



# 2009 RI-1040NR

## Rhode Island Nonresident Individual Income Tax Return

This booklet contains:

RI-1040NR	RI Schedule III	RI-6251
RI Schedule EIC	RI Schedule IV	RI-2210A
RI Schedule OT	Modification Schedule	RI-4868 & RI-1040V
RI-8615	RI Credit Schedule	Instructions
RI Schedule FT	RI Schedule CGW	RI Tax Tables
RI Deduction Schedules	RI Schedule D	RI Tax Computation Worksheet

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



# 2009

<b>NEW FOR 2009!</b>	<b><u>NEW FOR 2009!</u></b>	<b><u>NEW FOR 2009!</u></b>	<b><u>NEW FOR 2009!</u></b>	<b>NEW FOR 2009!</b>
<b>NEW FOR 2009!</b>	<ul style="list-style-type: none"> <li>➤ Increased Standard Deduction Amounts</li> <li>➤ Increased Exemption Amounts</li> <li>➤ Flat tax decrease to 6.5%</li> <li>➤ Additional Modifications Increasing Federal AGI           <ul style="list-style-type: none"> <li>▪ Unemployment compensation not included in Federal AGI (amount not reported on Federal Form 1040, Line 19)</li> <li>▪ Deduction for sales tax paid on a qualified motor vehicle purchase</li> <li>▪ Income from discharge of business indebtedness under the American Recovery and Reinvestment Act of 2009</li> </ul> </li> <li>➤ Additional Modifications Decreasing Federal AGI           <ul style="list-style-type: none"> <li>▪ Income earned by a service member's spouse for services performed in Rhode Island – <b>Rhode Island nonresidents ONLY</b></li> </ul> </li> </ul>			<b>NEW FOR 2009!</b>
<b>NEW FOR 2009!</b>	<b><u>NEW FOR 2009!</u></b>	<b><u>NEW FOR 2009!</u></b>	<b><u>NEW FOR 2009!</u></b>	<b>NEW FOR 2009!</b>

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# 2009

## 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	\$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-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	\$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-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	\$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-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	\$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	

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

# 2009

<p>please print or type</p>	NAME AND ADDRESS		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.

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 on page 4, check  this box and attach the schedule.

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 \$166,800 (\$83,400 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 \$3,650 and enter result in 6.  X \$3,650 = 6.

**If line 3 is over \$125,100, 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.

**Check only one box**

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)**

All income is from RI,  Nonresident with income from outside RI, complete page 7, schedule III and enter result on this line.  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 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 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 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 2009 income tax withheld (please attach forms W-2, 1099, etc.)..... 18A.

B. 2009 estimated tax payments and amount applied from 2008 return..... 18B.

C. Nonresident withholding on real estate sales in 2009..... 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  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 2010 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

NOTE: If taking the Federal Adoption Credit on line 30, you must attach a copy of your DCYF documentation to your return.

Table with 4 columns: Description, Line Number, Amount, and Total. Rows include RI income tax, child and dependent care expenses, elderly/disabled credit, federal mortgage interest credit, federal adoption credit, other federal credits, total, tentative allowable federal credits, and maximum credit.

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

Table with 4 columns: Description, Line Number, Amount, and Total. Rows include Rhode Island income tax, federal earned income credit, Rhode Island percentage, multiplication of line 36 by line 37, smaller of line 35 or line 38, subtraction of line 39 from line 38, refundable percentage, multiplication of line 40 by line 41A, Rhode Island allocation, RI refundable earned income credit, 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 fields for the preparer and spouse.

Check boxes for "If you do not need forms mailed to you next year, check box" and "May the division contact your preparer about this return?"

Fields for "Paid preparer's signature and address", "SSN, PTIN or EIN", and "Telephone number".

# OTHER RI SCHEDULES

# 2009

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.	<b>TOTAL CONTRIBUTIONS</b> - add lines 1, 2, 3, 4, 5, 6 and 7 - Enter here and on RI-1040NR, 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-1040NR, line 8B.....	14.	<input style="width: 100px; height: 20px;" type="text"/>

## RI-8615 TAX FOR CHILDREN UNDER 18 WITH INVESTMENT INCOME

**NOTE: FULL-TIME STUDENTS AT LEAST AGE 18 BUT UNDER AGE 24 MUST COMPLETE A FEDERAL FORM 1040 WITHOUT USING FEDERAL FORM 8615**

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-1040NR, 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 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.	<b>6.5%</b>
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..... If claiming credit for more than one state, complete RI-1040NR-MU.	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 _____ .. <b>(NOTE: You must attach a signed copy of the other state return.)</b>	24.	_____
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.	<b>MAXIMUM CREDIT</b> (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="width: 100px; height: 20px;" type="text"/>

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 01/02/1945),  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 or Qualifying widow(er)	1	10,600
	2	11,700
	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.

- Add \$300 to your **EARNED INCOME\***. Enter the total here..... 1. \_\_\_\_\_
- Minimum standard deduction..... 2. 950
- Enter the **LARGER** of line 1 or line 2..... 3. \_\_\_\_\_
- Enter the amount shown below for your filing status.
 

Single.....	\$5,700	}	..... 4. _____
Married filing jointly or Qualifying widow(er).....	9,500		
Married filing separately.....	4,750		
Head of household.....	8,350		
- 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 01/02/1945),  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. \_\_\_\_\_
  - 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..... 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 \$166,800 (\$83,400 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 - RI MODIFICATIONS TO FEDERAL AGI

# 2009

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

Your Social Security Number

### 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 Rhode Island under **RIGL §44-30-12(1) and RIGL §44-30-12(2)** ..... 23A. \_\_\_\_\_
- B. Rhode Island fiduciary adjustment as beneficiary of an estate or trust under **RIGL §44-30-17** ..... 23B. \_\_\_\_\_
- C. Recapture of Family Education Account modifications under **RIGL §44-30-25(g)** ..... 23C. \_\_\_\_\_
- D. Bonus depreciation that has been taken for federal purposes that must be added back to Rhode Island income under **RIGL §44-61-1** ..... 23D. \_\_\_\_\_
- 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** ..... 23E. \_\_\_\_\_
- F. Recapture of Tuition Saving Program modifications (section 529 accounts) under **RIGL §44-30-12(4)** ..... 23F. \_\_\_\_\_
- 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 ..... 23G. \_\_\_\_\_
- H. Recapture of Scituate Medical Savings Account modifications under **RIGL §44-30-25.1(d)(3)(i)** ..... 23H. \_\_\_\_\_
- I. Unemployment compensation received but not included in federal adjusted gross income under **RIGL §44-30-12(b)(6)** ..... 23I. \_\_\_\_\_
- J. Deduction allowed for sales tax paid on a qualified motor vehicle purchase as defined by IRC section 164(a)(6) under **RIGL §44-30-12(b)(7)** ..... 23J. \_\_\_\_\_
- K. Income from the discharge of business indebtedness deferred under the American Recovery and Reinvestment Act of 2009 under **RIGL §44-67-1** ..... 23K. \_\_\_\_\_
- 23L. Total modifications **INCREASING** Federal AGI add lines 23A through 23K ..... 23L. \_\_\_\_\_

### MODIFICATIONS DECREASING FEDERAL AGI

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

- 24. A. Income from obligations of the US government included in Federal AGI but exempt from state income taxes ..... 24A. \_\_\_\_\_
- B. Rhode Island fiduciary adjustment as beneficiary of an estate or trust **RIGL §44-30-17** ..... 24B. \_\_\_\_\_
- C. Elective deduction for new research and development facilities **RIGL §44-32-1** ..... 24C. \_\_\_\_\_
- D. Railroad Retirement benefits paid by the Railroad Retirement Board ..... 24D. \_\_\_\_\_
- E. Qualifying investment in a certified venture capital partnership - **RIGL §44-43-2** ..... 24E. \_\_\_\_\_
- F. Family Education Accounts - **RIGL §44-30-25** ..... 24F. \_\_\_\_\_
- 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) ..... 24G. \_\_\_\_\_
- H. Exemptions from tax on profit or gain for writers, composers and artists under **RIGL §44-30-1.1** ..... 24H. \_\_\_\_\_
- 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**..... 24I. \_\_\_\_\_
- 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**..... 24J. \_\_\_\_\_
- K. Modification for performance based compensation realized by an eligible employee under the Jobs Growth Act - **RIGL §42-64.11-4** ..... 24K. \_\_\_\_\_
- 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** ..... 24L. \_\_\_\_\_
- M. Modification for Tax Incentives for employers under **RIGL §44-55-4.1** ..... 24M. \_\_\_\_\_
- 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)**..... 24N. \_\_\_\_\_
- 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..... 24O. \_\_\_\_\_
- P. Active duty military pay of Nonresidents stationed in Rhode Island and income for services performed in Rhode Island by the servicemember's spouse. **This modification does NOT apply to RI residents** ..... 24P. \_\_\_\_\_
- 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)** ..... 24Q. \_\_\_\_\_
- 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)** ..... 24R. \_\_\_\_\_
- S. Modification for Organ Transplantation for specific unreimbursed expenses incurred by claimant - **RIGL §44-30-12(c)(7)**. **This modification applies to RHODE ISLAND RESIDENTS ONLY**..... 24S. \_\_\_\_\_
- 24T. Total modifications **DECREASING** Federal AGI add lines 24A through 24S and enter as a negative amount ..... 24T. ( \_\_\_\_\_ )

25. **NET MODIFICATIONS TO FEDERAL AGI - COMBINE** lines 23L and 24T (Enter here and on RI-1040 or RI-1040NR, page 1, line 2) ..... 25.

