



RI-1040 Rhode Island Resident Individual Income Tax Return

This booklet contains:

RI-1040	RI Schedule M - Modifications	RI-1040H	Instructions
RI Schedule EIC	RI Schedule CR - Credits	RI-4868	RI Tax Tables
RI Schedule W	Standard Deduction Worksheet	RI-1040V	Tax Rate Schedule
RI-2210A	Exemption Worksheet		Tax Computation Worksheet

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



2012

NEW FOR 2012!

NEW FOR 2012!

NEW FOR 2012!

This year there are only a few changes to the Personal Income Tax Return:

- ⇒ Increased Standard Deduction Amounts
- ⇒ Increased Exemption Amount
- ⇒ Increased Deduction and Exemption Phaseout Amount
- ⇒ Expanded Income Tax Brackets

Beginning January 1, 2013, the Rhode Island Division of Taxation will no longer prepare current-year tax returns on a walk-in basis. See the back cover for more information.

Has your refund ever been delayed? Below are some common errors and how to avoid them.

Modifications: All valid modifications, both increasing and decreasing are listed on RI Schedule M - Modification Schedule. If you have a modification to Federal AGI, the amount must be listed on the appropriate line provided. Modifications listed on a statement will cause a delay in your return. In the case of an electronically filed return, statements cannot be read causing a delay in the processing of your return and, possibly, the disallowance of the modification.

Other Payments: Did you receive a Form RI-1099PT from a pass-through entity? If so, the withholding shown on the Form RI-1099PT is not to be entered on the "Other Payment" line of your return. The withholding amount must be listed on RI Schedule W - Rhode Island W-2 and 1099 Information.

Schedule W: Be sure to verify the Federal Employer Identification number found in box b on your W-2 or the "PAYER'S federal identification number" box on your 1099 when listing it on RI Schedule W. Even though your employer may not have changed, your employer's Federal Employer Identification number may have changed causing a mismatch during the verification process.

Rhode Island Temporary Disability Insurance: The ruling in a recent Massachusetts court case involving Rhode Island TDI does not affect treatment of TDI in Rhode Island. RI TDI payment (also referred to as SDI) still cannot be claimed as income tax withheld on a Rhode Island income tax return.

Need additional forms?

All of our personal income tax forms and instructions are available on our website at www.tax.ri.gov. Forms may also be obtained by calling our forms line at (401) 574-8970, by visiting our first-floor lobby at One Capitol Hill, Providence, RI, or by emailing our forms request address at TaxForms@tax.ri.gov.

Want your refund faster?

Consider filing electronically. E-file results in fewer errors, smoother processing, and faster issuing of refunds. Also by e-filing, your refund can be deposited directly into your bank or credit union account.

If you do not have a tax preparer, you may be able to do your own federal and state returns online at no charge through the Internal Revenue Service's Free File program. Visit www.IRS.gov for more information.

www.tax.ri.gov

RHODE ISLAND TAX RATE SCHEDULE AND WORKSHEETS

2012

2012 Tax Rate Schedule - FOR ALL FILING STATUS TYPES

Taxable Income (from RI-1040 or RI-1040NR, line 7)				%		of the amount over	
Over	But not over	Pay	+	on excess			
\$ 0	\$ 57,150	\$ ---		3.75%	\$	0	
57,150	129,900	2,143.13	+	4.75%		57,150	
129,900	5,598.75	+	5.99%		129,900	

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

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

Single	\$7,800
Married filing jointly	\$15,600
Qualifying widow(er)	\$15,600
Married filing separately	\$7,800
Head of household	\$11,700
- Enter your modified federal AGI from RI-1040 or RI-1040NR, page 1, line 3 2. _____
- Is the amount on line 2 more than \$181,900?
 Yes. Continue to line 4. No. **STOP HERE!** Enter the amount from line 1 on form RI-1040 or RI-1040NR, Page 1, line 4.
- Standard deduction phaseout amount 4. **\$181,900**
- Subtract line 4 from line 2. 5. _____
If the result is more than \$20,800, STOP HERE.
Your standard deduction amount is zero (\$0). Enter \$0 on form RI-1040 or RI-1040NR, Page 1, line 4.
- Divide line 5 by \$5,200. If the result is not a whole number, increase it to the next higher whole number (for example, increase 0.0004 to 1). 6. _____
- Enter the applicable percentage from the chart below

<u>If the number on line 6 is:</u>	<u>then enter on line 7</u>	
1	0.8000	}
2	0.6000	
3	0.4000	
4	0.2000	
- Deduction amount.** Multiply line 1 by line 7. Enter here and on form RI-1040 or RI-1040NR, Page 1, line 4 8. _____

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

- Multiply \$3,650 by the total number of exemptions 1. _____
- Enter your modified federal AGI from RI-1040 or RI-1040NR, page 1, line 3 2. _____
- Is the amount on line 2 more than \$181,900?
 Yes. Continue to line 4. No. **STOP HERE!** Enter the amount from line 1 on form RI-1040 or RI-1040NR, Page 1, line 6.
- Exemption phaseout amount 4. **\$181,900**
- Subtract line 4 from line 2. 5. _____
If the result is more than \$20,800, STOP HERE.
Your exemption amount is zero (\$0). Enter \$0 on form RI-1040 or RI-1040NR, Page 1, line 6.
- Divide line 5 by \$5,200. If the result is not a whole number, increase it to the next higher whole number (for example, increase 0.0004 to 1). 6. _____
- Enter the applicable percentage from the chart below

<u>If the number on line 6 is:</u>	<u>then enter on line 7</u>	
1	0.8000	}
2	0.6000	
3	0.4000	
4	0.2000	
- Exemption amount.** Multiply line 1 by line 7. Enter here and on form RI-1040 or RI-1040NR, Page 1, line 6 8. _____

RI-1040 RHODE ISLAND RESIDENT INDIVIDUAL INCOME TAX RETURN 2012

NAME AND ADDRESS please print or type	Your 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 number or rural route)			Daytime telephone number ()
	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	1. Federal AGI (Adjusted Gross Income) 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 \$181,900 see Standard Deduction Worksheet on page i.	4.	
	5. Subtract line 4 from line 3.....	5.	
	6. Exemptions. Enter federal exemptions in box, multiply by \$3,650 and enter result on line 6. <input type="checkbox"/> X \$3,650 =	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.	
	9. A. RI percentage of allowable Federal credit from page 2, RI Schedule I, line 22.....	9A.	
	B. RI credit for income taxes paid to other states from page 2, RI Schedule 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.	
	10. A. 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 I-4, line 6 of the Individual Consumer's Use/Sales Tax Worksheet	12.		
13. TOTAL RI TAX AND CHECKOFF CONTRIBUTIONS. Add lines 10A, 10B, 11 and 12	13.		

Rhode Island Standard Deduction

Single **\$7,800**

Married filing jointly or Qualifying widow(er) **\$15,600**

Married filing separately **\$7,800**

Head of household **\$11,700**

Attach Forms W-2 and 1099 here.

PAYMENTS AND PROPERTY TAX RELIEF CREDIT	14. A. Rhode Island 2012 income tax withheld from RI Schedule W, line 21... (All Forms W-2 and 1099 with RI withholding, AND Schedule W must be attached)	14A.		Check <input checked="" type="checkbox"/> if extension is attached.
	B. 2012 estimated tax payments and amount applied from 2011 return.....	14B.		
	C. Property tax relief credit from form RI-1040H, line 16 or 23. Attach Form RI-1040H	14C.		
	D. RI earned income credit from page 2, RI Schedule EIC, line 46.....	14D.		
	E. RI Residential Lead Paint Credit from Form RI-6238, line 7. Attach Form RI-6238	14E.		
	F. Other payments.....	14F.		
	G. TOTAL PAYMENTS AND CREDITS. Add lines 14A, 14B, 14C, 14D, 14E and 14F	14G.		

AMOUNT DUE	15. A. AMOUNT DUE. If line 13 is LARGER than line 14G, subtract line 14G from 13	15A.	
	B. Check <input type="checkbox"/> 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.....	16.	
	17. Amount of overpayment to be refunded.....	17.	
	18. Amount of overpayment to be applied to 2013 estimated tax.....	18.	

RETURN MUST BE SIGNED - SIGNATURE LINE IS LOCATED ON PAGE 2
 MAILING ADDRESS: RI Division of Taxation - One Capitol Hill - Providence, RI 02908-5806

RI-1040

2012

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 48 or 1040A, line 29.....	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 TAXES 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

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

	\$1.00	\$5.00	\$10.00	Other		
30. Drug program account RIGL §44-30-2.4	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$	30.
31. Olympic Contribution RIGL §44-30-2.1 Yes <input type="checkbox"/> \$1.00 Contribution (\$2.00 if a joint return)						31.
32. RI Organ Transplant Fund RIGL §44-30-2.5	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$	32.
33. RI Council on the Arts RIGL §42-75.1-1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$	33.
34. RI Nongame Wildlife Fund RIGL §44-30-2.2	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$	34.
35. Childhood Disease Victims' Fund RIGL §44-30-2.3	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$	35.
36. RI Military Family Relief Fund RIGL §44-30-2.9	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$	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 64a; 1040A, line 38a 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, continue 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 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 Preparer's name (please print): _____

Paid preparer's signature and address _____ SSN, PTIN or EIN _____ Telephone number _____
()

RI SCHEDULE W RHODE ISLAND W2 AND 1099 INFORMATION 2012

Name(s) shown on Form RI-1040 or RI-1040NR

Your social security number

Complete the Schedule below listing all of your and your spouse's (if applicable) W2s and 1099s showing Rhode Island Income Tax withheld. *W2s 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 <small>Enter "S" if for Spouse</small>	Column B <small>Enter 1099 letter code from chart</small>	Column C <small>Employer's Name from Box C of your W2 or Payer's Name from your Form 1099</small>	Column D <small>Employer's Federal ID # from box b of your W2 or Payer's Federal ID # from Form 1099</small>	Column E <small>Rhode Island Income Tax Withheld (SEE BELOW FOR BOX REFERENCES)</small>
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					
11.					
12.					
13.					
14.					
15.					
16.					
17.					
18.					
19.					
20.					

21. Total RI Income Tax Withheld. Add lines 1 through 20, Column E. Enter total here and on RI-1040, line 14A or RI-1040NR, line 17A

22. Total number of W2s and 1099s showing Rhode Island Income Tax Withheld

INSTRUCTIONS FOR COMPLETING SCHEDULE W

Lines 1 - 20:

Please complete columns A, B, C, D and E for each W2 and 1099 showing Rhode Island withholding.

Column A: For each W2 or 1099 being entered, leave blank if the W2 or 1099 is for you. Enter an "S" if the W2 or 1099 belongs to your spouse.

Column B: For each W2 or 1099 being entered, leave blank if the information being entered is from a W2. For all 1099s being entered, enter the letter code from the chart to the right.

Column C: For each W2 or 1099 being entered, enter the name of the employer or payer.

Column D: For each W2, enter the employer identification number from box b of the W2. For each 1099, enter the payer's federal identification number.

Column E: For each W2 or 1099, enter the amount of Rhode Island withholding as shown on each form. See chart to the right for box reference.

Line 21: Total Rhode Island Income Tax Withheld. Add the amounts from Column E, lines 1 through 20. Enter the total here and on RI-1040, line 14A or RI-1040NR, line 17A.

Line 22: Enter the number of W2s and 1099s entered on lines 1-20 showing Rhode Island income tax withheld.

