	181	181	181
850	900	33	33	33	33	2,850	2,900	108	108	108	108	4,850	4,900	183	183	183	183
900	950	35	35	35	35	2,900	2,950	110	110	110	110	4,900	4,950	185	185	185	185
950	1,000	37	37	37	37	2,950	3,000	112	112	112	112	4,950	5,000	187	187	187	187
<b>1,000</b>						<b>3,000</b>						<b>5,000</b>					
1,000	1,050	38	38	38	38	3,000	3,050	113	113	113	113	5,000	5,050	188	188	188	188
1,050	1,100	40	40	40	40	3,050	3,100	115	115	115	115	5,050	5,100	190	190	190	190
1,100	1,150	42	42	42	42	3,100	3,150	117	117	117	117	5,100	5,150	192	192	192	192
1,150	1,200	44	44	44	44	3,150	3,200	119	119	119	119	5,150	5,200	194	194	194	194
1,200	1,250	46	46	46	46	3,200	3,250	121	121	121	121	5,200	5,250	196	196	196	196
1,250	1,300	48	48	48	48	3,250	3,300	123	123	123	123	5,250	5,300	198	198	198	198
1,300	1,350	50	50	50	50	3,300	3,350	125	125	125	125	5,300	5,350	200	200	200	200
1,350	1,400	52	52	52	52	3,350	3,400	127	127	127	127	5,350	5,400	202	202	202	202
1,400	1,450	53	53	53	53	3,400	3,450	128	128	128	128	5,400	5,450	203	203	203	203
1,450	1,500	55	55	55	55	3,450	3,500	130	130	130	130	5,450	5,500	205	205	205	205
1,500	1,550	57	57	57	57	3,500	3,550	132	132	132	132	5,500	5,550	207	207	207	207
1,550	1,600	59	59	59	59	3,550	3,600	134	134	134	134	5,550	5,600	209	209	209	209
1,600	1,650	61	61	61	61	3,600	3,650	136	136	136	136	5,600	5,650	211	211	211	211
1,650	1,700	63	63	63	63	3,650	3,700	138	138	138	138	5,650	5,700	213	213	213	213
1,700	1,750	65	65	65	65	3,700	3,750	140	140	140	140	5,700	5,750	215	215	215	215
1,750	1,800	67	67	67	67	3,750	3,800	142	142	142	142	5,750	5,800	217	217	217	217
1,800	1,850	68	68	68	68	3,800	3,850	143	143	143	143	5,800	5,850	218	218	218	218
1,850	1,900	70	70	70	70	3,850	3,900	145	145	145	145	5,850	5,900	220	220	220	220
1,900	1,950	72	72	72	72	3,900	3,950	147	147	147	147	5,900	5,950	222	222	222	222
1,950	2,000	74	74	74	74	3,950	4,000	149	149	149	149	5,950	6,000	224	224	224	224

