

RI-1040NR RHODE ISLAND NONRESIDENT INDIVIDUAL INCOME TAX RETURN (TO BE USED BY NONRESIDENTS AND PART-YEAR RESIDENTS)

2008

NAME AND ADDRESS please print or type	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 No

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 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. If line 3 is over \$119,975, see worksheet on page I-4 for exemption amount. <input type="checkbox"/> X \$3,500 =	6.	
	7. RI TAXABLE INCOME - subtract line 6 from line 5.....	7.	
	8. A. RI income tax <input type="checkbox"/> RI Tax Table or Tax Computation Worksheet <input type="checkbox"/> RI Schedule CGW <input type="checkbox"/> RI Schedule D <input type="checkbox"/> RI Schedule J <input type="checkbox"/> RI-8615	8A.	
	B. Other RI taxes from page 3, RI Schedule OT, line 14.....	8B.	
	9. RI alternative minimum tax from Form RI-6251, line 6.....	9.	
	10. Total RI income tax - add lines 8A, 8B and 9.....	10.	
	11. RI percentage of allowable Federal credits from page 2, schedule II, line 34.....	11.	
	12. RI tax after allowable Federal credits - before allocation - subtract line 11 from line 10 (not less than zero).....	12.	
	13. RI allocated income tax - (Check only one box) <input type="checkbox"/> All income is from RI, enter amount from line 12 on this line. <input type="checkbox"/> Nonresident with income from outside RI, complete page 7, schedule III and enter result on this line. <input type="checkbox"/> Part-year resident with income from outside RI, complete page 9, schedule V and enter result on this line.	13.	
	14. Other RI credits from RI Schedule CR, page 6, line 24.....	14.	
	15. A. RI income tax after credits - subtract line 14 from line 13 (not less than zero)..... B. Alternative Flat Tax from page 3, schedule FT, line 29..... C. Rhode Island tax - enter the smaller of line 15A or 15B. <input type="checkbox"/> Check box if Alternative Flat Tax method is used..	15A. 15B. 15C.	
	16. RI checkoff contributions from page 3, schedule IV, line 8 (contributions reduce your refund or increase balance due).	16.	
17. TOTAL RI TAX AND CHECKOFF CONTRIBUTIONS add lines 15C and 16 and USE/SALES tax due \$ _____ (see instructions).....	17.		

PAYMENTS	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. Nonresident withholding on real estate sales in 2008.....	18C.	
	D. Nonresident withholding from pass-through entities (please attach forms RI 1099-PT).....	18D.	
	E. RI earned income credit from page 2, RI Schedule EIC, line 43.....	18E.	
	F. Other payments.....	18F.	
	G. TOTAL PAYMENTS AND CREDITS - add lines 18A, 18B, 18C, 18D, 18E, and 18F.....	18G.	

Check if extension is attached.

AMOUNT DUE	19. If line 17 is LARGER than line 18G, Subtract line 18G from 17. YOU OWE THIS AMOUNT. Complete RI-1040V. Check <input checked="" type="checkbox"/> if RI-2210 or RI-2210A is attached - enter interest due \$ _____ or enter zero.....	19.	
	20. If line 18G is LARGER than 17, subtract line 17 from 18G. THIS IS THE AMOUNT YOU OVERPAID	20.	
REFUND	21. Amount of overpayment to be refunded.....	21.	
	22. Amount of overpayment to be applied to 2009 estimated tax.....	22.	

RI SCHEDULE I RI MODIFICATIONS TO FEDERAL AGI

NOTE: This schedule has been moved. This schedule is available on page 5 of this booklet or on our website at www.tax.ri.gov.

RI SCHEDULE II ALLOWABLE FEDERAL CREDITS

26. RI income tax from page 1, line 10.....	26.	
27. Credit for child and dependent care expenses from Federal Form 1040, line 48 or 1040A, line 29.....	27.	
28. Credit for the elderly or the disabled from Federal Form 1040, line 49 or 1040A, line 30.....	28.	
29. Federal mortgage interest credit from Federal Form 8396, line 13	29.	
30. Federal adoption credit for Rhode Island DCYF adoptions from Federal Form 8839, line 18.....	30.	
31. Other federal credits (see instructions for credits) from Federal Form 1040, lines 54 and 68.....	31	
32. Total - add lines 27, 28, 29, 30 and 31.....	32.	
33. Tentative allowable federal credits - multiply line 32 by 25% (.25).....	33.	
34. MAXIMUM CREDIT - (line 26 or 33, whichever is SMALLER) - Enter here and on page 1, line 11.....	34.	

RI SCHEDULE III ALLOCATION AND MODIFICATION FOR NONRESIDENTS

NOTE: This schedule should be completed by **NONRESIDENTS** with income from outside RI. RI Schedule III is located on page 7. **PART-YEAR** residents with income from outside RI should complete RI Schedule V located on page 9. **NONRESIDENTS** and **PART-YEAR** residents with all income from RI sources do not need to complete either schedule III or V.

