RI-1040X-NR Amended Rhode Island Nonresident Individual Income Tax Return 2011

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

NAME AND ADDRESS

Please print or type

First name	Initial	Last name	Your social security number
Spouse's first name	Initial	Last name	Spouse's social security number
Present home address (number and street, including apartment no. or rural route)			Daytime telephone number ( )
City, town or post office	State	Zip code	City or town of legal residence

ADDITIONAL INFORMATION

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

⇨ _____

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

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

FILING STATUS

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

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

INCOME AND TAX

Single **$7,500**
Married filing jointly or Qualifying widow(er) **$15,000**
Married filing separately **$7,500**
Head of household **$11,250**

		A. Originally reported	B. Net change	C. Correct amount
1. Federal AGI (Adjusted Gross Income)	1.			
2. Modifications from RI-1040NR, Schedule M, Line 3	2.			
3. Modified Federal AGI - Combine lines 1 and 2	3.			
4. Deductions (see instructions)	4.			
5. Subtract line 4 from line 3	5.			
6. Exemptions - Enter the number of federal exemptions claimed on this return in the box then multiply by $3,500 and enter the result on line 6, column C. ⇨ ☐	6.			
7. RI Taxable Income - subtract line 6 from line 5	7.			
8. RI income tax from RI Tax Table or Tax Computation Worksheet	8.			
9. RI percentage of allowable federal credit from RI-1040NR, page 2, line 25	9.			
10. RI tax after allowable federal credit - before allocation	10.			
11. RI allocated income tax (check only one) ☐ All income is from RI, enter the amount from line 10 on this line. ☐ Nonresident with income from outside RI, complete RI-1040NR, Sch II. ☐ Part-year resident with income from outside RI, complete RI-1040NR, Sch III.	11.			
12. Other RI credits from RI-1040NR, Schedule CR, line 4	12.			
13. RI income tax after credits - subtract line 12 from line 11 (not less than 0)	13.			
14. RI checkoff contributions from RI-1040NR, page 2, line 33	14.			
15. USE/SALES tax due from Consumer's Use Tax Worksheet, page 4, line 5	15.			
16. Total RI Tax and checkoff contributions	16.			

PAYMENTS

17. A. RI 2011 income tax withheld from Schedule W, line 21	17A.			
B. 2011 estimated tax payments and 2010 carryforward	17B.			
C. Nonresident withholding on real estate sales in 2011	17C.			
D. RI Earned Income Credit	17D.			
E. Other Payments				17E.
F. Total - Add lines 17A, 17B, 17C, 17D and 17E				17F.
G. Overpayment allowed on original return				17G.
H. Total payments after overpayment - subtract line 17G from 17F				17H.

AMOUNT DUE

18. A. If line 16 is larger than 17H, subtract line 17H from 16. This is the amount you owe	18A.
B. Interest due on amount on line 18A ☹	18B.
C. Total balance due - add lines 18A and 18B	18C.

REFUND

19. If line 17H is larger than line 16, subtract line 16 from 17H. This is the amount you overpaid ☺	19.
20. Amount of overpayment to be refunded	20.
21. Amount of overpayment to be applied to 2012 estimated tax	21.

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

Mail returns to: Refunds: RI Division of Taxation - One Capitol Hill - Providence, RI 02908-5806
Payments: RI Division of Taxation - One Capitol Hill - Providence, RI 02908-5807

DRAFT 12/05/2011

RI-1040X-NR Amended Rhode Island Nonresident Individual Income Tax Return 2011

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

Name(s) shown on Form RI-1040X-NR	Your social security number

PART 2 EXPLANATION OF CHANGES TO INCOME, DEDUCTIONS AND CREDITS

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

DRAFT 12/05/2011

Under penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and belief, it is true, correct and complete.