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

# Rhode Island Tax Table *(continued)*

# 2008

If Taxable Income - RI-1040S, line 5; RI-1040NR, line 7 or RI-1040, line 7 is:		And you are :				If Taxable Income - RI-1040S, line 5; RI-1040NR, line 7 or RI-1040, line 7 is:		And you are :				If Taxable Income - RI-1040S, line 5; RI-1040NR, line 7 or RI-1040, line 7 is:		And you are :									
		Single	Married filing jointly *	Married filing separately	Head of house- hold			Single	Married filing jointly *	Married filing separately	Head of house- hold			Single	Married filing jointly *	Married filing separately	Head of house- hold						
																		At least	But less than	At least	But less than	At least	But less than
<b>6,000</b>		<b>9,000</b>				<b>12,000</b>																	
6,000	6,050	226	226	226	226	9,000	9,050	338	338	338	338	12,000	12,050	451	451	451	451						
6,050	6,100	228	228	228	228	9,050	9,100	340	340	340	340	12,050	12,100	453	453	453	453						
6,100	6,150	230	230	230	230	9,100	9,150	342	342	342	342	12,100	12,150	455	455	455	455						
6,150	6,200	232	232	232	232	9,150	9,200	344	344	344	344	12,150	12,200	457	457	457	457						
6,200	6,250	233	233	233	233	9,200	9,250	346	346	346	346	12,200	12,250	458	458	458	458						
6,250	6,300	235	235	235	235	9,250	9,300	348	348	348	348	12,250	12,300	460	460	460	460						
6,300	6,350	237	237	237	237	9,300	9,350	350	350	350	350	12,300	12,350	462	462	462	462						
6,350	6,400	239	239	239	239	9,350	9,400	352	352	352	352	12,350	12,400	464	464	464	464						
6,400	6,450	241	241	241	241	9,400	9,450	353	353	353	353	12,400	12,450	466	466	466	466						
6,450	6,500	243	243	243	243	9,450	9,500	355	355	355	355	12,450	12,500	468	468	468	468						
6,500	6,550	245	245	245	245	9,500	9,550	357	357	357	357	12,500	12,550	470	470	470	470						
6,550	6,600	247	247	247	247	9,550	9,600	359	359	359	359	12,550	12,600	472	472	472	472						
6,600	6,650	248	248	248	248	9,600	9,650	361	361	361	361	12,600	12,650	473	473	473	473						
6,650	6,700	250	250	250	250	9,650	9,700	363	363	363	363	12,650	12,700	475	475	475	475						
6,700	6,750	252	252	252	252	9,700	9,750	365	365	365	365	12,700	12,750	477	477	477	477						
6,750	6,800	254	254	254	254	9,750	9,800	367	367	367	367	12,750	12,800	479	479	479	479						
6,800	6,850	256	256	256	256	9,800	9,850	368	368	368	368	12,800	12,850	481	481	481	481						
6,850	6,900	258	258	258	258	9,850	9,900	370	370	370	370	12,850	12,900	483	483	483	483						
6,900	6,950	260	260	260	260	9,900	9,950	372	372	372	372	12,900	12,950	485	485	485	485						
6,950	7,000	262	262	262	262	9,950	10,000	374	374	374	374	12,950	13,000	487	487	487	487						
<b>7,000</b>		<b>10,000</b>				<b>13,000</b>																	
7,000	7,050	263	263	263	263	10,000	10,050	376	376	376	376	13,000	13,050	488	488	488	488						
7,050	7,100	265	265	265	265	10,050	10,100	378	378	378	378	13,050	13,100	490	490	490	490						
7,100	7,150	267	267	267	267	10,100	10,150	380	380	380	380	13,100	13,150	492	492	492	492						
7,150	7,200	269	269	269	269	10,150	10,200	382	382	382	382	13,150	13,200	494	494	494	494						
7,200	7,250	271	271	271	271	10,200	10,250	383	383	383	383	13,200	13,250	496	496	496	496						
7,250	7,300	273	273	273	273	10,250	10,300	385	385	385	385	13,250	13,300	498	498	498	498						
