RI-1040X Amended Rhode Island Individual Income Tax Return 2009

(To be used by resident, nonresident and part-year resident taxpayers)

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 no. or rural route)			Daytime Telephone Number ( )
City, Town or Post Office	State	Zip Code	City or Town of Legal Residence

ADDITIONAL INFORMATION

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

⇨ _____

B. Are you filing an amended federal income tax return? ..... ☐ Yes

C. Have you been advised your federal return is under examination? ..... ☐ Yes

FILING STATUS

D. On original return ☐ 1. Single ☐ 2. Married filing jointly ☐ 3. Married filing separately ☐ 4. Head of Household ☐ 5. Qualifying widow(er)

E. On this return ☐ 1. Single ☐ 2. Married filing jointly ☐ 3. Married filing separately ☐ 4. Head of Household ☐ 5. Qualifying widow(er)

INCOME AND TAX

		A. Originally reported	B. Net change	C. Correct amount
1. Federal AGI (Adjusted Gross Income)	1.			
2. Modifications from RI-1040(NR), Schedule I, Line 25	2.			
3. Modified Federal AGI - Combine lines 1 and 2	3.			
4. Deductions (see instructions)	4.			
5. Subtract line 4 from line 3	5.			
6. Exemptions - Enter the number of federal exemptions claimed on this return in the box then multiply by $3,650 and enter the result on line 6, column C. ⇨ ☐	6.			
7. RI Taxable Income - subtract line 6 from line 5	7.			
8A. RI income tax	8A.			
Check method used on line 8A, column C: ☐ RI Tax Table or Tax Computation Worksheet ☐ RI Schedule CGW ☐ RI Schedule D ☐ RI Schedule J ☐ RI-8615				
8B. Other RI Taxes from RI-1040(NR), page 3, 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.			

Single **$5,700**
Married filing jointly or Qualifying widow(er) **$9,500**
Married filing separately **$4,750**
Head of household **$8,350**
However, people over 65, blind or can be claimed as a dependent, see the RI Deduction Schedules, check this box and attach the schedule. ☐

FORM TYPE

☐ **Residents** - Enter the amount from page 1, line 10 on page 2, part 2, line 10 and complete page 2, part 2.

☐ **Nonresidents** - Enter the amount from page 1, line 10 on page 2, part 3, line 10 and complete page 2, part 3.

PAYMENTS

17. Total RI Tax and checkoff contributions	17.			
18. A. RI 2009 income tax withheld	18A.			
B. 2009 estimated tax payments and 2008 carryforward	18B.			
C. Property tax relief credit from RI-1040H **(residents only)**	18C.			
D. Residential lead paint credit from RI-6238 **(residents only)**	18D.			
E. Nonresident real estate withholding **(nonresidents only)**	18E.			
F. Withholding from pass-through entities **(nonresidents only)**	18F.			
G. RI Earned Income Credit	18G.			
H. Other Payments	18H.			
I. Total - Add lines 18A, 18B, 18C, 18D, 18E, 18F, 18G and 18H	18I.			
J. Overpayment allowed on original return	18J.			
K. Total payments after overpayment - subtract line 18J from 18I	18K.			

AMOUNT DUE

19. A. If line 17 is larger than 18K, subtract line 18K from 17. This is the amount you owe	19A.	
B. Interest due on amount on line 19A ☹	19B.	
C. Total balance due - add lines 19A and 19B	19C.	

REFUND

20. If line 18K is larger than line 17, subtract line 17 from 18K. This is the amount you overpaid ☺	20.	
21. Amount of overpayment to be refunded	21.	
22. Amount of overpayment to be applied to 2010 estimated tax	22.	

RETURN MUST BE SIGNED - SIGNATURE LINE IS LOCATED ON PAGE 2

Mail returns to - RI Division of Taxation One Capitol Hill Providence, RI 02908-5806

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PART 2 RESIDENT CREDIT AND TAX CALCULATION

		A. Originally reported	B. Net change	C. Correct amount
10. Total RI income tax - enter the amount from page 1, line 10	10.			
11. A. RI percentage of allowable federal credits from RI-1040, page 2, line 34	11A.			
B. Other RI credits - from RI-1040, Schedule CR, Line 26	11B.			
C. RI Credit for income taxes paid to other states from RI-1040, page 2, 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 RI-1040, page 3, schedule FT, line 26 (S users, skip this line)	14.			
15. Rhode Island Tax - enter the **SMALLER** of line 13 or 14 ☐ Check box if Alternative Flat Tax method is used	15.			
16. RI checkoff contributions from RI-1040S, page 2, line 31 or RI-1040, page 3, line 8	16.			
17. Total RI tax and checkoff contributions - add lines 15, 16 and any Use/Sales tax due $ _____ (see instructions) Enter here and on page 1, line 17	17.			