Your Signature ⇨ Date	Spouse's Signature ⇨ Date
	May the division contact your preparer about this return? Yes ☐

Paid preparer's signature and address

SSN, PTIN or EIN

Date

Paid preparer's address

Paid preparer's telephone number

2011 RI-1040X-NR AMENDED RHODE ISLAND NONRESIDENT INDIVIDUAL INCOME TAX RETURN INSTRUCTIONS

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

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

WHEN TO FILE
Federal Audit Changes: If the Internal Revenue Service increases the amount of your federal taxable income for any reason, you should file an Amended Rhode Island Income Tax Return within 90 days after the final determination of the change.
Refunds: Generally a claim for refund must be filed within 3 years from the time the return was filed or 2 years from the time the tax was paid, whichever is later. In either case, the refund will be limited to the amount of payments made within the allowable period.

NOTE: April 15, 2012 falls on a Sunday and Emancipation Day, a Washington DC holiday, falls on Monday, April 16, 2012. Therefore, Rhode Island income tax returns will be considered timely filed if postmarked by April 17, 2012.

ROUNDING OFF TO WHOLE DOLLARS
The money items on your return and schedules may be shown in whole dollars. This means that you may eliminate any amount less than 50 cents and increase any amount from 50 cents to 99 cents to the next higher dollar.

DECEASED TAXPAYERS
If the taxpayer died before filing a Rhode Island Amended Income Tax Return, the taxpayer's spouse or personal representative must file and sign a return for the person who died if the deceased was required to file a return. A personal representative can be an executor, administrator or anyone who is in charge of the taxpayer's property.
The person who files the return should write "deceased" after the deceased's name and show the date of death in the name and address space on the return.
If you are claiming a refund as a surviving spouse filing a joint return with the deceased, no other form is needed to have the refund issued to you. However, all other filers requesting a refund due the deceased, must file Form RI-1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, to claim the refund.

WHERE TO FILE
Mail your return to:
If making a payment:
Rhode Island Division of Taxation
One Capitol Hill
Providence, RI 02908 – 5807

All other returns:
Rhode Island Division of Taxation
One Capitol Hill
Providence, RI 02908 – 5806

WHERE TO GET FORMS
As far as practical, tax forms and instructions are mailed directly to taxpayers. Additional forms may be obtained from:
The website http://www.tax.ri.gov
The Division of Taxation (401) 574-8970

USE OF FEDERAL INCOME TAX INFORMATION
All amounts reported from the Federal Forms 1040, 1040A, 1040EZ, 1040NR and 1040NR-EZ, as well as those reported on your Rhode Island form, are subject to verification and audit by the Rhode Island Division of Taxation.
The Rhode Island Division of Taxation and the Internal Revenue Service exchange income tax information to verify the accuracy of the information reported on Federal and Rhode Island income tax returns.

OTHER QUESTIONS
The foregoing general instructions and the specific instructions for completing the return which follow might not answer all questions that may arise. If you have any doubt regarding the completion of your return, further assistance may be obtained at the Division of Taxation, One Capitol Hill, Providence RI 02908-5801 or by calling the Personal Income Tax Section at (401) 574-8829 and selecting option #3.

COMPLETE YOUR 2011 AMENDED FEDERAL INCOME TAX RETURN FIRST
The Federal Amended Individual Income Tax Return is the basis for preparing your Amended Rhode Island Individual Income Tax Return. In general, the Rhode Island income tax is based on your federal taxable income. Accuracy and attention to detail in completing the return in accordance with these instructions will facilitate the processing of your tax return.

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

Lines A, B & C - Additional Information
Line A: If the address listed is different than the address used on your original return, indicate the address used on your original return. If the address is the same as above, write "SAME"
Lines B & C: Check the "YES" box to any of the questions that apply to you.
Lines D & E - Filing Status
Check the appropriate boxes to indicate your filing status on your original return and your amended return. Generally your filing status for Rhode Island is the same as for federal income tax purposes.

