

# RI-1041 TAX RATE SCHEDULES

# 2010

These schedules are shown so you can see the tax rate that applies to all levels of taxable income. DO NOT use these schedules to calculate your Rhode Island tax. Instead, use the computation schedules below.

## ESTATES AND NONGRANTOR TRUST

Taxable Income (line 7)		Pay	+	% on excess	of the amount over
Over	But not over				
\$ 0	\$ 2,300	\$ ---		3.75%	\$ 0
2,300	5,350	86.25	+	7.00%	2,300
5,350	8,200	299.75	+	7.75%	5,350
8,200	11,200	520.63	+	9.00%	8,200
11,200	.....	790.63	+	9.90%	11,200

## BANKRUPTCY ESTATES

Taxable Income (line 7)		Pay	+	% on excess	of the amount over
Over	But not over				
\$ 0	\$ 28,400	\$ ---		3.75%	\$ 0
28,400	68,650	1,065.00	+	7.00%	28,400
68,650	104,625	3,882.50	+	7.75%	68,650
104,625	186,825	6,670.56	+	9.00%	104,625
186,825	.....	14,068.56	+	9.90%	186,825

# RI-1041 TAX COMPUTATION WORKSHEET 2010

These schedules are to be used by calendar year 2010 taxpayers or fiscal year taxpayers that have a year beginning in 2010.

### ESTATE OR NONGRANTOR TRUST use this schedule

If Taxable Income-RI-1041, line 7 is:		(a) Enter the amount from RI-1041, line 7	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	TAX (e) Subtract (d) from (c) Enter here and on RI-1041, line 8A
At least	But not over					
\$0	\$2,300		3.75%		\$0.00	
\$2,300	\$5,350		7.00%		\$74.75	
\$5,350	\$8,200		7.75%		\$114.88	
\$8,200	\$11,200		9.00%		\$217.38	
Over \$11,200			9.90%		\$318.18	

### BANKRUPTCY ESTATES use this schedule

If Taxable Income-RI-1041, line 7 is:		(a) Enter the amount from RI-1041, line 7	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	TAX (e) Subtract (d) from (c) Enter here and on RI-1041, line 8A
At least	But not over					
\$0	\$28,400		3.75%		\$0.00	
\$28,400	\$68,650		7.00%		\$923.00	
\$68,650	\$104,625		7.75%		\$1,437.88	
\$104,625	\$186,825		9.00%		\$2,745.69	
Over \$186,825			9.90%		\$4,427.11	

## SPECIAL INSTRUCTIONS FOR BANKRUPTCY ESTATES

1. A Bankruptcy Estate return does not relieve the individual debtor's obligation to file a RI-1040 or RI-1040NR.
2. The Bankruptcy Estate must have an Employer Identification Number. The Social Security Number of the individual cannot be used.
3. Use Form RI-1041 only as a transmittal for Form RI-1040 or RI-1040NR.
4. On the top of form RI-1040 or RI-1040NR write "**Bankruptcy Estate - DO NOT DETACH.**"
5. Compute the tax on Form RI-1040 or RI-1040NR using the Bankruptcy Estate tax rate schedule.
6. Attach Form RI-1040 or RI-1040NR to RI-1041.
7. Complete only the identification area at the top of Form RI-1041.
8. Enter the name of the individual in the following format: "John Q. Public Bankruptcy Estate."
9. Enter the name of the trustee in the following format: "Jane Smith, Trustee."
10. Enter the tax from line 15 of RI-1040 or line 15C of RI-1040NR on line 19C of RI-1041.