PART 3 NONRESIDENT CREDIT AND TAX CALCULATION

		A. Originally reported	B. Net change	C. Correct amount
10. Total RI income tax to be allocated - enter the amount from page 1, line 10	10.			
11. RI percentage of allowable federal credits from RI-1040NR, page 2, 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) ☐ All income is from RI, enter the amount from line 12 on this line. ☐ Nonresident with income from outside RI, complete RI-1040NR, page 7, Schedule III and enter result on this line. ☐ Part-year resident with income from outside RI, complete RI-1040NR, page 9, Schedule V and enter result on this line.	13.			
14. Other RI credits - from RI-1040NR, Schedule CR, Line 26	14.			
15. A. RI income tax after credits - subtract line 14 from line 13 (not less than zero)	15A.			
B. Alternative Flat Tax from RI-1040NR, page 3, schedule FT, line 29	15B.			
C. Rhode Island Tax - enter the smaller of line 15A or 15B ☐ Check box if Alternative Flat Tax method is used	15C.			
16. RI checkoff contributions from RI-1040NR, page 3, schedule IV, line 8	16.			
17. Total RI tax and checkoff contributions - add lines 15C, 16 and any Use/Sales tax due $ _____ (see instructions) Enter here and on page 1, line 17	17.			

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PART 4 EXPLANATION OF CHANGES TO INCOME, DEDUCTIONS AND CREDITS

Enter the line number from the form for each item you are changing and give the reason for each change. Attach only the supporting forms and schedules for the items changed. If you do not attach the required information, your Form RI-1040X may be returned.

_____

_____

_____

_____

_____

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 form mailed to you next year, check box. ☐	**May the division contact your preparer about this return? Yes** ☐

Paid preparer's signature and address

SSN, PTIN or EIN

Date

Paid preparer's address

Paid preparer's telephone number

PURPOSE OF FORM

Use this form to correct form RI-1040S, RI-1040 or RI-1040NR. You must file a separate Form RI-1040X for each year you are amending. **DO NOT** use this form to file an amended RI-1041. To amend Form RI-1041 make any changes on RI-1041 and check the amended box.

WHO MUST FILE AN AMENDED RETURN

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

WHEN TO FILE

Federal Audit Changes: If the Internal Revenue Service increases the amount of your federal taxable income for any reason, you should file an Amended Rhode Island Income Tax Return within 90 days after the final determination of the change.

Refunds: Generally a claim for refund must be filed within 3 years from the time the return was filed or 2 years from the time the tax was paid, whichever is later. In either case, the refund will be limited to the amount of payments made within the allowable period.

Property Tax Relief Credit: If you are filing an amended return to claim the property tax relief credit, you **must** file the return no later than April 15, 2010. An extension of time may be allowed at the Tax Administrator's discretion for sickness, absence or other disability.

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.

DECEASED TAXPAYERS

If the taxpayer died before filing a Rhode Island Amended Income Tax Return, 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.

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

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 your Rhode Island form, 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

The foregoing general instructions and the specific instructions for completing the return which follow might not answer all questions that may arise. If you have any doubt regarding the 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.

COMPLETE YOUR 2009 AMENDED FEDERAL INCOME TAX RETURN FIRST

The Federal Amended Individual Income Tax Return is the basis for preparing your Amended Rhode Island Individual 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.

Name(s), Address and Social Security Number(s)

Make sure the name(s), address and social security number(s) on the return are correct. Incorrect entries could delay the processing of your return.

Lines A, B & C - Additional Information

Line A: If the address listed is different than the address used on your original return, indicate the address used on your original return. If the address is the same as above, write "SAME"

Lines B & C: Check the "YES" box to any of the questions that apply to you.

Lines D & E - Filing Status

Check the appropriate boxes to indicate your filing status on your original return and your amended return. Generally your filing status for Rhode Island is the same as for federal income tax purposes.

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.

Column A - lines 1 through 18G

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

Column B - lines 1 through 18G

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

Column C - lines 1 through 18G - Enter the corrected amounts on the appropriate lines.

Line 1 - Federal AGI (Adjusted Gross Income)

Enter the Federal AGI from Federal Form 1040X, line 1, column C.