# RI SCHEDULE CR - OTHER RI CREDITS

# 2009

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 page I-5 of the instructions. The instructions are also 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 §42-64.9-9</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. | RI-3675 EMPLOYMENT TAX CREDIT - <b>RIGL §44-39.1</b> .....  | 24. | _____   |
| 25. | RI-8227 CAPITAL INVESTMENT WAGE CREDIT - <b>RIGL §44-43-3</b> .....   | 25. | _____   |
| 26. | <b>TOTAL CREDITS</b> - Add lines 1 through 25 - enter here and on RI-1040, page 1, line 11B or RI-1040NR, page 1, line 14 ..... | 26. | <div style="border: 2px solid black; width: 100px; height: 30px; display: inline-block;"></div> |

Name(s) shown on Form RI-1040NR

Your Social Security Number

## RI SCHEDULE III NONRESIDENT TAX CALCULATION

**THIS SCHEDULE IS ONLY TO BE COMPLETED BY FULL YEAR NONRESIDENTS. PART-YEAR RESIDENTS COMPLETE PAGE 9, SCHEDULE V.**

### PART 1 ALLOCATION AND TAX WORKSHEET

		Column A	Column B
		RHODE ISLAND	FEDERAL
1. Wages, salaries, tips, etc. from Federal Form 1040 or 1040A, line 7 or 1040EZ, line 1.....	1.		
2. Interest and dividends from Federal Form 1040 or 1040A, lines 8a and 9a or 1040EZ, line 2.....	2.		
3. Business income from Federal Form 1040, line 12.....	3.		
4. Sale or exchange of property from Federal Form 1040, lines 13 and 14 or 1040A, line 10.....	4.		
5. Pension and annuities; rents, royalties, etc. from Federal Form 1040, lines 15b, 16b and 17 or 1040A, line 11b and 12b.....	5.		
6. Farm income from Federal Form 1040, line 18.....	6.		
7. Miscellaneous income from Federal Form 1040, lines 10, 11, 19, 20b and 21; 1040A, lines 13 and 14b or 1040EZ, line 3.....	7.		
8. <b>TOTAL</b> - add lines 1, 2, 3, 4, 5, 6 and 7.....	8.		
9. Adjustments to AGI from Federal Form 1040, line 36 or 1040A, line 20.....	9.		
10. Adjusted gross income - subtract line 9 from line 8.....	10.		
11. Net modifications to Federal AGI from RI-1040NR, page 5, Schedule I, line 25.....	11.		
12. Modified Federal AGI - combine lines 10 and 11 <b>(the amount in column B should be equal to the amount on RI-1040NR, page 1, line 3)</b> .....	12.		
13. Allocation - divide line 12, column A by line 12, column B (if line 12, column A is greater than line 12, column B then enter 1.0000).	13.		__ . ____
14. RI tax after allowable federal credits before allocation from RI-1040NR, page 1, line 12.....	14.		
15. <b>RI INCOME TAX</b> - multiply line 14 by line 13 and enter here and on RI-1040NR, page 1, line 13 and check the <b>N</b> onresident box..	15.		

Name(s) shown on Form RI-1040NR

Your Social Security Number

## PART 2 ALLOCATION OF WAGE AND SALARY INCOME TO RHODE ISLAND

**NOTE: USE THIS SCHEDULE ONLY IF YOU WORKED FOR THE SAME EMPLOYER IN MORE THAN ONE STATE AND YOUR WAGES OR SALARY INCOME HAS NOT BEEN ALLOCATED ON YOUR W-2.**

1. Wages, salaries, tips, etc.....	1.	
2. Total days in the year.....	2.	365 days
3. Sick leave days.....	3.	days
4. Vacation days.....	4.	days
5. Other nonworking days (Saturdays, Sundays, holidays, etc.).....	5.	days
6. Total nonworking days - add lines 3, 4 and 5.....	6.	days
7. Total days worked in the year - subtract line 6 from line 2.....	7.	days
8. Total days worked outside RI.....	8.	days
9. Days worked in RI - subtract line 8 from line 7.....	9.	days
10. Allocation - divide line 9 by line 7.....	10.	_____
11. <b>RI AMOUNT</b> - multiply line 1 by line 10 - enter here and include on RI-1040NR, page 7, schedule III, line 1, column A.....	11.	_____

## PART 3 BUSINESS ALLOCATION PERCENTAGE

	Column A RI amounts	Column B Total amounts	Column C (col. A ÷ col. B)
1. Real property owned.....	1.		
2. Real property rented from others (8 times annual net rental rate).....	2.		
3. Tangible personal property owned.....	3.		
4. Total property - add lines 1, 2 and 3 then divide column A by column B and enter the amount in column C.....	4.		_____
5. Wages, salaries and other personal service compensation paid during the year - divide column A by column B and enter the amount in column C.....	5.		_____
6. Gross sales of merchandise or charges for services during the year - divide column A by column B and enter the amount in column C.....	6.		_____
7. Total of percentages in column C - add lines 4, 5 and 6.....	7.		_____
8. <b>BUSINESS ALLOCATION PERCENTAGE</b> - divide line 7 by three or the number of percentages on lines 4, 5 and 6. Enter here and in column B below.....	8.		_____

Enter line number and amount of each item of business income (or loss) reported on RI-1040NR, page 7, schedule III, column B required to be allocated and multiply by allocation percentage to determine RI amount. Then enter amounts from column C on corresponding lines on RI-1040NR, page 7, schedule III, column A.

	Column A Income to be allocated	Column B From line 8 above	Column C (col. A X col. B)
9. Line number from RI-1040NR, page 7, Schedule III, column B, line _____	9.	_____	
10. Line number from RI-1040NR, page 7, Schedule III, column B, line _____	10.	_____	
11. Line number from RI-1040NR, page 7, Schedule III, column B, line _____	11.	_____	
12. Line number from RI-1040NR, page 7, Schedule III, column B, line _____	12.	_____	
13. Line number from RI-1040NR, page 7, Schedule III, column B, line _____	13.	_____	

Name(s) shown on Form RI-1040NR

Your Social Security Number

## RI SCHEDULE V PART-YEAR RESIDENT TAX CALCULATION

**THIS SCHEDULE IS ONLY TO BE COMPLETED BY PART-YEAR RESIDENTS.  
FULL YEAR NONRESIDENTS COMPLETE PAGE 7, SCHEDULE III.**

A part-year resident is a person who changed his legal residence by moving into or moving out of RI at any time during the year 2009. If you are a part-year resident you should complete this schedule. If you did not earn any income outside the state of RI while you were living in RI complete part 1 below. If any of your income earned while you were living in RI was taxed by another state complete part 1 below and page 10, part 2.

If at any time during the year you were not a legal resident of RI, **DO NOT COMPLETE THIS SCHEDULE.** Complete page 7, schedule III.

### PART 1 ALLOCATION AND TAX WORKSHEET

#### Instructions

- Column A Enter in column A amounts of income and adjustments reported on your federal income tax return.
- Column B Enter in column B the amounts of income and adjustments from column A that you earned while you were a RI resident. This includes all your income earned inside and outside RI while you were a resident.
- Column C Enter in column C the amount of income you earned while you were a nonresident of RI. This includes all your income earned inside and outside of RI while you were a nonresident.
- Column D Enter in column D the amount of income from column C derived from or connected with RI sources while you were a nonresident of RI. RI source income includes, but is not limited to, services performed in RI, income from real or tangible property in RI and income from businesses conducted in RI.

Enter the dates you were a Rhode Island resident:

From \_\_\_\_/\_\_\_\_/\_\_\_\_ to \_\_\_\_/\_\_\_\_/\_\_\_\_.

	FEDERAL INCOME	RI RESIDENT PERIOD	RI NONRESIDENT PERIOD	
	Column A INCOME FROM FEDERAL RETURN	Column B INCOME FROM COLUMN A FROM THIS PERIOD	Column C INCOME FROM COLUMN A FROM THIS PERIOD	Column D INCOME FROM COLUMN C FROM RI SOURCES
1. Wages, salaries, tips, etc. from Federal Form 1040 or 1040A, line 7 or 1040EZ, line 1.....				
2. Interest and dividends from Federal Form 1040 or 1040A, lines 8a and 9a or 1040EZ, line 2.....				
3. Business income from Federal Form 1040, line 12.....				
4. Sale or exchange of property from Federal Form 1040, lines 13 and 14 or 1040A, line 10.....				
5. Pension and annuities; rents, royalties, etc. from Federal Form 1040, lines 15b, 16b and 17 or 1040A, line 11b and 12b.....				
6. Farm income from Federal Form 1040, line 18.....				
7. Miscellaneous income from Federal Form 1040, lines 10, 11, 19, 20b and 21; 1040A, lines 13 and 14b or 1040EZ, line 3.....				
8. <b>TOTAL</b> - add lines 1, 2, 3, 4, 5, 6 and 7.....				
9. Adjustments to AGI from Federal Form 1040, line 36 or 1040A, line 20.....				
10. Adjusted gross income - subtract line 9 from line 8.....				
11. Net modifications to Federal AGI from RI-1040NR, page 5, Schedule I, line 25.....				
12. Modified Federal AGI - combine lines 10 and 11 (Column A should be equal to the amount on RI-1040NR, page 1, line 3).....				
13. <b>TOTAL RI INCOME</b> - add line 12, column B and column D.....				13.
14. Allocation - divide line 13 by line 12, column A (if line 13 is greater than line 12, column A, enter 1.0000).....				14. _____
15. RI tax after allowable Federal credits before allocation from RI-1040NR, page 1, line 12.....				15.
16. <b>RI INCOME TAX</b> - multiply line 15 by line 14 - if you have income earned in another state while you were a resident of RI, complete part 2 on page 10, otherwise enter here and on RI-1040NR, page 1, line 13 and check the <b>P</b> art-year resident box.....				16.

Name(s) shown on Form RI-1040NR

Your Social Security Number

## RI SCHEDULE V PART-YEAR RESIDENT TAX CALCULATION (CONTINUED)

**THIS SCHEDULE IS ONLY TO BE COMPLETED BY PART-YEAR RESIDENTS. ATTACH A SIGNED COPY OF THE RETURN FILED WITH THE OTHER STATE.**

### PART 2 CREDIT FOR INCOME TAXES PAID TO ANOTHER STATE AND TAX WORKSHEET

17. RI income tax from page 9, schedule V, part 1, line 16.....		17.	
18. Income taxed by other state while a RI resident included on page 9, schedule V, part 1, line 10, column B.....	18.		
19. Total RI income from page 9, schedule V, part 1, line 13.....	19.		
20. Divide line 18 by line 19.....		20.	__ . ____
21. Multiply line 17 by line 20.....		21.	
22. Tax due and paid to other state..... Insert name of state paid _____		22.	
23. Amount from line 18 above.....	23.		
24. Total adjusted gross income from other state's income tax return (attach copy of return).....	24.		
25. Divide line 23 by line 24.....		25.	__ . ____
26. Multiply line 22 by line 25.....		26.	
27. <b>MAXIMUM TAX CREDIT</b> (line 17, 21 or 26, whichever is the smallest).....		27.	
28. <b>RI INCOME TAX</b> - subtract line 27 from line 17 - enter here and on RI-1040NR, page 1, line 13 and check the <b>P</b> art-year resident box.....		28.	

