

2008 INSTRUCTIONS FOR FILING RI-1040S

GENERAL INSTRUCTIONS

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.

WHEN TO FILE

Your return must be filed not later than April 15, 2009. If the due date of your return falls on a Saturday, Sunday or Rhode Island legal holiday, the return will be due on the next working day.

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 FILE

Mail your return to:

STATE OF RHODE ISLAND
Division of Taxation
One Capitol Hill
Providence, RI 02908 – 5806

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. 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. 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 preparer on behalf 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

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 OR NONPARTISAN GENERAL ACCOUNT

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:

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.

RI-1040H PROPERTY TAX RELIEF CREDIT

Full year Rhode Island residents who meet certain requirements may be able to take advantage of the property tax relief credit. The credit will be applied to decrease your income tax due or increase your refund.

Claim for the property tax relief credit is made on Form RI-1040H. A copy of the Form RI-1040H is included in the income tax booklet or may be obtained from:

STATE OF RHODE ISLAND
Division of Taxation
One Capitol Hill
Providence, RI 02908-5801
or

The website <http://www.tax.ri.gov>
The Division of Taxation (401) 574-8970

Taxpayers who are required to file a RI-1040S and who qualify for the property tax relief credit should submit Form RI-1040H with their Rhode Island income tax return. However, if you are claiming an automatic extension of time to file your RI income tax return (RI-1040), you are still required to file your RI-1040H no later than April 15, 2009. An extension of time for filing your RI-1040H may be allowed at the Tax Administrator's discretion for sickness, absence or other disability.

SPECIFIC INSTRUCTIONS

- (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 – Deductions: Enter your RI standard deduction or amount from Federal Schedule A, line 29, whichever is greater.

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

INTEREST

Any tax not paid when due, including failure to pay adequate estimated tax, is subject to interest at the rate of 18% (.18) from April 15, 2009 through the date of payment.

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 5.00% (.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-1040S 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, option #3.

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 on RI-1040S, page 2, line 32 to determine the amount of your standard deduction.

If someone else can claim you on their return you must complete the RI Standard Deduction Worksheet for Dependents on page I-4 to determine the amount of your standard deduction.

NOTE: If you itemize your deductions and line 1 is more than \$159,950 (\$79,975 if married filing separately), you need to recalculate your itemized deductions. Complete the RI Itemized Deduction Worksheet on page I-3 of these instructions.

NOTE: If you are filing married filing jointly or married filing separately, 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 3 - Subtract line 2 from line 1.

Number of Exemptions: Enter the number of exemptions from Federal Form 1040, line 6d or 1040A, line 6d in the box on line 4. If you are filing a Federal 1040EZ enter the amount from the chart on the next page in the box on line 4.

Amount on Federal 1040EZ, line 5	Enter in box on RI-1040S, line 4
Less than 5,450	0
5,450	0
8,950	1
10,900	0
14,400	1
17,900	2

ITEMIZED DEDUCTION WORKSHEET for RI-1040S, line 2

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

1. Add the amounts on Federal Form, Schedule A, lines 4, 9, 15, 19, 20, 27 and 28..... 1. _____
2. 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, plus any qualified contributions for relief efforts in a Midwestern disaster area from line 16..... 2. _____
3. Is the amount on line 2 less than the amount on line 1?
 - No. **STOP HERE!** Your deduction is not limited. Enter the amount from line 1 above on RI-1040S, line 2.
 - Yes. Subtract line 2 from line 1..... 3. _____
4. Multiply line 3 above by 80% (.80)..... 4. _____
5. Enter the amount from RI-1040S, line 1..... 5. _____
6. Enter \$159,950 (\$79,975 if Married filing separately).... 6. _____
7. Is the amount on line 6 less than the amount on line 5?
 - No. **STOP HERE!** Your deduction is not limited. Enter the amount from line 1 above on RI-1040S, line 2.
 - Yes. Subtract line 6 from line 5..... 7. _____
8. Multiply line 7 by 3% (.03)..... 8. _____
9. Enter the **SMALLER** of line 4 or line 8..... 9. _____
10. Divide line 9 by 1.5..... 10. _____
11. Subtract line 10 from line 9..... 11. _____
12. **Total itemized deductions** - Subtract line 11 from line 1 - Enter the result here and on RI-1040S, line 2..... 12. _____

Line 4 – Exemption Amount: Multiply the number of exemptions in the box by \$3,500.

However, if line 1 is more than \$119,975, see worksheet below to compute your exemption amount.

Line 5 – Rhode Island Taxable Income: Subtract line 4 from line 3.

Line 6 – Rhode Island Income Tax: Use the RI Tax Table on pages T-1 thru T-6 of the instructions to figure your RI tax if the amount on line 5 is less than \$50,000. If the amount on line 5 is \$50,000 or more, use the RI Tax Computation Worksheet on page T-7 of the instructions to figure your RI tax.

Line 7 – Rhode Island Use/Sales Tax: Enter any use/sales tax from the use/sales tax worksheet, line 6 located on the next page.