Schedule W plus all W2s 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
W2	-	17
W-2G	-	14
1099-B	B	15
1099-DIV	D	14
1099-G	G	11
1099-INT	I	13
1099-MISC	M	16
1099-OID	O	10
1099-R	R	12
RI-1099PT	P	9

RI-2210A RI UNDERPAYMENT OF ESTIMATED TAX BY INDIVIDUALS

2012

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

PART 1 REQUIRED ANNUAL PAYMENT

1. Enter your **2012** RI income tax from RI-1040, line 10A less lines 14D and 14E or RI-1040NR, line 13A less line 17D..... 1. _____
2. Enter 80% of the amount shown on line 1..... 2. _____
3. RI withheld taxes paid for **2012** from RI-1040, line 14A or RI-1040NR, lines 17A and 17C 3. _____
4. Subtract line 3 from line 1. **If the result is \$250.00 or less, do not complete the rest of this form.**..... 4. _____
5. Enter your **2011** RI tax from RI-1040, line 10 less line 14D and 14E or RI-1040NR, line 13 less line 17D..... 5. _____
6. Enter the **SMALLER** of line 2 or line 5..... 6. _____

PART 2 SHORTCUT METHOD

You can use this method if you meet the following conditions **(Otherwise, you must complete RI-2210 to figure your underestimating interest):**

- ① You made no estimated payments **OR** all 4 estimated payments were equal and paid by the appropriate due dates;
- ② **AND** you did not complete RI-2210, part 5 (Annualized Income Installment Worksheet).

7. Enter the amount from Part 1, line 6 above..... 7. _____
8. Enter the total withholding and estimated tax you paid from RI-1040, lines 14A and 14B or RI-1040NR, lines 17A, 17B and 17C. 8. _____
9. Underpayment. Subtract line 8 from line 7. **If zero or less, enter \$0.**..... 9. _____
10. Multiply line 9 by 12.0205% (.120205)..... 10. _____
11. If the amount on line 9 was paid on or after 4/15/2013, enter \$0
If the amount on line 9 was paid before 4/15/2013, make the following calculation:
The amount on line 9 (times) the number of days paid before 4/15/2013 (times) .00033 and enter the result here..... 11. _____
12. **UNDERESTIMATING INTEREST.** Subtract line 11 from line 10. Enter here and on RI-1040, line 15B or RI-1040NR, line 18B. 12.

INSTRUCTIONS

PURPOSE OF THIS FORM

Individuals (**except qualified farmers and fishermen**) should use this form to determine if their income tax was sufficiently prepaid throughout the year by having Rhode Island tax withheld or by paying Rhode Island estimated tax; if not, an assessment may be imposed on the underpayment of the taxes. Complete Part 1 of this form to determine if the payment of the assessment may be avoided.

WHO CAN FILE THIS FORM

You can use this form only if you meet the following conditions ① You made no estimated payments **OR** all 4 estimated payments were equal and paid by the appropriate due dates **AND** ② You are not completing the Annualization Income Worksheet on Form RI-2210. If you do not meet these conditions, you must file Form RI-2210. Form RI-2210 is available online at www.tax.ri.gov or by calling our forms department at (401) 574-8970.

FARMERS AND FISHERMEN

If you meet **BOTH** of the following tests, you may be exempt from the charge for underpayment of estimated tax: ① Gross income from farming or fishing is at least 2/3 (two thirds) of your annual gross income **AND** ② you filed Form RI-1040 or RI-1040NR and paid the tax due on or before March 1, 2013. If you meet both of the tests, enter zero on Form RI-2210A, line 12. Also, enter zero for interest due on Form RI-1040, page 1, line 15B or RI-1040NR, page 1, line 18B; check the box on that line and attach this form to your return. If you do not meet these conditions, you must file Form RI-2210. Form RI-2210 is available online at www.tax.ri.gov or by calling our forms department at (401) 574-8970.

PART 1 REQUIRED ANNUAL PAYMENT

- Line 1 Enter your **2012** Rhode Island tax from RI-1040, line 10A less lines 14D and 14E or RI-1040NR, line 13A less line 17D.
- Line 2 Multiply line 1 by 80% (.80).
- Line 3 Enter the amount of **2012** Rhode Island income taxes withheld from RI-1040, line 14A or RI-1040NR, lines 17A and 17C.
- Line 4 Subtract line 3 from line 1. If the result is \$250.00 or less, you do not owe any underestimating interest and need not complete the rest of this form.
- Line 5 Enter your **2011** Rhode Island income tax from RI-1040, line 10 less lines 14D and 14E or RI-1040NR, line 13 less line 17D. If you had no federal tax liability for **2011** and you were a Rhode Island resident during all of **2011**, and your **2011** federal tax was (or would have been had you been required to file) for a full 12 months, then enter zero (0).
- Line 6 Enter the **SMALLER** of line 2 or line 5 (including zero). If line 6 is zero, you do not owe any underestimating interest and need not complete the rest of this form. However, you must attach this form to your Rhode Island return.

PART 2 SHORTCUT METHOD

- Line 7 Enter the amount from part 1, line 6.
- Line 8 Enter the amount of estimated and withholding tax you paid for **2012** from RI-1040, lines 14A and 14B or RI-1040NR, lines 17A, 17B and 17C.
- Line 9 Subtract line 8 from line 7. If zero or less, enter \$0.
- Line 10 Multiply line 9 by 12.0205% (.120205).
- Line 11 If you paid the tax balance due before 4/15/2013, multiply the number of days paid before 4/15/2013 by the amount on line 9 by .00033 and enter the amount on line 11.
- Line 12 Subtract line 11 from line 10. Enter here and on RI-1040, page 1, line 15B or RI-1040NR, page 1, line 18B.

RI SCHEDULE M

RI MODIFICATIONS TO FEDERAL AGI

2012

Name(s) shown on Form RI-1040 or RI-1040NR

Your social security number

NOTE: For each modification being claimed you must enter the modification amount on the corresponding modification line and attach documentation supporting your modification. Otherwise, the processing of your return may be delayed.

MODIFICATIONS INCREASING FEDERAL AGI

- 1. A. Income from obligations of any state or its political subdivisions, other than Rhode Island under **RIGL §44-30-12(b)(1) and RIGL §44-30-12(b)(2)**..... 1A. _____
- B. Rhode Island fiduciary adjustment as beneficiary of an estate or trust under **RIGL §44-30-17**..... 1B. _____
- C. Recapture of Family Education Account modifications under **RIGL §44-30-25(g)**..... 1C. _____
- D. Bonus depreciation that has been taken for federal purposes that must be added back to Rhode Island income under **RIGL §44-61-1**..... 1D. _____
- E. Section 179 depreciation that has been taken for federal purposes that must be added back to Rhode Island income under **RIGL §44-61-1.1**..... 1E. _____
- F. Recapture of Tuition Saving Program modifications (section 529 accounts) under **RIGL §44-30-12(b)(4)**.... 1F. _____
- G. Recapture of Historic Tax Credit or Motion Picture Production Tax Credit modifications decreasing Federal AGI previously claimed under **RIGL §44-33.2-3(e)(2) and RIGL §44-31.2-9** respectively..... 1G. _____
- H. Recapture of Scituate Medical Savings Account modifications under **RIGL §44-30-25.1(d)(3)(i)**..... 1H. _____
- I. Total modifications **INCREASING** Federal AGI. Add lines 1A through 1H..... 1I. _____

MODIFICATIONS DECREASING FEDERAL AGI

- 2. A. Income from obligations of the US government included in Federal AGI but exempt from state income taxes reduced by investment interest on the obligations taken as a federal itemized deduction..... 2A. _____
- B. Rhode Island fiduciary adjustment as beneficiary of an estate or trust under **RIGL §44-30-17**..... 2B. _____
- C. Elective deduction for new research and development facilities under **RIGL §44-32-1**..... 2C. _____
- D. Railroad Retirement benefits paid by the Railroad Retirement Board..... 2D. _____
- E. Qualifying investment in a certified venture capital partnership under **RIGL §44-43-2**..... 2E. _____
- F. Family Education Accounts under **RIGL §44-30-25(f)**..... 2F. _____
- G. Tuition Saving Program contributions (section 529 accounts) under **RIGL §44-30-12(c)(4)**. Maximum modification shall not exceed \$500 (\$1,000 if filing a joint return)..... 2G. _____
- H. Exemptions from tax on profit or gain for writers, composers and artists under **RIGL §44-30-1.1(c)(1)**.... 2H. _____
- I. Bonus depreciation that has already been taken on the Federal return that has not yet been subtracted from Rhode Island income under **RIGL §44-61-1**..... 2I. _____
- J. Section 179 depreciation that has already been taken on the Federal return that has not yet been subtracted from Rhode Island income under **RIGL §44-61-1.1**..... 2J. _____
- K. Modification for performance based compensation realized by an eligible employee under the Jobs Growth Act under **RIGL §42-64.11-4**..... 2K. _____
- L. Modification for exclusion for qualifying option under **RIGL §44-39.3-1 AND** modification for exclusion for qualifying securities or investment under **RIGL §44-43-8**..... 2L. _____
- M. Modification for Tax Incentives for employers under **RIGL §44-55-4.1**. Attach Form RI-107..... 2M. _____
- N. Historic Tax Credit, Motion Picture Production Tax Credit or Musical & Theatrical Tax Credit income reported on Federal return exempt for RI purposes under **RIGL §44-33.2-3(e)(2), §44-31.2-9(c) & §44-31.3-2(b)(6)**.... 2N. _____
- O. Active duty military pay of Nonresidents stationed in Rhode Island and income for services performed in Rhode Island by the servicemember's spouse. **This modification does NOT apply to RI residents**..... 2O. _____
- P. Scituate Medical Savings Account contributions that are taxable on the Federal Return but exempt from Rhode Island under **RIGL §44-30-25.1(d)(1)**..... 2P. _____
- Q. Amounts of insurance benefits for dependents and domestic partners included in Federal AGI pursuant to chapter 12 of title 36 or other coverage plan under **RIGL §44-30-12(c)(6)**..... 2Q. _____
- R. Modification for Organ Transplantation for specific unreimbursed expenses incurred by claimant under **RIGL §44-30-12(c)(7)**. **This modification applies to RHODE ISLAND RESIDENTS ONLY**..... 2R. _____
- S. Modification for Resident business owner in certified enterprise zone under **RIGL §42-64.3-7**. **This modification applies to RHODE ISLAND RESIDENTS ONLY**..... 2S. _____
- T. Income from the discharge of business indebtedness claimed as income on Federal return and previously claimed as RI income under the American Recovery and Reinvestment Act of 2009 under **RIGL §44-66-1**..... 2T. _____
- U. Total modifications **DECREASING** Federal AGI. Add lines 2A through 2T and enter as a negative amount..... 2U. (_____)

NET MODIFICATIONS TO FEDERAL AGI

3. **NET MODIFICATIONS TO FEDERAL AGI.** COMBINE lines 1I and 2U. Enter here and on RI-1040 or RI-1040NR, page 1, line 2. 3.

Name(s) shown on Form RI-1040 or RI-1040NR

Your social security number

RI SCHEDULE CR - OTHER RI CREDITS

CURRENT YEAR CREDITS

NOTE: You **must** attach proper forms and documentation with this schedule or it will delay the processing of your return.

- I The original certificate must be attached if taking credit for any of the below credits.
- I If using a carryforward amount, you must attach a carryforward schedule.
- I If the credit you are trying to use is not listed below, that means the credit is no longer allowed as a credit against personal income tax. Any unused carry forward amounts are also no longer allowed as a credit. Entering an ineligible credit either on one of the lines below or on an attached statement will result in the disallowance of the credit.

For more details on each credit, please see page I-6 of the RI-1040 instructions or page I-8 of the RI-1040NR instructions. The instructions are also available on the tax division's website: www.tax.ri.gov

1.	RI-2276 TAX CREDIT FOR CONTRIBUTIONS TO SCHOLARSHIP ORGANIZATIONS - RIGL §44-62	1.	_____
2.	RI-286B HISTORIC PRESERVATION INVESTMENT TAX CREDIT - RIGL §44-33.2	2.	_____
3.	RI-8201 MOTION PICTURE PRODUCTION COMPANY TAX CREDIT - RIGL §44-31.2 and MUSICAL AND THEATRICAL PRODUCTION TAX CREDITS - RIGL §44-31.3	3.	_____
4.	TOTAL CREDITS. Add lines 1 through 3. Enter here and on RI-1040, page 1, line 9C or RI-1040NR, page 1, line 12	4.	

