State of Rhode Island and Providence Plantations

2014 Form RI-1040

Resident Individual Income Tax Return

Your name		Deceased?	Your social security number
		Yes ☐	
Spouse's name		Deceased?	Spouse's social security number
		Yes ☐	
Address		New address?	Daytime phone number
		Yes ☐	
City, town or post office	State	ZIP code	City or town of legal residence

ELECTORAL CONTRIBUTION

If you want $5.00 ($10.00 if a joint return) to go to this fund, check here. (See instructions. This will not increase your tax or reduce your refund.) ☐ Yes

If you wish the 1st $2.00 ($4.00 if a joint return) to be paid to a specific party, check the box and fill in the name of the political party. Otherwise, it will be paid to a nonpartisan general account. ☐ _____

FILING STATUS Check only one box

1 ☐ Single
2 ☐ Married filing jointly
3 ☐ Married filing separately
4 ☐ Head of household
5 ☐ Qualifying widow(er)

INCOME, TAX AND CREDITS

Rhode Island Standard Deduction
Single **$8,100**
Married filing jointly or Qualifying widow(er) **$16,250**
Married filing separately **$8,100**
Head of household **$12,200**

1	Federal AGI from Federal Form 1040, line 37; 1040A, line 21 or 1040EZ, line 4		1	
2	Net modifications to Federal AGI from RI Schedule M, line 3. If no modifications, enter zero on this line.		2	
3	Modified Federal AGI. Combine lines 1 and 2 (add net increases or subtract net decreases)		3	
4	Deductions. RI Standard Deduction (left margin). If line 3 is over $189,700, see Standard Deduction Worksheet		4	
5	Subtract line 4 from line 3		5	
6	Exemptions. Enter federal exemptions in box, multiply by $3,800 and enter result on line 6. If line 3 is over $189,700, see Exemption Worksheet on page i ☐ **X $3,800 =**		6	
7	**RI TAXABLE INCOME**. Subtract line 6 from line 5		7	
8	RI income tax from Rhode Island Tax Table or Tax Computation Worksheet		8	
9a	RI percentage of allowable Federal credit from page 2, RI Sch I, line 22	9a		
b	RI Credit for income taxes paid to other states from page 2, RI Sch II, line 29	9b		
c	Other Rhode Island Credits from RI Schedule CR, line 4	9c		
d	Total RI credits. Add lines 9a, 9b and 9c		9d	
10a	Rhode Island income tax after credits. Subtract line 9d from line 8 (not less than zero)		10a	
b	Recapture of Prior Year Other Rhode Island Credits from RI Schedule CR, line 7		10b	
11	RI checkoff contributions from page 2, RI Checkoff Schedule, line 37 **Contributions reduce your refund or increase your balance due.**		11	
12	USE/SALES tax due from page 8, RI Schedule U, line 4 or line 8, whichever applies		12	
13	**TOTAL RI TAX AND CHECKOFF CONTRIBUTIONS**. Add lines 10a, 10b, 11 and 12		13	

PAYMENTS AND PROPERTY TAX RELIEF CREDIT

Attach Forms W-2 and 1099 here.

14a	RI 2014 income tax withheld from RI Schedule W, line 16 **(Attach all Forms W-2 and 1099 with RI withholding, AND Sch W)**	14a		
b	2014 estimated tax payments and amount applied from 2013 return	14b		
c	Property tax relief credit from RI-1040H, line 7 or 14. **Attach RI-1040H**	14c		
d	RI earned income credit from page 2, RI Schedule EIC, line 46	14d		
e	RI Residential Lead Paint Credit from RI-6238, line 7. **Attach RI-6238**.	14e		
f	Other payments	14f		
g	**TOTAL PAYMENTS AND CREDITS**. Add lines 14a, 14b, 14c, 14d, 14e and 14f		14g	

☐ Check ✓ to certify use tax amount on line 12 is accurate.

☐ Check ✓ if extension is attached.

AMOUNT DUE

15a	**AMOUNT DUE**. If line 13 is **LARGER** than line 14g, subtract line 14g from line 13	15a		
b	Check ✓ ☐ if **RI-2210** or **RI-2210A** is attached and enter underestimating interest due. **This amount should be added to line 15a or subtracted from line 16, whichever applies.**	15b		
c	**TOTAL AMOUNT DUE**. Add lines 15a and 15b. Complete RI-1040V and send in with your payment ☹		15c	

REFUND

16	**AMOUNT OVERPAID**. If line 14g is **LARGER** than line 13, subtract line 13 from line 14g. **If there is an amount due for underestimating interest on line 15b, subtract line 15b from line 16.** ☺		16	
17	Amount of overpayment to be refunded		17	
18	Amount of overpayment to be applied to 2015 estimated tax	18		

