

Rhode Island Division of Taxation
Resident Income Tax Return Summary - Tax Year 2015

Report Date: 07/16/2018

| | All Returns | Under \$30,000 | \$30,000 - \$50,000 | \$50,000 - \$75,000 | \$75,000 - \$100,000 | \$100,000 - \$200,000 | \$200,000 or More |
|--|------------------|-----------------|---------------------|---------------------|----------------------|-----------------------|-------------------|
| Number of Returns | 513,207 | 224,648 | 87,841 | 70,003 | 45,218 | 66,357 | 19,140 |
| Number of Joint Returns | 165,175 | 22,547 | 18,333 | 26,313 | 27,806 | 53,738 | 16,438 |
| Number of Single Returns | 265,422 | 156,775 | 51,291 | 33,278 | 12,910 | 9,154 | 2,014 |
| Number of Separate Returns | 9,937 | 3,044 | 2,374 | 2,058 | 1,022 | 1,173 | 266 |
| Number of H of H Returns | 65,373 | 35,145 | 15,806 | 8,296 | 3,451 | 2,257 | 418 |
| Adjusted Gross Income | \$32,163,473,470 | \$2,712,745,517 | \$3,442,377,649 | \$4,320,874,121 | \$3,918,088,152 | \$8,959,635,341 | \$8,809,752,690 |
| Modification Increasing AGI | \$156,892,641 | \$13,647,804 | \$5,754,271 | \$8,622,540 | \$6,944,790 | \$26,148,936 | \$95,774,300 |
| Modification Decreasing AGI | -\$140,903,604 | -\$11,919,253 | -\$7,982,672 | -\$12,138,845 | -\$10,313,726 | -\$26,191,496 | -\$72,357,612 |
| Modified AGI | \$32,179,461,740 | \$2,714,473,715 | \$3,440,148,836 | \$4,317,357,815 | \$3,914,719,215 | \$8,959,592,781 | \$8,833,169,378 |
| Standard Deduction Count | 489,327 | 217,144 | 87,818 | 69,988 | 45,210 | 66,286 | 2,881 |
| Standard Deduction Amount | \$5,536,085,820 | \$2,128,478,475 | \$943,888,925 | \$831,558,625 | \$618,666,200 | \$995,387,425 | \$18,106,170 |
| Number of Exemptions | 886,691 | 280,699 | 148,058 | 130,834 | 100,970 | 174,299 | 51,831 |
| Value of Exemptions | \$3,221,341,970 | \$1,080,671,900 | \$570,023,300 | \$503,672,400 | \$388,734,500 | \$665,753,550 | \$12,486,320 |
| RI Taxable Income | \$24,636,321,149 | \$712,542,421 | \$1,931,022,291 | \$2,983,227,891 | \$2,907,677,776 | \$7,298,937,997 | \$8,802,912,773 |
| Taxable Income | | | | | | | |
| Tax Table Count | 513,207 | 224,648 | 87,841 | 70,003 | 45,218 | 66,357 | 19,140 |
| Tax Table Amount | \$1,115,229,372 | \$26,737,144 | \$72,419,229 | \$111,931,483 | \$111,871,928 | \$309,215,748 | \$483,053,840 |
| RI % of Allowable Federal Credits | | | | | | | |
| Credit for Child Care Count | 18,674 | 2,212 | 3,103 | 2,668 | 2,630 | 6,424 | 1,637 |
| Credit for Child Care Amount | \$2,540,446 | \$222,383 | \$436,505 | \$353,703 | \$359,464 | \$928,002 | \$240,389 |
| Credits | | | | | | | |
| Out of State Credit Count | 79,857 | 14,895 | 16,387 | 14,331 | 10,295 | 17,311 | 6,638 |
| Out of State Credit Amount | \$178,016,771 | \$2,990,291 | \$10,102,617 | \$15,664,272 | \$15,638,637 | \$44,767,442 | \$88,853,512 |
| Prop Tax Credit Count | 15,390 | 15,389 | 1 | 0 | 0 | 0 | 0 |
| Prop Tax Credit Amount | \$4,310,387 | \$4,310,067 | \$320 | \$0 | \$0 | \$0 | \$0 |
| Historic Tax Credit Count | 149 | 0 | 2 | 1 | 3 | 4 | 139 |
| Historic Tax Credit Amount | \$8,997,084 | \$0 | \$1,226 | \$1,017 | \$7,668 | \$12,371 | \$8,974,802 |
| Lead Paint Count | 46 | 8 | 5 | 5 | 7 | 18 | 3 |
| Lead Paint Amount | \$235,212 | \$50,452 | \$22,500 | \$21,000 | \$44,600 | \$81,914 | \$14,746 |
| Tuition Tax Credit Count | 78 | 0 | 0 | 0 | 3 | 10 | 65 |
| Tuition Tax Credit Amount | \$1,246,974 | \$0 | \$0 | \$0 | \$2,250 | \$31,274 | \$1,213,450 |
| Motion Picture Tax Credit Count | 22 | 0 | 0 | 0 | 0 | 1 | 21 |
| Motion Picture Tax Credit Amount | \$846,645 | \$0 | \$0 | \$0 | \$0 | \$5,112 | \$841,533 |