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 found on page I-4 of these instructions.

Line 8 – Rhode Island Checkoff Contributions: Enter the amount of checkoff contributions from page 2, line 31. These checkoff contributions will increase your tax due or reduce your refund.

Line 9 – Total Rhode Island Tax and Checkoff Contributions: Add lines 6, 7 and 8.

Line 10A – 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-1040S.

Line 10B – 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 10C – Property Tax Relief Credit: Enter the amount of allowable property tax relief credit from

EXEMPTION WORKSHEET for RI-1040S, line 4

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

Single	\$159,950	} 4. _____
Married filing jointly or Qualifying widow(er)	239,950		
Married filing separately	119,975		
Head of household	199,950		
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-1040S, line 4. Enter the result here and on RI-1040S, line 4. **DO NOT** complete the rest of this form.
 - No** - Divide line 7 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).
7. Multiply line 6 by 2% (.02) and enter the result as a decimal..... 7. _____
8. Multiply line 2 by line 7..... 8. _____
9. Divide line 8 by 3.0 9. _____
10. **Deduction for exemption** - Subtract line 9 from line 2. Enter here and on RI-1040S, page 1, line 4..... 10. _____

STANDARD DEDUCTION WORKSHEET FOR DEPENDENTS for RI-1040S, line 2

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

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

1. Add \$300 to your EARNED INCOME* . Enter the total here.....	1.	_____
2. Minimum standard deduction.....	2.	900
3. Enter the LARGER of line 1 or line 2.....	3.	_____
4. 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	
5. STANDARD DEDUCTION		
A. Enter the SMALLER of line 3 or line 4. If under age 65 and not blind, STOP HERE and enter this amount on RI-1040S, line 2. OTHERWISE , go to line 5B.....	5A.	_____
B. Check if: <input type="checkbox"/> YOU were 65 or older, (born before 01/02/1944) <input type="checkbox"/> Blind , <input type="checkbox"/> SPOUSE was 65 or older, (born before 01/02/1944), <input type="checkbox"/> 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.	_____
C. Add lines 5A and 5B. Enter the total here and on RI-1040S, line 2.....	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.

Form RI-1040H line 15 or 22, whichever is applicable. If you are not required to file a form RI-1040S, 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 10D – RI Earned Income Credit: Enter amount from RI Schedule EIC, page 2, line 23. If you are claiming a RI earned income credit, you must attach RI Schedule EIC to your RI-1040S.

Line 10E – 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-1040S, page 1 to the right of line 10.

Line 10F – Total Payments and Credits: Add lines 10A, 10B, 10C, 10D and 10E.

Line 11 – Balance Due: If the amount on line 9 is greater than the amount of line 10F, **SUBTRACT** line 10F from line 9 and enter the balance due on

line 11. 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.

Line 12 – Overpayment: If the amount on line 10F is greater than the amount on line 9, **SUBTRACT** line 9 from line 10F and enter the overpayment on line 12.

Line 13 – Refund: Enter the amount of the overpayment on line 12 that is to be refunded. Refunds of less than \$1.00 will not be paid unless specifically requested.

Line 14 - Overpayment to be applied to 2009: Enter the amount of overpayment on line 12, which is to be applied to your 2009 estimated tax. (See General Instructions)

RI SCHEDULE EIC – RHODE ISLAND EARNED INCOME CREDIT

Line 15 – Rhode Island Income Tax: Enter the amount from RI-1040S, page 1, line 6.

Line 16 – Federal Earned Income Credit: Enter the amount of Federal Earned Income Credit from Federal Form 1040, line 66a; 1040A, line 40a or 1040EZ, line 8a.

Line 17 – The Rhode Island percentage is 25%.

Line 18 – Multiply line 16 by line 17.

Line 19 – Enter the **SMALLER** of line 15 or line 18.

Line 20 – Subtract line 19 from line 18. If line 19 is greater than or equal to line 18, skip lines 21 and 22 and enter the amount from line 19 on line 23. Otherwise continue to line 21.

Line 21 – The refundable Rhode Island percentage is 15%.

Line 22 – Rhode Island Refundable Earned Income Credit: Multiply line 20 by line 21.

Line 23 – Total Rhode Island Earned Income Credit: Add line 19 and line 22. Enter here and on RI-1040S, page 1, line 10D.

SCHEDULE IV – RHODE ISLAND CHECK-OFF CONTRIBUTIONS

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

Lines 24 through 31 – 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 Nongame Wildlife Appropriation
- (6) Childhood Disease Victims' Fund
- (7) RI Military Family Relief Fund

Line 31 – Total Contributions: Add lines 24, 25, 26, 27, 28, 29 and 30 then enter the total here and on RI-1040S, page 1, line 8.

INDIVIDUAL CONSUMER'S USE/SALES TAX WORKSHEET for RI-1040S, line 7

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. _____
C. _____	1C. _____
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 RI-1040S, page 1, line 7.....	6. _____