



2009 RI-1040S

RHODE ISLAND RESIDENT INDIVIDUAL INCOME TAX RETURN

THIS BOOKLET CONTAINS:

RI-1040S
RI Schedule EIC
RI-1040H

RI-4868
RI-1040V
RI Tax Table

Instructions
RI Tax Computation Worksheet
(worksheet can be found on the back of the front cover)

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



IF YOU DO NOT HAVE ANY OF
THE FOLLOWING ITEMS, YOU
CAN FILE FORM RI-1040S:

Modifications
Other Rhode Island Credits
Allowable Federal Credits (except EIC)
Other RI Taxes
Capital Gains
Alternative Minimum Tax
Worked in Another State

**IMPORTANT NOTE:
IF YOU (OR YOUR
SPOUSE) RECEIVED
UNEMPLOYMENT
COMPENSATION IN 2009,
YOU CANNOT FILE USING
FORM RI-1040S. YOU
MUST USE FORM RI-1040.**

WHY FILE THE RI-1040S?

- Easier to understand
- Less lines = Less errors
- Smaller return = Faster processing
- Smaller booklet = Reduced printing and mailing costs

**FOR FASTER PROCESSING:
IF YOU ARE CLAIMING A REFUND,
MAIL YOUR RETURN TO:
RI DIVISION OF TAXATION
ONE CAPITOL HILL
PROVIDENCE, RI 02908-5806**

**IF YOU ARE MAKING A PAYMENT,
MAIL YOUR RETURN TO:
RI DIVISION OF TAXATION
ONE CAPITOL HILL
PROVIDENCE, RI 02908-5807**

WWW.TAX.RI.GOV

2009

RHODE ISLAND TAX COMPUTATION WORKSHEET

SCHEDULE X - Use if your filing status is SINGLE

TAX

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	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)

TAX

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	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

TAX

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	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

TAX

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	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	

Name and Address section with fields for First Name, Initial, Last Name, Spouse's First Name, Initial, Last Name, Present Home Address, Daytime Telephone Number, City, Town or Post Office, State, Zip Code, and City or Town of Legal Residence.

ELECTORAL CONTRIBUTION section with checkboxes for Yes/No and instructions regarding the \$5.00 and \$10.00 contributions.

FILING STATUS section with checkboxes for Single, Married filing jointly, Married filing separately, Head of Household, and Qualifying widow(er).

Main calculation table with lines 1-14, including AGI, deductions, exemptions, RI Taxable Income, RI Income Tax, and total payments/credits.

Standard Deduction for: People who checked any box on 2A, see page 2, line 32 for deduction amount. If you can be claimed as a dependent see page I-4 of instructions. All others: Single \$5,700 Married filing jointly or Qualifying widow(er) \$9,500 Married filing separately \$4,750 Head of household \$8,350

ATTACH FORMS W-2 AND 1099 HERE

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 section for taxpayer and spouse, and fields for SSN, PTIN or EIN, Telephone number, and a checkbox for mailing forms.

RI SCHEDULE EIC RHODE ISLAND EARNED INCOME CREDIT

15. Rhode Island income tax from RI-1040S, page 1, line 6.....	15.	
16. Federal earned income credit from Federal Form 1040, line 64a; 1040A, line 41a or 1040EZ, line 9a.....	16.	
17. Rhode Island percentage.....	17.	25%
18. Multiply line 16 by line 17.....	18.	
19. Enter the SMALLER of line 15 or line 18.....	19.	
20. Subtract line 19 from line 18 (if zero or less , enter the amount from line 19 on line 23. Otherwise, continue to line 21).....	20.	
21. Refundable percentage.....	21.	15%
22. RI refundable earned income credit - multiply line 20 by line 21.....	22.	
23. TOTAL RI EARNED INCOME CREDIT - add line 19 and line 22. Enter here and on RI-1040S, page 1, line 10D.....	23.	

RI CHECKOFF ✓ CONTRIBUTIONS

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

		\$1.00	\$5.00	\$10.00	Other		
24.	 Drug program account.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> \$ _____	24.	
25.	 Olympic Contribution Yes <input type="checkbox"/> \$1.00 Contribution (\$2.00 if a joint return).....					25.	
26.	 RI Organ Transplant Fund.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> \$ _____	26.	
27.	 RI Council on the Arts.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> \$ _____	27.	
28.	 RI Nongame Wildlife Fund.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> \$ _____	28.	
29.	 Childhood Disease Victims' Fund.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> \$ _____	29.	
30.	 RI Military Family Relief Fund.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> \$ _____	30.	
31.	TOTAL CONTRIBUTIONS - add lines 24, 25, 26, 27, 28, 29 and 30 - Enter here and on RI-1040S, page 1, line 8.....					31.	

32. STANDARD DEDUCTION SCHEDULE FOR PEOPLE AGE 65 OR OLDER OR BLIND

Enter the number of boxes checked on page 1, line 2A and continue below.....	32.	
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If your filing status is	AND the number on line 32 is	THEN your RI standard deduction RI-1040S, line 2 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

First Name	Initial	Last Name	Your Social Security Number
Spouse's First Name	Initial	Last Name	Spouse's Social Security Number
Mailing Address			Daytime Telephone Number
City, Town or Post Office	State	Zip code	City or Town of Legal Residence

If using a Post Office Box or if your Mailing Address is different from your Home Address, enter your Home Address here:

PART 1 ANSWER THE FOLLOWING QUESTIONS TO DETERMINE IF YOU QUALIFY FOR PROPERTY TAX RELIEF

A. Were you a legal resident of Rhode Island for all of 2009	A. YES <input type="checkbox"/> <input type="checkbox"/> NO
B. Did you live in a household or rent a dwelling that was subject to property tax	B. YES <input type="checkbox"/> <input type="checkbox"/> NO
C. Are you current for property taxes or rent due on the homestead for all prior years	C. YES <input type="checkbox"/> <input type="checkbox"/> NO
D. Are you current on 2009 property taxes or rent and will pay any unpaid installments	D. YES <input type="checkbox"/> <input type="checkbox"/> NO
E. Was your household income \$30,000 or less (from part 2, line 8 below)	E. YES <input type="checkbox"/> <input type="checkbox"/> NO

IF YOU ANSWER NO TO ANY OF THESE QUESTIONS, YOU ARE NOT ELIGIBLE FOR THIS CREDIT. STOP HERE. DO NOT COMPLETE THIS FORM.