RECAPTURE OF PRIOR YEAR CREDITS

5.	Recapture credit #1: Enter credit number _____ and credit name _____	5.	_____
6.	Recapture credit #2: Enter credit number _____ and credit name _____	6.	_____
7.	TOTAL CREDIT RECAPTURE. Add lines 5 and 6. Enter here and on RI-1040, pg 1, line 10B or RI-1040NR, pg 1, line 13B.	7.	

RI-4868

Rhode Island Application for Automatic Extension of Time To File a Rhode Island Individual Income Tax Return

2012

PURPOSE OF FORM RI-4868

Use Form RI-4868 to obtain an automatic 6 month extension of time to file a Rhode Island Individual Income Tax Return. Form RI-4868 can be used to extend the filing of Form RI-1040, Rhode Island Resident Individual Tax Return, or RI-1040NR, Nonresident Income Tax Return.

The filing or granting of an extension of time to file does not extend the time for payment of tax due on the return.

Filing Form RI-4868 DOES NOT extend the time to file Form RI-1040H or Form RI-6238. These forms must be filed on or before April 15, 2013 even if you file an extension for Form RI-1040.

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 2012. If a proper estimate is not made, the extension request will not be considered valid.
3. File the extension with the Rhode Island Division of Taxation on or before April 15, 2013.
4. Pay the amount of Rhode Island tax due as calculated on Form RI-4868 on or before April 15, 2013.
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. Detach and return the lower portion with your payment.

Date Paid	Check Number	Amount
_____	_____	\$ _____

ADDITIONAL INFORMATION

The tax due on the return must be paid on or before April 15, 2013.

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. Write "Form RI-4868", your daytime phone number and the your social security number 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. Instead, just put them loose in the envelope. Mail your payment and Form RI-4868 to the Rhode Island Division of Taxation, Dept#87, PO Box 9703, Providence, RI 02940-9703.

PAYMENT BY CREDIT CARD



Contact the service provider listed on this page and follow their instructions. Enter on page 1 of Form RI-1040 or RI-1040NR, 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 EXTENSION AT PERFORATION TO MAIL IN

RI-4868

STATE OF RHODE ISLAND Application for Extension of Time
DIVISION OF TAXATION - DEPT#87 - PO BOX 9703 - PROVIDENCE, RI 02940-9703

2012

APPLICATION FOR AUTOMATIC EXTENSION OF TIME TO FILE RHODE ISLAND INDIVIDUAL INCOME TAX RETURN

1. Name(s)		
Address		
City	State	ZIP Code
2. Your social security number		
Spouse's social security number, if joint payment		

RI-4868

Enter tentative tax computation

- A. Tentative Rhode Island income tax _____
- B. Total tax withheld, payments & credits _____
- C. Balance Due (line A less line B) _____

3. ENTER AMOUNT ENCLOSED \$ _____ .00

RI 1040V

Rhode Island Return Payment Voucher

2012

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 15C of your Form RI 1040 or line 18C of your Form RI 1040NR. 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 2012
DIVISION OF TAXATION DEPT#85 PO BOX 9703 PROVIDENCE, RI 02940 9703

DO NOT STAPLE OR ATTACH THIS VOUCHER TO YOUR PAYMENT

NAME
 ADDRESS
 CITY, STATE & ZIP CODE
 SOCIAL SECURITY NUMBER
 SPOUSE'S SOCIAL SECURITY NUMBER

RI 1040V

4. ENTER AMOUNT ENCLOSED \$ 00

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 boxes 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 or Form RI 1040V to your return or to each other. Instead, just put them loose in the envelope. Mail your tax return to the Rhode Island Division of Taxation, One Capitol Hill, Providence, RI 02908 5806. Mail your payment and Form RI 1040V to the Rhode Island Division of Taxation, Dept#85, PO Box 9703, Providence, RI 02940 9703.

PAYMENT BY CREDIT CARD



Contact the service provider listed on this page and follow their instructions. Enter on page 1 of Form RI 1040 or RI 1040NR, 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

RI 1040V

STATE OF RHODE ISLAND Payment Voucher
DIVISION OF TAXATION DEPT#85 PO BOX 9703 PROVIDENCE, RI 02940 9703

2012

DO NOT STAPLE OR ATTACH THIS VOUCHER TO YOUR PAYMENT OR YOUR RETURN

1. Name(s)		
Address		
City	State	ZIP Code
2. Your social security number		
Spouse's social security number, if joint payment		

RI 1040V

3. ENTER AMOUNT ENCLOSED \$ _____ .00

RI 1040H RHODE ISLAND PROPERTY TAX RELIEF CLAIM

2012

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 2012	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 2012 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 9 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

If no federal return is filed, DO NOT complete part 2. Instead go to page 2, complete part 6 and enter the result on line 9 below.

1. Adjusted gross income from Federal Form 1040, line 37; 1040A, line 21 or 1040EZ, line 4.....	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 (e.g. child support received, cash assistance from friends/family). Specify:	7.	
8. Addback of rental losses, business losses, capital losses, exclusion of foreign income and losses from pass through entity.....	8.	
9. TOTAL 2012 HOUSEHOLD INCOME. Add lines 1 through 8 or enter amount from page 2, part 6, line 39	9.	

PART 3 ADDITIONAL INFORMATION ATTACH A COPY OF YOUR 2012 SOCIAL SECURITY AWARD LETTER OR FORM 1099 TO 1040H FORM

10A. Enter your date of birth	10A	/	/	10B. Enter spouse's date of birth	10B	/	/
10C. Were you or your spouse disabled and receiving Social Security Disability payments during 2012				10C. YES <input type="checkbox"/> <input type="checkbox"/> NO			
10D. Indicate the number of persons in your household		10D		10E. Enter the number of persons listed in 10D that are dependents under the age of 18		10E	

PART 4 TO BE COMPLETED BY HOMEOWNERS ONLY ATTACH A COPY OF YOUR 2012 PROPERTY TAX BILL TO 1040H FORM

11. Enter the amount of property taxes you paid or will pay for 2012	11.	
12. Enter the amount from line 9 above	12	
13. Enter percentage from computation table on back page	13	%
14. Multiply amount on line 12 by percentage on line 13	14.	
15. Tentative credit. Line 11 minus line 14. If line 14 is greater than line 11, enter zero.....	15.	
16. PROPERTY TAX RELIEF. Line 15 or \$300.00, whichever is LESS. Enter here and on Form RI 1040, line 14C.....	16.	

PART 5 TO BE COMPLETED BY RENTERS ONLY ATTACH A COPY OF YOUR 2012 LEASE OR 3 RENT RECEIPTS TO 1040H FORM

REQUIRED INFORMATION

Name	Address	Telephone number
------	---------	------------------

Enter your LANDLORD'S name, address and telephone number:

17. Enter amount of rent you paid in 2012	17.	
18. Multiply the amount on line 17 by 20%	18.	
19. Enter the amount from line 9 above	19	
20. Enter percentage from computation table on back page	20	%
21. Multiply amount on line 19 by percentage on line 20	21.	
22. Tentative credit. Line 18 minus line 21. If line 21 is greater than line 18, enter zero.....	22.	
23. PROPERTY TAX RELIEF. Line 22 or \$300.00, whichever is LESS. Enter here and on Form RI 1040, line 14C.....	23.	

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		Spouse's signature	
	Date		Date

Paid preparer's signature and address	SSN, PTIN or EIN	Telephone number
		()

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.

24. Social security (including Medicare premiums) and Railroad Retirement benefits.....	24.	
25. Unemployment benefits, worker's compensation.....	25.	
26. Wages, salaries, tips, etc.....	26.	
27. Dividends and interest (taxable and nontaxable).....	27.	
28. Business and Farm income (net of expenses).....	28.	
29. Pension and annuity income (taxable and nontaxable).....	29.	
30. Rental income (net of expenses).....	30.	
31. Partnership, estate and trust income.....	31.	
32. Total gain on sale or exchange of property.....	32.	
33. Loss on sale or exchange of property (capital losses are limited to \$3,000.00).....	33.	
34. Cash public assistance (welfare, etc.).....	34.	
35. Alimony and child support received.....	35.	
36. Nontaxable military compensation and cash benefits.....	36.	
37. Other income, including cash assistance from friends or family for rent or utilities. Specify: _____	37.	
38. Addback of rental losses, business losses, capital losses, exclusion of foreign income and losses from pass through entity.....	38.	
39. TOTAL 2012 HOUSEHOLD INCOME. Add lines 24 through 38. Enter here and on Form RI 1040H, page 1, line 9.....	39.	

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 9.	Household income		Percentage of income allowable as credit	
	Less than 6,001	6,001 - 9,000	1 person	2 or more
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 13 or line 20, whichever applies.	6,001	9,000	3%	3%
	9,001	12,000	4%	4%
	12,001	15,000	5%	5%
	15,001	30,000	6%	6%

GENERAL INSTRUCTIONS

WHEN AND WHERE TO FILE

Form RI 1040H must be filed by April 15, 2013.

Even if you are seeking a filing extension for your Rhode Island income tax return, RI 1040, Form RI 1040H must be filed by April 15, 2013. An extension of time to file Form RI 1040, does NOT extend the time to file Form RI 1040H.

If filing with Form RI 1040, 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 by itself without attaching it to a Rhode Island income tax return. However, Form RI 1040H must be filed by April 15, 2013.

Your property tax relief claim should be filed as soon as possible after December 31, 2012. However, no claim for the year 2012 will be allowed unless such claim is filed by April 15, 2013. For additional filing instructions, see RIGL 44-33. Mail your property tax relief claim to the Rhode Island Division of Taxation, One Capitol Hill, Providence, RI 02908 5806.

WHO MAY QUALIFY

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

- a) You must have been a legal resident of Rhode Island for the entire calendar year 2012.
- b) Your household income must have been \$30,000.00 or less.
- c) You must have lived in a household or rented a dwelling that was subject to property taxes.
- d) 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.

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 2012 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 2012 by 20% and add the amount to the property tax paid. Then enter the total on RI 1040H, line 11.

Example:

Rent (3,600 X 20%).....	720.00
Property Tax.....	+ 2,000.00
Amount to be entered on line 11...	2,720.00

2012 INSTRUCTIONS FOR FILING RI 1040

GENERAL INSTRUCTIONS

This booklet contains returns and instructions for filing the 2012 Rhode Island Resident Individual Income Tax Return. Read the instructions in this booklet carefully. For your convenience we have provided line by line instructions which will aid you in completing your return. Please print or type so that it will be legible. Check the accuracy of your name(s), address and social security number(s).

Most resident taxpayers will only need to complete the first two pages of Form RI 1040 and RI Schedule W. Those taxpayers claiming modifications to federal adjusted gross income must complete RI Schedule M on page 5. Taxpayers claiming a credit for income taxes paid to another state must complete RI Schedule II on page 2.

Nonresidents and part year residents will file their Rhode Island Individual Income Tax Returns using Form RI 1040NR.

Complete your 2012 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.

Accuracy and attention to detail in completing the return in accordance with these instructions will facilitate the processing of your tax return. You may find the following points helpful in preparing your Rhode Island Income Tax Return.

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).

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 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 Rhode Island

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.

MILITARY PERSONNEL

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.

Military pay received by a nonresident service person stationed in Rhode Island is not subject to Rhode Island income tax. This does not apply to other income derived from Rhode Island sources, e.g., if the service person holds a separate job, not connected with his or her military service, income received from that job is subject to Rhode Island income tax.