# RI Schedule CGW RHODE ISLAND CAPITAL GAINS WORKSHEET 2009

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 2009 RI Tax Table or Tax Computation Worksheet, whichever applies..... 4. \_\_\_\_\_

5. Enter the **SMALLER** of the amount on line 1 above **OR** }  
 • \$56,700 If Married filing jointly or Qualifying widow(er)  
 • \$33,950 If Single  
 • \$45,500 If Head of household  
 • \$28,350 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 2009 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 **2009** 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 **2009** 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 **2008** RI tax from RI-1040, line 13 less line 18D or RI-1040NR, line 15 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 4/15/2010, then enter \$0  
If the amount on line 9 was paid before 4/15/2010, then make the following calculation:  
The amount on line 9 (times) the number of days paid before 4/15/2010 (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, 2010. 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 **2009** 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 **2009** 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 **2008** 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 **2008** and you were a Rhode Island resident during all of **2008**, and your **2008** 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 **2009** 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 4/15/2010, multiply the number of days paid before 4/15/2010 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

# 2009

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. NET SHORT-TERM CAPITAL GAIN OR (LOSS). 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

# 2009

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**   
 • \$56,700 If Married filing jointly or Qualifying widow(er)   
 • \$33,950 If Single   
 • \$45,500 If Head of household   
 • \$28,350 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 2009 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 qualified 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)

# 2009

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 2009 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-1040NR, line 6

1. Multiply \$3,650 by the total number of exemptions claimed in box on RI-1040NR, page 1, line 6..... 1. \_\_\_\_\_
2. Is the amount on RI-1040NR, 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-1040NR, page 1, line 6.
3. Enter the amount from RI-1040NR, page 1, line 3..... 3. \_\_\_\_\_
4. If your filing status is... then enter on line 4  

Single	\$166,800	}	.....	4.	_____
Married filing jointly or Qualifying widow(er)	250,200				
Married filing separately	125,100				
Head of household	208,500				
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-1040NR, line 6. Enter the result here and on RI-1040NR, 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-1040NR, page 1, line 6..... 10. \_\_\_\_\_

## INDIVIDUAL CONSUMER'S USE/SALES TAX WORKSHEET for RI-1040NR, 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 and 1B ..... 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-1040NR, page 1, line 17. 6. \_\_\_\_\_

## EXEMPTION WORKSHEET for RI-6251, line 2

**NOTE:** If RI-6251, line 1 is equal to or more than \$298,450 if Single or Head of household; \$404,300 if Married filing jointly or Qualifying widow(er); or \$202,150 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	\$41,750	}	.....	1.	_____
Married filing jointly or Qualifying widow(er)	57,250				
Married filing separately	28,625				
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	\$131,450	}	.....	3.	_____
Married filing jointly or Qualifying widow(er)	175,300				
Married filing separately	87,650				
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. 6,400
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	\$131,450	\$41,750		
Married filing jointly or Qualifying widow(er)	175,300	57,250		
Married filing separately	87,650	28,625		
- (If line 1 is **OVER** the amount shown above for your filing status, see the Exemption Worksheet for RI-6251 on the RI Worksheets page.)
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) 2009

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.

You can use Form RI-4868 to obtain an automatic 6 month extension of time to file your Rhode Island Resident or Nonresident Income Tax Return.

GENERAL INSTRUCTIONS

Use Form RI-4868 to apply for 6 more months to file a Rhode Island Individual Income Tax Return, Form RI-1040, RI-1040NR or RI-1040S.

EXTENSION OF TIME

The Rhode Island extension form need not be filed if you are not required to make payment with Rhode Island extension form.

If you must file a Rhode Island request for extension, you should:

- 1. Prepare the Rhode Island Extension Form RI-4868.
2. Clearly show the full amount properly estimated as Rhode Island income tax for the year 2009.
3. File the extension with the Rhode Island Division of Taxation on or before April 15, 2010.
4. Pay the amount of Rhode Island tax due as calculated on Form RI-4868.
5. Be sure to attach a copy of the Form RI-4868 to the front of the Rhode Island return when it is filed.
6. Retain the top portion of this form for your records.

ADDITIONAL INFORMATION

The tax due on the return must be paid on or before April 15, 2010. The filing or granting of an extension of time to file does not extend the time for payment of tax due on the return.

HOW TO PREPARE YOUR PAYMENT?

Make your check or money order payable to the "R.I. Division of Taxation." Do not send cash. Make sure your name and address appear on your check or money order. Write "Form RI-4868", your daytime phone number and the your social security number on your check or money order.

PAYMENT BY CREDIT CARD

OFFICIAL PAYMENTS CORP.



Minimum stand alone 38mm wide x 10mm high



Cards



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).

Telephone: 1-800-2PAY-TAX (1-800-272-9829)
Internet: www.officialpayments.com

Table with columns: Date Paid, Check Number, Amount. Includes a dollar sign symbol.

DETACH EXTENSION AT PERFORATION TO MAIL IN

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

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

Enter tentative tax computation

- A. Tentative RI income tax
B. Total tax withheld, payments & credits
C. Balance Due (line A less line B)

RI-4868

3. ENTER AMOUNT ENCLOSED

\$ .00

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**What Is Form RI 1040V and Do You Need To Use It?**

It is a statement you send with your payment of any balance due on line 19 of your Form RI-1040, line 19 of your Form RI-1040NR or line 11 of your Form RI-1040S. Using Form RI-1040V allows us to process your payment more accurately and efficiently. We strongly encourage you to use Form RI-1040V, but there is no penalty if you do not do so.

**How To Fill In Form RI-1040V**

RI-1040V STATE OF RHODE ISLAND Payment Voucher 2009  
 DIVISION OF TAXATION \* ONE CAPITOL HILL, PROVIDENCE, RI 02908-5807

DO NOT STAPLE OR ATTACH THIS VOUCHER TO YOUR PAYMENT

1. NAME  
 ADDRESS  
 CITY, STATE & ZIP CODE

2. SOCIAL SECURITY NUMBER  
 SPOUSE'S SOCIAL SECURITY NUMBER

RI-1040V

4. ENTER AMOUNT ENCLOSED \$ 00 3

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 (if making a joint payment) in the box provided.

Box 3. Enter the amount of the payment you are making. Also enter below for your records.

Date Paid	Check Number	Amount
_____	_____	_____

**How To Prepare Your Payment**

Make your check or money order payable to the "R.I. Division of Taxation." Do not send cash. Make sure the name and address appears on the check or money order. Write "Form RI-1040V," daytime phone number and social security number on your check or money order.

**How To Send In Your Return, Payment, and RI-1040V**

Retain the top portion of this form for your records. Detach and return the lower portion with your payment. DO NOT staple or otherwise attach your payment of Form RI-1040V to your return or to each other. Instead, just put them loose in the envelope. Mail your tax return, payment and Form RI-1040V to the Rhode Island Division of Taxation, One Capitol Hill, Providence, RI 02908-5807.

**PAYMENT BY CREDIT CARD**

OFFICIAL PAYMENTS CORP.



Minimum stand alone 38mm wide x 10mm high



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).

Telephone: 1-800-2PAY-TAX (1-800-272-9829)  
 Internet: www.officialpayments.com

DETACH VOUCHER AT PERFORATION TO MAIL IN WITH YOUR PAYMENT

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

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

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# 2009 INSTRUCTIONS FOR FILING RI-1040NR

(FOR RHODE ISLAND NONRESIDENTS OR PART-YEAR RESIDENTS FILING FORM RI-1040NR)

## GENERAL INSTRUCTIONS

Read the instructions carefully. For your convenience we have provided step-by-step instructions which will aid you in completing your return. Complete your federal income tax return first. It is the basis for preparing your Rhode Island tax return. The Rhode Island tax is based on your federal taxable income. Fill out the RI-1040NR completely. Attach your withholding statement(s). This is the statement of taxes withheld, which is furnished to you by your employer. If the statement is not available, please explain. Be sure to sign your return.

These instructions are for the use of non-resident and part-year resident taxpayers only. Full Year resident taxpayers will file their individual income tax returns on Form RI-1040 or RI-1040S. Resident forms and instructions are available upon request at the Rhode Island Division of Taxation and on our website at [www.tax.ri.gov](http://www.tax.ri.gov).

### DEFINITION OF RESIDENT AND NONRESIDENT

**RESIDENT:** a person (a) who is domiciled in the State of Rhode Island or (b) who, even though domiciled outside Rhode Island, maintains a permanent place of abode within the state and spends a total of more than 183 days of the taxable year within the state.

**NONRESIDENT:** any person not coming within the definition of a resident. 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.

### INCOME OF A NONRESIDENT SUBJECT TO TAX

A nonresident is subject to tax on all items included in his or her total federal income (including his or her distributive share of partnership income or gain and his or her share of estate or trust income or gain) which are derived from or connected with Rhode Island sources as follows:

- From real or tangible personal property located in the state.
- From a business, trade, profession or occupation carried on in the state.
- From services performed in the state.
- Winnings and prizes from RI lottery and pari-mutual betting events in this state.
- A nonresident is not subject to tax on the following classes of income even though included in total federal income:
  - Annuities, interest, dividends or gains from the sale or exchange of intangible personal property unless they are part of the income from any business, trade, profession or occu-

pation carried on in this state by the nonresident taxpayer.

- Compensation received for active service in the military forces of the United States.

### INCOME TERMS DEFINED

In these instructions "total federal income" is federal adjusted gross income as defined in the United States Internal Revenue Code (IRC) and applicable regulations. "Total income from Rhode Island sources" is that portion of your total federal income derived from or connected with Rhode Island sources. "Total Rhode Island income" is your total income from Rhode Island sources after making the additions and subtractions described later in these instructions. Total Rhode Island income of a part-year resident includes total income from Rhode Island sources for the entire year plus other income received during period of residence in Rhode Island after making the additions and subtractions described later in these instructions.

### WHO MUST FILE A RETURN

Every nonresident individual required by the laws of the United States to file a federal income tax return who has income derived from or connected with Rhode Island sources must file a Rhode Island individual income tax return. Nonresidents should complete page 7, schedule III.

Every part-year individual who was a resident for a period of less than 12 months is required to file a Rhode Island return if he or she is required to file a federal return. Part-year residents should complete page 9, schedule V.

Nonresident and part-year resident individuals who are not required to file a federal income tax return may be required to file a Rhode Island individual income tax return if he or she has Rhode Island modifications increasing their Federal Adjusted Gross income.

### 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 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 Rhode Island 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.

### UNEMPLOYMENT COMPENSATION

Individuals receiving unemployment compensation must include as a modification increasing Federal AGI, the amount of unemployment compensation

not reported on Federal Form 1040, line 19. This amount should not be more than \$2,400 per unemployment compensation recipient.