PART 2 ENTER ALL INCOME RECEIVED BY YOU AND OTHER MEMBERS LIVING IN YOUR HOUSEHOLD

1. Adjusted Gross Income from Federal Form 1040, line 37; 1040A, line 21 or 1040EZ, line 4 <small>If no federal return is filed, complete page 2, part 6 and enter result on line 8 below</small>	1.
2. Non-taxable interest and dividends	2.
3. Capital gains not included in line 1	3.
4. Social Security (including Medicare premiums) and Railroad Retirement Benefits not included in line 1	4.
5. Worker's compensation and tax exempt pensions	5.
6. Cash public assistance payments (welfare, etc.)	6.
7. Other non-taxable income - specify:	7.
8. TOTAL 2009 HOUSEHOLD INCOME - add lines 1 through 7 or enter amount from page 2, part 6, line 37	8.

PART 3 ADDITIONAL INFORMATION - ATTACH A COPY OF YOUR 2009 SOCIAL SECURITY AWARD LETTER OR FORM 1099 TO 1040H FORM

9A. Enter your date of birth	9A.	/	/	9B. Enter spouse's date of birth	9B.	/	/	
9C. Were you or your spouse disabled and receiving Social Security Disability payments during 2009	9C. YES <input type="checkbox"/> <input type="checkbox"/> NO							
9D. Indicate the number of persons in your household	9D.		9E. Enter the number of persons listed in 9D that are dependents under the age of 18				9E.	

PART 4 TO BE COMPLETED BY HOMEOWNERS ONLY- ATTACH A COPY OF YOUR 2009 PROPERTY TAX BILL TO 1040H FORM

10. Enter the amount of property taxes you paid or will pay for 2009	10.	
11. Enter the amount from line 8 above	11.	
12. Enter percentage from computation table on back page	12.	%
13. Multiply amount on line 11 by percentage on line 12	13.	
14. Tentative credit - line 10 minus line 13 (if line 13 is greater than line 10, then enter zero)	14.	
15. PROPERTY TAX RELIEF (line 14 or \$300.00 whichever is LESS) enter here and on RI-1040S, line 10C or RI-1040, line 18C.	15.	

PART 5 TO BE COMPLETED BY RENTERS ONLY - ATTACH A COPY OF YOUR 2009 LEASE OR RENT RECEIPT(S) TO 1040H FORM

REQUIRED INFORMATION	Name	Address	Telephone Number
Enter your LANDLORD'S name, address and telephone number:			

16. Enter amount of rent you paid in 2009	16.	
17. Multiply the amount on line 16 by 20%	17.	
18. Enter the amount from line 8 above	18.	
19. Enter percentage from computation table on back page	19.	%
20. Multiply amount on line 18 by percentage on line 19	20.	
21. Tentative credit - line 17 minus line 20 (if line 20 is greater than line 17, then enter zero)	21.	
22. PROPERTY TAX RELIEF (line 21 or \$300.00 whichever is LESS) enter here and on RI-1040S, line 10C or RI-1040, line 18C.	22.	

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.

I also certify that the property taxes accrued and used for the purpose of the property tax relief credit have been or will be paid by me and there are no delinquent property taxes on my homestead.

Your Signature \Rightarrow	Spouse's Signature \Rightarrow
Date	Date

Paid preparer's signature and address	SSN, PTIN or EIN	Telephone number ()
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PART 6 WORKSHEET FOR COMPUTING TOTAL HOUSEHOLD INCOME

IF YOU DO NOT FILE A FEDERAL TAX RETURN, USE THE FOLLOWING WORKSHEET TO COMPUTE YOUR TOTAL HOUSEHOLD INCOME.

23. Social Security (including Medicare premiums) and Railroad Retirement benefits.....	23.	
24. Unemployment benefits, worker's compensation.....	24.	
25. Wages, salaries, tips, etc.....	25.	
26. Dividends and interest (taxable and nontaxable).....	26.	
27. Business and Farm income (net of expenses).....	27.	
28. Pension and annuity income (taxable and nontaxable).....	28.	
29. Rental income (net of expenses).....	29.	
30. Partnership, estate and trust income.....	30.	
31. Total gain on sale or exchange of property.....	31.	
32. Loss on sale or exchange of property (capital losses are limited to \$3,000.00).....	32.	
33. Cash public assistance (welfare, etc.).....	33.	
34. Alimony and support money.....	34.	
35. Nontaxable military compensation and cash benefits.....	35.	
36. Other taxable income, please specify: _____	36.	
37. TOTAL 2009 HOUSEHOLD INCOME - add lines 23 through 36, enter here and on form RI-1040H, page 1, line 8.....	37.	

COMPUTATION TABLE INSTRUCTIONS

- Step 1 Read down the column titled household income until you find the income range that includes the amount shown on line 8.
- Step 2 Read across from the income range line determined in step 1 to find the percent of income allowed as a credit. Enter this percentage on line 12 or line 19, whichever applies.

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

GENERAL INSTRUCTIONS

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

WHO MAY QUALIFY

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

- You must have been a legal resident of Rhode Island for the entire calendar year 2009.
- Your household income must have been \$30,000.00 or less.
- You must have lived in a household or rented a dwelling that was subject to property taxes.
- You must be current on property tax due on your homestead for all prior years and on any current installments.

WHO MAY CLAIM CREDIT

If you meet all of the qualifications outlined above, you should complete Form RI-1040H to determine if you are entitled to a credit.

Only one person of a household may claim the credit.

The right to file a claim does not survive a person's death; therefore a claim filed on behalf of a deceased person cannot be allowed. If the claimant dies after having filed a timely claim, the amount thereof will be disbursed to another member of the household as determined by the Tax Administrator.