Line 2 - Modifications to Federal AGI

RI-1040S: Enter zero on this line.

RI-1040 or RI-1040NR: Enter the amount of Rhode Island modifications to Federal AGI from RI-1040 or RI-1040NR, schedule I, line 25. You only need to attach the schedule if you are reporting a change to the amount listed on the original return.

Line 3 - Modified Federal AGI

Combine lines 1 and 2. Add net increases or subtract net decreases.

Line 4 - Deductions

Enter your RI standard deduction or amount from Federal Schedule A, line 29, whichever is greater.

Single	$5,700
Married Joint	$9,500
Qualifying Widow(er)	$9,500
Married Separate	$4,750
Head of Household	$8,350

If you or your spouse were age 65 or older (born **BEFORE** 01/02/1944) or blind at the end of 2009, go to the RI Standard Deduction Schedule A on page 6 to determine the amount of your standard deduction. If someone else can claim you on their return, you must complete the RI Standard Deduction Schedule B on page 6 to determine the amount of your standard deduction. You only need to attach the schedule if you are reporting a change to the amount listed on the original return.

If you itemize your deductions and line 3, column C is more than $166,800 ($83,400 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 C on page 6. You only need to attach the schedule if you are reporting a change to the amount listed on the original return.

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

Line 6 - Exemptions

Number of Exemptions: Enter in the box the number of federal exemptions claimed on Federal Form 1040X, page 2, line 29, column C. If you are not making any change to the number of exemptions claimed, enter the amount originally claimed in the box on RI-1040S, line 4; RI-1040, line 6 or RI-1040NR, line 6.

Exemption Amount: Multiply the number of exemptions in the box by $3,650.

However, if line 3, column C is more than $125,100, you may need to recalculate your exemptions based on your modified federal adjusted gross income (see worksheet below to compute your exemption amount).

Line 7 - Rhode Island Taxable Income

Subtract line 6 from line 5

Line 8A - Rhode Island Income Tax

RI-1040S: Enter the Rhode Island tax from the RI Tax Table or RI Tax Computation Worksheet and check the first box.

RI-1040 or RI-1040NR: Enter the RI tax from the RI Tax Table or RI Tax 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 tax. Check only one box. Attach RI Schedule CGW, RI Schedule D, RI Schedule J or RI-8615 if they were used to determine your tax and the tax is different than the original amount reported.

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Line 8B – Other RI Taxes
RI-1040S: Enter zero on this line.
RI-1040 or RI-1040NR: 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. You only need to attach the schedule if you are reporting a change to the amount listed on the original return.

Line 9 - Rhode Island Alternative Minimum Tax
RI-1040S: Enter zero on this line.
RI-1040 or RI-1040NR: 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 line 6 on page 1, line 9 of Form RI-1040X. Attach a copy of Form RI-6251 to your RI-1040X only if you are reporting a change to the amount on this line.
However, if you have claimed modifications to federal adjusted gross income, you may need to 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 for Rhode Island purposes.

Line 10 - Total Rhode Island Income Tax
Add lines 8A, 8B and 9.

Lines 11 through 17
Residents (RI-1040 or RI-1040S): Complete page 2, part 2. See instructions for part 2 for information on lines 11 through 17.
Nonresidents (RI-1040NR): Complete page 2, part 3. See instructions for part 3 for information on lines 11 through 17.

Line 17 - Total Rhode Island Tax and Checkoff Contributions
Enter the amount from Part 2, line 17 or Part 3, line 17, whichever applies.

Line 18A - Rhode Island Income Tax Withheld
Enter total amount of Rhode Island income tax withheld. Attach state copy of all forms W-2s, 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-1040X.

Line 18B - Payments on Form RI-1040ES and Credits Carried Forward
Enter the amount of estimated payments on Form RI-1040ES and the amount applied from your 2008 return.
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.

Line 18C - Property Tax Relief Credit RESIDENTS ONLY
RI-1040 or RI-1040S: Enter the amount of allowable property tax relief credit from Form RI-1040H, line 15 or 22, whichever is applicable.
NOTE: If you did not claim the Property Tax Relief Credit on the original return, the Property Tax Relief Credit must be filed by April 15, 2010.