7,300	7,350	275	275	275	275	10,300	10,350	387	387	387	387	13,300	13,350	500	500	500	500						
7,350	7,400	277	277	277	277	10,350	10,400	389	389	389	389	13,350	13,400	502	502	502	502						
7,400	7,450	278	278	278	278	10,400	10,450	391	391	391	391	13,400	13,450	503	503	503	503						
7,450	7,500	280	280	280	280	10,450	10,500	393	393	393	393	13,450	13,500	505	505	505	505						
7,500	7,550	282	282	282	282	10,500	10,550	395	395	395	395	13,500	13,550	507	507	507	507						
7,550	7,600	284	284	284	284	10,550	10,600	397	397	397	397	13,550	13,600	509	509	509	509						
7,600	7,650	286	286	286	286	10,600	10,650	398	398	398	398	13,600	13,650	511	511	511	511						
7,650	7,700	288	288	288	288	10,650	10,700	400	400	400	400	13,650	13,700	513	513	513	513						
7,700	7,750	290	290	290	290	10,700	10,750	402	402	402	402	13,700	13,750	515	515	515	515						
7,750	7,800	292	292	292	292	10,750	10,800	404	404	404	404	13,750	13,800	517	517	517	517						
7,800	7,850	293	293	293	293	10,800	10,850	406	406	406	406	13,800	13,850	518	518	518	518						
7,850	7,900	295	295	295	295	10,850	10,900	408	408	408	408	13,850	13,900	520	520	520	520						
7,900	7,950	297	297	297	297	10,900	10,950	410	410	410	410	13,900	13,950	522	522	522	522						
7,950	8,000	299	299	299	299	10,950	11,000	412	412	412	412	13,950	14,000	524	524	524	524						
<b>8,000</b>		<b>11,000</b>				<b>14,000</b>																	
8,000	8,050	301	301	301	301	11,000	11,050	413	413	413	413	14,000	14,050	526	526	526	526						
8,050	8,100	303	303	303	303	11,050	11,100	415	415	415	415	14,050	14,100	528	528	528	528						
8,100	8,150	305	305	305	305	11,100	11,150	417	417	417	417	14,100	14,150	530	530	530	530						
8,150	8,200	307	307	307	307	11,150	11,200	419	419	419	419	14,150	14,200	532	532	532	532						
8,200	8,250	308	308	308	308	11,200	11,250	421	421	421	421	14,200	14,250	533	533	533	533						
8,250	8,300	310	310	310	310	11,250	11,300	423	423	423	423	14,250	14,300	535	535	535	535						
8,300	8,350	312	312	312	312	11,300	11,350	425	425	425	425	14,300	14,350	537	537	537	537						
8,350	8,400	314	314	314	314	11,350	11,400	427	427	427	427	14,350	14,400	539	539	539	539						
8,400	8,450	316	316	316	316	11,400	11,450	428	428	428	428	14,400	14,450	541	541	541	541						
8,450	8,500	318	318	318	318	11,450	11,500	430	430	430	430	14,450	14,500	543	543	543	543						
8,500	8,550	320	320	320	320	11,500	11,550	432	432	432	432	14,500	14,550	545	545	545	545						
8,550	8,600	322	322	322	322	11,550	11,600	434	434	434	434	14,550	14,600	547	547	547	547						
8,600	8,650	323	323	323	323	11,600	11,650	436	436	436	436	14,600	14,650	548	548	548	548						
8,650	8,700	325	325	325	325	11,650	11,700	438	438	438	438	14,650	14,700	550	550	550	550						
8,700	8,750	327	327	327	327	11,700	11,750	440	440	440	440	14,700	14,750	552	552	552	552						
8,750	8,800	329	329	329	329	11,750	11,800	442	442	442	442	14,750	14,800	554	554	554	554						
8,800	8,850	331	331	331	331	11,800	11,850	443	443	443	443	14,800	14,850	556	556	556	556						
8,850	8,900	333	333	333	333	11,850	11,900	445	445	445	445	14,850	14,900	558	558	558	558						
8,900	8,950	335	335	335	335	11,900	11,950	447	447	447	447	14,900	14,950	560	560	560	560						
8,95																							