WHEN AND WHERE TO FILE

Your property tax relief claim should be filed as soon as possible after **December 31, 2009**. However, no claim for the year 2009 will be allowed unless such claim is filed by **April 15, 2010**. However, an extension for filing may be allowed at the Tax Administrator's discretion for sickness, absence or other disability. Mail your property tax relief claim to the Rhode Island Division of Taxation - One Capitol Hill - Providence, RI 02908-5806.

IMPORTANT DEFINITIONS

What is meant by "*homestead*" - The term "homestead" means your Rhode Island dwelling, whether owned or rented, and so much of the land around it as is reasonably necessary for the use of the dwelling as a home, but not exceeding one acre. It may consist of a part of a multi-dwelling, a multi-purpose building or another shelter in which people live. It may be an apartment, a houseboat, a mobile home or a farm.

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

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

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

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

LIMITATIONS ON CREDIT

Under the provisions of Section 44-33-16, a claim for relief shall exclude all taxes or rent paid with public assistance funds. The maximum amount of credit allowable under Chapter 44-33, Property Tax Relief Act, for calendar year 2009 is \$300.00. In event that more than one person owns the residence, the taxes will be divided by the owner's share.

RENTED LAND

If you live on land that is rented and your home or trailer is subject to property tax. Multiply the amount of rent you paid in 2009 by 20% and add the amount to the property tax paid. Then enter the total on RI-1040H, line 10. Example:

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

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.

HOW TO SEND IN YOUR RI-4868

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 and Form RI-4868 to each other.

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 WITH YOUR PAYMENT

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

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

2009 INSTRUCTIONS FOR FILING RI-1040S

GENERAL INSTRUCTIONS

Complete your 2009 Federal Income Tax Return first.

It is the basis for preparing your Rhode Island income tax return. In general, the Rhode Island income tax is based on your federal taxable income.

WHO MUST FILE A RETURN

RESIDENT INDIVIDUALS – Every resident individual of Rhode Island required to file a federal income tax return must file a Rhode Island individual income tax return (RI-1040 or RI-1040S).

A resident individual who is not required to file a federal income tax return may be required to file a Rhode Island income tax return if his/her income for the taxable year is in excess of the sum of his/her federal personal exemptions.

“Resident” means an individual who is domiciled in the State of Rhode Island or an individual who maintains a permanent place of abode in Rhode Island and spends more than 183 days of the year in Rhode Island.

For purposes of the above definition, domicile is found to be a place an individual regards as his or her permanent home – the place to which he or she intends to return after a period of absence. A domicile, once established, continues until a new fixed and permanent home is acquired. No change of domicile results from moving to a new location if the intention is to remain only for a limited time, even if it is for a relatively long duration. For a married couple, normally both individuals have the same domicile.

Any person asserting a change in domicile must show:

- (1) an intent to abandon the former domicile,
- (2) an intent to acquire a new domicile and
- (3) actual physical presence in a new domicile.

JOINT AND SEPARATE RETURNS

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

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

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

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

UNEMPLOYMENT COMPENSATION

Individuals receiving unemployment compensation during 2009 cannot file using Form RI-1040S. Individuals receiving unemployment compensation must file Form RI-1040 and include as a modification on Schedule I, line 23I, any unemployment compensation not reported on Federal Form 1040, Line 19.

SALES TAX ON QUALIFIED MOTOR VEHICLE PURCHASE

Individuals who itemized deductions and included the sales tax paid on the purchase of a qualified motor vehicle during 2009 cannot file using Form RI-1040S. Individuals claiming this deduction must file Form RI-1040 and include as a modification on Schedule I, line 23J, any deduction included on Federal Schedule A for sales tax paid on a qualified motor vehicle.

MILITARY PERSONNEL AND SPOUSE

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.

In addition, under the provisions of the Military Spouses Residency Relief Act, income for services performed by the servicemember’s spouse can only be subject to income tax by the state of which they are legal residents, regardless of where such income is received.

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 not 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 granted for filing an individual income tax return shall not operate to extend the time for the payment of any tax due on such return.

In General -

- (1) An individual who is required to file a Rhode Island income tax return shall be allowed an automatic six month extension of

time to file such return.

(2) An application must be prepared in duplicate on form RI-4868.

(3) The original of the application must be filed on or before the date prescribed for the filing of the return of the individual with the Rhode Island Division of Taxation.

(4) Such application for extension must show the full amount properly estimated as tax for such taxpayer for such taxable year, and such application must be accompanied by the full remittance of the amount properly estimated as tax which is unpaid as of the date prescribed for the filing of the return.

NOTE: If no payment is required to be made with your Rhode Island extension form and you are filing a federal extension form for the same period of time, then **you do not need to submit the Rhode Island form.** Attach a copy of the Federal Form 4868 or the electronic acknowledgement you receive from the IRS to your Rhode Island individual income tax return at the time it is submitted.

WHERE TO FILE

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

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

Mail all other returns to:

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

WHERE TO GET FORMS

As far as practical, tax forms and instructions are mailed directly to taxpayers. Additional forms may be obtained from:

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

MISSING OR INCORRECT FORM W-2

This is the form furnished to you by your employer, which shows the amount of your income tax withheld by them, and a copy of it must accompany your Rhode Island income tax return if you are to receive credit for such withheld tax. Only your employer can issue or correct this form. If you have not received a Form W-2 from your employer by February 15, 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. You may eliminate any amount less than 50 cents and increase any amount from 50 cents to 99 cents to the next higher dollar.

CHANGES IN YOUR FEDERAL TAXABLE INCOME OR FEDERAL TAX LIABILITY

You must report to the Rhode Island Division of Taxation any change or correction in federal taxable income or federal tax liability as reported on your federal income tax return, whether resulting from the filing of an amended federal return or otherwise. Such report must be made within 90 days after filing an amended federal return or final determination of such change by the Internal Revenue

Service. Use Form RI-1040X to report any changes.

RHODE ISLAND LOTTERY PRIZES

Winnings and prizes received from the Rhode Island Lottery are taxable under the Rhode Island personal income tax law and are includable in the income of both residents and nonresidents alike.