Line 18D - Residential Lead Abatement Credit RESIDENTS ONLY
RI-1040S: Enter zero on this line.
RI-1040: Enter the amount from RI-6238, line 7. Attach a copy of RI-6238 to your RI-1040X only if you reporting a change to the amount on this line.
NOTE: If you calculated your RI tax using the Alternative Flat Tax method, you can not claim the Residential Lead Paint Credit.
If you did not claim the Residential Lead Abatement Credit on the original return, the Residential Lead Abatement Credit must be filed by April 15, 2010.

Line 18E - Nonresident Real Estate Withholding NONRESIDENTS ONLY
Enter the amount of Rhode Island income tax withheld on sales of real estate located in Rhode Island.

Line 18F - Withholding from pass-through entities - NONRESIDENTS ONLY
Enter the amount of pass-through withholding paid on your behalf from form RI 1099-PT, box 9.
Note: If you filed a RI-1040 Resident Income Tax Return and you received nonresident pass-through withholding, enter your withholding on line 18H, Other Payments.

Line 18G – RI Earned Income Credit
Enter the amount of RI Earned Income Credit from RI-1040S, page 2, line 23; RI-1040, page 2, line 50 or RI-1040NR, page 2, line 43. You only need to attach the schedule if you are reporting a change to the amount listed on the original return.

Line 18H - Other Payments
Enter the amount of payments made with extension requests, the original return and additional payments made after the return was filed.

Line 18I - Total Payments
Add lines 18A, 18B, 18C, 18D, 18E, 18F, 18G and 18H.

Line 18J - Overpayment Allowed on Original Return
Enter the total overpayment that appeared on your original return. This would include amounts refunded and amounts credited to a subsequent year.

Line 18K - Total Payments After Overpayment
Subtract line 18J from line 18I.

Line 19A - Balance Due
If the amount on line 17 is greater than the amount on line 18K, **SUBTRACT** line 18K from line 17 and enter the balance due on line 19A. This is the amount you owe. This amount is payable in full with your return. An amount due of less than one dollar ($1) need not be paid.

Line 19B - Interest Due
Enter the amount of interest due on the tax on line 19A. If you owe underestimating interest, complete Form RI-2210 and include the amount of underestimating interest with the interest due.
Interest: Any tax not paid when due, including failure to pay adequate estimated tax, is subject to interest at the rates of 18% (0.1800).
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.

Line 19C - Total Balance Due
Add lines 19A and 19B.
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

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EXEMPTION WORKSHEET for RI-1040X, Line 6, Column C

1. Multiply $3,650 by the total number of exemptions claimed in box on RI-1040X, page 1, line 6..... 1. _____

2. Is the amount on RI-1040X, 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-1040X, page 1, line 6.

3. Enter the amount from RI-1040X, page 1, line 3, column C..... 3. _____

4.

If your filing status is...	then enter on line 4
Single	$166,800
Married filing jointly or Qualifying widow(er)	250,200
Married filing separately	125,100
Head of household	208,500

..... 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 $2,433 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 3.0 ..... 9. _____

10. **Deduction for exemption** - Subtract line 9 from line 1. Enter here and on RI-1040X, page 1, line 6, column C..... 10. _____

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.

TO PAY BY CREDIT CARD: You may use your American Express® Card, Discover® Card, Visa® Card or MasterCard® card.

Contact: **OFFICIAL PAYMENTS CORPORATION**

Telephone payments:
1-800-2PAY-TAX (1-800-272-9829)

On line payments:
www.officialpayments.com

Customer Service:
1-877-754-4413

A convenience fee will be charged by the service provider based on the amount you are paying. You will be told what the fee is during the transaction and you will have the option to either continue or cancel the transaction. If you paid by credit card, enter on page 1 of Form RI-1040X 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).

You may also use this method for making 2010 Rhode Island estimated income tax payments.

TO MAKE AN ONLINE PAYMENT: You can also make an online payment. For more information visit: **https://www.ri.gov/taxation/business/index.php**.

Line 20 - Overpayment
If the amount on line 18K is greater than the amount on line 17, **SUBTRACT** line 17 from line 18K and enter the overpayment on line 20.

Line 21 - Amount of Overpayment To Be Refunded
Enter the amount of overpayment on line 20 that is to be refunded.

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 2010. 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.

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 3.25% (.0325).

Line 22 - Overpayment to be Applied to 2010
Enter the amount of overpayment on line 20, which is to be applied to your 2010 estimated tax.

PART 2 - RESIDENT CREDIT AND TAX CALCULATION

Line 10
Enter the amount from page 1, line 10.