# Rhode Island Tax Table *(continued)*

# 2008

If Taxable Income - RI-1040S, line 5; RI-1040NR, line 7 or RI-1040, line 7 is:		And you are :				If Taxable Income - RI-1040S, line 5; RI-1040NR, line 7 or RI-1040, line 7 is:		And you are :				If Taxable Income - RI-1040S, line 5; RI-1040NR, line 7 or RI-1040, line 7 is:		And you are :			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is :						Your tax is :						Your tax is :			
<b>15,000</b>						<b>18,000</b>						<b>21,000</b>					
15,000	15,050	563	563	563	563	18,000	18,050	676	676	676	676	21,000	21,050	788	788	788	788
15,050	15,100	565	565	565	565	18,050	18,100	678	678	678	678	21,050	21,100	790	790	790	790
15,100	15,150	567	567	567	567	18,100	18,150	680	680	680	680	21,100	21,150	792	792	792	792
15,150	15,200	569	569	569	569	18,150	18,200	682	682	682	682	21,150	21,200	794	794	794	794
15,200	15,250	571	571	571	571	18,200	18,250	683	683	683	683	21,200	21,250	796	796	796	796
15,250	15,300	573	573	573	573	18,250	18,300	685	685	685	685	21,250	21,300	798	798	798	798
15,300	15,350	575	575	575	575	18,300	18,350	687	687	687	687	21,300	21,350	800	800	800	800
15,350	15,400	577	577	577	577	18,350	18,400	689	689	689	689	21,350	21,400	802	802	802	802
15,400	15,450	578	578	578	578	18,400	18,450	691	691	691	691	21,400	21,450	803	803	803	803
15,450	15,500	580	580	580	580	18,450	18,500	693	693	693	693	21,450	21,500	805	805	805	805
15,500	15,550	582	582	582	582	18,500	18,550	695	695	695	695	21,500	21,550	807	807	807	807
15,550	15,600	584	584	584	584	18,550	18,600	697	697	697	697	21,550	21,600	809	809	809	809
15,600	15,650	586	586	586	586	18,600	18,650	698	698	698	698	21,600	21,650	811	811	811	811
15,650	15,700	588	588	588	588	18,650	18,700	700	700	700	700	21,650	21,700	813	813	813	813
15,700	15,750	590	590	590	590	18,700	18,750	702	702	702	702	21,700	21,750	815	815	815	815
15,750	15,800	592	592	592	592	18,750	18,800	704	704	704	704	21,750	21,800	817	817	817	817
15,800	15,850	593	593	593	593	18,800	18,850	706	706	706	706	21,800	21,850	818	818	818	818
15,850	15,900	595	595	595	595	18,850	18,900	708	708	708	708	21,850	21,900	820	820	820	820
15,900	15,950	597	597	597	597	18,900	18,950	710	710	710	710	21,900	21,950	822	822	822	822
15,950	16,000	599	599	599	599	18,950	19,000	712	712	712	712	21,950	22,000	824	824	824	824
<b>16,000</b>						<b>19,000</b>						<b>22,000</b>					
16,000	16,050	601	601	601	601	19,000	19,050	713	713	713	713	22,000	22,050	826	826	826	826
16,050	16,100	603	603	603	603	19,050	19,100	715	715	715	715	22,050	22,100	828	828	828	828
16,100	16,150	605	605	605	605	19,100	19,150	717	717	717	717	22,100	22,150	830	830	830	830
16,150	16,200	607	607	607	607	19,150	19,200	719	719	719	719	22,150	22,200	832	832	832	832
16,200	16,250	608	608	608	608	19,200	19,250	721	721	721	721	22,200	22,250	833	833	833	833
16,250	16,300	610	610	610	610	19,250	19,300	723	723	723	723	22,250	22,300	835	835	835	835
16,300	16,350	612	612	612	612	19,300	19,350	725	725	725	725	22,300	22,350	837	837	837	837
16,350	16,400	614	614	614	614	19,350	19,400	727	727	727	727	22,350	22,400	839	839	839	839
16,400	16,450	616	616	616	616	19,400	19,450	728	728	728	728	22,400	22,450	841	841	841	841
16,450	16,500	618	618	618	618	19,450	19,500	730	730	730	730	22,450	22,500	843	843	843	843
16,500	16,550	620	620	620	620	19,500	19,550	732	732	732	732	22,500	22,550	845	845	845	845
16,550	16,600	622	622	622	622	19,550	19,600	734	734	734	734	22,550	22,600	847	847	847	847
16,600	16,650	623	623	623	623	19,600	19,650	736	736	736	736	22,600	22,650	848	848	848	848
16,650	16,700	625	625	625	625	19,650	19,700	738	738	738	738	22,650	22,700	850	850	850	850
16,700	16,750	627	627	627	627	19,700	19,750	740	740	740	740	22,700	22,750	852	852	852	852
16,750	16,800	629	629	629	629	19,750	19,800	742	742	742	742	22,750	22,800	854	854	854	854
16,800	16,850	631	631	631	631	19,800	19,850	743	743	743	743	22,800	22,850	856	856	856	856
16,850	16,900	633	633	633	633	19,850	19,900	745	745	745	745	22,850	22,900	858	858	858	858
16,900	16,950	635	635	635	635	19,900	19,950	747	747	747	747	22,900	22,950	860	860	860	860
16,950	17,000	637	637	637	637	19,950	20,000	749	749	749	749	22,950	23,000	862	862	862	862
<b>17,000</b>						<b>20,000</b>						<b>23,000</b>					
17,000	17,050	638	638	638	638	20,000	20,050	751	751	751	751	23,000	23,050	863	863	863	863
17,050	17,100	640	640	640	640	20,050	20,100	753	753	753	753	23,050	23,100	865	865	865	865
17,100	17,150	642	642	642	642	20,100	20,150	755	755	755	755	23,100	23,150	867	867	867	867
17,150	17,200	644	644	644	644	20,150	20,200	757	757	757	757	23,150	23,200	869	869	869	869
17,200	17,250	646	646	646	646	20,200	20,250	758	758	758	758	23,200	23,250	871	871	871	871
17,250	17,300	648	648	648	648	20,250	20,300	760	760	760	760	23,250	23,300	873	873	873	873
17,300	17,350	650	650	650	650	20,300	20,350	762	762	762	762	23,300	23,350	875	875	875	875
17,350	17,400	652	652	652	652	20,350	20,400	764	764	764	764	23,350	23,400	877	877	877	877
17,400	17,450	653	653	653	653	20,400	20,450	766	766	766	766	23,400	23,450	878	878	878	878
17,450	17,500	655	655	655	655	20,450	20,500	768	768	768	768	23,450	23,500	880	880	880	880
17,500	17,550	657	657	657	657	20,500	20,550	770	770	770	770	23,500	23,550	882	882	882	882
17,550	17,600	659	659	659	659	20,550	20,600	772	772	772	772	23,550	23,600	884	884	884	884
17,600	17,650	661	661	661	661	20,600	20,650	773	773	773	773	23,600	23,650	886	886	886	886
17,650	17,700	663	663	663	663	20,650	20,700	775	775	775	775	23,650	23,700	888	888	888	888
17,700	17,750	665	665	665	665	20,700	20,750	777	777	777	777	23,700	23,750	890	890	890	890
17,750	17,800	667	667	667	667	20,750	20,800	779	779	779	779	23,750	23,800	892	892	892	892
17,800	17,850	668	668	668	668	20,800	20,850	781	781	781	781	23,800	23,850	893	893	893	893
17,850	17,900	670	670	670	670	20,850	20,900	783	783	783	783	23,850	23,900	895	895	895	895
17,900	17,950	672	672	672	672	20,900	20,950	785	785	785	785	23,900	23,950	897	897	897	897
17,950	18,000	674	674	674	674	20,950	21,000	787	787	787	787	23,950	24,000	899	899	899	899