### SALES TAX ON QUALIFIED MOTOR VEHICLE PURCHASE(S)

Individuals who itemize deductions and include the sales tax paid on the purchase of a qualified motor vehicle purchase during 2009 must include as a modification increasing Federal AGI, the amount of sales tax included on Federal Schedule A, Itemized Deductions.

### 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.

In addition, under the provisions of the Military Spouses Residency Relief Act, income derived from Rhode Island sources by the service person's spouse for services performed in Rhode Island is no longer subject to Rhode Island income tax. However, other income derived from Rhode Island sources such as business income, ownership or disposition of any interest in real or tangible personal property and gambling winnings are still 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 2009, 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 no later than April 15, 2010.

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 for filing an individual income tax return granted 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) The application for extension must show the full amount properly estimated as tax for the taxable year, and the 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 AND WHEN TO FILE

Mail your return no later than April 15, 2010.

If you are claiming a refund, mail your return to:

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

If you are making a payment, mail your return to:

STATE OF RHODE ISLAND  
Division of Taxation  
One Capitol Hill  
Providence, RI 02908 – **5807**

## 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, 2010 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, within 90 days after filing such amended 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 and are includable in the income of both residents and non-residents 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 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.

## 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.

Make check or money order payable to the Rhode Island Division of Taxation and forward with your return to:

The Rhode Island Division of Taxation  
One Capitol Hill  
Providence, RI 02908-**5807**

An amount due of less than one dollar (\$1) need not be remitted.

A **REFUND** will be made if overpayment of income tax is shown on your return, unless you indicate on your return that such overpayment is to be credited to 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.

If you have an overpayment to be refunded, mail your return to:

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

Refunds of less than \$1.00 will not be made 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 Section 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 notice, please call the Personal Income Tax Section at (401) 574-8829.

## 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 Schedule I, line 23D 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 Schedule I, line 24I 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-1040NR, Schedule I, line 23D - Bonus Depreciation, 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-1040NR, Schedule I, line 24I - Bonus Depreciation.

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-1040NR, schedule I, line 23E - Section 179 Depreciation. 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 on RI-1040NR, schedule I, line 24J - Section 179 Depreciation.

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 RI-1040NR, schedule I, line 24G - Tuition Savings Program (section 529 accounts). 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 RI-1040NR, schedule I, line 24G - Tuition Savings Program (section 529 accounts).

**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 carryover provisions and the order in which the credits must be used. Taxpayers claim-

ing credits must attach the proper form(s) and other documentation to the return; failure to do so will result in disallowance of the credit.

**INTEREST**

Any tax not paid when due, including failure to pay adequate estimated tax, is subject to interest at the rates of 18% (.1800).

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).

**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 Form 1040, 1040A, 1040EZ, 1040NR and 1040NR-EZ, as well as those reported on Form RI-1040NR 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.

**PAYMENT BY CREDIT CARD**

**To Pay by Credit Card.** You may use your American Express® Card, Discover® Card, Visa®

Card or MasterCard® card. To pay by credit card, call toll free or access by Internet the service provider listed on this page and follow the instructions of the provider. 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. You can also find out what the fee will be by calling the provider’s toll-free automated customer service number or visiting the provider’s Web Site shown below. If you paid by credit card, enter on page 1 of Form RI-1040NR 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.

**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

**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.

**LINE BY 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.

(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.

**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.

**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; 1040EZ, line 4; 1040NR, line 35 or 1040NR-EZ, line 10.

**Line 2 – Modifications:** Enter your net modifications from schedule I, line 25. Schedule I is found on page 5 of Form RI-1040NR and is discussed further in these instructions.

**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 29, whichever is greater.

Single	\$5,700
Married Joint	\$9,500
Qualifying Widower	\$9,500
Married Separate	\$4,750
Head of Household	\$8,350

If you or your spouse were age 65 or older (born **BEFORE** 01/02/1945) or blind at the end of 2009 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, you must attach the schedule to your RI-1040NR.

If someone else can claim you on their return you must complete the RI Standard Deduction Schedule B on page 4 to determine the amount of your standard deduction. If you use the Schedule to determine the amount of your standard deduction, you must attach the schedule to your RI-1040NR.

If you are filing a federal form 1040NR or 1040NR-EZ enter the amount from 1040NR, Schedule A, line 17 or 1040NR-EZ, line 11, whichever applies.

**NOTE:** If you itemize your deductions and line 3 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 on page 4. If you use the Schedule to determine the amount of your standard deduction, you must attach the schedule to your RI-1040NR

**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.

**Line 6 – Number of Exemptions:** Enter the amount from Federal Form 1040, line 6d; 1040A, line 6d or 1040NR, line 7d. If you are filing a

Federal Form 1040NR-EZ, enter 1. If you are filing a Federal 1040EZ, enter the amount from the chart below in the box on line 6.

Amount on Federal 1040EZ, line 5	Enter in box on RI-1040NR, line 6
Less than 5,700	0
5,700	0
9,350	1
11,400	0
15,050	1
18,700	2

Multiply the number of exemptions in the box by \$3,650.

However, if line 3 is more than \$125,100 see the Exemption Worksheet on RI Worksheet page (located on back of schedule D Tax worksheet) 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 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 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.

 **RI-8615 is only for children under 18 with investment income. Full-time students at least age 18, but under age 24 must complete a Federal Form 1040 without using Federal Form 8615.**

**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-1040NR, page 1, line 9. Attach a copy of Form RI-6251 to your RI-1040NR.

**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 11 – Rhode Island Percentage of Allowable Federal Credits:** Enter the amount of allowable federal credits from 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** with income from

outside Rhode Island, complete page 7, schedule III and enter the result on this line. Also, check the second box.

If you are a **PART-YEAR RESIDENT** with income from outside Rhode Island, complete page 9, schedule V and enter the result on this line. Also check the third box.

**Line 14 – Other Rhode Island Credits:** Complete RI Schedule CR on page 6. List each credit and the amount of the credit being used. Attach a copy of the appropriate credit form, certificate and all necessary documentation to your RI-1040NR.

**Line 15A – Total Rhode Island Income Tax – After Rhode Island Credits:** Subtract line 14 from line 13. If zero or less, enter zero.

**Line 15B – Alternative Flat Tax:** Enter the amount of Rhode Island Alternative Flat Tax from page 3, RI Schedule FT, line 29.

**Line 15C – Rhode Island Tax:** Enter the **SMALL-ER** 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, make sure you check the box on line 15C.

**Line 16 – Rhode Island Checkoff Contributions:** Enter amount of checkoff contributions from page 3, Schedule IV, line 8. An explanation of each checkoff contribution is contained on page I-7 of 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 15C, 16 and any Use/Sales Tax from line 6 on the Use/Sales Tax worksheet located on the back of the Schedule D Tax 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 on the top of page I-5.

**Line 18A – Rhode Island Income Tax Withheld:** Enter total amount of Rhode Island 2009 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-1040NR.

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

**Line 18C – Nonresident Withholding on Real Estate Sales in 2009:** Enter the amount of Rhode Island income tax withheld on sales of real estate located in Rhode Island.

**Line 18D - Nonresident withholding from pass-through entities:** Enter pass-through withholding paid on your behalf from form RI 1099-PT, box 8 (attach Form RI 1099-PT to your return).

**Line 18E – RI Earned Income Credit:** Enter amount from RI Schedule EIC, page 2, line 43. If you are claiming a RI earned income credit you must attach RI Schedule EIC to your RI-1040NR.

**Line 18F – Other Payments:** Enter any other payments, including advance payments made with your application for an automatic extension of time to file (Form RI-4868). Attach a copy of Form RI-4868 and check the box on the face of the RI-1040NR 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, **SUBTRACT** line 17 from line 18G and enter the overpayment on line 20.

**Line 21 – Overpayment to be Refunded:** 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 2010:** Enter the amount of overpayment on line 20 which is to be applied to your 2010 estimated tax. (See General Instructions)

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

**You must attach all supporting schedules to any modifications claimed. If supporting documents are not attached, the processing of your return will be delayed.**

**Modifications INCREASING Federal AGI:**

**Line 23A –** Enter income from obligations of any state or its political subdivision, other than Rhode Island under RIGL §44-30-12(1) and §44-30-12(2).

**Line 23B** – Rhode Island fiduciary adjustment as beneficiary of an estate or trust under §44-30-17.

**Line 23C** – Recapture of Family Education Account Modifications under RIGL §44-30-25(g).

**Line 23D** – Bonus depreciation that has been taken for federal purposes that must be added back to Rhode Island income under RIGL §44-61-1 (See general instructions for more details).

**Line 23E** – Increased 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 (See general instructions for more details).

**Line 23F** – Recapture of Tuition Savings Program modifications (section 529 accounts) under RIGL §44-30-12(4) (See general instructions for more details).

**Line 23G** – Recapture of Historic Tax Credit or Motion Picture Production Company Tax Credit modifications decreasing Federal AGI previously claimed under RIGL §44-33.2-3(2) and RIGL §44-31.2-9, respectively.

**Line 23H** – Recapture of Scituate Medical Savings Account modifications under RIGL §44-30-25.1(d)(3)(i).

**Line 23I** - Unemployment compensation received but not included in federal adjusted gross income under RIGL §44-30-12(b)(6). Amount not included on Federal 1040 Line 19, 1040A Line 13 and 1040NR Line 20.

**Line 23J** - Deduction allowed for sales tax paid on a qualified motor vehicle purchase as defined by IRC section 164(a)(6) under RIGL §44-30-12(b)(7). Amount included in Federal Schedule A, line 5b or amount from Federal Schedule A, line 7. If you are not itemizing deductions for Rhode Island purposes, you should not include any sales tax paid on this line.

**Line 23K** - Income from the discharge of business indebtedness deferred under the American Recovery and Reinvestment Act of 2009 under RIGL §44-67-1.

**Line 23L – Total Modifications Increasing Federal Adjusted Gross Income:** Add lines 23A through 23K.

### **Modifications Decreasing Federal AGI:**

**Line 24A** – Enter income from obligations of the United States Government to the extent included in adjusted gross income for federal tax purposes but exempt for state purposes. Example – US Government Series E bond interest. Taxpayers claiming these modifications must submit a schedule showing the source and amount of income claimed to be exempt.

**Line 24B** – Rhode Island fiduciary adjustment as beneficiary of an estate or trust under RIGL §44-30-17.

**Line 24C** – Elective deduction for new research and development facilities under RIGL §44-32-1 (Attach form RI-1040RD).