RETURN MUST BE SIGNED - SIGNATURE IS LOCATED ON PAGE 2

Mailing address: RI Division of Taxation, One Capitol Hill, Providence, RI 02908-5806

State of Rhode Island and Providence Plantations

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Resident Individual Income Tax Return

Name	Your social security number

RI SCHEDULE I - ALLOWABLE FEDERAL CREDIT

19	RI income tax from page 1, line 8		19	
20	Credit for child and dependent care expenses from Federal Form 1040, line 49 or Form 1040A, line 31	20		
21	Tentative allowable federal credit. Multiply line 20 by 25% (0.2500)		21	
22	MAXIMUM CREDIT. Line 19 or 21, whichever is SMALLER. Enter here and on page 1, line 9a		22	

RI SCHEDULE II - CREDIT FOR INCOME TAX PAID TO ANOTHER STATE

NOTE: You must attach a signed copy of the state tax return(s) for which you are claiming credit.

23	RI income tax from RI-1040, page 1, line 8 less allowable federal credit from RI-1040, page 2, line 22	23	
24	Income derived from other state. If more than one state, see instructions	24	
25	Modified federal AGI from page 1, line 3	25	
26	Divide line 24 by line 25	26	.
27	Tentative credit. Multiply line 23 by line 26	27	
28	Tax due and paid to other state (see specific instructions). Insert name of state paid _____	28	
29	MAXIMUM TAX CREDIT. Line 23, 27 or 28, whichever is the SMALLEST. Enter here and on page 1, line 9b	29	

RI CHECKOFF CONTRIBUTIONS SCHEDULE

		$1.00	$5.00	$10.00	Other			
30	Drug program account **RIGL §44-30-2.4**						30	
31	Olympic Contribution **RIGL §44-30-2.1** ..... Yes ☐ $1.00 contribution ($2.00 if filing a joint return)						31	
32	RI Organ Transplant Fund **RIGL §44-30-2.5**						32	
33	RI Council on the Arts **RIGL §42-75.1-1**						33	
34	RI Nongame Wildlife Fund **RIGL §44-30-2.2**						34	
35	Childhood Disease Victim's Fund **RIGL §44-30-2.3**						35	
36	RI Military Family Relief Fund **RIGL §44-30-2.9**						36	
37	TOTAL CONTRIBUTIONS. Add lines 30, 31, 32, 33, 34, 35 and 36. Enter here and on RI-1040, page 1, line 11						37	

RI SCHEDULE EIC - RHODE ISLAND EARNED INCOME CREDIT

38	Rhode Island income tax from RI-1040, page 1, line 10a	38	
39	Federal earned income credit from Federal Form 1040, line 66a; 1040A, line 42a, or 1040EZ, line 8a	39	
40	Rhode Island percentage	40	25%
41	Multiply line 39 by line 40	41	
42	Enter the SMALLER of line 38 or line 41	42	
43	Subtract line 42 from line 41. If zero or less, enter the amount from line 42 on line 46. Otherwise, go to line 44	43	
44	Refundable percentage	44	15%
45	Rhode Island refundable earned income credit. Multiply line 43 by line 44	45	
46	TOTAL RI EARNED INCOME CREDIT. Add line 42 and line 45. Enter here and on RI-1040, line 14d	46	

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, it is true, accurate and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Spouse's signature		Date	Telephone number
Paid preparer signature	Print name		Date	Telephone number
Paid preparer address	City, town or post office	State	ZIP code	PTIN

May the Division of Taxation contact your preparer? YES ☐

Revised 10/2014

State of Rhode Island and Providence Plantations

2014 RI Schedule W

Rhode Island W-2 and 1099 Information

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

Complete this Schedule listing all of your and, if applicable, your spouse's W-2s and 1099s showing Rhode Island Income Tax withheld. *W-2s or 1099s showing Rhode Island Income Tax withheld must still be attached to the front of your return.* Failure to do so may delay the processing of your return. ATTACH THIS SCHEDULE W TO YOUR RETURN

	Column A Enter "S" if Spouse's W-2 or 1099	Column B Enter 1099 letter code from chart	Column C Employer's Name from Box C of your W-2 or Payer's Name from your Form 1099	Column D Employer's state ID # from box 15 of your W-2 or Payer's Federal ID # from Form 1099	Column E Rhode Island Income Tax Withheld (SEE BELOW FOR BOX REFERENCES)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16	Total RI Income Tax Withheld. Add lines 1 through 15, Col. E. Enter total here and on RI-1040, line 14a or RI-1040NR, line 17a..				
17	Total number of W-2s and 1099s showing Rhode Island Income Tax Withheld				

INSTRUCTIONS FOR COMPLETING SCHEDULE W

Lines 1 - 15:
Please complete columns A, B, C, D and E for each W-2 and 1099 showing Rhode Island withholding.