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 his/her legal residency if the servicemember's spouse meets certain conditions.

Income for services performed by the service member's spouse in Rhode Island would be exempt from Rhode Island income tax if the servicemember's spouse moved to Rhode Island solely to be with the servicemember complying with military orders sending the servicemember to Rhode Island. The servicemember and the servicemember's spouse must also share the same non Rhode Island domicile.

However, other income derived from Rhode Island sources such as business income, ownership or disposition of any interest in real or tangible personal property and gambling winnings are still subject to Rhode Island income tax.

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 2012, 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 filing 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.

If you are filing Form RI 1040H, 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.

WHERE AND WHEN TO FILE

Rhode Island income tax returns must be filed by Monday, April 15, 2013.

Mail your return to:

Rhode Island Division of Taxation
One Capitol Hill
Providence, RI 02908 5806

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, you do not need to submit the Rhode Island form. Attach a copy of 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.

Filing for an extension of time to file Form RI 1040 does not extend the time to file Form RI 1040H, Rhode Island Property Tax Relief Claim or Form RI 6238, Rhode Island Residential Lead Paint Credit. These forms must be filed by April 15, 2013.

WHERE TO GET FORMS

Forms may be obtained by:
visiting the Division of Taxation's website.
<http://www.tax.ri.gov> or
calling the Division of Taxation's Forms Request line: (401) 574 8970

MISSING OR INCORRECT FORM W 2

This form is given to you by your employer showing the amount of income tax withheld on your behalf by your employer. 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, 2013 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. 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.

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 R 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 to be included in the income of both residents and nonresidents alike.

ESTIMATED INCOME TAX PAYMENTS

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.

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:

Rhode Island Division of Taxation
One Capitol Hill
Providence, RI 02908 [5806](tel:4015748829)

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 2013. 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:

Rhode Island Division of Taxation
One Capitol Hill
Providence, RI 02908 [5806](tel:4015748829)

Refunds of less than \$1.00 will not be paid unless specifically requested.

REFUND CLAIMS

RIGL 44 30 87 provides different time periods within which a refund claim is allowed. A refund may be claimed within three (3) years of filing a return or two (2) years from the time the tax was paid, whichever expires later.

If a claim is made within the three (3) year period, the amount of the refund cannot exceed the amount of tax paid within that three (3) year period.

If a claim is made within the two (2) year period, the amount of refund may not exceed the portion of tax paid during the two (2) years preceding the filing of the claim.

For purposes of this section, any income tax withheld from the taxpayer during any calendar year and any amount paid as estimated income tax for a taxable year is deemed to have been paid on the fifteenth day of the fourth month following the close of the taxable year for which the payments were being made.

For more information call the Personal Income Tax Section at (401) 574 8829, option #3.

SIGNATURE

You must sign your Rhode Island income tax return. If filing a joint return, both husband and wife must sign the 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 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.

NET OPERATING LOSS DEDUCTIONS

The Rhode Island Personal Income Tax law relating to Net Operating Loss deduction (NOL) has been amended by enactment of RIGL 44 30 2.8 and RIGL 44 30 87.1.

Under the provisions of RIGL 44 30 2.8, the five (5) year carry back provision for years ending in 2001 and 2002 provided by the Job Creation and Worker Assistance Act of 2002 (P.L. 107 147) for federal tax purposes shall not be allowed for Rhode Island tax purposes.

If a taxpayer has already filed a return claiming a five (5) year carry back, he/she must file a Rhode Island amended return on Form RI 1040X.

Under the provisions of RIGL 44 30 87.1, for losses incurred for taxable years beginning on or after January 1, 2002, an NOL deduction may not be carried back for Rhode Island personal income tax purposes, but will only be allowed as a carry forward for the number of succeeding years as provided in IRS 172. A carry forward can only be used on the Rhode Island return to the extent that the carry forward is used on the federal return.

Should you have any questions regarding this matter, please call the Personal Income Tax Section at (401) 574 8829, option #3.

BONUS DEPRECIATION

A bill passed disallowing the new federal bonus depreciation for Rhode Island tax purposes. When filing a Rhode Island tax return any bonus depreciation taken for federal purposes must be added back to income as a modification on RI Schedule M, line 1D for Rhode Island purposes. In subsequent years, when federal depreciation is less than what previously would have been allowed, the difference may be deducted from income as a modifi-

cation on RI Schedule M, line 2I for Rhode Island purposes.

A separate schedule of depreciation must be kept for Rhode Island purposes. The gain or loss on the sale or other disposition of the asset is to be determined, for Rhode Island purposes, using the Rhode Island depreciation schedule.

EXAMPLE: A company bought equipment after September 11, 2001 that cost \$10,000 and had a 10 year life and qualified for 30% bonus depreciation. Depreciation for federal purposes in the first year was \$3,700 (30% X \$10,000) + (10% x 7,000). Normal depreciation in the first year would have been \$1,000. The Company should add back on RI Schedule M, line 1D the amount of \$2,700 (\$3,700 - \$1,000). In subsequent years the company should deduct \$300 (\$1000 - \$700) each year while depreciation lasts. The deduction should be on RI Schedule M, line 2I.

If a taxpayer has already filed a return, Form RI 1040X R should be filed. Questions on this procedure should be addressed by calling the Personal Income Tax Section at (401) 574 8829, option #3.

SECTION 179 DEPRECIATION

Rhode Island passed a bill disallowing the increase in the Section 179 depreciation under the Jobs & Growth Tax Relief Reconciliation Act of 2003. Section 179 depreciation will remain limited to \$25,000 for Rhode Island income tax purposes. When filing your Rhode Island tax return any additional Section 179 depreciation taken must be added back to federal adjusted gross income as a modification on RI Schedule M, line 1E. In subsequent years, when federal depreciation is less than what previously would have been allowed, the difference may be deducted from federal adjusted income as a modification RI 1040, schedule M, line 2J.

A separate schedule of depreciation must be kept for Rhode Island purposes. The gain or loss on the sale or other disposition of the asset is to be determined, for Rhode Island purposes, using the Rhode Island depreciation schedule.

TUITION SAVINGS PROGRAM SECTION 529

A modification decreasing federal adjusted gross income may be claimed for contributions made to a Rhode Island "qualified tuition program" under section 529 of the Internal Revenue Code, 26 U.S.C. 529. The maximum modification shall not exceed \$500, \$1,000 if a joint return, regardless of the number of accounts. Taxpayers should claim the modification on Schedule M, line 2G.

If the funds are rolled over to a Tuition Savings Plan of another state or are an unqualified withdrawal, recapture is required.

Taxpayers may also take a modification decreasing federal adjusted gross income in the amount of any qualified withdrawal or distribution from the Tuition Saving Program which is included in federal adjusted gross income. Taxpayers should claim the modification on Schedule M, line 2G.

RHODE ISLAND TAX CREDITS

Rhode Island law provides special Rhode Island tax credits which may be applied against the Rhode Island income tax. Before claiming any credits, taxpayers should refer to the Rhode Island law and/or regulations for specific requirements for each credit such as carry over provisions and the order in which the credits must be used. Taxpayers claiming credits must attach RI Schedule CR and the proper form(s) and other documentation to the return, failure to do so will result in disallowance of the credit. A list of allowable Rhode Island credits is available on RI Schedule CR.

If you do not see a particular credit on RI Schedule CR, that means the credit is no longer allowed against personal income tax.

INTEREST

Any tax not paid when due, including failure to pay adequate estimated tax, is subject to interest at the rates of 18% (.1800) per annum.

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) per annum.

PENALTIES

The law provides for penalties in the following circumstances.

Failure to file an income tax return by the due

date. A late filing penalty will be assessed at 5% (0.0500) per month on the unpaid tax for each month or part of a month the return is late. The maximum late filing penalty is 25% (0.2500).

Failure to pay any tax due by the due date. A late payment penalty will be assessed at 1/2% (0.0050) per month on the unpaid tax for each month or part of a month the tax remains unpaid. The maximum late payment penalty is 25% (0.2500).

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 1040, 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 the Personal Income Tax Section at (401) 574 8829, option #3.

SPECIFIC LINE INSTRUCTIONS

NAME AND ADDRESS

Complete the identification portion of the return, including your name and social security number, your spouse's name and social security number (if applicable), address, daytime telephone number and your 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

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 Modifications: Enter your net modifications from page 5, RI Schedule M, line 3. If you are claiming a modification, you must attach RI Schedule M to your return. RI Schedule M is discussed further on page 15 of these instructions.

Line 3 Modified Federal Adjusted Gross Income: Determine your modified federal adjusted gross income by combining the amount on line 1 with the amount on line 2.

Line 4 Deductions: Enter your Rhode Island standard deduction. Rhode Island does not allow the use of federal itemized deductions.

Single	\$7,800
Married Joint	\$15,600
Qualifying Widow(er)	\$15,600
Married Separate	\$7,800
Head of Household	\$11,700

However, if line 3 is more than \$181,900 see the Exemption Worksheet on page i (back of the front cover) to compute your exemption amount.

Line 5 Subtract line 4 from line 3.

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

Amount on Federal 1040EZ, line 5	Enter in box on RI 1040, line 6
Less than 5,950	0
5,950	0
9,750	1
11,900	0
15,700	1
19,500	2

Exemption Amount: Multiply the number of exemptions in the box by \$3,650.

However, if line 3 is more than \$181,900 see the Exemption Worksheet on page i (back of the front cover) to compute your exemption amount.

NOTE: If someone else can claim you on their return, your exemption amount is zero.

Line 7 Rhode Island Taxable Income: Subtract line 6 from line 5.

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

Line 9A Rhode Island Percentage of Allowable Federal Credits: Enter the amount of allowable federal credits from page 2, RI Schedule I, line 22.

Line 9B Credit for Taxes Paid to Other States: Enter amount of credit for taxes paid to other states from page 2, RI Schedule II, line 29. If credit is claimed for taxes paid to more than one state, make a separate calculation of each state on Form RI 1040MU. This form can be found on our website, www.tax.ri.gov or by contacting the RI Division of Taxation at (401) 574 8970.

NOTE: You must attach a signed copy of each state return for which you are claiming credit. Failure to attach copies could result in the credit being disallowed.

Line 9C Other Rhode Island Credits: Enter amount of Other Rhode Island Credits from page 6, RI Schedule CR, line 4. Attach RI Schedule CR and your original certificate or carry forward schedule to your RI 1040.

NOTE: All credits require the original certificate be attached to the return unless the credit amount is a carry forward from a prior year. Failure to attach the original certificate will result in the disallowance of the credit until the original is provided.

Line 9D Total Rhode Island Credits: Add lines 9A, 9B and 9C.

Line 10A Rhode Island Income Tax after Credits: Subtract line 9D from line 8 (if zero or less, enter zero).

Line 10B Recapture of Prior Year Other Rhode Island Credits: Enter amount of Credit Recapture from page 6, RI Schedule CR, line 7.

Line 11 Rhode Island Checkoff Contributions: Enter the amount of checkoff contributions from page 2, RI Checkoff Contributions Schedule, line 37. A list of the checkoff contributions can be found on page 15 of these instructions. These checkoff contributions will increase your tax due or reduce your refund.

Line 12 Use/Sales Tax Due: Enter the amount of Use/Sales Tax from line 6 of the Individual Consumer's Use/Sales Tax Worksheet on page 14 of these instructions.

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 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%.

INDIVIDUAL CONSUMER S USE/SALES TAX WORKSHEET

for RI 1040, page 1, line 12

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. Rhode Island percentage 7%.....	3. _____
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 Form RI 1040, page 1, line 12.....	6. _____

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, 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 costing \$250 or less are not taxable. Refer to Rhode Island Regulation SU 12 13 for more information regarding the tax on clothing and footwear.

Line 13 Total Rhode Island Tax and Checkoff Contributions. Add lines 10A, 10B, 11 and 12.