JOINT RETURNS: Generally, if a husband and wife file a joint federal income tax return, they also must file a joint Rhode Island income tax return. However, if either the husband or the wife is a resident and the other is a non-resident, they must file separate returns, unless they elect to file a joint return as if both were residents of Rhode Island. If the resident spouse files separately in RI and a joint federal return is filed for both spouses, the resident spouse must compute income, exemptions and tax as if a separate federal return had been filed.
If neither spouse is required to file a federal income tax return and either or both are required to file a Rhode Island income tax return, they may elect to file a joint Rhode Island income tax return.
Individuals filing joint Rhode Island income tax returns are both equally liable to pay the tax. They incur what is known as "joint and several liability" for Rhode Island income tax.

Column A - lines 1 through 17D
Enter the dollar amounts as they appear on your original filing or on your most recent filing.
Column B - lines 1 through 17D
This is used for the difference between the amounts listed in column A and C, either increases or decreases.

Column C - lines 1 through 17D - Enter the corrected amounts on the appropriate lines.

Line 1 - Federal AGI (Adjusted Gross Income)
Enter the Federal AGI from Federal Form 1040X, line 1, column C.

Line 2 - Modifications to Federal AGI
Enter the amount of Rhode Island modifications to Federal AGI from RI-1040NR, RI Schedule M, line 3. You only need to attach RI Schedule M if you are reporting a change to the amount listed on the original return.

Line 3 - Modified Federal AGI
Combine lines 1 and 2. Add net increases or subtract net decreases.

Line 4 - Deductions
Enter your RI standard deduction.

Single	$7,500
Married Joint	$15,000
Qualifying Widow(er)	$15,000
Married Separate	$7,500
Head of Household	$11,250

However, if line 3, column C is more than $175,000, see the Standard Deduction Worksheet on page 5.

Line 5 - Subtract line 4 from line 3

Line 6 - Exemptions
Number of Exemptions: Enter in the box the number of federal exemptions claimed on Federal Form 1040X, page 2, line 30, column C. If you are not making any change to the number of exemptions claimed, enter the amount originally claimed in the box on RI-1040NR, line 6.

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

However, if line 3, column C is more than $175,000, see the Exemption Worksheet on page 5.

Line 7 - Rhode Island Taxable Income
Subtract line 6 from line 5

Line 8 - Rhode Island Income Tax
Enter the RI tax from the RI Tax Table or RI Tax Computation Worksheet.

Line 9 - Rhode Island Percentage of Allowable Federal Credits
Enter the amount of allowable federal credits from RI-1040NR, page 2, schedule I, line 25.

Line 10 - Rhode Island Tax After Allowable Federal Credits - Before Allocation
Subtract line 9 from line 8. (If zero or less enter zero.)

Line 11 - Rhode Island Allocated Income Tax
IF ALL YOUR INCOME IS FROM RHODE ISLAND
Check the first box and enter the amount from line 10 on this line.

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

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

DRAFT 12/06/2011

Line 12 - Other Rhode Island Credits
Complete RI Schedule CR. Enter amount from RI Schedule CR, line 4 on RI-1040X-NR, line 12.

If reporting a change for Other Rhode Island credits, you must attach to your RI-1040X-NR either:
1) an original certificate if the certificate was not submitted with a prior filing, or
2) a carry forward schedule if the certificate was sent in with a prior filing and the amount of credit used is changing.

Line 13 - Total Rhode Island Income Tax After Rhode Island Credits
Subtract the amount on line 12 from the amount on line 11. (If zero or less, enter zero.)

Line 14 - Rhode Island Checkoff Contributions
Enter the amount of checkoff contributions from RI-1040NR, page 2, line 33. Attach the schedule only if you are reporting a change in this amount.

Line 15 - USE/SALES Tax Due
Enter the amount of Use/Sales Tax from line 5 on the worksheet on the bottom of this page.

Line 16 - Total Rhode Island Tax and Checkoff Contributions
Add lines 13, 14 and 15. Enter the total here and on page 1, line 16.