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

# Rhode Island Tax Table (continued)

# 2008

If Taxable Income - RI-1040S, line 5; RI-1040NR, line 7 or RI-1040, line 7 is:		And you are :				If Taxable Income - RI-1040S, line 5; RI-1040NR, line 7 or RI-1040, line 7 is:		And you are :				If Taxable Income - RI-1040S, line 5; RI-1040NR, line 7 or RI-1040, line 7 is:		And you are :			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
<b>24,000</b>						<b>27,000</b>						<b>30,000</b>					
24,000	24,050	901	901	901	901	27,000	27,050	1,013	1,013	1,013	1,013	30,000	30,050	1,126	1,126	1,218	1,126
24,050	24,100	903	903	903	903	27,050	27,100	1,015	1,015	1,015	1,015	30,050	30,100	1,128	1,128	1,221	1,128
24,100	24,150	905	905	905	905	27,100	27,150	1,017	1,017	1,017	1,017	30,100	30,150	1,130	1,130	1,225	1,130
24,150	24,200	907	907	907	907	27,150	27,200	1,019	1,019	1,019	1,019	30,150	30,200	1,132	1,132	1,228	1,132
24,200	24,250	908	908	908	908	27,200	27,250	1,021	1,021	1,022	1,021	30,200	30,250	1,133	1,133	1,232	1,133
24,250	24,300	910	910	910	910	27,250	27,300	1,023	1,023	1,025	1,023	30,250	30,300	1,135	1,135	1,235	1,135
24,300	24,350	912	912	912	912	27,300	27,350	1,025	1,025	1,029	1,025	30,300	30,350	1,137	1,137	1,239	1,137
24,350	24,400	914	914	914	914	27,350	27,400	1,027	1,027	1,032	1,027	30,350	30,400	1,139	1,139	1,242	1,139
24,400	24,450	916	916	916	916	27,400	27,450	1,028	1,028	1,036	1,028	30,400	30,450	1,141	1,141	1,246	1,141
24,450	24,500	918	918	918	918	27,450	27,500	1,030	1,030	1,039	1,030	30,450	30,500	1,143	1,143	1,249	1,143
24,500	24,550	920	920	920	920	27,500	27,550	1,032	1,032	1,043	1,032	30,500	30,550	1,145	1,145	1,253	1,145
24,550	24,600	922	922	922	922	27,550	27,600	1,034	1,034	1,046	1,034	30,550	30,600	1,147	1,147	1,256	1,147
24,600	24,650	923	923	923	923	27,600	27,650	1,036	1,036	1,050	1,036	30,600	30,650	1,148	1,148	1,260	1,148
24,650	24,700	925	925	925	925	27,650	27,700	1,038	1,038	1,053	1,038	30,650	30,700	1,150	1,150	1,263	1,150
24,700	24,750	927	927	927	927	27,700	27,750	1,040	1,040	1,057	1,040	30,700	30,750	1,152	1,152	1,267	1,152
24,750	24,800	929	929	929	929	27,750	27,800	1,042	1,042	1,060	1,042	30,750	30,800	1,154	1,154	1,270	1,154
24,800	24,850	931	931	931	931	27,800	27,850	1,043	1,043	1,064	1,043	30,800	30,850	1,156	1,156	1,274	1,156
24,850	24,900	933	933	933	933	27,850	27,900	1,045	1,045	1,067	1,045	30,850	30,900	1,158	1,158	1,277	1,158
24,900	24,950	935	935	935	935	27,900	27,950	1,047	1,047	1,071	1,047	30,900	30,950	1,160	1,160	1,281	1,160
24,950	25,000	937	937	937	937	27,950	28,000	1,049	1,049	1,074	1,049	30,950	31,000	1,162	1,162	1,284	1,162
<b>25,000</b>						<b>28,000</b>						<b>31,000</b>					
25,000	25,050	938	938	938	938	28,000	28,050	1,051	1,051	1,078	1,051	31,000	31,050	1,163	1,163	1,288	1,163
25,050	25,100	940	940	940	940	28,050	28,100	1,053	1,053	1,081	1,053	31,050	31,100	1,165	1,165	1,291	1,165
25,100	25,150	942	942	942	942	28,100	28,150	1,055	1,055	1,085	1,055	31,100	31,150	1,167	1,167	1,295	1,167
25,150	25,200	944	944	944	944	28,150	28,200	1,057	1,057	1,088	1,057	31,150	31,200	1,169	1,169	1,298	1,169
25,200	25,250	946	946	946	946	28,200	28,250	1,058	1,058	1,092	1,058	31,200	31,250	1,171	1,171	1,302	1,171