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|-----------------------------------|---------------|----------------|---------------------|---------------------|----------------------|-----------------------|-------------------|
| Earned Income Credit | | | | | | | |
| Earned Income Credit Count | 81,289 | 65,916 | 15,183 | 185 | 0 | 0 | 0 |
| Earned Income Credit Amount | \$18,317,972 | \$15,936,575 | \$2,375,214 | \$6,182 | \$0 | \$0 | \$0 |
| Refundable EIC Count | 65,725 | 60,368 | 5,336 | 21 | 0 | 0 | 0 |
| Refundable EIC Amount | \$2,361,345 | \$2,214,124 | \$147,115 | \$106 | \$0 | \$0 | \$0 |
| Checkoff Contributions | | | | | | | |
| Drug Program Count | 1,242 | 403 | 208 | 214 | 141 | 224 | 52 |
| Drug Program Amount | \$7,613 | \$2,089 | \$1,490 | \$929 | \$760 | \$1,636 | \$709 |
| Olympic Contribution Count | 454 | 38 | 38 | 69 | 75 | 177 | 57 |
| Olympic Contribution Amount | \$1,731 | \$430 | \$259 | \$305 | \$211 | \$407 | \$119 |
| RI Organ Transplant Count | 1,655 | 496 | 282 | 298 | 206 | 315 | 58 |
| RI Organ Transplant Amount | \$8,139 | \$2,003 | \$1,156 | \$1,223 | \$1,146 | \$2,066 | \$545 |
| RI Council on the Arts Count | 1,470 | 434 | 257 | 259 | 175 | 287 | 58 |
| RI Council on the Arts Amount | \$8,941 | \$2,198 | \$1,408 | \$1,215 | \$982 | \$2,451 | \$687 |
| Nongame Wildlife Fund Count | 1,497 | 457 | 257 | 253 | 180 | 298 | 52 |
| Nongame Wildlife Fund Amount | \$9,340 | \$2,312 | \$1,185 | \$1,092 | \$1,160 | \$2,903 | \$688 |
| Child Disease Victims Fund Count | 1,928 | 680 | 320 | 318 | 209 | 342 | 59 |
| Child Disease Victims Fund Amount | \$11,643 | \$3,916 | \$1,683 | \$1,706 | \$1,125 | \$2,171 | \$1,042 |
| Military Family Relief Count | 2,449 | 721 | 410 | 406 | 302 | 535 | 75 |
| Military Family Relief Amount | \$22,297 | \$5,518 | \$2,483 | \$3,383 | \$2,757 | \$6,633 | \$1,523 |
| Payments | | | | | | | |
| Sales and Use Tax Count | 13,373 | 2,581 | 1,713 | 2,110 | 1,910 | 3,489 | 1,570 |
| Sales and Use Tax Amount | \$1,056,995 | \$45,952 | \$63,691 | \$107,249 | \$134,234 | \$340,295 | \$365,574 |
| Withholding Count | 411,162 | 162,489 | 73,324 | 59,567 | 39,775 | 59,668 | 16,339 |
| Withholding Amount | \$855,021,841 | \$77,707,172 | \$92,805,526 | \$116,019,429 | \$107,015,084 | \$255,287,853 | \$206,186,777 |
| Estimated Pay Count | 33,968 | 4,048 | 4,059 | 5,317 | 4,598 | 8,938 | 7,008 |
| Estimated Pay Amount | \$164,083,597 | \$3,085,993 | \$3,677,481 | \$6,884,441 | \$7,526,626 | \$24,675,752 | \$118,233,304 |
| Other Payments Count | 12,058 | 2,131 | 1,602 | 1,805 | 1,386 | 2,799 | 2,335 |
| Other Payments Amount | \$39,625,265 | \$565,128 | \$733,900 | \$1,164,845 | \$1,251,918 | \$3,947,765 | \$31,961,709 |
| Balance Due Count | 76,890 | 12,090 | 11,042 | 12,680 | 9,853 | 18,222 | 13,003 |
| Balance Due Amount | \$106,411,633 | \$2,112,399 | \$4,040,151 | \$6,301,918 | \$6,357,409 | \$21,061,431 | \$66,538,325 |
| Refunds Count | 384,674 | 181,353 | 70,531 | 52,041 | 32,756 | 44,277 | 3,716 |
| Refunds Amount | \$304,103,382 | \$127,318,003 | \$44,909,894 | \$37,527,325 | \$30,079,583 | \$45,522,169 | \$18,746,408 |
| Credit CarryForward Count | 14,700 | 2,080 | 1,555 | 2,041 | 1,821 | 3,771 | 3,432 |
| Credit CarryForward Amount | \$47,874,197 | \$1,441,947 | \$754,980 | \$1,240,689 | \$1,344,528 | \$5,118,729 | \$37,973,324 |