**Line 24D** – Railroad Retirement benefits included in gross income for federal income tax purposes but exempt from state income taxes under the laws of the United States.

**Line 24E** – Qualifying investment in a certified venture capital partnership under RIGL §44-43-2.

**Line 24F** – Family Education Accounts under RIGL §44-30-25 – Enter amount of modification decreasing federal AGI from RI-1040FEA.

**Line 24G** – Tuition Saving Program (section 529 accounts) RIGL §44-30-12 - A modification decreasing federal adjusted gross income may be claimed for any contributions made to a Rhode Island account under the tuition savings program. The maximum modification shall not exceed \$500, \$1,000 if a joint return. (See general instructions for more details).

**Line 24H** – Exemptions from tax on profit or gain for writers, composers and artists residing within a section of the defined Economic Development Zone as defined in RIGL §44-30-1.1 within the cities of Newport, Providence, Pawtucket, Woonsocket or Warwick, or the Towns of Little Compton, Tiverton, Warren or Westerly and creating artistic works while a resident of the Zone. Taxpayers claiming these modifications must submit a schedule showing the source and amount of income claimed to be exempt.

**Line 24I** – Depreciation that has not been taken for federal purposes because of the bonus depreciation that must be subtracted from Rhode Island income - RIGL §44-61-1. (See general instructions for more details)

**Line 24J** – Depreciation that has not been taken for federal purposes because of the increased section 179 depreciation was not taken originally - RIGL §44-61-1.1. (See general instructions for more details).

**Line 24K** – Allowable modification for performance based compensation realized by an eligible employee under the Rhode Island Jobs Growth Act under RIGL §42-64.11-4.

**Line 24L** – Modification for exclusion for qualifying option under RIGL §44-39.3 AND modification for exclusion for qualifying securities or investments under RIGL §44-43-8.

**Line 24M** – Modification for Tax Incentives for Employers under RIGL §44-55-4.1.

**Line 24N** – 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)

**Line 24O** – Historic Tax Credit income or Motion Picture Production Company Tax Credit income reported on Federal return that is tax exempt under RIGL §44-33.2-3(2) and RIGL §44-31.2-9(c), respectively.

**Line 24P** – Active duty military pay of Nonresidents stationed in Rhode Island, as well as the income of their nonresident spouses for services performed in Rhode Island.

**Line 24Q** – Recapture of Scituate Medical Savings Account modifications under RIGL §44-30-25.1(d)(3)(i).

**Line 24R** - Amounts of insurance benefits for dependents and domestic partners included in Federal adjusted gross income pursuant to chapter 12 under title 36 under §44-30-12(c)(6).

**Line 24S** - Up to \$10,000 in unreimbursed expenses for travel, lodging and lost wages incurred by an individual as a result of the individual donating one or more of his/her organs to another human being for organ transplantation under RIGL §44-30-12(c)(7). Modification can only be taken once during the lifetime of the individual and is taken in the year that the human organ transplantation occurs. **Rhode Island full-year residents only.**

**Line 24T – Total Modifications Decreasing Federal Adjusted Gross Income:** Add lines 24A through 24S. Enter as a negative number.

**Line 25 – Net Modifications:** Combine lines 23L and 24T. Enter here and on RI-1040NR, page 1, line 2.

## **RI SCHEDULE CR OTHER RI CREDITS**

This credit schedule details "Other Rhode Island Credit(s)" being used on your RI-1040NR. Each Rhode Island credit has its own line. On the appropriate line, enter the dollar amount of the credit being taken. The total of all credits will be entered on page 1, line 14.

**Proper documentation must be submitted for each credit you are using or carrying forward.**

If you are using amounts carried forward from prior years, attach a schedule showing the year of credit origination and any amounts used to date.

If you are using amounts passed through to you, attach documentation supporting the credit given to the entity, as well as, documentation of your share of the credit(s). Any missing or incomplete documentation may cause a delay in processing your return.

**Line 1 - Investment Tax Credit - RI-3468** – for manufacturing and other property. Proper documentation must be attached to your return. **If using a 10% ITC, the 10% Certification letter from the Department of Labor and Training must be included with your documentation.** RIGL §44-31

**Line 2 - Residential Renewable Energy System Tax Credit - RI-2880** - for specific types of residential systems approved by the RI energy office. **Credit letter from the RI Energy Office must be attached.** Unused amounts **CANNOT** be carried forward to future years. RIGL §44-57

**Line 3 - Adult Education Credit - RI-6324** - for employers offering specific types of adult education. RIGL §44-46

**Line 4 - Surviving Spouse - RI-SP01 - Full year Rhode Island residents only.** RIGL §44-30-26

**Line 5 - Jobs Training Tax Credit - RI-2949** - for training specifically approved by the RI Human Resource Investment Council. RIGL §42-64.6

**Line 6 - Historic Residence Credit - RI-0715** – for approved residence rehabilitation. RIGL §44-33.1 - Credit is 20% of certified maintenance or rehabilitation costs with a maximum credit of \$2,000.00. You must attach certification from The Historical Preservation & Heritage Commission. Any unused credit may be carried forward until used.

**Line 7 - Research and Development Property Credit - RI-7695P**– for property in laboratory or experimental research. RIGL §44-32-2 - Credit is

10% of cost or basis of property. Any unused credit may be carried forward for 7 years. A modification under 44-32-1 may not be claimed for property used in this credit.

**Line 8 - Research and Development Expense Credit - RI-7695E** – for federally defined excess RI expenses in laboratory or experimental research. RIGL §44-32-3 - Credit is 22.5% of qualified credit on first \$25,000 and 16.9% of the credit above \$25,000. This credit cannot reduce your tax by more than 50%. Any unused credit may be carried forward for 7 years.

**Line 9 - Daycare Assistance and Development Credit - RI-2441** – for employers and others providing daycare to employees. RIGL §44-47 - Credit is 30% of qualified expenses. This credit cannot reduce your tax below \$100.

**Line 10 - Distressed Areas Economic Revitalization Act - Wage Credit - RI-ZN02 - Approved** benchmark page with new hire information and approval letter from the Enterprise Zone Commission must be attached. RIGL §42-64.3-6

**Line 11 - Historic Structures - Tax Credit (Historic Preservation Investment Tax Credit) - RI-286B** – for approved rehabilitation of certified historic structures. **The original certificate must be attached to the return.** Any unused credit amount may be carried forward for ten (10) years. RIGL §44-33.2

**Line 12 - Motion Picture Production Tax Credit - RI-8201** - for certified production costs as determined by the Rhode Island Film and Television Office. **The original certificate must be attached to the return.** Any unused credit amount may be carried forward for three (3) years. RIGL §44-31.2.

**Line 13 - Contribution to Scholarship Organizations Tax Credit - RI-2276** - for business entities that make contributions to qualified scholarship organizations. The entity must apply for approval of the tax credit and will receive a tax credit certificate issued by the Division of Taxation. **The original certificate must be attached to the return.** The credit must be used in the tax year that the entity made the contribution. Unused amounts **CANNOT** be carried forward. RIGL §44-62

**Line 14 - Farm to School Income Tax Credit - RI-6336** - RIGL §44-30-27 - Credit is 5% of cost of farm products. This credit cannot reduce your tax below zero, cannot be carried forward and may not be used until all other credits available to the taxpayer for that taxable year have been used.

**Line 15 - Incentives for Innovation and Growth - RI-4482** - RIGL §44-63 - An eligible qualified innovative company may apply for a tax credit certificate in an amount equal to fifty percent (50%) of any investment made in the company, not to exceed \$100,000. Unused amounts may be carried forward for 3 years. **The original certificate must be attached to the return.**

**Line 16 - Mill Building and Economic Growth Revitalization Act Tax Credit - RI-MB01** - RIGL §42-64.9-8 - This credit cannot reduce your tax below zero and cannot be carried forward.

**Line 17 - Mill Building and Economic Growth Revitalization Act Interest Income Credit - RI-MB02** - RIGL §42-64.9-9 - This credit cannot

reduce your tax below zero and cannot be carried forward.

**Line 18 - Juvenile Victim Restitution Program Credit - RI-5883** - RIGL §14-1-32.1 - The employer of a juvenile hired pursuant to the provisions of this section shall receive a credit of ten percent (10%) of the amount of wages paid to the juvenile annually against the state income tax owed by the employer, provided the credit shall not exceed the sum of three thousand dollars (\$3,000) annually.

**Line 19 - Hydroelectric Development Tax Credit - RI-H20** - RIGL §44-30-22 - Credit is 10% of the installation costs of a hydropower facility limited to \$50,000.

**Line 20 - Tax Credit for Art - RI-7473** - RIGL §44-30-24 -Credit is 10% for each \$1,000 of purchase (maximum purchase price \$10,000). This credit cannot reduce your tax below zero, cannot be carried forward and may not be used until all other available credits are used.

**Line 21 - Tax Credit to Trust Beneficiary Receiving Accumulation Distribution - RI-7424** - RIGL §44-30-19 -A resident beneficiary of a trust whose Rhode Island income includes all or part of an accumulation distribution by the trust, as defined in 26 U.S.C. § 665, shall be allowed a credit against the tax otherwise due under this chapter for all or a proportionate part of any tax paid by the trust under this chapter for any preceding taxable year which would not have been payable if the trust had in fact made distributions to its beneficiaries at the times and in the amounts specified in 26 U.S.C. § 666.

**Line 22- Alternative Fueled Vehicle and Filling Station Tax Credit - RI-AFV1** - RIGL §44-39.2 - (Carry forward only) This credit expired 1/1/2008. No new credits are allowed. Unused credit may be carried forward for 5 years. You must attach a copy of the original credit information to your return.

**Line 23 - Tax Credit for Residential Lead Abatement - RI-PB01** - (Carry forward Only) This credit was repealed on 7/30/2004. No new credits are allowed under this section. Maximum credit was \$1,000.00. Unused amounts may be carried forward for five (5) years. **You must attach a copy of the original credit information to your return.**

**Line 24 - Employment Tax Credit - RI-3675** - for an employer participating in the bonus program under RIGL §40-40-6.3. A written certificate from the Director of Human Services must be attached to your return. The credit cannot reduce your tax below \$100.00. Any unused amounts **CANNOT** be carried forward to future years. RIGL §44-39.1.