Column A: For each W-2 or 1099 being entered, leave blank if the W-2 or 1099 is for you. Enter an "S" if the W-2 or 1099 belongs to your spouse.

Column B: For each W-2 or 1099 being entered, leave blank if the information being entered is from a W-2. For all 1099s being entered, enter the letter code from the chart to the right.

Column C: For each W-2 or 1099 being entered, enter the name of the employer or payer.

Column D: For each W-2, enter the employer's state identification number from box 15 of the W-2. Note: The state identification number may be different than the employer's federal identification number. Be sure to enter the identification number from box 15, rather than box b of the W-2. For each 1099, enter the payer's federal identification number.

Column E: For each W-2 or 1099, enter the amount of Rhode Island withholding as shown on each form. See chart to the right for box reference.

Line 16: Total Rhode Island Income Tax Withheld. Add the amounts from Column E, lines 1 through 15. Enter the total here and on RI-1040, line 14a or RI-1040NR, line 17a.

Line 17: Enter the number of W-2s and 1099s entered on lines 1-15 showing Rhode Island income tax withheld.

Schedule W plus all W-2s and 1099s with Rhode Island withholding must be attached to your Rhode Island return in order to receive credit for your Rhode Island withholding tax amount.

ATTACH THIS FORM TO YOUR RHODE ISLAND RETURN.

Schedule W Reference Chart		
Form Type	**Letter Code for Column B**	**Withholding Box**
W-2	-	17
W-2G	-	15
1042-S	S	24
1099-B	B	16
1099-DIV	D	14
1099-G	G	11
1099-INT	I	15
1099-MISC	M	16
1099-OID	O	12
1099-R	R	12
RI-1099PT	P	9

State of Rhode Island and Providence Plantations

2014 RI Schedule U

Individual Consumer's Use Tax

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

Individual Consumer's Use Tax Worksheet

NOTE: When reporting the amount of use tax obligation on the Rhode Island personal income tax return. The taxpayer shall list either the actual amount of use tax due, or an amount using the Rhode Island Use Tax Lookup Table below. If you know the actual amount of all purchases made that are subject to the use tax, use Option #1. Otherwise, use Option #2. Be sure to check the box on page 1 of your return attesting to the amount of use tax listed on your return. For more information, see the instructions at www.tax.ri.gov.

Option #1 - Actual Use Tax Due

1	Enter the total price of purchases subject to the use tax	1	
2	Use tax due. Multiply line 1 by 7% (0.07)	2	
3	Enter the amount of sales taxes paid in other states for the purchases on line 1	3	
4	Net use tax due. Subtract line 3 from line 2. Enter here and on RI-1040, pg 1, line 12 or RI-1040NR, pg 1, line 15.	4	

Option #2 - Rhode Island Use Tax Lookup Table

5	Enter your 2014 Federal AGI from Form RI-1040 or RI-1040NR, page 1, line 1	5	
6	Use tax due. Multiply line 5 by 0.0008 or enter the amount from the Rhode Island Use Tax Lookup Table below	6	

7 **In the space below, list the actual amount of each single purchase greater than or equal to $1,000.00**

	Column A Product Purchased	Column B Product Cost	Column C Tax Due (Cost x 7%)	Column D Sales Tax Paid		Column E Sales Tax Due (Col C - Col D)
a Purchase #1					7a	
b Purchase #2					7b	
c Purchase #3					7c	
d Purchase #4					7d	
e Net use tax due on purchases equal to or greater than $1,000. Add lines 7a, 7b, 7c and 7d					7e	
8 Use tax due. Add lines 6 and 7e. Enter here and on RI-1040, page 1, line 12 or RI-1040NR, page, 1, line 15					8	

USE TAX TABLE

Federal AGI from RI-1040/NR, line 1		Use Tax Amount	Federal AGI from RI-1040/NR, line 1		Use Tax Amount
At least	Less than		At least	Less than	
$0	6,250	$5	$37,500	$43,750	$35
6,250	12,500	10	43,750	50,000	40
12,500	18,750	15	50,000	56,250	45
18,750	25,000	20	56,250	62,500	50
25,000	31,250	25	62,500	68,750	55
31,250	37,500	30	68,750	75,000	60
If your Federal AGI is $75,000 or greater, multiply Form RI-1040/NR, line 1 by 0.08% (0.0008)					