Line 14A Rhode Island Income Tax Withheld: Enter total amount of Rhode Island 2012 income tax withheld from RI Schedule W, line 21. (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.

RI Schedule W, along with your W 2s and 1099s, must be attached to your return in order to receive credit for Rhode Island income tax withheld.

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 1040.

Line 14B 2012 Estimated Payments and Amount Applied from 2011 Return: Enter the amount of estimated payments paid on 2012 Form RI 1040ES and the amount applied from your 2011 return.

Line 14C Property Tax Relief Credit: Enter the amount of allowable property tax relief credit from Form RI 1040H line 16 or 23, whichever is applicable. If you are filing a Rhode Island Form RI 1040, attach a copy of Form RI 1040H to the front of your RI 1040. However, if you are not required to file a Form RI 1040 or if you are filing an extension for your RI 1040, you may file Form RI 1040H separately to claim your property tax relief credit. Filing an extension of time to file Form RI 1040 does NOT extend the time to file Form RI 1040H. Form RI 1040H, Rhode Island Property Tax Relief Claim, must be filed by April 15, 2013.

Line 14D RI Earned Income Credit: Enter amount from page 2, RI Schedule EIC, line 46. If you are claiming a Rhode Island earned income credit, you must complete and attach RI Schedule EIC located on page 2 to your RI 1040.

Line 14E RI Residential Lead Paint Credit: Enter the amount from Form RI 6238, line 7. You must attach a copy of Form RI 6238 to your RI 1040. However, if you are not required to file a Form RI 1040 or if you are filing an extension for your RI 1040, you may file Form RI 6238 separately to claim your RI Residential Lead Paint Credit. Filing an extension of time to file Form RI 1040 does NOT extend the time to file Form RI 6238. Form RI 6238, Rhode Island Residential Lead Paint Credit, must be filed by April 15, 2013.

Line 14F Other Payments: Enter any other payments 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 Form RI 1040, page 1 to the right of line 14.

Any pass through withholding from Form RI 1099PT must be entered on RI Schedule W and Form RI 1099PT must be attached to your return.

Line 14G Total Payments and Credits: Add lines 14A, 14B, 14C, 14D, 14E and 14F.

Line 15A Balance Due: If the amount on line 13 is greater than the amount of line 14G, SUBTRACT line 14G from line 13 and enter the balance due on this line. This is the amount you owe.

Line 15B Underestimating Interest Due: Complete Form RI 2210 or Form RI 2210A. Enter the amount of interest due from Form RI 2210, line 12 or line 22 or Form RI 2210A, line 12 on this line. This amount should be added to line 15A or subtracted from line 16, whichever applies.

Line 15C Total Amount Due: Add lines 15A and 15B. 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 16 Overpayment. If the amount on line 14G is greater than the amount on line 13 then SUBTRACT line 13 from line 14G and enter the overpayment on line 16.

If there is an amount due on line 15B for underestimating interest, subtract line 15B from line 16.

If the amount of underestimating interest on line 15B is more than the amount of overpayment from line 16, subtract line 16 from line 15B and enter the result on line 15C.

Line 17 Refund: Enter the amount of the overpayment from line 16 that is to be refunded. Refunds of less than \$1.00 will not be paid unless specifically requested.

Line 18 Overpayment to be applied to 2013: Enter the amount of overpayment from line 16 which is to be applied to your 2013 estimated tax. (See General Instructions on page I 2)

**RI SCHEDULE I
ALLOWABLE FEDERAL CREDIT**


Line 19 Rhode Island Income Tax: Enter the amount from Form RI 1040, page 1, line 8.

Line 20 Credit for Child and Dependent Care Expenses: Enter the amount from Federal Form 1040, line 48 or 1040A, line 29.

Line 21 Multiply the amount on line 20 by 25%

Line 22 Maximum Credit. Enter the amount from line 19 or 21, whichever is less. Enter here and on form RI 1040, page 1, line 9A.

**RI SCHEDULE II
CREDIT FOR INCOME TAXES PAID TO
ANOTHER STATE**

 44 30 18
If you are claiming credit for income taxes paid to more than one state, use Form RI 1040MU, Credit for Income Taxes Paid to Multiple States. Enter the applicable amounts from Form(s) RI 1040MU onto this schedule. Form RI 1040MU is available on our website, www.tax.ri.gov or by contacting the Rhode Island Division of Taxation at (401) 5/4 89/0.

Line 23 Rhode Island Income Tax: Enter the amount from page 1, line 8 less allowable federal credit from page 2, RI Schedule I, line 22.

Line 24 Income from Other State(s): Enter the amount of income derived from other state. If state income tax has been paid to more than one other state, prepare a separate calculation for each state on Form RI 1040MU. Enter the amount of income from other states from Form RI 1040MU, line 29.

If you need to use more than one Form RI 1040MU, add all of the Form RI 1040MU line 29 amounts together and enter the total amount on line 24.

Out of state gross income is determined in the same manner as that which would be used for Federal purposes and generally includes the net amounts of income that appear on the face of the other state's return or what would be comparable to the face of the Federal Income Tax Return.

Line 25 Modified Federal AGI. Enter amount from page 1, line 3.

Line 26 Divide line 24 by line 25.

Line 27 Tentative Credit. Multiply the amount on line 23 by the percentage on line 26.

Line 28 Tax Due and Paid to Other State: Enter the amount of income tax due and paid to the other state and write the name of the state in the space provided.

If state income tax has been paid to more than one other state, prepare a separate calculation for each state, on Form RI 1040MU. Enter the amount of credit from Form RI 1040MU, line 30.


If you need to use more than one Form RI 1040MU, add all of the Form RI 1040MU line 30 amounts together and enter the total amount on line 28.

In the space provided for the name of state to which income taxes were due and paid enter MU.

NOTE: You must attach a signed copy of the return filed with the other state(s). If you owe no tax to the other state(s) and are to be refunded all the taxes withheld or paid to the other state(s), enter \$0.00 on line 28. If included on a composite filing in another state(s), you must attach a copy of the composite filing(s) showing your income and the taxes paid on your behalf.

Line 29 Maximum Credit for Tax Paid to Another State: Enter the amount from line 23, line 27 or line 28, whichever is the smallest. Enter here and on page 1, line 9B.

RI CHECK OFF CONTRIBUTIONS SCHEDULE

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

Lines 30 through 36 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.

- (30) Drug Program Account
- (31) Olympic Contribution
- (32) Rhode Island Organ Transplant Fund
- (33) Rhode Island Council on the Arts
- (34) Rhode Island Non game Wildlife Appropriation
- (35) Childhood Disease Victims Fund
- (36) RI Military Family Relief Fund

Line 37 Total Contributions: Add lines 30, 31, 32, 33, 34, 35 and 36. Enter the total here and on page 1, line 11.

RI SCHEDULE EIC EARNED INCOME CREDIT

Line 38 Rhode Island Income Tax: Enter the amount from RI 1040, page 1, line 10A.

Line 39 Federal Earned Income Credit: Enter the amount of Federal Earned Income Credit from Federal Form 1040, line 64a; 1040A, line 38a or 1040EZ, line 8a.

Line 40 The Rhode Island percentage is 25%.

Line 41 Multiply line 39 by line 40.

Line 42 Enter the SMALLER of line 38 or line 41.

Line 43 Subtract line 42 from line 41. If zero, skip lines 44 and 45 and enter the amount from line 42 on line 46. Otherwise, continue to line 44.

Line 44 The refundable Rhode Island percentage is 15%.

Line 45 Rhode Island Refundable Earned Income Credit: Multiply line 43 by line 44.

Line 46 Total Rhode Island Earned Income Credit. Add line 42 and line 45. Enter here and on RI 1040, line 14D.

SCHEDULE W RHODE ISLAND W2 AND 1099 INFORMATION

If claiming Rhode Island income tax withheld on Form RI 1040, page 1, line 14A, RI Schedule W must be completed and attached. See RI Schedule W for additional instructions.

RI SCHEDULE M RI MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME

A complete list of modifications is available on RI Schedule M.

Modification amounts must be entered on the appropriate modification line.

You must attach all supporting schedules to any modification claimed.

If modification amounts are not listed properly on this schedule and/or supporting documents are not attached, the processing of your return will be delayed.

Modifications INCREASING Federal AGI:

Line 1A Income from obligations of any state or its political subdivision, other than Rhode Island under RIGL 44 30 12(b)(1) and 44 30 12(b)(2).

Line 1B Rhode Island fiduciary adjustment as beneficiary of an estate or trust under RIGL 44 30 17.

Line 1C Recapture of Family Education Account Modifications under RIGL 44 30 25(g).

Line 1D Bonus depreciation that has been taken for federal purposes that must be added back to Rhode Island income under RIGL 44 61 1 (See General Instructions on page 1 2 for more details).

Line 1E Increased Section 179 depreciation that has been taken for federal purposes that must be added back to Rhode Island income under RIGL 44 61 1.1 (See General Instructions on page 1 2 for more details).

Line 1F Recapture of Tuition Savings Program modifications (section 529 accounts) under RIGL 44 30 12(b)(4) (See General Instructions on page 1 2 for more details).

Line 1G Recapture of Historic Structures Tax Credit or Motion Picture Production Company Tax Credit under RIGL 44 33.2 3(e)(2) and RIGL 44 31.2 9(5), respectively.

Line 1H Recapture of Scituate Medical Savings Account modifications under RIGL 44 30 25.1(d)(3)(i).

Line 1I Total Modifications Increasing Federal Adjusted Gross Income. Add lines 1A through 1H.

Modifications Decreasing Federal AGI:

Line 2A Income from obligations of the United States Government to the extent included in adjusted gross income for federal tax purposes but exempt for state purposes. However, this amount shall be reduced by any investment interest incurred or continued on the obligation which has been taken as a federal itemized deduction. Example US Government Series E bond interest. Taxpayers claiming these modifications must submit a schedule showing the source and amount of income claimed to be exempt. RIGL 44 30 12(c)(1)

Line 2B Rhode Island fiduciary adjustment as beneficiary of an estate or trust under RIGL 44 30 17.

Line 2C Elective deduction for new research and development facilities under RIGL 44 32 1.

Line 2D Railroad Retirement benefits included in gross income for federal income tax purposes but exempt from state income taxes under the laws of the United States.

Line 2E Qualifying investment in a certified venture capital partnership under RIGL 44 43 2.

Line 2F Family Education Accounts under RIGL 44 30 25(f).

Line 2G Tuition Saving Program (section 529 accounts) RIGL 44 30 12(c)(4) A modification decreasing federal adjusted gross income may be claimed for any contributions made to a Rhode Island account under the tuition savings program. The maximum modification shall not exceed \$500, \$1,000 if a joint return. (See General Instructions on page 1 2 for more details).

Line 2H Exemptions from tax on profit or gain for writers, composers and artists residing within a section of the defined Economic Development Zone as defined in RIGL 44 30 1.1 within the cities of Newport, Providence, Pawtucket, Woonsocket or Warwick, or the Towns of Little Compton, Tiverton, Warren or Westerly and creating artistic works while a resident of the Zone. Taxpayers claiming these modifications must submit a schedule showing the source and amount of income claimed to be exempt.

Line 2I Depreciation that has not been taken for federal purposes because of the bonus depreciation that must be subtracted from Rhode Island income RIGL 44 61 1. (See General Instructions on page 1 2 for more details)

Line 2J Depreciation that has not been taken for federal purposes because of the increased section 179 depreciation was not taken originally RIGL 44 61 1.1. (See General Instructions on page 1 2 for more details).

Line 2K Allowable modification for performance based compensation realized by an eligible employee under the Rhode Island Jobs Growth Act under RIGL 42 64.11 4.

Line 2L Modification for exclusion for qualifying option under RIGL 44 39.3 AND modification for exclusion for qualifying securities or investments under RIGL 44 43 8.