SIGNATURE

You must sign your Rhode Island income tax return. Both husband and wife must sign their joint return. An unsigned return cannot be processed.

Any paid preparer who prepares a taxpayer's return must also sign as "preparer". If a firm or corporation prepares the return, it should be signed in the name of the preparer on behalf of the firm or corporation.

If you wish to allow the Tax Division to contact your paid preparer should questions arise about your return, check the appropriate box above the preparer's name.

Don't need forms mailed to you next year?
Taxpayers who pay someone else to prepare their returns probably do not need a booklet mailed to them each year. If you do not need a booklet mailed to you next year, check the box below the signature line. Telling us that you do not need a booklet next year will help us to reduce printing and mailing costs.

PAYMENTS OR REFUNDS

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

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

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

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

A REFUND will be made if an overpayment of income tax is shown on your return, unless you indicate on your return that such overpayment is to be credited to your estimated tax liability for 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 paid unless specifically requested.

ESTIMATED INCOME TAX

If a taxpayer can reasonably expect to owe more than \$250 after allowing for withholding tax and/or credits, he or she must make estimated tax payments. Estimated tax payments are made on Form RI-1040ES that has instructions for computing the estimated tax and making payments.

RI-1040H PROPERTY TAX RELIEF CREDIT

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

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

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

or

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

Taxpayers who are required to file a RI-1040S and who qualify for the property tax relief credit should submit Form RI-1040H with their Rhode Island income tax return. However, if you are claiming an automatic extension of time to file your

RI income tax return (RI-1040), you are still required to file your RI-1040H no later than April 15, 2010. An extension of time for filing your RI-1040H may be allowed at the Tax Administrator's discretion for sickness, absence or other disability.

INTEREST

Any tax not paid when due, including failure to pay adequate estimated tax, is subject to interest at the rate of 18% (.18) from April 15, 2010 through the date of payment.

Interest on refunds of tax overpayments will be paid if the refund is not paid within 90 days of the due date or the date the completed return was filed, whichever is later. The interest rate for tax overpayments is 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 Forms 1040, 1040A, 1040EZ, 1040NR and 1040NR-EZ as well as those reported on Form RI-1040S are subject to verification and audit by the Rhode Island Division of Taxation.

The Rhode Island Division of Taxation and the Internal Revenue Service exchange income tax information to verify the accuracy of the information reported on Federal and Rhode Island income tax returns.

OTHER QUESTIONS

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

SPECIFIC INSTRUCTIONS

NAME AND ADDRESS

If the name or address shown on the return is incorrect, print or type any necessary correction on the return. If you did not receive the booklet and pre-addressed return, please complete the identification portion of the return, including the city or town of legal residence.

ELECTORAL SYSTEM CONTRIBUTION

You may designate a contribution of five dollars (\$5) or ten dollars (\$10) if married and filing a joint return, to the account for the public financing of the electoral system. The first two dollars (\$2) or four dollars (\$4) if married and filing a joint return, up to a total of two hundred thousand dollars (\$200,000) collectively for all parties and the nonpartisan account, shall be allocated only to political parties which at the preceding general election, nominated a candidate for governor and such candidate polled at least 5 percent of the entire vote cast in the state for governor. The remaining funds shall be allocated for the public financing of campaigns for governor.

An electoral system contribution will NOT increase your tax due or reduce your refund.

DESIGNATION OF POLITICAL PARTY OR NONPARTISAN GENERAL ACCOUNT

If you don't name a political party, your contribution will be credited to the nonpartisan general account or you can check the box and designate a political party. If you designate:

- (1) a political party which did not receive at least 5 percent of the entire vote for Governor in the preceding general election,
 - (2) a non-existent political party,
 - (3) a particular office,
 - (4) an individual officeholder or political figure or
 - (5) a national party which is not a state party,
- your electoral system contribution will be credited to the nonpartisan general account.

If you designate more than one political party, your contribution will be credited to the first political party named.

FILING STATUS

Check the appropriate box to indicate your filing status. Generally your filing status for Rhode Island income tax purposes is the same as for Federal income tax purposes.

Line 1 – Federal Adjusted Gross Income: Enter your federal adjusted gross income from Federal Form 1040, line 37; 1040A, line 21 or 1040EZ, line 4.

Line 2 – Deductions: Enter your RI standard deduction or amount from Federal Schedule A, line 29, whichever is greater.

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

If you or your spouse were age 65 or older (born BEFORE 01/02/1945) or blind at the end of 2009, see the RI Standard Deduction Schedule on RI-1040S, page 2, line 32 to determine the amount of your standard deduction.

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

NOTE: If you itemize your deductions and line 1 is more than \$166,800 (\$83,400 if married filing separately), you need to recalculate your itemized deductions. Complete the RI Itemized Deduction Worksheet on page I-3 of these instructions.

NOTE: If you are filing married filing jointly or married filing separately, you may itemize your deductions on your RI return even if you do not itemize on your federal return. Calculate your itemized deductions on your Federal Schedule A. Compare the amount to your RI standard deduction and enter the larger amount.

Line 3 - Subtract line 2 from line 1.

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

Amount on Federal 1040EZ, line 5	Enter in box on RI-1040S, line 4
Less than 5,700	0
5,700	0
9,350	1
11,400	0
15,050	1
18,700	2

Line 4 – Exemption Amount: Multiply the number of exemptions in the box by \$3,650. However, if line 1 is more than \$125,100, see worksheet below to compute your exemption amount.

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

Line 6 – Rhode Island Income Tax: Use the RI Tax Table on pages T-1 thru T-5 of the instructions to figure your RI tax if the amount on line 5 is less than \$41,000. If the amount on line 5 is \$41,000 or more, use the RI Tax Computation Worksheet which can be found on the back of the front cover to figure your RI tax.