25,250	25,300	948	948	948	948	28,250	28,300	1,060	1,060	1,095	1,060	31,250	31,300	1,173	1,173	1,305	1,173
25,300	25,350	950	950	950	950	28,300	28,350	1,062	1,062	1,099	1,062	31,300	31,350	1,175	1,175	1,309	1,175
25,350	25,400	952	952	952	952	28,350	28,400	1,064	1,064	1,102	1,064	31,350	31,400	1,177	1,177	1,312	1,177
25,400	25,450	953	953	953	953	28,400	28,450	1,066	1,066	1,106	1,066	31,400	31,450	1,178	1,178	1,316	1,178
25,450	25,500	955	955	955	955	28,450	28,500	1,068	1,068	1,109	1,068	31,450	31,500	1,180	1,180	1,319	1,180
25,500	25,550	957	957	957	957	28,500	28,550	1,070	1,070	1,113	1,070	31,500	31,550	1,182	1,182	1,323	1,182
25,550	25,600	959	959	959	959	28,550	28,600	1,072	1,072	1,116	1,072	31,550	31,600	1,184	1,184	1,326	1,184
25,600	25,650	961	961	961	961	28,600	28,650	1,073	1,073	1,120	1,073	31,600	31,650	1,186	1,186	1,330	1,186
25,650	25,700	963	963	963	963	28,650	28,700	1,075	1,075	1,123	1,075	31,650	31,700	1,188	1,188	1,333	1,188
25,700	25,750	965	965	965	965	28,700	28,750	1,077	1,077	1,127	1,077	31,700	31,750	1,190	1,190	1,337	1,190
25,750	25,800	967	967	967	967	28,750	28,800	1,079	1,079	1,130	1,079	31,750	31,800	1,192	1,192	1,340	1,192
25,800	25,850	968	968	968	968	28,800	28,850	1,081	1,081	1,134	1,081	31,800	31,850	1,193	1,193	1,344	1,193
25,850	25,900	970	970	970	970	28,850	28,900	1,083	1,083	1,137	1,083	31,850	31,900	1,195	1,195	1,347	1,195
25,900	25,950	972	972	972	972	28,900	28,950	1,085	1,085	1,141	1,085	31,900	31,950	1,197	1,197	1,351	1,197
25,950	26,000	974	974	974	974	28,950	29,000	1,087	1,087	1,144	1,087	31,950	32,000	1,199	1,199	1,354	1,199
<b>26,000</b>						<b>29,000</b>											
26,000	26,050	976	976	976	976	29,000	29,050	1,088	1,088	1,148	1,088						
26,050	26,100	978	978	978	978	29,050	29,100	1,090	1,090	1,151	1,090						
26,100	26,150	980	980	980	980	29,100	29,150	1,092	1,092	1,155	1,092						
26,150	26,200	982	982	982	982	29,150	29,200	1,094	1,094	1,158	1,094						
26,200	26,250	983	983	983	983	29,200	29,250	1,096	1,096	1,162	1,096						
26,250	26,300	985	985	985	985	29,250	29,300	1,098	1,098	1,165	1,098						
26,300	26,350	987	987	987	987	29,300	29,350	1,100	1,100	1,169	1,100						
26,350	26,400	989	989	989	989	29,350	29,400	1,102	1,102	1,172	1,102						
26,400	26,450	991	991	991	991	29,400	29,450	1,103	1,103	1,176	1,103						
26,450	26,500	993	993	993	993	29,450	29,500	1,105	1,105	1,179	1,105						
26,500	26,550	995	995	995	995	29,500	29,550	1,107	1,107	1,183	1,107						
26,550	26,600	997	997	997	997	29,550	29,600	1,109	1,109	1,186	1,109						
26,600	26,650	998	998	998	998	29,600	29,650	1,111	1,111	1,190	1,111						
26,650	26,700	1,000	1,000	1,000	1,000	29,650	29,700	1,113	1,113	1,193	1,113						
26,700	26,750	1,002	1,002	1,002	1,002	29,700	29,750	1,115	1,115	1,197	1,115						
26,750	26,800	1,004	1,004	1,004	1,004	29,750	29,800	1,117	1,117	1,200	1,117						
26,800	26,850	1,006	1,006	1,006	1,006	29,800	29,850	1,118	1,118	1,204	1,118						
26,850	26,900	1,008	1,008	1,008	1,008	29,850	29,900	1,120	1,120	1,207	1,120						
26,900	26,950	1,010	1,010	1,010	1,010	29,900	29,950	1,122	1,122	1,211	1,122						
26,950	27,000	1,012	1,012	1,012	1,012	29,950	30,000	1,124	1,124	1,214	1,124						