Line 2M Modification for Tax Incentives for Employers under RIGL 44 55 4.1. Attach Form RI 107.

Line 2N Historic Structures Tax Credit income, Motion Picture Production Company Tax Credit income or Musical and Theatrical Production Tax Credit income reported on Federal return that is tax exempt under RIGL 44 33.2 3(e)(2), RIGL 44 31.2 9(c), and RIGL 44 31.3 2(b)(6), respectively.

Line 2O Active duty military pay of Nonresidents stationed in Rhode Island, as well as the income of their nonresident spouses for services performed in Rhode Island. Income for services performed by the servicemember's spouse in Rhode Island would be exempt from Rhode Island income tax only if the servicemember's spouse moves to Rhode Island solely to be with the servicemember complying with military orders sending him/her to Rhode Island. The servicemember and the servicemember's spouse must also share the same non Rhode Island domicile.

Not all income earned by the servicemember or his/her spouse is exempt from Rhode Island income tax. Non military pay of the servicemember, as well as business income, gambling winnings or income from the ownership or disposition of real or tangible property earned from Rhode Island by either the servicemember or his/her spouse is still subject to Rhode Island income tax.

Note: The military servicemember and/or his/her spouse may be asked to submit proof of residency to support taking this modification.

Line 2P Contributions to a Scituate Medical Savings Account deemed taxable under the Internal Revenue Code, but tax exempt under RIGL 44 30 25.1(d)(1).

Line 2Q Amounts of insurance benefits for dependents and domestic partners included in Federal adjusted gross income pursuant to chapter 12 under title 36 under 44 30 12(c)(6).

Line 2R Rhode Island full year residents only. Up to \$10,000 in unreimbursed expenses for travel, lodging and lost wages incurred by an individual as a result of the individual donating one or more of his/her organs to another human being for organ transplantation under RIGL 44 30 12(c)(7).

Modification can only be taken once during the life time of the individual and is taken in the year that the human organ transplantation occurs.

Line 2S Under RIGL 42 64.3 7 a domiciliary of an enterprise zone who owns and operates a qualified business facility in that zone may, for the first three years after certification, reduce federal AGI by \$50,000 per year and may, for the fourth and fifth years, reduce federal AGI by \$25,000 per year.

Line 2T Income from the discharge of business indebtedness deferred under the American Recovery and Reinvestment Act of 2009 under 44 66 1. When claimed as income on a federal tax return, this income may be reported as a decreasing modification to federal adjusted gross income to the extent it was previously included as Rhode Island income.

Line 2U Total Modifications Decreasing Federal Adjusted Gross Income. Add lines 2A through 2T. Enter as a negative number.

Line 3 Net Modifications to Federal Adjusted Gross income. Combine lines 1 and 2U. Enter the amount here and on RI 1040, page 1, line 2.

**RI SCHEDULE CR
OTHER RI CREDITS**


CURRENT YEAR OTHER RI CREDITS:

This credit schedule details Other Rhode Island Credits being used on your RI 1040. Each Rhode Island credit has its own line. On the appropriate line, enter the dollar amount of the credit being taken. The total of all credits will be entered on Form RI 1040, page 1, line 9C.

Proper documentation must be submitted for each credit you are using or carrying forward.

If you are using amounts carried forward from prior years, attach a schedule showing the year of credit origination and any amounts used to date.

Any missing or incomplete documentation will cause a delay in processing your return.

 Pursuant to RIGL 44 30 2.6(c)(3)(E), only the following credits are allowed as credits against Rhode Island Personal Income Tax. No other credits can be allowed. This also pertains to any carry forward of a credit that is not listed in this section.

If the credit you are trying to use is not listed on

lines 1 through 3, that means the credit is no longer allowed against personal income tax. Entering an amount for an ineligible credit on one of these lines or on an attached statement will delay the processing of your return and result in the disallowance of the credit.

Line 1 Tax Credits for Contributions to Scholarship Organizations RI 2276 for business entities that make contributions to qualified scholarship organizations. The entity must apply for approval of the tax credit and will receive a tax credit certificate issued by the Division of Taxation. **The original certificate must be attached to the return.** The credit must be used in the tax year that the entity made the contribution. Unused amounts CANNOT be carried forward. RIGL 44 62

Line 2 Historic Structures Tax Credit (Historic Preservation Investment Tax Credit) RI 286B for approved rehabilitation of certified historic structures. **The original certificate must be attached to the return.** Any unused credit amount may be carried forward for ten (10) years. RIGL 44 33.2

Note: This credit is for holders of a Historic Preservation Investment Tax Credit certificate received under the state's Historic Structures program only. This credit is NOT for owners of historic residences who qualified under the Historic Homeownership Assistance Act RIGL 44 33.1.

Line 3 Motion Picture Production Tax Credits or Musical and Theatrical Production Tax Credits RI 8201 for certified production costs as determined by the Rhode Island Film and Television Office or the Division of Taxation. **The original certificate must be attached to the return.** Any unused credit amount may be carried forward for three (3) years. RIGL 44 31.2 and RIGL 44 31.3.

Line 4 TOTAL CREDITS Add lines 1, 2 and 3. Enter the total here and on RI 1040, page 1, line 9C.

RECAPTURE OF OTHER RI CREDITS:

If a Rhode Island credit amount must be recaptured, enter the credit number, the credit name, and the amount of the credit to be recaptured in the space provided on lines 5 and 6.

Line 7 TOTAL AMOUNT OF CREDIT TO BE RECAPTURED Add lines 5 and 6. Enter here and on RI 1040, page 1, line 10B.

RHODE ISLAND TAX COMPUTATION WORKSHEET

Use for all filing status types

If Taxable Income RI 1040, line 7 or RI 1040NR, line 7 is:		(a) Enter the amount from RI 1040, line 7 or RI 1040NR, line 7	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	TAX Subtract (d) from (c) Enter here and on RI 1040, line 8 or RI 1040NR, line 8
Over	But not over					
\$0	\$57,150		3.75%		\$0.00	
\$57,150	\$129,900		4.75%		\$571.50	
Over	\$129,900		5.99%		\$2,182.26	

Rhode Island Tax Table

2012

Use if your RI taxable income is less than \$47,000. If your taxable income is \$47,000 or more, use the Rhode Island Tax Computation Worksheet located on page I 6.

SAMPLE TABLE:

If Taxable Income RI 1040NR, line 7 or RI 1040, line 7 is		T A X
At least	But less than	
25,200	25,250	946
25,250	25,300	948
25,300	25,350	950
25,350	25,400	952

EXAMPLE:

- (1) Your taxable income from RI 1040 or RI 1040NR, page 1, line 7 is \$25,300.00.
- (2) Find the \$25,300 - 25,350 income line on this table.
- (3) The tax amount shown in the column TAX is \$950.00.
- (4) Enter the \$950 tax amount on RI 1040 or RI 1040NR, page 1, line 8.

If Taxable Income RI 1040NR, line 7 or RI 1040, line 7 is:			T A X	If Taxable Income RI 1040NR, line 7 or RI 1040, line 7 is:			T A X	If Taxable Income RI 1040NR, line 7 or RI 1040, line 7 is:			T A X	If Taxable Income RI 1040NR, line 7 or RI 1040, line 7 is:			T A X	If Taxable Income RI 1040NR, line 7 or RI 1040, line 7 is:			T A X				
At least	But less than			At least	But less than			At least	But less than			At least	But less than			At least	But less than			At least	But less than		
0				2,000				4,000				6,000				8,000				10,000			
0	50	0		2,000	2,050	76		4,000	4,050	151		6,000	6,050	226		8,000	8,050	301		10,000	10,050	376	
50	100	3		2,050	2,100	78		4,050	4,100	153		6,050	6,100	228		8,050	8,100	303		10,050	10,100	378	
100	150	5		2,100	2,150	80		4,100	4,150	155		6,100	6,150	230		8,100	8,150	305		10,100	10,150	380	
150	200	7		2,150	2,200	82		4,150	4,200	157		6,150	6,200	232		8,150	8,200	307		10,150	10,200	382	
200	250	8		2,200	2,250	83		4,200	4,250	158		6,200	6,250	233		8,200	8,250	308		10,200	10,250	383	
250	300	10		2,250	2,300	85		4,250	4,300	160		6,250	6,300	235		8,250	8,300	310		10,250	10,300	385	
300	350	12		2,300	2,350	87		4,300	4,350	162		6,300	6,350	237		8,300	8,350	312		10,300	10,350	387	
350	400	14		2,350	2,400	89		4,350	4,400	164		6,350	6,400	239		8,350	8,400	314		10,350	10,400	389	
400	450	16		2,400	2,450	91		4,400	4,450	166		6,400	6,450	241		8,400	8,450	316		10,400	10,450	391	
450	500	18		2,450	2,500	93		4,450	4,500	168		6,450	6,500	243		8,450	8,500	318		10,450	10,500	393	
500	550	20		2,500	2,550	95		4,500	4,550	170		6,500	6,550	245		8,500	8,550	320		10,500	10,550	395	
550	600	22		2,550	2,600	97		4,550	4,600	172		6,550	6,600	247		8,550	8,600	322		10,550	11,000	397	
600	650	23		2,600	2,650	98		4,600	4,650	173		6,600	6,650	248		8,600	8,650	323		10,600	10,650	398	
650	700	25		2,650	2,700	100		4,650	4,700	175		6,650	6,700	250		8,650	8,700	325		10,650	10,700	400	
700	750	27		2,700	2,750	102		4,700	4,750	177		6,700	6,750	252		8,700	8,750	327		10,700	10,750	402	
750	800	29		2,750	2,800	104		4,750	4,800	179		6,750	6,800	254		8,750	8,800	329		10,750	10,800	404	
800	850	31		2,800	2,850	106		4,800	4,850	181		6,800	6,850	256		8,800	8,850	331		10,800	10,850	406	
850	900	33		2,850	2,900	108		4,850	4,900	183		6,850	6,900	258		8,850	8,900	333		10,850	10,900	408	
900	950	35		2,900	2,950	110		4,900	4,950	185		6,900	6,950	260		8,900	8,950	335		10,900	10,950	410	
950	1,000	37		2,950	3,000	112		4,950	5,000	187		6,950	7,000	262		8,950	9,000	337		10,950	11,000	412	
1,000				3,000				5,000				7,000				9,000				11,000			
1,000	1,050	38		3,000	3,050	113		5,000	5,050	188		7,000	7,050	263		9,000	9,050	338		11,000	11,050	413	
1,050	1,100	40		3,050	3,100	115		5,050	5,100	190		7,050	7,100	265		9,050	9,100	340		11,050	11,100	415	
1,100	1,150	42		3,100	3,150	117		5,100	5,150	192		7,100	7,150	267		9,100	9,150	342		11,100	11,150	417	
1,150	1,200	44		3,150	3,200	119		5,150	5,200	194		7,150	7,200	269		9,150	9,200	344		11,150	11,200	419	
1,200	1,250	46		3,200	3,250	121		5,200	5,250	196		7,200	7,250	271		9,200	9,250	346		11,200	11,250	421	
1,250	1,300	48		3,250	3,300	123		5,250	5,300	198		7,250	7,300	273		9,250	9,300	348		11,250	11,300	423	
1,300	1,350	50		3,300	3,350	125		5,300	5,350	200		7,300	7,350	275		9,300	9,350	350		11,300	11,350	425	
1,350	1,400	52		3,350	3,400	127		5,350	5,400	202		7,350	7,400	277		9,350	9,400	352		11,350	11,400	427	
1,400	1,450	53		3,400	3,450	128		5,400	5,450	203		7,400	7,450	278		9,400	9,450	353		11,400	11,450	428	
1,450	1,500	55		3,450	3,500	130		5,450	5,500	205		7,450	7,500	280		9,450	9,500	355		11,450	11,500	430	
1,500	1,550	57		3,500	3,550	132		5,500	5,550	207		7,500	7,550	282		9,500	9,550	357		11,500	11,550	432	
1,550	1,600	59		3,550	3,600	134		5,550	5,600	209		7,550	7,600	284		9,550	9,600	359		11,550	11,600	434	
1,600	1,650	61		3,600	3,650	136		5,600	5,650	211		7,600	7,650	286		9,600	9,650	361		11,600	11,650	436	
1,650	1,700	63		3,650	3,700	138		5,650	5,700	213		7,650	7,700	288		9,650	9,700	363		11,650	11,700	438	
1,700	1,750	65		3,700	3,750	140		5,700	5,750	215		7,700	7,750	290		9,700	9,750	365		11,700	11,750	440	
1,750	1,800	67		3,750	3,800	142		5,750	5,800	217		7,750	7,800	292		9,750	9,800	367		11,750	11,800	442	
1,800	1,850	68		3,800	3,850	143		5,800	5,850	218		7,800	7,850	293		9,800	9,850	368		11,800	11,850	443	
1,850	1,900	70		3,850	3,900	145		5,850	5,900	220		7,850	7,900	295		9,850	9,900	370		11,850	11,900	445	
1,900	1,950	72		3,900	3,950	147		5,900	5,950	222		7,900	7,950	297		9,900	9,950	372		11,900	11,950	447	
1,950	2,000	74		3,950	4,000	149		5,950	6,000	224		7,950	8,000	299		9,950	10,000	374		11,950	12,000	449	