Line 11A - Rhode Island Percentage of Allowable Federal Credits
RI-1040S: Enter zero on this line.
RI-1040: Enter the amount of allowable federal credits from RI-1040, page 2, schedule II, line 34. Attach schedule II only if you are reporting a change in this amount.

Line 11B - Other Rhode Island Credits
RI-1040S: Enter zero on this line.
RI-1040: Complete schedule CR. Enter amount from schedule CR, line 26 on RI-1040X, line 11B. Attach a copy of the appropriate credit form to your RI-1040X only if you are reporting a change.

Line 11C - Credit for Taxes Paid to Other States
RI-1040S: Enter zero on this line.
RI-1040: Enter amount of credit for taxes paid to other states from RI-1040, page 2, schedule III, line 41. If the amended return is the result of a change in credit allowed for income taxes paid to another state, you must attach a signed copy of the return filed with the other state. 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 by contacting the RI Division of Taxation at (401) 574-8970.

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
RI-1040S: Skip this line and enter the amount from line 13 on line 15.
RI-1040: Enter the amount of Rhode Island Alternative Flat Tax from RI-1040, page 3, RI Schedule FT, line 26. Attach a copy of RI Schedule FT to your RI-1040X only if you reporting a change to the amount on this line.

Line 15 – Rhode Island Tax
RI-1040S: Enter the amount from line 13 on this line.
RI-1040: 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, make sure you check the box on line 15.

Line 16 - Rhode Island Checkoff Contributions
Enter the amount of checkoff contributions from RI-1040S, page 2, line 31 or RI-1040, page 3, line 8. Attach the schedule only if you are reporting a change in this amount.

Line 17 - Total Rhode Island Tax and Checkoff Contributions
Add lines 15 and 16 and any Use/Sales Tax from line 6 on the worksheet below. Also, enter the amount of Use/Sales tax in the space provided in line 17. Enter the total here and on page 1, line 17.

PART 3 - NONRESIDENT CREDIT AND TAX CALCULATION

Line 10
Enter the amount from page 1, line 10.

Line 11 - Rhode Island Percentage of Allowable Federal Credits
Enter the amount of allowable federal credits from RI-1040NR, page 2, schedule II, line 34.

Line 12 - Rhode Island Tax After Allowable Federal Credits - Before Allocation
Subtract line 11 from line 10. (If zero or less enter zero.)

Line 13 - Rhode Island Allocated Income Tax

IF ALL YOUR INCOME IS FROM RHODE ISLAND
Check the first box and enter the amount from line 12 on this line.

IF YOU ARE A NON-RESIDENT
If you are a non-resident with income from outside Rhode Island, you should complete RI-1040NR, page 7, schedule III and enter the result on this line. Also, check the second box.

IF YOU ARE A PART-YEAR RESIDENT
If you are a part-year resident with income from outside Rhode Island, you should complete RI-1040NR, page 9, schedule V and enter the result on this line. Also, check the third box.

Line 14 - Other Rhode Island Credits
Complete schedule CR. Enter amount from schedule CR, line 26 on RI-1040X, line 11B. Attach a copy of the appropriate credit form to your RI-1040X only if you are reporting a change.

Line 15A - Total Rhode Island Income Tax After Rhode Island Credits
Subtract the amount on line 14 from the amount on line 13. (If zero or less, enter zero.)

Line 15B - Alternative Flat Tax
Enter the amount of Rhode Island Alternative Flat Tax from RI-1040NR, page 3, RI Schedule FT, line 29. Attach a copy of RI Schedule FT to your RI-1040X only if you reporting a change to the amount on this line.

Line 15C - Rhode Island Tax
Enter the **SMALLER** of your RI tax on line 15A or your RI Alternative Flat Tax on line 15B. If your tax is calculated using the Alternative Flat Tax method on Schedule FT, check the box on line 15C.

Line 16 - Rhode Island Checkoff Contributions
Enter amount of checkoff contributions from RI-1040NR, page 3, Schedule IV, line 8. Attach schedule IV only if you are reporting a change in this amount.

Line 17 - Total Rhode Island Tax and Checkoff Contributions
Add lines 15C and 16 and any Use/Sales Tax from line 6 on the worksheet below. Also, enter the amount of Use/Sales tax in the space provided in line 17. Enter the total here and on page 1, line 17.

PART 4 - EXPLANATION OF CHANGES TO INCOME, DEDUCTIONS AND CREDITS

Enter the line number from the form for each item you are changing and give the reason for each change. Attach only the supporting forms and schedules for the items changed. If you do not attach the required information, your form RI-1040X may be returned.