**If your Rhode Island taxable income from RI-1040S, line 5; RI-1040, line 7 or RI-1040NR, line 7 is \$32,000 or over use the Rhode Island Tax Computation Worksheet to compute your Rhode Island Income Tax.**

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

---

## WHERE TO GET FORMS, INFORMATION AND TAX ASSISTANCE



On the World Wide Web  
[www.tax.ri.gov](http://www.tax.ri.gov)



Telephone  
Information (401) 574-8829  
Forms (401) 574-8970



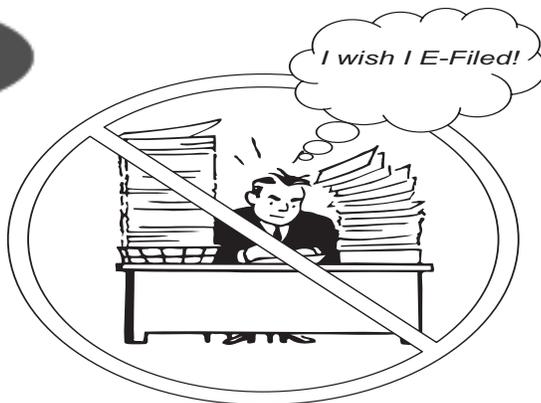
In person  
8:30am to 3:30pm

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

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](http://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.