Rhode Island Tax Table (continued)

2012

If Taxable Income RI 1040NR, line 7 or RI 1040, line 7 is:			If Taxable Income RI 1040NR, line 7 or RI 1040, line 7 is:			If Taxable Income RI 1040NR, line 7 or RI 1040, line 7 is:			If Taxable Income RI 1040NR, line 7 or RI 1040, line 7 is:			If Taxable Income RI 1040NR, line 7 or RI 1040, line 7 is:			If Taxable Income RI 1040NR, line 7 or RI 1040, line 7 is:		
At least	But less than	TAX	At least	But less than	TAX	At least	But less than	TAX	At least	But less than	TAX	At least	But less than	TAX	At least	But less than	TAX
12,000	12,050	451	15,000	15,050	563	18,000	18,050	676	21,000	21,050	788	24,000	24,050	901	27,000	27,050	1,013
12,050	12,100	453	15,050	15,100	565	18,050	18,100	678	21,050	21,100	790	24,050	24,100	903	27,050	27,100	1,015
12,100	12,150	455	15,100	15,150	567	18,100	18,150	680	21,100	21,150	792	24,100	24,150	905	27,100	27,150	1,017
12,150	12,200	457	15,150	15,200	569	18,150	18,200	682	21,150	21,200	794	24,150	24,200	907	27,150	27,200	1,019
12,200	12,250	458	15,200	15,250	571	18,200	18,250	683	21,200	21,250	796	24,200	24,250	908	27,200	27,250	1,021
12,250	12,300	460	15,250	15,300	573	18,250	18,300	685	21,250	21,300	798	24,250	24,300	910	27,250	27,300	1,023
12,300	12,350	462	15,300	15,350	575	18,300	18,350	687	21,300	21,350	800	24,300	24,350	912	27,300	27,350	1,025
12,350	12,400	464	15,350	15,400	577	18,350	18,400	689	21,350	21,400	802	24,350	24,400	914	27,350	27,400	1,027
12,400	12,450	466	15,400	15,450	578	18,400	18,450	691	21,400	21,450	803	24,400	24,450	916	27,400	27,450	1,028
12,450	12,500	468	15,450	15,500	580	18,450	18,500	693	21,450	21,500	805	24,450	24,500	918	27,450	27,500	1,030
12,500	12,550	470	15,500	15,550	582	18,500	18,550	695	21,500	21,550	807	24,500	24,550	920	27,500	27,550	1,032
12,550	12,600	472	15,550	15,600	584	18,550	18,600	697	21,550	21,600	809	24,550	24,600	922	27,550	27,600	1,034
12,600	12,650	473	15,600	15,650	586	18,600	18,650	698	21,600	21,650	811	24,600	24,650	923	27,600	27,650	1,036
12,650	12,700	475	15,650	15,700	588	18,650	18,700	700	21,650	21,700	813	24,650	24,700	925	27,650	27,700	1,038
12,700	12,750	477	15,700	15,750	590	18,700	18,750	702	21,700	21,750	815	24,700	24,750	927	27,700	27,750	1,040
12,750	12,800	479	15,750	15,800	592	18,750	18,800	704	21,750	21,800	817	24,750	24,800	929	27,750	27,800	1,042
12,800	12,850	481	15,800	15,850	593	18,800	18,850	706	21,800	21,850	818	24,800	24,850	931	27,800	27,850	1,043
12,850	12,900	483	15,850	15,900	595	18,850	18,900	708	21,850	21,900	820	24,850	24,900	933	27,850	27,900	1,045
12,900	12,950	485	15,900	15,950	597	18,900	18,950	710	21,900	21,950	822	24,900	24,950	935	27,900	27,950	1,047
12,950	13,000	487	15,950	16,000	599	18,950	19,000	712	21,950	22,000	824	24,950	25,000	937	27,950	28,000	1,049
13,000			16,000			19,000			22,000			25,000			28,000		
13,000	13,050	488	16,000	16,050	601	19,000	19,050	713	22,000	22,050	826	25,000	25,050	938	28,000	28,050	1,051
13,050	13,100	490	16,050	16,100	603	19,050	19,100	715	22,050	22,100	828	25,050	25,100	940	28,050	28,100	1,053
13,100	13,150	492	16,100	16,150	605	19,100	19,150	717	22,100	22,150	830	25,100	25,150	942	28,100	28,150	1,055
13,150	13,200	494	16,150	16,200	607	19,150	19,200	719	22,150	22,200	832	25,150	25,200	944	28,150	28,200	1,057
13,200	13,250	496	16,200	16,250	608	19,200	19,250	721	22,200	22,250	833	25,200	25,250	946	28,200	28,250	1,058
13,250	13,300	498	16,250	16,300	610	19,250	19,300	723	22,250	22,300	835	25,250	25,300	948	28,250	28,300	1,060
13,300	13,350	500	16,300	16,350	612	19,300	19,350	725	22,300	22,350	837	25,300	25,350	950	28,300	28,350	1,062
13,350	13,400	502	16,350	16,400	614	19,350	19,400	727	22,350	22,400	839	25,350	25,400	952	28,350	28,400	1,064
13,400	13,450	503	16,400	16,450	616	19,400	19,450	728	22,400	22,450	841	25,400	25,450	953	28,400	28,450	1,066
13,450	13,500	505	16,450	16,500	618	19,450	19,500	730	22,450	22,500	843	25,450	25,500	955	28,450	28,500	1,068
13,500	13,550	507	16,500	16,550	620	19,500	19,550	732	22,500	22,550	845	25,500	25,550	957	28,500	28,550	1,070
13,550	13,600	509	16,550	16,600	622	19,550	19,600	734	22,550	22,600	847	25,550	25,600	959	28,550	28,600	1,072
13,600	13,650	511	16,600	16,650	623	19,600	19,650	736	22,600	22,650	848	25,600	25,650	961	28,600	28,650	1,073
13,650	13,700	513	16,650	16,700	625	19,650	19,700	738	22,650	22,700	850	25,650	25,700	963	28,650	28,700	1,075
13,700	13,750	515	16,700	16,750	627	19,700	19,750	740	22,700	22,750	852	25,700	25,750	965	28,700	28,750	1,077
13,750	13,800	517	16,750	16,800	629	19,750	19,800	742	22,750	22,800	854	25,750	25,800	967	28,750	28,800	1,079
13,800	13,850	518	16,800	16,850	631	19,800	19,850	743	22,800	22,850	856	25,800	25,850	968	28,800	28,850	1,081
13,850	13,900	520	16,850	16,900	633	19,850	19,900	745	22,850	22,900	858	25,850	25,900	970	28,850	28,900	1,083
13,900	13,950	522	16,900	16,950	635	19,900	19,950	747	22,900	22,950	860	25,900	25,950	972	28,900	28,950	1,085
13,950	14,000	524	16,950	17,000	637	19,950	20,000	749	22,950	23,000	862	25,950	26,000	974	28,950	29,000	1,087
14,000			17,000			20,000			23,000			26,000			29,000		
14,000	14,050	526	17,000	17,050	638	20,000	20,050	751	23,000	23,050	863	26,000	26,050	976	29,000	29,050	1,088
14,050	14,100	528	17,050	17,100	640	20,050	20,100	753	23,050	23,100	865	26,050	26,100	978	29,050	29,100	1,090
14,100	14,150	530	17,100	17,150	642	20,100	20,150	755	23,100	23,150	867	26,100	26,150	980	29,100	29,150	1,092
14,150	14,200	532	17,150	17,200	644	20,150	20,200	757	23,150	23,200	869	26,150	26,200	982	29,150	29,200	1,094
14,200	14,250	533	17,200	17,250	646	20,200	20,250	758	23,200	23,250	871	26,200	26,250	983	29,200	29,250	1,096
14,250	14,300	535	17,250	17,300	648	20,250	20,300	760	23,250	23,300	873	26,250	26,300	985	29,250	29,300	1,098
14,300	14,350	537	17,300	17,350	650	20,300	20,350	762	23,300	23,350	875	26,300	26,350	987	29,300	29,350	1,100
14,350	14,400	539	17,350	17,400	652	20,350	20,400	764	23,350	23,400	877	26,350	26,400	989	29,350	29,400	1,102
14,400	14,450	541	17,400	17,450	653	20,400	20,450	766	23,400	23,450	878	26,400	26,450	991	29,400	29,450	1,103
14,450	14,500	543	17,450	17,500	655	20,450	20,500	768	23,450	23,500	880	26,450	26,500	993	29,450	29,500	1,105
14,500	14,550	545	17,500	17,550	657	20,500	20,550	770	23,500	23,550	882	26,500	26,550	995	29,500	29,550	1,107
14,550	14,600	547	17,550	17,600	659	20,550	20,600	772	23,550	23,600	884	26,550	26,600	997	29,550	29,600	1,109
14,600	14,650	548	17,600	17,650	661	20,600	20,650	773	23,600	23,650	886	26,600	26,650	998	29,600	29,650	1,111
14,650	14,700	550	17,650	17,700	663	20,650	20,700	775	23,650	23,700	888	26,650	26,700	1,000	29,650	29,700	1,113
14,700	14,750	552	17,700	17,750	665	20,700	20,750	777	23,700	23,750	890	26,700	26,750	1,002	29,700	29,750	1,115
14,750	14,800	554	17,750	17,800	667	20,750	20,800	779	23,750	23,800	892	26,750	26,800	1,004	29,750	29,800	1,117
14,800	14,850	556	17,800	17,850	668	20,800	20,850	781	23,800	23,850	893	26,800	26,850	1,006	29,800	29,850	1,118
14,850	14,900	558	17,850	17,900	670	20,850	20,900	783	23,850	23,900	895	26,850	26,900	1,008	29,850	29,900	1,120
14,900	14,950	560	17,900	17,950	672	20,900	20,950	785	23,900	23,950	897	26,900	26,950	1,010	29,900	29,950	1,122
14,950	15,000	562	17,950	18,000	674	20,950	21,000	787	23,950	24,000	899	26,950	27,000				

Rhode Island Tax Table (continued)