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

WHAT IS A USE TAX? A Use Tax is a tax on the use of tangible personal property in a state where the property has not been subject to the

ITEMIZED DEDUCTION WORKSHEET for RI-1040S, line 2

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

1. Add the amounts on Federal Form, Schedule A, lines 4, 9, 15, 19, 20, 27 and 28..... 1. _____
2. Add the amounts from Federal Form, Schedule A, lines 4, 14 and 20 plus any gambling and casualty or theft losses included on line 28 2. _____
3. Is the amount on line 2 less than the amount on line 1?
 - No. **STOP HERE!** Your deduction is not limited. Enter the amount from line 1 above on RI-1040S, line 2.
 - Yes. Subtract line 2 from line 1..... 3. _____
4. Multiply line 3 above by 80% (.80)..... 4. _____
5. Enter the amount from RI-1040S, line 1..... 5. _____
6. Enter \$166,800 (\$83,400 if Married filing separately)... 6. _____
7. Is the amount on line 6 less than the amount on line 5?
 - No. **STOP HERE!** Your deduction is not limited. Enter the amount from line 1 above on RI-1040S, line 2.
 - Yes. Subtract line 6 from line 5..... 7. _____
8. Multiply line 7 by 3% (.03)..... 8. _____
9. Enter the **SMALLER** of line 4 or line 8..... 9. _____
10. Divide line 9 by 1.5..... 10. _____
11. Subtract line 10 from line 9..... 11. _____
12. **Total itemized deductions** - Subtract line 11 from line 1 - Enter the result here and on RI-1040S, line 2..... 12. _____

sales tax. Rhode Island Use Tax applies when merchandise purchased outside of Rhode Island is brought into Rhode Island. Sales and use taxes are complementary taxes and are assessed at the same rate. In Rhode Island, the sales and use tax rate is 7%. The Rhode Island Use Tax is most often due when merchandise subject to the sales tax in Rhode Island is purchased from an out-of-state vendor who did not collect the Rhode Island tax and the property is subsequently used in this state. Common examples of transactions from which use tax liability may arise are mail order catalog sales and toll-free "800" purchases and purchases made over the internet.

WHAT IS TAXABLE? The same items that are subject to the Rhode Island Sales Tax are subject

to the use tax. Some typical examples of taxable items are jewelry, computers and electronic equipment. Clothing and footwear are not taxable.

HOW DO I FILE AND PAY? To report use tax, please complete the Rhode Island Individual Consumer's Use/Sales Tax Worksheet found on page I-4 of these instructions.

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

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

EXEMPTION WORKSHEET for RI-1040S, line 4

1. Is the amount on RI-1040S, line 1 more than the amount shown on line 4 below?
 - No. **STOP HERE!** Multiply \$3,650 by the number of exemptions in box on RI-1040S, page 1, line 4. Enter result on RI-1040S, page 1, line 4.
 - Yes. Continue to line 2.
2. Multiply \$3,650 by the total number of exemptions claimed in box on RI-1040S, page 1, line 4..... 2. _____
3. Enter the amount from RI-1040S, page 1, line 1..... 3. _____
4. **If your filing status is...** then enter on line 4

Single	\$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-1040S, line 4. Enter the result here and on RI-1040S, line 4. **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).
7. Multiply line 6 by 2% (.02) and enter the result as a decimal..... 7. ____ . ____
8. Multiply line 2 by line 7..... 8. _____
9. Divide line 8 by 3.0 9. _____
10. **Deduction for exemption** - Subtract line 9 from line 2. Enter here and on RI-1040S, page 1, line 4..... 10. _____

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

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

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

1. Add \$300 to your EARNED INCOME* . Enter the total here.....	1.	_____
2. Minimum standard deduction.....	2.	<u>950</u>
3. Enter the LARGER of line 1 or line 2.....	3.	_____
4. 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	

5. STANDARD DEDUCTION

- A. Enter the **SMALLER** of line 3 or line 4. If under age 65 and not blind, **STOP HERE** and enter this amount on RI-1040S, line 2. **OTHERWISE**, go to line 5B..... 5A. _____
- B. Check if: **YOU** were 65 or older, (born before 01/02/1945) Blind, **SPOUSE** was 65 or older, (born before 01/02/1945), Blind
If age 65 or older or blind, multiply the number of boxes checked by: \$1,400 if Single or Head of household;
\$1,100 if Married filing jointly, Married filing separately or Qualifying widow(er)..... 5B. _____
- C. Add lines 5A and 5B. Enter the total here and on RI-1040S, line 2..... 5C. _____

***EARNED INCOME** includes wages, salaries, tips, professional fees and other compensation received for personal services you performed. It also includes any amount received as a scholarship that you must include in your income. Generally, your earned income is the total of the amount(s) you reported on Federal Form 1040, lines 7, 12 and 18 minus line 27; Federal Form 1040A, line 7 or Federal Form 1040EZ, line 1.

Line 10A – 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-1040S.

Line 10B – 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 10C – Property Tax Relief Credit: Enter the amount of allowable property tax relief credit from Form RI-1040H line 15 or 22, whichever is applicable. If you are not required to file a form RI-1040S, you may file a Form RI-1040H separately to claim your property tax relief credit. **PROPERTY TAX RELIEF CLAIMS MUST BE FILED NO LATER THAN APRIL 15, 2010.**

Line 10D – RI Earned Income Credit: Enter amount from RI Schedule EIC, page 2, line 23. If you are claiming a RI earned income credit, you must attach RI Schedule EIC to your RI-1040S.

Line 10E – Other Payments: Enter any other payments, including pass-through withholding paid on

your behalf from form RI 1099-PT, box 8 (attach Form RI 1099-PT to your return) and any advance payments made with your application for an automatic extension of time to file (Form RI-4868). Attach a copy of Form RI-4868 to your return and check the box on RI-1040S, page 1 to the right of line 10.

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

Line 11 – Balance Due: If the amount on line 9 is greater than the amount of line 10F, **SUBTRACT** line 10F from line 9 and enter the balance due on line 11. This is the amount you owe. This amount is payable in full with your return. Complete Form RI-1040V. Send payment and Form RI-1040V with your return. An amount due of less than one dollar (\$1) need not be paid.