**Line 25 - Capital Investment Wage Credit - RI-8227** - for entrepreneurs of a qualifying business entity under RIGL §44-43-1(6). Credit is 3% of eligible wages over \$50,000.00. This credit cannot reduce your tax below \$100.00 and is not refundable. Any unused amounts **CANNOT** be carried forward to future years. This credit may not be applied until all other credits available to the entrepreneur have been applied. §44-43

**Line 26 - TOTAL CREDITS** - Add lines 1 through 25. Enter the total here and on Form RI-1040NR, page 1, line 14.

## RI SCHEDULE II ALLOWABLE FEDERAL CREDITS

### RIGL §44-30-2.6(d)(e)(f)

 Not all federal credits are available to take on your Rhode Island 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-1040NR, page 1, line 10.

**Line 27 – Credit for Child and Dependent Care Expenses:** Enter the amount from Federal Form 1040, line 48; 1040A, line 29 or 1040NR, line 45.

**Line 28 – Credit for Elderly or the Disabled:** Enter the amount from Federal Schedule R, line 24.

**Line 29 – Federal Mortgage Interest Credit:** Enter the amount from Federal Form 8396, line 11.

**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. **Attach a copy of your DCYF adoption documentation to your return.**

**Line 31 – Other federal credits:** Enter the amount of allowable federal credits from Federal Form 1040, lines 53 and 70 or 1040NR, lines 49 and 64. **Allowable Federal Credits included on Federal Form 1040, lines 53 and 70:**

- (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-1040NR, page 1, line 11.

## RI SCHEDULE EIC EARNED INCOME CREDIT

**Line 35 – Rhode Island Income Tax:** Enter the amount from RI-1040NR, line 15a.

**Line 36 – Federal Earned Income Credit:** Enter the amount of Federal Earned Income Credit from Federal Form 1040, line 64a; 1040A, line 41a or 1040EZ, line 9a.

**Line 37** – The RI percentage rate for 2009 is 25%.

**Line 38** – Multiply line 36 by line 37.

**Line 39** – Enter the smaller of line 35 or line 38.

**Line 40** – Subtract line 39 from line 38. If line 39 is greater than or equal to line 38, skip line 41A through line 42 and enter the amount from line 39 on line 43. Otherwise, continue to line 41A.

**Line 41A** – The refundable RI percentage is 15%.

**Line 41B** – Multiply line 40 by line 41A.

**Line 41C – Rhode Island Allocation:** enter the amount of your RI allocation from Schedule III, page 7, line 13 or Schedule V, page 9, line 14.

**Line 42 – Rhode Island Refundable Earned Income Credit:** Multiply line 41B by line 41C.

**Line 43 – Total Rhode Island Earned Income Credit:** Add line 42 and line 39. Enter here and on RI-1040NR, line 18E.

### RI SCHEDULE IV CHECK-OFF CONTRIBUTIONS

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

**Lines 1 through 8 – 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) Rhode Island Military Family Relief Fund

**Line 8 – Total Contributions:** Add lines 1 through 7. 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, whichever applies.

**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 RI percentage rate for 2009 is 25%.

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

### RI-8615 TAX FOR CHILDREN UNDER 18 WITH INVESTMENT INCOME

**NOTE: FOR TAXPAYERS UNDER AGE 18 FILING FEDERAL FORM 8615. TAXPAYERS AT LEAST AGE 18 BUT UNDER AGE 24 MUST COMPLETE A FEDERAL FORM 1040 WITHOUT USING FEDERAL FORM 8615.**

**Line 15** – Enter the amount from Federal Form 8615, Line 18.

**Line 16** – The RI percentage rate for 2009 is 25%.

**Line 17 – Tax:** Multiply line 15 by line 16. Enter here and on RI-1040NR, page 1, line 8A and check the RI-8615 box.

### RI SCHEDULE FT ALTERNATIVE FLAT TAX

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

**Line 18 - Modified RI Source Income:** Enter the amount of modified federal adjusted gross income from RI-1040NR, page 7, schedule III, line 12, column A or page 9, schedule V, line 13.

**Line 19 - The Flat Tax Rate for 2009 is 6.5% (.0650)**

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

**PART YEAR RESIDENTS ONLY. YOU ONLY NEED TO COMPLETE LINES 21 THROUGH 28 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 29. OTHERWISE CONTINUE TO LINE 21.**

**FULL YEAR NONRESIDENTS ENTER THE AMOUNT FROM LINE 20 ON LINE 29.**

**Line 21 - Income Taxed by Other States, While a Rhode Island Resident: (Part year residents only)** - Enter the amount of income taxed by another state while a Rhode Island resident included in the amount on line 18 from RI-1040NR, page 10.

**NOTE:** If, while a resident, you had income taxed by two or more other states, a separate computation should be made on a multiple state credit schedule (RI-1040NRMU). This schedule can be obtained by calling the Rhode Island Division of Taxation at (401) 574-8970 or at our web site [www.tax.ri.gov](http://www.tax.ri.gov).

**Line 22** - Divide line 21 by line 18.

**Line 23 - Tentative Credit:** Multiply line 20 by line 22.

**Line 24 - Tax Due and Paid to Other State:** 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.

**NOTE:** You must attach a signed copy of the other state return. Failure to attach a copy of the other

state return may result in the credit being disallowed.

**Line 25 - Other State's Adjusted Gross Income:** Enter the amount of total adjusted gross income reported on the income tax return filed with the other state. Attach a completed signed copy of the return filed with the other state.

**Line 26** - Divide line 21 by line 25.

**Line 27** - Multiply line 24 by line 26.

**Line 28 – Maximum Tax Credit:** Enter the amount on line 20, 23 or 27, whichever is the **SMALLEST**.

**Line 29 - RI Flat Tax:** Subtract line 28 from line 20. Enter here and on RI-1040NR, page 1, line 15B.

### RI SCHEDULE III NONRESIDENT TAX CALCULATION

**This worksheet is located on page 7, Form RI-1040NR and is to be completed by full year non-residents. – Part-year residents complete schedule V on page 9.**

#### Part 1 – Allocation & Tax Worksheet

**Column A, Lines 1 through 10 –**

**Line 1 – Wages, Salaries, Tips, etc.**

Enter the amount of your total wages, salaries, commissions, tips, etc. reported on your federal return which were received for services performed in Rhode Island.

**Compensation earned partly within and partly without Rhode Island** – If total wage and salary income was earned partly within and partly without Rhode Island and your employer does not separately report the amount of earnings in Rhode Island, determine the amount allocable to Rhode Island by completing schedule III, part 2 on page 8 or attaching a separate schedule setting out how such allocation was made.

The amount allocable to Rhode Island is that portion of your wage and salary income which the number of days worked in Rhode Island bears to the total number of days (exclusive of nonworking days, such as Saturday, Sundays, holidays, sick leave, vacation, etc.) employed both within and without the state during the year.

If your compensation subject to allocation depends entirely on volume of business transacted, as in the case of a salesman working on commission, do not use schedule III, part 2. In this event, the amount of compensation allocable to Rhode Island is that portion of the compensation included in Column B, line 1 which the volume of business transacted inside the state bears to the total volume of business transacted both inside and outside the state. The determining factor in ascertaining where business is transacted is the location where the services or sales activities were actually performed. Attach a schedule to your return showing the computation of the allocation to Rhode Island of compensation based on volume of business transacted. If your personal service compensation is allocated on a basis other than those covered in the preceding two paragraphs, please attach a separate schedule showing complete details.

**Line 2, Column A – Interest and Dividends:** Enter the amount of interest and dividends included in

federal income, which are derived from Rhode Island sources.

### Line 3, Column A – Business Income

Enter the amount of net profit (or loss) from a business or profession carried on in Rhode Island.

If the business or profession is carried on both within and without Rhode Island and accounts clearly reflecting income from Rhode Island operations are maintained, enter the net profit (or loss) from business carried on in Rhode Island. If your Rhode Island business income is not separate and distinct from that of other states you should use the uniform division of income formula to determine your Rhode Island business income. This involves the construction of a three-factor formula, which is applied against your total business income to determine the income allocable to Rhode Island. The three factors are:

- (1) Property in Rhode Island to property everywhere,
- (2) Payroll in Rhode Island to payroll everywhere, and
- (3) Sales or services in Rhode Island to sales or services everywhere.

Add the result of these three factors and divide by three or the number of factors. The resulting figure is the percent to be applied against the amount of total business income to determine the amount derived from Rhode Island sources. Complete schedule III, part 3, which is found on page 6. If an approved alternative method of allocation is used, attach schedule.

### Line 4, Column A – Sale or Exchange of Property

Capital gain (or loss) – Enter the net capital gain (or loss) determined in accordance with applicable federal provisions for determining capital gains and losses. Include on this line only transactions resulting from property located in Rhode Island.

Capital transactions from Rhode Island sources include capital gains or losses from real or personal property having an actual situs within Rhode Island whether or not connected with a trade or business. Capital gains or losses from stocks, bonds, and other intangible personal property used in or connected with a business, trade or occupation that is carried on within Rhode Island are subject to Rhode Island income tax. Also to be included is your share of any capital gain or loss derived from Rhode Island sources of a partnership of which you are a member, or an estate or trust of which you are a beneficiary.

 If any capital gains or losses are from business property (other than real property) of a business carried on both within and without Rhode Island, apply the applicable business percentage. The federal basis of property is to be used in computing Rhode Island capital gains or losses.

Non-capital Assets: Enter the gain or loss from the sale or exchange of non-capital assets, which pertain to your Rhode Island transactions by applying to them the appropriate federal provision for determining gains or losses from the sale or exchange of other than capital assets.

Non-capital transactions from Rhode Island are those non-capital transactions reported on your federal return which pertain to property used in or connected with a trade, business, profession or occupation carried on in Rhode Island. Also to be included in your share of any non-capital gain or loss is any such gain or loss from (1) a partnership of which you are a member or (2) an estate or trust of which you are a beneficiary. If any transactions involve property (other than real property) of a busi-

ness carried on both within and without Rhode Island, apply the business allocation percentage applicable. In all cases the federal basis of property is to be used for computing the Rhode Island gain or loss.

### Line 5, Column A – Pension and Annuities, Rents, Royalties, Etc.

Enter that portion of rent and royalty income derived from or connected with Rhode Island sources. Include rents and royalties from real property situated in Rhode Island whether or not used in or connected with a business, tangible personal property not used in a business if such property has an actual situs in Rhode Island and tangible and intangible personal property used in or connected with a business, trade, profession or occupation carried on in Rhode Island.

 If a business is carried on both within and without Rhode Island, the business allocation percentage should be applied to items included above. However, no allocation applies to income from real property. Income from real property is 100% includable if it is located in Rhode Island or it is entirely excluded if located outside Rhode Island.