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 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.

INDIVIDUAL CONSUMER'S USE/SALES TAX WORKSHEET

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. Amount of tax - multiply line 2 by 7% (RI Rate) ..... 3. _____

4. Credit for taxes paid in other states on the items listed on line 1... 4. _____

5. **TOTAL AMOUNT DUE** - subtract line 4 from line 3 - enter here and on RI-1040X, line 17..... 5. _____

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RI Deduction Schedules for RI-1040X, line 4 2009

Name(s) shown on Form RI-1040X | 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 01/02/1945), ☐ Blind, ☐ **SPOUSE** was 65 or older, (born before 01/02/1945), ☐ 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	$7,100
	2	8,500
Married filing jointly	1	10,600
or	2	11,700
Qualifying widow(er)	3	12,800
	4	13,900
Married filing separately	1	5,850
	2	6,950
	3	8,050
	4	9,150
Head of household	1	9,750
	2	11,150

B. STANDARD DEDUCTION SCHEDULE FOR DEPENDENTS

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. 950
3. Enter the **LARGER** of line 1 or line 2 ..... 3. _____
4. Enter the amount shown below for your filing status. ..... 4. _____
   - Single $5,700
   - Married filing jointly or Qualifying widow(er) 9,500
   - Married filing separately 4,750
   - Head of household 8,350
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-1040X, line 4, column C. **OTHERWISE**, go to line 5B ..... 5A. _____
   - B. Check if: ☐ **YOU** were 65 or older, (born before 01/02/1945), ☐ Blind, ☐ **SPOUSE** was 65 or older, (born before 01/02/1945), ☐ Blind
     If age 65 or older or blind, multiply the number of boxes checked by: $1,400 if Single or Head of household; $1,100 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-1040X, line 4, column C ..... 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-1040X, line 2; you must recalculate your Federal Schedule A before you complete this schedule)

1. Add the amounts from 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. Also, include any qualified Midwestern disaster area contributions included on 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-1040X, line 4, column C.
   - ☐ Yes. Subtract line 2 from line 1 ..... 3. _____
4. Multiply line 3 above by 80% (.80) ..... 4. _____
5. Enter the amount from RI-1040X, line 3, column C ..... 5. _____
6. Enter $166,800 ($83,400 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-1040X, line 4, column C.
   - ☐ 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-1040X, line 4, column C ..... 12. _____

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2009 RHODE ISLAND TAX COMPUTATION WORKSHEET

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

If Taxable Income- RI-1040X, line 7 is: At least	But not over	(a) Enter the amount from RI-1040X, line 7	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	TAX Subtract (d) from (c) Enter here and on RI-1040X, line 8A
$0	**$33,950**		3.75%		$0.00	
$33,950	**$82,250**		7.00%		$1,103.38	
$82,250	**$171,550**		7.75%		$1,720.25	
$171,550	**$372,950**		9.00%		$3,864.63	
Over **$372,950**			9.90%		$7,221.18	

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

If Taxable Income- RI-1040X, line 7 is: At least	But not over	(a) Enter the amount from RI-1040X, line 7	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	TAX Subtract (d) from (c) Enter here and on RI-1040X, line 8A
$0	**$56,700**		3.75%		$0.00	
$56,700	**$137,050**		7.00%		$1,842.75	
$137,050	**$208,850**		7.75%		$2,870.63	
$208,850	**$372,950**		9.00%		$5,481.25	
Over **$372,950**			9.90%		$8,837.80	

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

If Taxable Income- RI-1040X, line 7 is: At least	But not over	(a) Enter the amount from RI-1040X, line 7	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	TAX Subtract (d) from (c) Enter here and on RI-1040X, line 8A
$0	**$28,350**		3.75%		$0.00	
$28,350	**$68,525**		7.00%		$921.38	
$68,525	**$104,425**		7.75%		$1,435.31	
$104,425	**$186,475**		9.00%		$2,740.63	
Over **$186,475**			9.90%		$4,418.90	

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

If Taxable Income- RI-1040X, line 7 is: At least	But not over	(a) Enter the amount from RI-1040X, line 7	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	TAX Subtract (d) from (c) Enter here and on RI-1040X, line 8A
$0	**$45,500**		3.75%		$0.00	
$45,500	**$117,450**		7.00%		$1,478.75	
$117,450	**$190,200**		7.75%		$2,359.63	
$190,200	**$372,950**		9.00%		$4,737.13	
Over **$372,950**			9.90%		$8,093.68	

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