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

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

Line 14 - Overpayment to be applied to 2010: Enter the amount of overpayment on line 12, which is to be applied to your 2010 estimated tax. (See General Instructions)

RI SCHEDULE EIC – RHODE ISLAND EARNED INCOME CREDIT

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

Line 16 – Federal Earned Income Credit: Enter the amount of Federal Earned Income Credit from Federal Form 1040, line 64a; 1040A, line 41a or 1040EZ, line 9a.

Line 17 – The Rhode Island percentage is 25%.

Line 18 – Multiply line 16 by line 17.

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

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

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

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

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

SCHEDULE IV – RHODE ISLAND CHECK-OFF CONTRIBUTIONS

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

Lines 24 through 31 – Contributions: A contribution to the following programs may be made by checking the appropriate box(es) or by entering the amount you want to contribute. All such contributions are deposited as general revenues.

- (1) Drug Program Account
- (2) Olympic Contribution
- (3) Rhode Island Organ Transplant Fund
- (4) Rhode Island Council on the Arts
- (5) Rhode Island Nongame Wildlife Appropriation
- (6) Childhood Disease Victims' Fund
- (7) RI Military Family Relief Fund

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

INDIVIDUAL CONSUMER'S USE/SALES TAX WORKSHEET

for RI-1040S, line 7

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

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

Rhode Island Tax Table

2009

Use if your RI taxable income is less than \$41,000. If your taxable income is \$41,000 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
		Your tax is :			
25,200	25,250	946	946	946	946
25,250	25,300	948	948	948	948
25,300	25,350	950	950	950	950
25,350	25,400	952	952	952	952

EXAMPLE:

- (1) 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.
- (2) You find the \$25,300 - 25,350 income line on this table.
- (3) You find the column for married filing jointly. The amount shown where the income line and filing status column meet is \$950.
- (4) 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
0		0				2,000		2,000				4,000		4,000			
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
1,000		1,000				3,000		3,000				5,000		5,000			
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 :			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
		Your tax is :						Your tax is :						Your tax is :			
6,000						9,000						12,000					
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
7,000						10,000						13,000					
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
8,000						11,000						14,000					
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
15,000						18,000						21,000					
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
16,000						19,000						22,000					
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
17,000						20,000						23,000					
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
At least	But less than	Your tax is :				At least	But less than	Your tax is :				At least	But less than	Your tax is :			
24,000					27,000					30,000							
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
25,000					28,000					31,000							
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
26,000					29,000					32,000							
26,000	26,050	976	976	976	976	29,000	29,050	1,088	1,088	1,110	1,088	32,000	32,050	1,201	1,201	1,320	1,201
26,050	26,100	978	978	978	978	29,050	29,100	1,090	1,090	1,114	1,090	32,050	32,100	1,203	1,203	1,324	1,203
26,100	26,150	980	980	980	980	29,100	29,150	1,092	1,092	1,117	1,092	32,100	32,150	1,205	1,205	1,327	1,205
26,150	26,200	982	982	982	982	29,150	29,200	1,094	1,094	1,121	1,094	32,150	32,200	1,207	1,207	1,331	1,207
26,200	26,250	983	983	983	983	29,200	29,250	1,096	1,096	1,124	1,096	32,200	32,250	1,208	1,208	1,334	1,208
26,250	26,300	985	985	985	985	29,250	29,300	1,098	1,098	1,128	1,098	32,250	32,300	1,210	1,210	1,338	1,210
26,300	26,350	987	987	987	987	29,300	29,350	1,100	1,100	1,131	1,100	32,300	32,350	1,212	1,212	1,341	1,212
26,350	26,400	989	989	989	989	29,350	29,400	1,102	1,102	1,135	1,102	32,350	32,400	1,214	1,214	1,345	1,214
26,400	26,450	991	991	991	991	29,400	29,450	1,103	1,103	1,138	1,103	32,400	32,450	1,216	1,216	1,348	1,216
26,450	26,500	993	993	993	993	29,450	29,500	1,105	1,105	1,142	1,105	32,450	32,500	1,218	1,218	1,352	1,218
26,500	26,550	995	995	995	995	29,500	29,550	1,107	1,107	1,145	1,107	32,500	32,550	1,220	1,220	1,355	1,220
26,550	26,600	997	997	997	997	29,550	29,600	1,109	1,109	1,149	1,109	32,550	32,600	1,222	1,222	1,359	1,222
26,600	26,650	998	998	998	998	29,600	29,650	1,111	1,111	1,152	1,111	32,600	32,650	1,223	1,223	1,362	1,223
26,650	26,700	1,000	1,000	1,000	1,000	29,650	29,700	1,113	1,113	1,156	1,113	32,650	32,700	1,225	1,225	1,366	1,225
26,700	26,750	1,002	1,002	1,002	1,002	29,700	29,750	1,115	1,115	1,159	1,115	32,700	32,750	1,227	1,227	1,369	1,227
26,750	26,800	1,004	1,004	1,004	1,004	29,750	29,800	1,117	1,117	1,163	1,117	32,750	32,800	1,229	1,229	1,373	1,229
26,800	26,850	1,006	1,006	1,006	1,006	29,800	29,850	1,118	1,118	1,166	1,118	32,800	32,850	1,231	1,231	1,376	1,231
26,850	26,900	1,008	1,008	1,008	1,008	29,850	29,900	1,120	1,120	1,170	1,120	32,850	32,900	1,233	1,233	1,380	1,233
26,900	26,950	1,010	1,010	1,010	1,010	29,900	29,950	1,122	1,122	1,173	1,122	32,900	32,950	1,235	1,235	1,383	1,235
26,950	27,000	1,012	1,012	1,012	1,012	29,950	30,000	1,124	1,124	1,177	1,124	32,950	33,000	1,237	1,237	1,387	1,237