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|---|---------------|----------------|---------------------|---------------------|----------------------|-----------------------|-------------------|
| Modifications Increasing Federal AGI | | | | | | | |
| Obligations of Any Other State Count | 12,736 | 1,430 | 971 | 1,436 | 1,408 | 3,574 | 3,917 |
| Obligations of Any Other State Amount | \$84,756,705 | \$5,662,038 | \$2,771,339 | \$4,711,781 | \$4,290,644 | \$16,153,534 | \$51,167,369 |
| Fiduciary Adjustment Count | 666 | 105 | 45 | 74 | 67 | 170 | 205 |
| Fiduciary Adjustment Amount | \$4,842,720 | \$688,524 | \$168,120 | \$281,286 | \$277,424 | \$838,697 | \$2,588,669 |
| Bonus Depreciation Count | 6,780 | 1,317 | 797 | 967 | 782 | 1,621 | 1,296 |
| Bonus Depreciation Amount | \$67,032,118 | \$7,250,407 | \$2,771,399 | \$3,621,198 | \$2,372,185 | \$9,034,712 | \$41,982,217 |
| Other Increasing Mods Count | 57 | 10 | 3 | 7 | 5 | 18 | 14 |
| Other Increasing Mods Amount | \$204,728 | \$25,412 | \$21,406 | \$5,050 | \$3,441 | \$117,094 | \$32,325 |
| Modifications Decreasing Federal AGI | | | | | | | |
| Obligations of US Govt Count | 12,925 | 3,173 | 1,485 | 1,849 | 1,573 | 3,049 | 1,796 |
| Obligations of US Govt Amount | -\$35,992,176 | -\$3,683,603 | -\$2,958,582 | -\$4,788,524 | -\$4,289,931 | -\$9,913,546 | -\$10,357,990 |
| RI Fiduciary Adj Count | 780 | 163 | 75 | 105 | 83 | 207 | 147 |
| RI Fiduciary Adj Amount | -\$1,107,489 | -\$431,186 | -\$34,381 | -\$236,335 | -\$54,256 | -\$147,525 | -\$203,806 |
| Railroad Retirement Count | 309 | 84 | 58 | 61 | 45 | 48 | 13 |
| Railroad Retirement Amount | -\$6,129,753 | -\$509,566 | -\$1,233,812 | -\$1,604,198 | -\$1,215,783 | -\$1,195,912 | -\$370,482 |
| Family Education Count | 251 | 19 | 9 | 29 | 37 | 109 | 48 |
| Family Education Amount | -\$367,880 | -\$27,383 | -\$27,518 | -\$45,037 | -\$41,506 | -\$130,735 | -\$95,701 |
| Tuition Savings Count | 3,420 | 120 | 142 | 312 | 343 | 1,600 | 903 |
| Tuition Savings Amount | -\$2,737,772 | -\$37,084 | -\$64,102 | -\$195,728 | -\$251,138 | -\$1,358,778 | -\$830,942 |
| Exempt Writers Count | 95 | 38 | 9 | 17 | 8 | 17 | 6 |
| Exempt Writers Amount | -\$889,001 | -\$287,569 | -\$95,787 | -\$92,339 | -\$27,424 | -\$318,194 | -\$67,688 |
| Bonus Depreciation Count | 14,291 | 2,437 | 1,438 | 2,010 | 1,715 | 3,610 | 3,081 |
| Bonus Depreciation Amount | -\$71,552,462 | -\$4,163,096 | -\$1,623,436 | -\$1,905,522 | -\$2,194,500 | -\$8,345,882 | -\$53,320,026 |
| Section 179 Depreciation Count | 4,171 | 666 | 395 | 568 | 486 | 1,126 | 930 |
| Section 179 Depreciation Amount | -\$10,541,763 | -\$1,250,562 | -\$349,858 | -\$1,038,960 | -\$610,089 | -\$1,473,645 | -\$5,818,649 |
| Insurance Benefits Count | 564 | 87 | 110 | 132 | 72 | 130 | 33 |
| Insurance Benefits Amount | -\$1,058,271 | -\$82,432 | -\$213,355 | -\$306,511 | -\$195,517 | -\$229,075 | -\$31,381 |
| Other Decreasing Mods Count | 767 | 201 | 109 | 133 | 85 | 173 | 66 |
| Other Decreasing Mods Amount | -\$9,174,315 | -\$1,016,325 | -\$1,191,738 | -\$1,832,405 | -\$1,334,335 | -\$2,864,959 | -\$934,553 |
| Res Bus Owner Count | 48 | 20 | 8 | 4 | 4 | 12 | 0 |
| Res Bus Owner Amount | -\$904,944 | -\$424,870 | -\$123,851 | -\$77,889 | -\$77,872 | -\$200,461 | \$0 |
| Discharge Indebt Count | 36 | 4 | 7 | 5 | 4 | 9 | 7 |
| Discharge Indebt Amount | -\$447,779 | -\$5,578 | -\$66,252 | -\$15,396 | -\$21,376 | -\$12,784 | -\$326,393 |