RI SCHEDULE EIC RHODE ISLAND EARNED INCOME CREDIT

35. Rhode Island income tax from RI-1040NR, page 1, line 15a.....	35.	
36. Federal earned income credit from Federal Form 1040, line 64a; 1040A, line 40a or 1040EZ, line 8a.....	36.	
37. Rhode Island percentage.....	37.	25%
38. Multiply line 36 by line 37.....	38.	
39. Enter the SMALLER of line 35 or line 38.....	39.	
40. Subtract line 39 from line 38 (if zero or less, enter the amount from line 39 on line 43. Otherwise, continue to line 41).....	40.	
41. A. Refundable percentage.....	41A.	15%
B. Multiply line 40 by line 41A.....	41B.	
C. Rhode Island allocation from RI-1040NR, page 7, Schedule III, line 13 or RI-1040NR, page 9, Schedule V, line 14.....	41C.	__ . ____
42. RI refundable earned income credit - multiply line 41B by line 41C.....	42.	
43. TOTAL RI EARNED INCOME CREDIT - add line 39 and line 42. Enter here and on RI-1040NR, line 18E.....	43.	

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

Your Signature ⇒	Date	Spouse's Signature ⇒	Date
If you do not need forms mailed to you next year, check box. <input checked="" type="checkbox"/>		May the division contact your preparer about this return? Yes <input type="checkbox"/>	
Paid preparer's signature and address		SSN, PTIN or EIN	Telephone number ()

OTHER RI SCHEDULES

2008

Name(s) shown on Form RI-1040NR

Your Social Security Number

RI SCHEDULE IV RI CHECKOFF ✓ CONTRIBUTIONS

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

		\$1.00	\$5.00	\$10.00	Other		
1.	 Drug program account.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$ _____	1. _____
2.	 Olympic Contribution Yes <input type="checkbox"/> \$1.00 Contribution (\$2.00 if a joint return)						2. _____
3.	 RI Organ Transplant Fund.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$ _____	3. _____
4.	 RI Council on the Arts.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$ _____	4. _____
5.	 RI Nongame Wildlife Fund.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$ _____	5. _____
6.	 Childhood Disease Victims' Fund.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$ _____	6. _____
7.	 RI Military Family Relief Fund.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$ _____	7. _____
8.	TOTAL CONTRIBUTIONS - add lines 1, 2, 3, 4, 5, 6 and 7 - Enter here and on RI-1040NR, page 1, line 16.....						8. <input style="border: 2px solid black;" type="text"/>

RI SCHEDULE OT OTHER RHODE ISLAND TAXES

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

9.	Tax on lump-sum distributions - Federal Form 4972, line 7 or line 30, whichever applies.....	9.	_____
10.	Parents' election to report child's interest and dividends from all Federal Form(s) 8814, line 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.	25%
14.	OTHER RHODE ISLAND TAXES - Multiply line 12 by line 13. Enter here and on RI-1040NR, line 8B.....	14.	<input style="border: 2px solid black;" 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.	25%
17.	TAX - multiply line 15 by line 16 - Enter here and on RI-1040NR, line 8A and check the RI-8615 box.....	17.	<input style="border: 2px solid black;" type="text"/>

RI SCHEDULE FT RI ALTERNATIVE FLAT TAX

18.	Modified RI source income - Nonresidents enter amount from page 7, schedule III, line 12, column A. Part-year residents enter amount from page 9, schedule V, line 13. If all your income was earned in RI, enter amount from page 1, line 3.....	18.	_____
19.	Flat Tax rate.....	19.	7%
20.	RI Flat Tax before other state credit - multiply line 18 by line 19.....	20.	_____

PART YEAR RESIDENTS ONLY. IF YOU ARE CLAIMING A CREDIT FOR TAXES PAID TO OTHER STATE COMPLETE LINES 21 THRU 28. OTHERWISE, ENTER THE AMOUNT FROM LINE 20 ON LINE 29. FULL YEAR NONRESIDENTS ENTER THE AMOUNT FROM LINE 20 ON LINE 29.

21.	Income taxed in other state while a RI resident included in line 18.....	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... name of state paid _____ ..	24.	_____
(NOTE: you must attach a signed copy of the other state return.)			
25.	Total adjusted gross income from other state.....	25.	_____
26.	Divide line 21 by line 25.....	26.	_____
27.	Multiple line 24 by 26.....	27.	_____
28.	MAXIMUM CREDIT (line 20, 23 or 27, whichever is the smallest).....	28.	_____
29.	RI Flat Tax after other state credit - subtract line 28 from line 20. Enter here and on RI-1040NR, page 1, line 15B.....	29.	<input style="border: 2px solid black;" type="text"/>