Line 17A - Rhode Island Income Tax Withheld
Enter total amount of Rhode Island income tax withheld from Schedule W, line 21. Attach state copy of all forms W-2s, 1099s, etc. to the front of the return. Credit for Rhode Island income tax withheld will be allowed only for those amounts supported by attached W-2s, 1099s, etc.

NOTE: You can not claim Rhode Island Temporary Disability Insurance payments (RI TDI or SDI) as income tax withheld. These amounts are non-refundable on RI-1040X-NR.

Line 17B - Payments on Form RI-1040ES and Credits Carried Forward
Enter the amount of estimated payments on Form RI-1040ES and the amount applied from your 2010 return.

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

Line 17C - Nonresident Real Estate Withholding
Enter the amount of Rhode Island income tax withheld on sales of real estate located in Rhode Island.

Line 17D - RI Earned Income Credit
Enter the amount of RI Earned Income Credit from RI-1040NR, page 2, line 42. You only need to attach the schedule if you are reporting a change to the amount listed on the original return.

Line 17E - Other Payments
Enter the amount of payments made with extension requests, the original return and additional payments made after the return was filed.

Line 17F - Total Payments
Add lines 17A, 17B, 17C, 17D and 17E.

Line 17G - Overpayment Allowed on Original Return
Enter the total overpayment that appeared on your original return. This would include amounts refunded and amounts credited to a subsequent year.

Line 17H - Total Payments After Overpayment
Subtract line 17G from line 17F.

Line 18A - Balance Due
If the amount on line 16 is greater than the amount on line 17H, **SUBTRACT** line 17H from line 16 and enter the balance due on line 18A. This is the amount you owe. This amount is payable in full with your return. An amount due of less than one dollar ($1) need not be paid.

Line 18B - Interest Due
Enter the amount of interest due on the tax on line 18A. If you owe underestimating interest, complete Form RI-2210 and include the amount of underestimating interest with the interest due.
Interest: Any tax not paid when due, including failure to pay adequate estimated tax, is subject to interest at the rates of 18% (0.1800).
Penalties: The law provides for penalties in the following circumstances:
•Failure to file an income tax return.
•Failure to pay any tax due on or before the due date.
•Preparing or filing a fraudulent income tax return.

Line 18C - Total Balance Due
Add lines 18A and 18B.
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.

TO PAY BY CREDIT CARD: You may use your American Express® Card, Discover® Card, Visa® Card or MasterCard® card.
Contact: **OFFICIAL PAYMENTS CORPORATION**
Telephone payments:
1-800-2PAY-TAX (1-800-272-9829)
On line payments:
www.officialpayments.com
Customer Service:
1-877-754-4413

A convenience fee will be charged by the service provider based on the amount you are paying. You will be told what the fee is during the transaction and you will have the option to either continue or cancel the transaction. If you paid by credit card, enter on page 1 of Form RI-1040X-NR 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 2012 Rhode Island estimated income tax payments.

Line 19 - Overpayment
If the amount on line 17H is greater than the amount on line 16, **SUBTRACT** line 16 from line 17H and enter the overpayment on line 19.

Line 20 - Amount of Overpayment To Be Refunded
Enter the amount of overpayment on line 19 that is to be refunded.

A **REFUND** will be made if an overpayment of income tax is shown on your return, unless you indicate on your return that such overpayment is to be credited to your estimated tax liability for 2012. No other application for refund is necessary. Please note that no refund can be made unless your return is properly signed. Refunds of less than $1.00 will not be paid unless specifically requested.

Interest on refunds of tax overpayments will be paid if the refund is not paid within 90 days of the due date or the date the completed return was filed, whichever is later. The interest rate for tax overpayments is 3.25% (.0325).

Line 21 - Overpayment to be Applied to 2012
Enter the amount of overpayment from line 19 to be applied to your 2012 estimated tax.