**Partnership Income:** Each partner must report his share of the partnership income. Include your share of the ordinary income of the partnership, joint venture, or the like, whose taxable year ends within or with the year covered by your return, which is derived from Rhode Island sources. If your distributive share of partnership income includes any items of income taxable to a nonresident (such as capital gains), such items must be included separately. Attach schedule.

**Income from Estates or Trusts:** Enter the portion of your share of estate or trust income which is derived from Rhode Island sources. If your share includes any specific items of trust or estate income taxable to a nonresident, you must separately describe the nature of the income.

### Line 6, Column A – Farm Income

The above instructions for reporting business income (line 3) including the instructions for reporting when business is carried on both within and without Rhode Island also apply to reporting farm income.

### Line 7, Column A – Miscellaneous income

Enter the portion of this income that is derived from or connected with Rhode Island sources. This includes but is not limited to taxable Rhode Island state income tax refunds, Rhode Island unemployment compensation payments and gambling winnings from Rhode Island.

### Line 8 – Total, Column A:

Add lines 1 through 7 in column A.

### Line 9, Column A – Adjustments

Enter amount from Federal Form 1040, line 36; 1040A, line 20 or 1040NR, line 34 applicable to Rhode Island income. If an adjustment item relates to wage or salary income earned partly within and partly without Rhode Island or to income from a business which is carried on both within and without Rhode Island, the adjustment item must be allocated to Rhode Island on the same basis as the income to which it relates. Attach Schedule.

**Line 10, Column A – Adjusted Gross Income:** Subtract line 9 from line 8.

**Line 11, Column A – Modifications to Federal Adjusted Gross Income:** Enter the amount of

modifications to federal adjusted gross income attributable to RI source income.

**Line 12, Column A – Modified Rhode Island Source Income:** Combine amounts on lines 10, column A and 11, column A.

**Column B, Lines 1 through 7** – Enter in Column B the total amounts reported on your federal return for each of the applicable items listed in Column B.

### Line 8 – Total, Column B:

Add lines 1 through 7 in column B.

**Line 9, Column B – Adjustments:** Enter adjustments from Federal Form 1040, line 36; Federal Form 1040A, line 20 or 1040NR, line 34.

### Line 10, Column B – Adjusted Gross Income:

Subtract line 9, column B from line 8, column B

**Line 11, Column B – Net Modifications to Federal Adjusted Gross Income:** Enter amount from RI-1040NR, page 5, Schedule I, line 25.

**Line 12, Column B – Modified Federal Adjusted Gross Income:** Combine amounts on lines 10, column B and 11 column B. Amount should equal amount on Form RI-1040NR, page 1, line 3.

**Line 13 – Allocation Percentage:** Divide amount on line 12, column A by amount on line 12, column B. If the amount on line 12, column A is greater than the amount on line 12, column B, enter 1.0000.

**Line 14 – Rhode Island Tax After Credits – Before Allocation:** Enter amount from RI-1040NR, page 1, line 12.

**Line 15 – Rhode Island Tax:** Multiply the amount on line 14 by the percentage on line 13. Enter here and on RI-1040NR, page 1, line 13.

## PART 2 - ALLOCATION OF WAGE AND SALARY INCOME TO RHODE ISLAND

**Line 1 – Wages, Salaries, Tips, Etc.:** Enter total amount of wages, salaries, tips, commissions, etc. reported on your federal return.

**Line 2 – Total Number of Days:** Enter the total number of days in the year. (For a calendar year, enter 365 days. For a leap year, enter 366 days.)

**Line 3 – Sick Leave:** Enter the total number of days you were absent from work due to illness.

**Line 4 – Vacation:** Enter the total number of days you were absent from work on vacation.

**Line 5 – Other Non-working Days:** Enter the total number of other non-working days, such as Saturdays, Sundays and holidays.

**Line 6 – Total Number of Non-working Days:** Add lines 3, 4 and 5.

**Line 7 – Total Days Worked in Year:** Subtract line 6 from line 2.

**Line 8 – Total Days Worked Outside Rhode Island:** Enter number of total days worked outside Rhode Island.

**Line 9- Days Worked in Rhode Island:** Subtract line 8 from line 7.

**Line 10 – Allocation Percentage:** Divide line 9 by line 7.

**Line 11 – Rhode Island amount:** Multiply amount on line 1 by percentage on line 10. Enter here and on Form RI-1040NR, page 7, Schedule III, line 1, column A.

### **PART 3 – BUSINESS ALLOCATION PERCENTAGE**

**Line 1 – Real Property Owned:** Enter in column A, the amount of real property owned and located in Rhode Island. Enter in Column B, the amount of property owned everywhere.

**Line 2 – Real Property Rented from Others:** Enter in Column A, annual rental expense times 8 for real and personal property located in Rhode Island. Enter in Column B, rental expense times 8 for real and personal property located everywhere.

**Line 3 – Tangible Property Owned:** Enter in Column A, the amount of tangible personal property located in Rhode Island. Enter in Column B the amount of tangible personal property located everywhere.

**Line 4 – Total Property:** Enter in Column A, the total of Column A, lines 1, 2 and 3. Enter in Column B, the total of Column B, lines 1, 2 and 3. Then divide the amount in Column A by the amount in Column B and enter the resulting percentage in Column C.

**Line 5 – Wages, Salaries:** Enter in Column A, the amount paid for wages, salaries, and other personal service compensation in Rhode Island during the year. Enter in Column B, the amount paid for wages, salaries, and other personal service compensation everywhere during the year. Then divide the amount in Column A by the amount in Column B and enter the resulting percentage in Column C.

**Line 6 – Gross Sales of Merchandise and Charges for Services:** Enter in Column A, the amount of gross sales of merchandise and charges for services in Rhode Island during the year. Enter in Column B, the amount of gross sales of merchandise and charges for services everywhere during the year. Then divide the amount in Column A by the amount in Column B and enter the resulting percentage in Column C.

**Line 7 – Total Percentages:** Add percentages in Column C, lines 4, 5 and 6.

**Line 8 – Business Allocation Percentage:** Divide line 7 by three or the number of percentages on lines 4, 5 and 6. Enter here and on lines 9, 10, 11, 12 and 13, Column B.

**Lines 9 through 13:** Enter the line number and the amount of each item of business income (or loss) reported on RI-1040NR, page 7, schedule III, part 1, column B required to be allocated and multiply by the allocation percentage to determine Rhode Island amount. Then enter the amounts from column C on the corresponding lines on Form RI-1040NR, page 7, schedule III, part 1, column A.

### **RI SCHEDULE V PART-YEAR RESIDENT TAX CALCULATION**

**This schedule is only to be completed by part year residents – full year nonresidents complete schedule III on page 7 of RI-1040NR.**

### **Part 1 – Allocation and Tax Worksheet**

**Column A – Income From Federal Return:** Enter in column A, lines 1 through 10, the total amounts of income and adjustments as reported on your federal income tax return.

Enter in column A, line 11, the total net modifications to federal adjusted gross income from RI-1040NR, page 1, line 2.

**Column B – Rhode Island Resident Period:** Enter in column B, lines 1 through 10, all income earned and adjustments reported in column A during the period you lived in Rhode Island. This includes income earned both within and without Rhode Island.

Enter in column B, line 11, the modifications to federal adjusted gross income attributable to the income reported in column B.

**Column C – Rhode Island Nonresident Period:** Enter in column C, lines 1 through 10, all income earned and adjustments reported in column A during the period you were **not** living in Rhode Island. This includes income earned both within and without Rhode Island.

Enter in column C, line 11, the modifications to federal adjusted gross income attributable to the income reported in column C.

**Column D – Rhode Island Nonresident Period:** Enter in column D, lines 1 through 10, all amounts of income and adjustments reported in column C (nonresident period) derived from or connected with Rhode Island sources.

Enter in column D, line 11, the modifications to federal adjusted gross income attributable to the income reported in column D.

**Line 12 – Modified Federal AGI:** Combine the amounts on lines 10 and 11.

**Line 13 – Total Rhode Island Income:** Add the amounts on line 12, column B and line 12, column D.

**Line 14 – Allocation Percentage:** Divide the amount on line 13 by the amount on Line 12. If line 13 is greater than line 12, enter 1.0000.

**Line 15 – Rhode Island Tax After Credits –Before Allocation:** Enter the amount from RI-1040NR, page 1, line 12.

**Line 16 – Rhode Island Income Tax:** Multiply the amount on line 15 by the percentage on line 14. If you have income earned in another state while you were a resident of Rhode Island, complete part 2 on page 10. Otherwise, enter here and on RI-1040NR, page 1, line 13. Check the part-year resident box.

### **PART 2 - CREDIT FOR INCOME TAXES PAID TO ANOTHER STATE AND TAX WORKSHEET**

**Line 17 – Rhode Island Income Tax:** Enter the amount of Rhode Island income tax from RI-1040NR, page 9, schedule V, part 1, line 16.

**Line 18 – Income Taxed by Other States, While a Rhode Island Resident:** Enter the amount of income taxed by another state while a Rhode Island resident included in the amount on page 9, schedule V, part 1, line 10, column B.

**Line 19 – Total Rhode Island Income:** Enter the Rhode Island income reported on page 9, schedule V, part 1, line 13.

**Line 20 –** Divide the amount on line 18 by the amount on line 19.

**Line 21 –** Multiply the amount on line 17 by the percentage on line 20.

**Line 22 – Tax Due and Paid to Other State:** Enter the amount of income tax liability paid to the other state. Also, enter the name of the other state in the space provided.

**Line 23 –** Enter the amount from line 18 above.

**Line 24 – Other State's Adjusted Gross Income:** Enter the amount of total adjusted gross income reported on the income tax return filed with the other state. **Attach a completed signed copy of the return filed with the other state.**

**Line 25 –** Divide the amount on line 23 by the amount on line 24.

**Line 26 –** Multiply the amount on line 22 by the percentage on line 25.

**Line 27 – Maximum Tax Credit:** Enter the amount on line 17, 21 or 26 whichever is the **SMALLEST**.

**Line 28 – Rhode Island Income Tax:** Subtract the amount on line 27 from the amount on line 17. Enter here and on Form RI-1040NR, page 1, line 13 and check the part-year resident box.

**NOTE:** If, while a resident, you had income taxed by two or more other states, a separate computation should be made on a multiple state credit schedule (RI-1040NRMU). This schedule can be obtained by calling the RI Division of Taxation at (401) 574-8970 or at our web site [www.tax.ri.gov](http://www.tax.ri.gov).