2012

If Taxable Income RI 1040NR, line 7 or RI 1040, line 7 is:			If Taxable Income RI 1040NR, line 7 or RI 1040, line 7 is:			If Taxable Income RI 1040NR, line 7 or RI 1040, line 7 is:			If Taxable Income RI 1040NR, line 7 or RI 1040, line 7 is:			If Taxable Income RI 1040NR, line 7 or RI 1040, line 7 is:			If Taxable Income RI 1040NR, line 7 or RI 1040, line 7 is:		
At least	But less than	T A X	At least	But less than	T A X	At least	But less than	T A X	At least	But less than	T A X	At least	But less than	T A X	At least	But less than	T A X
30,000			33,000			36,000			39,000			42,000			45,000		
30,000	30,050	1,126	33,000	33,050	1,238	36,000	36,050	1,351	39,000	39,050	1,463	42,000	42,050	1,576	45,000	45,050	1,688
30,050	30,100	1,128	33,050	33,100	1,240	36,050	36,100	1,353	39,050	39,100	1,465	42,050	42,100	1,578	45,050	45,100	1,690
30,100	30,150	1,130	33,100	33,150	1,242	36,100	36,150	1,355	39,100	39,150	1,467	42,100	42,150	1,580	45,100	45,150	1,692
30,150	30,200	1,132	33,150	33,200	1,244	36,150	36,200	1,357	39,150	39,200	1,469	42,150	42,200	1,582	45,150	45,200	1,694
30,200	30,250	1,133	33,200	33,250	1,246	36,200	36,250	1,358	39,200	39,250	1,471	42,200	42,250	1,583	45,200	45,250	1,696
30,250	30,300	1,135	33,250	33,300	1,248	36,250	36,300	1,360	39,250	39,300	1,473	42,250	42,300	1,585	45,250	45,300	1,698
30,300	30,350	1,137	33,300	33,350	1,250	36,300	36,350	1,362	39,300	39,350	1,475	42,300	42,350	1,587	45,300	45,350	1,700
30,350	30,400	1,139	33,350	33,400	1,252	36,350	36,400	1,364	39,350	39,400	1,477	42,350	42,400	1,589	45,350	45,400	1,702
30,400	30,450	1,141	33,400	33,450	1,253	36,400	36,450	1,366	39,400	39,450	1,478	42,400	42,450	1,591	45,400	45,450	1,703
30,450	30,500	1,143	33,450	33,500	1,255	36,450	36,500	1,368	39,450	39,500	1,480	42,450	42,500	1,593	45,450	45,500	1,705
30,500	30,550	1,145	33,500	33,550	1,257	36,500	36,550	1,370	39,500	39,550	1,482	42,500	42,550	1,595	45,500	45,550	1,707
30,550	30,600	1,147	33,550	33,600	1,259	36,550	36,600	1,372	39,550	39,600	1,484	42,550	42,600	1,597	45,550	45,600	1,709
30,600	30,650	1,148	33,600	33,650	1,261	36,600	36,650	1,373	39,600	39,650	1,486	42,600	42,650	1,598	45,600	45,650	1,711
30,650	30,700	1,150	33,650	33,700	1,263	36,650	36,700	1,375	39,650	39,700	1,488	42,650	42,700	1,600	45,650	45,700	1,713
30,700	30,750	1,152	33,700	33,750	1,265	36,700	36,750	1,377	39,700	39,750	1,490	42,700	42,750	1,602	45,700	45,750	1,715
30,750	30,800	1,154	33,750	33,800	1,267	36,750	36,800	1,379	39,750	39,800	1,492	42,750	42,800	1,604	45,750	45,800	1,717
30,800	30,850	1,156	33,800	33,850	1,268	36,800	36,850	1,381	39,800	39,850	1,493	42,800	42,850	1,606	45,800	45,850	1,718
30,850	30,900	1,158	33,850	33,900	1,270	36,850	36,900	1,383	39,850	39,900	1,495	42,850	42,900	1,608	45,850	45,900	1,720
30,900	30,950	1,160	33,900	33,950	1,272	36,900	36,950	1,385	39,900	39,950	1,497	42,900	42,950	1,610	45,900	45,950	1,722
30,950	31,000	1,162	33,950	34,000	1,274	36,950	37,000	1,387	39,950	40,000	1,499	42,950	43,000	1,612	45,950	46,000	1,724
31,000			34,000			37,000			40,000			43,000			46,000		
31,000	31,050	1,163	34,000	34,050	1,276	37,000	37,050	1,388	40,000	40,050	1,501	43,000	43,050	1,613	46,000	46,050	1,726
31,050	31,100	1,165	34,050	34,100	1,278	37,050	37,100	1,390	40,050	40,100	1,503	43,050	43,100	1,615	46,050	46,100	1,728
31,100	31,150	1,167	34,100	34,150	1,280	37,100	37,150	1,392	40,100	40,150	1,505	43,100	43,150	1,617	46,100	46,150	1,730
31,150	31,200	1,169	34,150	34,200	1,282	37,150	37,200	1,394	40,150	40,200	1,507	43,150	43,200	1,619	46,150	46,200	1,732
31,200	31,250	1,171	34,200	34,250	1,283	37,200	37,250	1,396	40,200	40,250	1,508	43,200	43,250	1,621	46,200	46,250	1,733
31,250	31,300	1,173	34,250	34,300	1,285	37,250	37,300	1,398	40,250	40,300	1,510	43,250	43,300	1,623	46,250	46,300	1,735
31,300	31,350	1,175	34,300	34,350	1,287	37,300	37,350	1,400	40,300	40,350	1,512	43,300	43,350	1,625	46,300	46,350	1,737
31,350	31,400	1,177	34,350	34,400	1,289	37,350	37,400	1,402	40,350	40,400	1,514	43,350	43,400	1,627	46,350	46,400	1,739
31,400	31,450	1,178	34,400	34,450	1,291	37,400	37,450	1,403	40,400	40,450	1,516	43,400	43,450	1,628	46,400	46,450	1,741
31,450	31,500	1,180	34,450	34,500	1,293	37,450	37,500	1,405	40,450	40,500	1,518	43,450	43,500	1,630	46,450	46,500	1,743
31,500	31,550	1,182	34,500	34,550	1,295	37,500	37,550	1,407	40,500	40,550	1,520	43,500	43,550	1,632	46,500	46,550	1,745
31,550	31,600	1,184	34,550	34,600	1,297	37,550	37,600	1,409	40,550	40,600	1,522	43,550	43,600	1,634	46,550	46,600	1,747
31,600	31,650	1,186	34,600	34,650	1,298	37,600	37,650	1,411	40,600	40,650	1,523	43,600	43,650	1,636	46,600	46,650	1,748
31,650	31,700	1,188	34,650	34,700	1,300	37,650	37,700	1,413	40,650	40,700	1,525	43,650	43,700	1,638	46,650	46,700	1,750
31,700	31,750	1,190	34,700	34,750	1,302	37,700	37,750	1,415	40,700	40,750	1,527	43,700	43,750	1,640	46,700	46,750	1,752
31,750	31,800	1,192	34,750	34,800	1,304	37,750	37,800	1,417	40,750	40,800	1,529	43,750	43,800	1,642	46,750	46,800	1,754
31,800	31,850	1,193	34,800	34,850	1,306	37,800	37,850	1,418	40,800	40,850	1,531	43,800	43,850	1,643	46,800	46,850	1,756
31,850	31,900	1,195	34,850	34,900	1,308	37,850	37,900	1,420	40,850	40,900	1,533	43,850	43,900	1,645	46,850	46,900	1,758
31,900	31,950	1,197	34,900	34,950	1,310	37,900	37,950	1,422	40,900	40,950	1,535	43,900	43,950	1,647	46,900	46,950	1,760
31,950	32,000	1,199	34,950	35,000	1,312	37,950	38,000	1,424	40,950	41,000	1,537	43,950	44,000	1,649	46,950	47,000	1,762
32,000			35,000			38,000			41,000			44,000					
32,000	32,050	1,201	35,000	35,050	1,313	38,000	38,050	1,426	41,000	41,050	1,538	44,000	44,050	1,651	<div style="border: 1px solid black; border-radius: 15px; padding: 10px; text-align: center;"> <p>If your Rhode Island taxable income from RI 1040, line 7 or RI 1040NR, line 7 is \$47,000 or over use the Rhode Island Tax Computation Worksheet on page I 6 to compute your Rhode Island Income Tax.</p> </div>		
32,050	32,100	1,203	35,050	35,100	1,315	38,050	38,100	1,428	41,050	41,100	1,540	44,050	44,100	1,653			
32,100	32,150	1,205	35,100	35,150	1,317	38,100	38,150	1,430	41,100	41,150	1,542	44,100	44,150	1,655			
32,150	32,200	1,207	35,150	35,200	1,319	38,150	38,200	1,432	41,150	41,200	1,544	44,150	44,200	1,657			
32,200	32,250	1,208	35,200	35,250	1,321	38,200	38,250	1,433	41,200	41,250	1,546	44,200	44,250	1,658			
32,250	32,300	1,210	35,250	35,300	1,323	38,250	38,300	1,435	41,250	41,300	1,548	44,250	44,300	1,660			
32,300	32,350	1,212	35,300	35,350	1,325	38,300	38,350	1,437	41,300	41,350	1,550	44,300	44,350	1,662			
32,350	32,400	1,214	35,350	35,400	1,327	38,350	38,400	1,439	41,350	41,400	1,552	44,350	44,400	1,664			
32,400	32,450	1,216	35,400	35,450	1,328	38,400	38,450	1,441	41,400	41,450	1,553	44,400	44,450	1,666			
32,450	32,500	1,218	35,450	35,500	1,330	38,450	38,500	1,443	41,450	41,500	1,555	44,450	44,500	1,668			
32,500	32,550	1,220	35,500	35,550	1,332	38,500	38,550	1,445	41,500	41,550	1,557	44,500	44,550	1,670			
32,550	32,600	1,222	35,550	35,600	1,334	38,550	38,600	1,447	41,550	41,600	1,559	44,550	44,600	1,672			
32,600	32,650	1,223	35,600	35,650	1,336	38,600	38,650	1,448	41,600	41,650	1,561	44,600	44,650	1,673			
32,650	32,700	1,225	35,650	35,700	1,338	38,650	38,700	1,450	41,650	41,700	1,563	44,650	44,700	1,675			
32,700	32,750	1,227	35,700	35,750	1,340	38,700	38,750	1,452	41,700	41,750	1,565	44,700	44,750	1,677			
32,750	32,800	1,229	35,750	35,800	1,342	38,750	38,800	1,454	41,750	41,800	1,567	44,750	44,800	1,679			
32,800	32,850	1,231	35,800	35,850	1,343	38,800	38,850	1,456	41,800	41,850	1,568	44,800	44,850	1,681			
32,850	32,900	1,233	35,850	35,900	1,345	38,850	38,900	1,458	41,850	41,900	1,570	44,850	44,900	1,683			

STATE OF RHODE ISLAND
DIVISION OF TAXATION
ONE CAPITOL HILL
PROVIDENCE, RI 02908

DO NOT WRITE ABOVE LINE

WHERE TO GET FORMS AND INFORMATION



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



Telephone
Information (401) 574 8829, Option #3
Forms (401) 574 8970



In person
8:30^{am} to 3:30^{pm}

Beginning January 1, 2013, the Rhode Island Division of Taxation will no longer prepare current year tax returns on a walk in basis. However, certain groups will prepare your Rhode Island personal income tax return, and your property tax relief form, for you at no charge.

For locations and other details, contact:

United Way of Rhode Island's helpline: 2 1 1. Call toll free by dialing 2 1 1, or visit www.211ri.org.

The Volunteer Income Tax Assistance program. Call toll free at 1 800 906 9887, or visit www.irs.gov.

The AARP Tax Aide program. After January 21, call toll free at 1 888 227 7669, or visit: www.aarp.org/taxaide.

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 Legal Services, Inc. (401) 274 2652

Rhode Island Tax Clinic, Inc. (401) 421 1040

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.