* 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 :			
33,000						36,000						39,000					
33,000	33,050	1,238	1,238	1,390	1,238	36,000	36,050	1,418	1,351	1,600	1,351	39,000	39,050	1,628	1,463	1,810	1,463
33,050	33,100	1,240	1,240	1,394	1,240	36,050	36,100	1,422	1,353	1,604	1,353	39,050	39,100	1,632	1,465	1,814	1,465
33,100	33,150	1,242	1,242	1,397	1,242	36,100	36,150	1,425	1,355	1,607	1,355	39,100	39,150	1,635	1,467	1,817	1,467
33,150	33,200	1,244	1,244	1,401	1,244	36,150	36,200	1,429	1,357	1,611	1,357	39,150	39,200	1,639	1,469	1,821	1,469
33,200	33,250	1,246	1,246	1,404	1,246	36,200	36,250	1,432	1,358	1,614	1,358	39,200	39,250	1,642	1,471	1,824	1,471
33,250	33,300	1,248	1,248	1,408	1,248	36,250	36,300	1,436	1,360	1,618	1,360	39,250	39,300	1,646	1,473	1,828	1,473
33,300	33,350	1,250	1,250	1,411	1,250	36,300	36,350	1,439	1,362	1,621	1,362	39,300	39,350	1,649	1,475	1,831	1,475
33,350	33,400	1,252	1,252	1,415	1,252	36,350	36,400	1,443	1,364	1,625	1,364	39,350	39,400	1,653	1,477	1,835	1,477
33,400	33,450	1,253	1,253	1,418	1,253	36,400	36,450	1,446	1,366	1,628	1,366	39,400	39,450	1,656	1,478	1,838	1,478
33,450	33,500	1,255	1,255	1,422	1,255	36,450	36,500	1,450	1,368	1,632	1,368	39,450	39,500	1,660	1,480	1,842	1,480
33,500	33,550	1,257	1,257	1,425	1,257	36,500	36,550	1,453	1,370	1,635	1,370	39,500	39,550	1,663	1,482	1,845	1,482
33,550	33,600	1,259	1,259	1,429	1,259	36,550	36,600	1,457	1,372	1,639	1,372	39,550	39,600	1,667	1,484	1,849	1,484
33,600	33,650	1,261	1,261	1,432	1,261	36,600	36,650	1,460	1,373	1,642	1,373	39,600	39,650	1,670	1,486	1,852	1,486
33,650	33,700	1,263	1,263	1,436	1,263	36,650	36,700	1,464	1,375	1,646	1,375	39,650	39,700	1,674	1,488	1,856	1,488
33,700	33,750	1,265	1,265	1,439	1,265	36,700	36,750	1,467	1,377	1,649	1,377	39,700	39,750	1,677	1,490	1,859	1,490
33,750	33,800	1,267	1,267	1,443	1,267	36,750	36,800	1,471	1,379	1,653	1,379	39,750	39,800	1,681	1,492	1,863	1,492
33,800	33,850	1,268	1,268	1,446	1,268	36,800	36,850	1,474	1,381	1,656	1,381	39,800	39,850	1,684	1,493	1,866	1,493
33,850	33,900	1,270	1,270	1,450	1,270	36,850	36,900	1,478	1,383	1,660	1,383	39,850	39,900	1,688	1,495	1,870	1,495
33,900	33,950	1,272	1,272	1,453	1,272	36,900	36,950	1,481	1,385	1,663	1,385	39,900	39,950	1,691	1,497	1,873	1,497
33,950	34,000	1,275	1,274	1,457	1,274	36,950	37,000	1,485	1,387	1,667	1,387	39,950	40,000	1,695	1,499	1,877	1,499
34,000						37,000						40,000					
34,000	34,050	1,278	1,276	1,460	1,276	37,000	37,050	1,488	1,388	1,670	1,388	40,000	40,050	1,698	1,501	1,880	1,501
34,050	34,100	1,282	1,278	1,464	1,278	37,050	37,100	1,492	1,390	1,674	1,390	40,050	40,100	1,702	1,503	1,884	1,503
34,100	34,150	1,285	1,280	1,467	1,280	37,100	37,150	1,495	1,392	1,677	1,392	40,100	40,150	1,705	1,505	1,887	1,505
34,150	34,200	1,289	1,282	1,471	1,282	37,150	37,200	1,499	1,394	1,681	1,394	40,150	40,200	1,709	1,507	1,891	1,507
34,200	34,250	1,292	1,283	1,474	1,283	37,200	37,250	1,502	1,396	1,684	1,396	40,200	40,250	1,712	1,508	1,894	1,508
34,250	34,300	1,296	1,285	1,478	1,285	37,250	37,300	1,506	1,398	1,688	1,398	40,250	40,300	1,716	1,510	1,898	1,510
34,300	34,350	1,299	1,287	1,481	1,287	37,300	37,350	1,509	1,400	1,691	1,400	40,300	40,350	1,719	1,512	1,901	1,512
34,350	34,400	1,303	1,289	1,485	1,289	37,350	37,400	1,513	1,402	1,695	1,402	40,350	40,400	1,723	1,514	1,905	1,514
34,400	34,450	1,306	1,291	1,488	1,291	37,400	37,450	1,516	1,403	1,698	1,403	40,400	40,450	1,726	1,516	1,908	1,516
34,450	34,500	1,310	1,293	1,492	1,293	37,450	37,500	1,520	1,405	1,702	1,405	40,450	40,500	1,730	1,518	1,912	1,518
34,500	34,550	1,313	1,295	1,495	1,295	37,500	37,550	1,523	1,407	1,705	1,407	40,500	40,550	1,733	1,520	1,915	1,520
34,550	34,600	1,317	1,297	1,499	1,297	37,550	37,600	1,527	1,409	1,709	1,409	40,550	40,600	1,737	1,522	1,919	1,522
34,600	34,650	1,320	1,298	1,502	1,298	37,600	37,650	1,530	1,411	1,712	1,411	40,600	40,650	1,740	1,523	1,922	1,523
34,650	34,700	1,324	1,300	1,506	1,300	37,650	37,700	1,534	1,413	1,716	1,413	40,650	40,700	1,744	1,525	1,926	1,525
34,700	34,750	1,327	1,302	1,509	1,302	37,700	37,750	1,537	1,415	1,719	1,415	40,700	40,750	1,747	1,527	1,929	1,527
34,750	34,800	1,331	1,304	1,513	1,304	37,750	37,800	1,541	1,417	1,723	1,417	40,750	40,800	1,751	1,529	1,933	1,529
34,800	34,850	1,334	1,306	1,516	1,306	37,800	37,850	1,544	1,418	1,726	1,418	40,800	40,850	1,754	1,531	1,936	1,531
34,850	34,900	1,338	1,308	1,520	1,308	37,850	37,900	1,548	1,420	1,730	1,420	40,850	40,900	1,758	1,533	1,940	1,533
34,900	34,950	1,341	1,310	1,523	1,310	37,900	37,950	1,551	1,422	1,733	1,422	40,900	40,950	1,761	1,535	1,943	1,535
34,950	35,000	1,345	1,312	1,527	1,312	37,950	38,000	1,555	1,424	1,737	1,424	40,950	41,000	1,765	1,537	1,947	1,537
35,000						38,000											
35,000	35,050	1,348	1,313	1,530	1,313	38,000	38,050	1,558	1,426	1,740	1,426	<div style="border: 1px solid black; border-radius: 15px; padding: 10px;"> <p>If your Rhode Island taxable income from RI-1040S, line 5; RI-1040, line 7 or RI-1040NR, line 7 is \$41,000 or over use the Rhode Island Tax Computation Worksheet on the back of the front cover to compute your Rhode Island Income Tax.</p> </div>					
35,050	35,100	1,352	1,315	1,534	1,315	38,050	38,100	1,562	1,428	1,744	1,428						
35,100	35,150	1,355	1,317	1,537	1,317	38,100	38,150	1,565	1,430	1,747	1,430						
35,150	35,200	1,359	1,319	1,541	1,319	38,150	38,200	1,569	1,432	1,751	1,432						
35,200	35,250	1,362	1,321	1,544	1,321	38,200	38,250	1,572	1,433	1,754	1,433						
35,250	35,300	1,366	1,323	1,548	1,323	38,250	38,300	1,576	1,435	1,758	1,435						
35,300	35,350	1,369	1,325	1,551	1,325	38,300	38,350	1,579	1,437	1,761	1,437						
35,350	35,400	1,373	1,327	1,555	1,327	38,350	38,400	1,583	1,439	1,765	1,439						
35,400	35,450	1,376	1,328	1,558	1,328	38,400	38,450	1,586	1,441	1,768	1,441						
35,450	35,500	1,380	1,330	1,562	1,330	38,450	38,500	1,590	1,443	1,772	1,443						
35,500	35,550	1,383	1,332	1,565	1,332	38,500	38,550	1,593	1,445	1,775	1,445						
35,550	35,600	1,387	1,334	1,569	1,334	38,550	38,600	1,597	1,447	1,779	1,447						
35,600	35,650	1,390	1,336	1,572	1,336	38,600	38,650	1,600	1,448	1,782	1,448						
35,650	35,700	1,394	1,338	1,576	1,338	38,650	38,700	1,604	1,450	1,786	1,450						
35,700	35,750	1,397	1,340	1,579	1,340	38,700	38,750	1,607	1,452	1,789	1,452						
35,750	35,800	1,401	1,342	1,583	1,342	38,750	38,800	1,611	1,454	1,793	1,454						
35,800	35,850	1,404	1,343	1,586	1,343	38,800	38,850	1,614	1,456	1,796	1,456						
35,850	35,900	1,408	1,345	1,590	1,345	38,850	38,900	1,618	1,458	1,800	1,458						
35,900	35,950	1,411	1,347	1,593	1,347	38,900	38,950	1,621	1,460	1,803	1,460						
35,950	36,000	1,415	1,349	1,597	1,349	38,950	39,000	1,625	1,462	1,807	1,462						