### **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.

**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	\$33,950
Married Joint	\$56,700
Qualifying Widower	\$56,700
Head of House	\$45,500
Married Separate	\$28,350

**Line 6 –** If the amount on line 3 is equal to or more than the amount on line 5, 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-1040NR, 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, 2004 and sold on or after January 1, 2009.

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 long term loss carryover amount that has been carried 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 Carryover**

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

**Column (g)** - Enter any long term loss carryover 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-1040NR, 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	\$56,700
Qualifying Widower	\$56,700
Single	\$33,950
Head of House	\$45,500
Married Separate	\$28,350

**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 2009 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 2009 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-1040NR, 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	131,450	41,750
Head of Household	131,450	41,750
Married Joint	175,300	57,250
Qualifying widow(er)	175,300	57,250
Married Separate	87,650	28,625

 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 on the Rhode Island Worksheets page located on the back of the Schedule D Tax Worksheet. 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-1040NR, 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-1040NR, 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).

**7% BRACKET**

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

# 2009

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 located on the back of the front cover.

### 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
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
<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)*

# 2009

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
		Your tax is :						Your tax is :						Your tax is :			
<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
8,950	9,000	337	337	337	337	11,950	12,000	449	449	449	449	14,950	15,000	562	562	562	562

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

# Rhode Island Tax Table *(continued)*

# 2009

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)

# 2009

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
<b>24,000</b>		Your tax is :				<b>27,000</b>		Your tax is :				<b>30,000</b>		Your tax is :			
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	1,180	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	1,184	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	1,187	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	1,191	1,132
24,200	24,250	908	908	908	908	27,200	27,250	1,021	1,021	1,021	1,021	30,200	30,250	1,133	1,133	1,194	1,133
24,250	24,300	910	910	910	910	27,250	27,300	1,023	1,023	1,023	1,023	30,250	30,300	1,135	1,135	1,198	1,135
24,300	24,350	912	912	912	912	27,300	27,350	1,025	1,025	1,025	1,025	30,300	30,350	1,137	1,137	1,201	1,137
24,350	24,400	914	914	914	914	27,350	27,400	1,027	1,027	1,027	1,027	30,350	30,400	1,139	1,139	1,205	1,139
24,400	24,450	916	916	916	916	27,400	27,450	1,028	1,028	1,028	1,028	30,400	30,450	1,141	1,141	1,208	1,141
24,450	24,500	918	918	918	918	27,450	27,500	1,030	1,030	1,030	1,030	30,450	30,500	1,143	1,143	1,212	1,143
24,500	24,550	920	920	920	920	27,500	27,550	1,032	1,032	1,032	1,032	30,500	30,550	1,145	1,145	1,215	1,145
24,550	24,600	922	922	922	922	27,550	27,600	1,034	1,034	1,034	1,034	30,550	30,600	1,147	1,147	1,219	1,147
24,600	24,650	923	923	923	923	27,600	27,650	1,036	1,036	1,036	1,036	30,600	30,650	1,148	1,148	1,222	1,148
24,650	24,700	925	925	925	925	27,650	27,700	1,038	1,038	1,038	1,038	30,650	30,700	1,150	1,150	1,226	1,150
24,700	24,750	927	927	927	927	27,700	27,750	1,040	1,040	1,040	1,040	30,700	30,750	1,152	1,152	1,229	1,152
24,750	24,800	929	929	929	929	27,750	27,800	1,042	1,042	1,042	1,042	30,750	30,800	1,154	1,154	1,233	1,154
24,800	24,850	931	931	931	931	27,800	27,850	1,043	1,043	1,043	1,043	30,800	30,850	1,156	1,156	1,236	1,156
24,850	24,900	933	933	933	933	27,850	27,900	1,045	1,045	1,045	1,045	30,850	30,900	1,158	1,158	1,240	1,158
24,900	24,950	935	935	935	935	27,900	27,950	1,047	1,047	1,047	1,047	30,900	30,950	1,160	1,160	1,243	1,160
24,950	25,000	937	937	937	937	27,950	28,000	1,049	1,049	1,049	1,049	30,950	31,000	1,162	1,162	1,247	1,162
<b>25,000</b>		Your tax is :				<b>28,000</b>		Your tax is :				<b>31,000</b>		Your tax is :			
25,000	25,050	938	938	938	938	28,000	28,050	1,051	1,051	1,051	1,051	31,000	31,050	1,163	1,163	1,250	1,163
25,050	25,100	940	940	940	940	28,050	28,100	1,053	1,053	1,053	1,053	31,050	31,100	1,165	1,165	1,254	1,165
25,100	25,150	942	942	942	942	28,100	28,150	1,055	1,055	1,055	1,055	31,100	31,150	1,167	1,167	1,257	1,167
25,150	25,200	944	944	944	944	28,150	28,200	1,057	1,057	1,057	1,057	31,150	31,200	1,169	1,169	1,261	1,169
25,200	25,250	946	946	946	946	28,200	28,250	1,058	1,058	1,058	1,058	31,200	31,250	1,171	1,171	1,264	1,171
25,250	25,300	948	948	948	948	28,250	28,300	1,060	1,060	1,060	1,060	31,250	31,300	1,173	1,173	1,268	1,173
25,300	25,350	950	950	950	950	28,300	28,350	1,062	1,062	1,062	1,062	31,300	31,350	1,175	1,175	1,271	1,175
25,350	25,400	952	952	952	952	28,350	28,400	1,064	1,064	1,065	1,064	31,350	31,400	1,177	1,177	1,275	1,177
25,400	25,450	953	953	953	953	28,400	28,450	1,066	1,066	1,068	1,066	31,400	31,450	1,178	1,178	1,278	1,178
25,450	25,500	955	955	955	955	28,450	28,500	1,068	1,068	1,072	1,068	31,450	31,500	1,180	1,180	1,282	1,180
25,500	25,550	957	957	957	957	28,500	28,550	1,070	1,070	1,075	1,070	31,500	31,550	1,182	1,182	1,285	1,182
25,550	25,600	959	959	959	959	28,550	28,600	1,072	1,072	1,079	1,072	31,550	31,600	1,184	1,184	1,289	1,184
25,600	25,650	961	961	961	961	28,600	28,650	1,073	1,073	1,082	1,073	31,600	31,650	1,186	1,186	1,292	1,186
25,650	25,700	963	963	963	963	28,650	28,700	1,075	1,075	1,086	1,075	31,650	31,700	1,188	1,188	1,296	1,188
25,700	25,750	965	965	965	965	28,700	28,750	1,077	1,077	1,089	1,077	31,700	31,750	1,190	1,190	1,299	1,190
25,750	25,800	967	967	967	967	28,750	28,800	1,079	1,079	1,093	1,079	31,750	31,800	1,192	1,192	1,303	1,192
25,800	25,850	968	968	968	968	28,800	28,850	1,081	1,081	1,096	1,081	31,800	31,850	1,193	1,193	1,306	1,193
25,850	25,900	970	970	970	970	28,850	28,900	1,083	1,083	1,100	1,083	31,850	31,900	1,195	1,195	1,310	1,195
25,900	25,950	972	972	972	972	28,900	28,950	1,085	1,085	1,103	1,085	31,900	31,950	1,197	1,197	1,313	1,197
25,950	26,000	974	974	974	974	28,950	29,000	1,087	1,087	1,107	1,087	31,950	32,000	1,199	1,199	1,317	1,199
<b>26,000</b>		Your tax is :				<b>29,000</b>		Your tax is :									
26,000	26,050	976	976	976	976	29,000	29,050	1,088	1,088	1,110	1,088	<div style="border: 2px solid black; border-radius: 15px; padding: 10px; text-align: center;"> <p><b>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 from the back of the front cover to compute your Rhode Island Income Tax.</b></p> </div>					
26,050	26,100	978	978	978	978	29,050	29,100	1,090	1,090	1,114	1,090						
26,100	26,150	980	980	980	980	29,100	29,150	1,092	1,092	1,117	1,092						
26,150	26,200	982	982	982	982	29,150	29,200	1,094	1,094	1,121	1,094						
26,200	26,250	983	983	983	983	29,200	29,250	1,096	1,096	1,124	1,096						
26,250	26,300	985	985	985	985	29,250	29,300	1,098	1,098	1,128	1,098						
26,300	26,350	987	987	987	987	29,300	29,350	1,100	1,100	1,131	1,100						
26,350	26,400	989	989	989	989	29,350	29,400	1,102	1,102	1,135	1,102						
26,400	26,450	991	991	991	991	29,400	29,450	1,103	1,103	1,138	1,103						
26,450	26,500	993	993	993	993	29,450	29,500	1,105	1,105	1,142	1,105						
26,500	26,550	995	995	995	995	29,500	29,550	1,107	1,107	1,145	1,107						
26,550	26,600	997	997	997	997	29,550	29,600	1,109	1,109	1,149	1,109						
26,600	26,650	998	998	998	998	29,600	29,650	1,111	1,111	1,152	1,111						
26,650	26,700	1,000	1,000	1,000	1,000	29,650	29,700	1,113	1,113	1,156	1,113						
26,700	26,750	1,002	1,002	1,002	1,002	29,700	29,750	1,115	1,115	1,159	1,115						
26,750	26,800	1,004	1,004	1,004	1,004	29,750	29,800	1,117	1,117	1,163	1,117						
26,800	26,850	1,006	1,006	1,006	1,006	29,800	29,850	1,118	1,118	1,166	1,118						
26,850	26,900	1,008	1,008	1,008	1,008	29,850	29,900	1,120	1,120	1,170	1,120						
26,900	26,950	1,010	1,010	1,010	1,010	29,900	29,950	1,122	1,122	1,173	1,122						
26,950	27,000	1,012	1,012	1,012	1,012	29,950	30,000	1,124	1,124	1,177	1,124						

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

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## 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



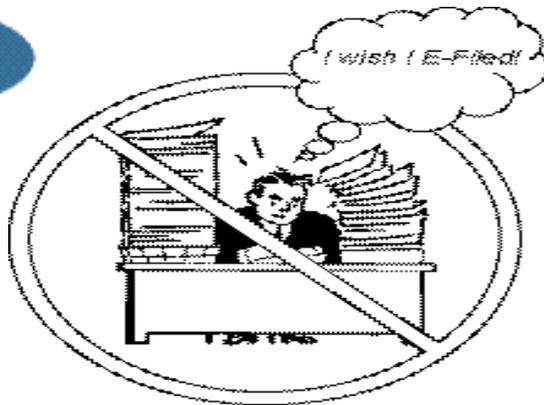
In person  
8:30am to 3:30pm

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

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**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)

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### 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.

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### 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.