PART 2 - EXPLANATION OF CHANGES TO INCOME, DEDUCTIONS AND CREDITS

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

SIGNATURE
You must sign your Rhode Island income tax return and both husband and wife must sign their joint return. An unsigned return cannot be processed.
Any paid preparer who prepares a taxpayer's return must also sign as "preparer". If a firm or corporation prepares the return, it should be signed in the name of the preparer on behalf of the firm or corporation.

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

INDIVIDUAL CONSUMER'S USE/SALES TAX WORKSHEET

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

1. Schedule of purchases subject to the use/sales tax
(if you need more space to list your purchases, attach a separate sheet).

A. _____ 1A. _____
B. _____ 1B. _____
C. _____ 1C. _____

2. Total price of purchases subject to tax - add lines 1A, 1B and 1C..... 2. _____
3. Amount of tax - multiply line 2 by 7% (RI Rate) ..... 3. _____
4. Credit for taxes paid in other states on the items listed on line 1..... 4. _____
5. **AMOUNT DUE** - subtract line 4 from line 3 - enter here and on RI-1040X-NR, line 15. 5. _____

DRAFT 12/03/2011

TAX COMPUTATION WORKSHEET - USE FOR ALL FILING STATUS TYPES

If Taxable Income- RI-1040X-NR, line 7 : Over	But not over	(a) Enter the amount from RI-1040X-NR, line 7	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	TAX Subtract (d) from (c) Enter here and on RI-1040X-NR, line 8
$0	**$55,000**		3.75%		$0.00	
$55,000	**$125,000**		4.75%		$549.50	
Over **$125,000**			5.99%		$2,099.50	

STANDARD DEDUCTION WORKSHEET for RI-1040X-NR, Page 1, line 4

1. Enter applicable standard deduction amount from the chart below: ..... 1. _____

Single	$7,500
Married filing jointly	$15,000
Qualifying widow(er)	$15,000
Married filing separately	$7,500
Head of household	$11,250

2. Enter your modified federal AGI from RI-1040X-NR, page 1, line 3 ..... 2. _____
3. Is the amount on line 2 more than $175,000?

   ☐ Yes. Continue to line 4. ☐ No. **STOP HERE!** Enter the amount from line 1 on form RI-1040X-NR, Page 1, line 4.

4. Standard deduction phaseout amount 4. **$175,000**
5. Subtract line 4 from line 2. 5. _____
   If the result is more than $20,000, STOP HERE.
   Your standard deduction amount is zero ($0). Enter $0 on form RI-1040X-NR, Page 1, line 4.
6. Divide line 5 by $5,000. 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. Enter the applicable percentage from the chart below

If the number on line 6 is:	then enter on line 7
1	0.8000
2	0.6000
3	0.4000
4	0.2000

7. **0** . _ _ _ _

8. **Deduction amount -** Multiply line 1 by line 7. Enter here and on form RI-1040X-NR, Page 1, line 4 ..... 8. _____

EXEMPTION WORKSHEET for RI-1040X-NR, Page 1, line 6

1. Multiply $3,500 by the total number of exemptions ..... 1. _____
2. Enter your modified federal AGI from RI-1040X-NR, page 1, line 3 ..... 2. _____
3. Is the amount on line 2 more than $175,000?

   ☐ Yes. Continue to line 4. ☐ No. **STOP HERE!** Enter the amount from line 1 on form RI-1040X-NR, Page 1, line 6.

4. Exemption phaseout amount 4. **$175,000**
5. Subtract line 4 from line 2. 5. _____
   If the result is more than $20,000, STOP HERE.
   Your exemption amount is zero ($0). Enter $0 on form RI-1040X-NR, Page 1, line 6.
6. Divide line 5 by $5,000. 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. Enter the applicable percentage from the chart below

If the number on line 6 is:	then enter on line 7
1	0.8000
2	0.6000
3	0.4000
4	0.2000

7. **0** . _ _ _ _

8. **Exemption amount -** Multiply line 1 by line 7. Enter here and on form RI-1040X-NR, Page 1, line 6 ..... 8. _____

DRAFT 12/05/2011