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

WHERE TO GET FORMS, INFORMATION AND TAX ASSISTANCE



On the World Wide Web
www.tax.ri.gov



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

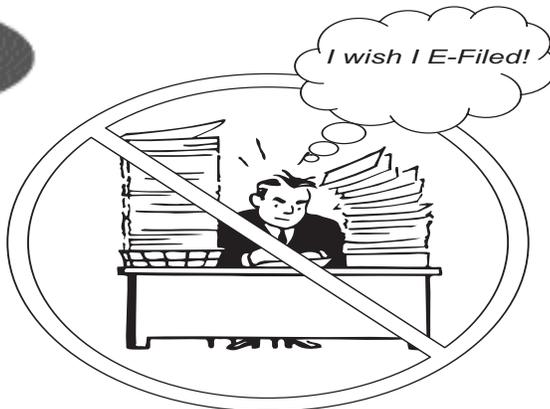


In person
8:30am to 3:30pm

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

The following non-profit organizations operate Low Income Tax Clinics partially funded by the IRS which assist qualified individuals with tax problems. While this is not a recommendation or endorsement by the R.I Division of Taxation, the information below is supplied as a public service.

Rhode Island Tax Clinic, Inc. (401) 421-1040
Rhode Island Legal Services, Inc. (401) 274-2652



WANT YOUR REFUND FASTER? Ask your preparer about electronic filing with direct deposit and get your refund weeks faster.

DON'T HAVE A PAID PREPARER? Free electronic filing is available through the Free File Alliance. Visit the IRS web site for details and links - www.irs.gov/efile

Directions

From points south

Take 95 north to exit 23 (State Offices). At the end of the exit ramp, go straight through the traffic light onto State Street. Take your first right into the parking lots. The Department of Administration building is the second building on your left.

From points north

Take 95 south to exit 23 (State Offices). At the end of the exit ramp, you can only continue in one direction onto Charles Street. Take a left onto Ashburton Avenue (at the liquor store). This will lead you back onto Charles Street in the opposite direction. At the second traffic light, take a right onto Orms Street (at the Marriott). At the next traffic light, take a left onto State Street. Take your first right into the parking lots. The Department of Administration building is the second building on your left.

RHODE ISLAND DIVISION OF TAXATION MISSION STATEMENT

To assess and collect all revenue that the legislature places under the control of the Tax Administrator in the most efficient and cost effective manner and to foster voluntary compliance with the tax laws by instilling public confidence through professional, impartial and ethical conduct.