

# Caution

**Read This Document Carefully. Do Not File with the Completed Return. Form begins on next page.**

## Rhode Island Form RI-1040NR (2D) Procedures

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### What is a “2D” form?

This software program contains a 2D version of Form RI-1040NR which contains a two-dimensional barcode. The 2D barcode is created as the fill-in fields are completed and it contains all (or most of) the data contained in those fields. The state scans the 2D barcode which eliminates any data entry at the state processing center. This results in increased accuracy and efficiency.

### Form RI-1040NR (2D) includes the following:

Form RI-1040NR, SchedulesI/CheckOff Contributions/EIC, Schedule II, Schedule III, Schedule M, Schedule CR, RI-1040NR-MU, Schedule U, RI-2210, Schedule W and Schedule E.

- 1) Use the forms/schedules included with this 2D form, as applicable for your return. Do not use non-2D versions. Any forms/schedules included in the Form RI-1040NR (2D) package that are unused should be discarded and not filed with the final return.
- 2) After the initial printing, if any change is made to any page of Form RI-1040NR (2D), reprint the entire package to capture the new information in the 2D barcode.
- 3) Attach all other documents as required by the state, e.g., original Form W-2, forms, or schedules not packaged with Form RI-1040NR (2D).
- 4) File the laser printed original; no substitutions such as a photocopy or PDF are acceptable.

State of Rhode Island and Providence Plantations  
**2018 Form RI-1040NR**  
Nonresident Individual Income Tax Return

Your social security number		Spouse's social security number		
Your first name	MI	Last name	Suffix	
Spouse's name	MI	Last name	Suffix	
Address				
City, town or post office		State	ZIP code	
City or town of legal residence		Check each box that applies. Otherwise, leave blank.	Primary deceased? <input type="checkbox"/> Yes <input type="checkbox"/> No	
		Spouse deceased? <input type="checkbox"/> Yes <input type="checkbox"/> No	New address? <input type="checkbox"/> Yes <input type="checkbox"/> No	
		Amended Return? * <input type="checkbox"/> Yes <input type="checkbox"/> No		
<b>ELECTORAL CONTRIBUTION</b>		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.) <input type="checkbox"/> Yes <input type="checkbox"/> No		
		If you wish the 1st \$2.00 (\$4.00 if a joint return) 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. <input type="checkbox"/> Yes <input type="checkbox"/> No		
<b>FILING STATUS</b> Check one				
Single <input type="checkbox"/> Married filing jointly <input type="checkbox"/> Married filing separately <input type="checkbox"/> Head of household <input type="checkbox"/> Qualifying widow(er) <input type="checkbox"/>				
<b>INCOME, TAX AND CREDITS</b>	1	Federal AGI from Federal Form 1040, line 7.....	1	
	2	Net modifications to Federal AGI from RI Sch M, line 3. If no modifications, enter 0 on this line.	2	
	3	Modified Federal AGI. Combine lines 1 and 2 (add net increases or subtract net decreases).....	3	
	4	RI Standard Deduction from left. If line 3 is over \$199,000, see Standard Deduction Worksheet.....	4	
	5	Subtract line 4 from line 3. If zero or less, enter 0.....	5	
	6	Enter # of exemptions from RI Sch E, line 5 in box, multiply by \$4,000 and enter result on line 6. If line 3 is over \$199,000, see Exemption Worksheet <input type="text"/> X \$4,000 =	6	
	7	RI TAXABLE INCOME. Subtract line 6 from line 5. If zero or less, enter 0.....	7	
	8	RI income tax from Rhode Island Tax Table or Tax Computation Worksheet.....	8	
	9	RI percentage of allowable Federal credit from page 3, RI Sch I, line 25.....	9	
	10	Rhode Island tax after allowable Federal credit - before allocation. Subtract line 9 from line 8 ...	10	
	11	RI allocated income tax. Check only one box. <input type="checkbox"/> All income is from RI, enter amount from line 10 on this line. <input type="checkbox"/> Nonresident with income from outside RI, complete Sch II and enter result on this line. <input type="checkbox"/> Part-year resident with income from outside RI, complete Sch III and enter result on this line.	11	
	12	Other Rhode Island Credits from RI Schedule CR, line 8.....	12	
	13a	Rhode Island income tax after credits. Subtract line 12 from line 11 (not less than zero) .....	13a	
	13b	Recapture of Prior Year Other Rhode Island Credits from RI Schedule CR, line 11.....	13b	
	14	RI checkoff contributions from page 3, RI Checkoff Schedule, line 33. Contributions reduce your refund or increase your balance due	14	
	15	USE/SALES tax due from RI Schedule U, line 4 or line 8, whichever applies.....	15	
16a	TOTAL RI TAX AND CHECKOFF CONTRIBUTIONS. Add lines 13a, 13b, 14 and 15.....	16a		

Check ☒ to certify use tax amount on line 15 is accurate. ☐

State of Rhode Island and Providence Plantations  
**2018 Form RI-1040NR**  
 Nonresident Individual Income Tax Return - page 2

Name(s) shown on Form RI-1040 or RI-1040NR	Your social security number
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16b TOTAL RI TAX AND CHECKOFF CONTRIBUTIONS from line 16a.....	16b			
17a RI 2018 income tax withheld from RI Schedule W, line 16. You must attach Sch W AND all W-2 and 1099 forms with RI withholding. ....	17a			
b 2018 estimated tax payments and amount applied from 2017 return....	17b			
c Nonresident withholding on real estate sales in 2018.....	17c			
d RI earned income credit from page 3, RI Schedule EIC, line 38.....	17d			
e Other payments.....	17e			
f TOTAL PAYMENTS AND CREDITS. Add lines 17a, 17b, 17c, 17d and 17e.....	17f			
g Previously issued overpayments (if filing an amended return).....	17g			
h NET PAYMENTS. Subtract line 17g from line 17f.....	17h			
18a AMOUNT DUE. If line 16b is LARGER than line 17h, subtract line 17h from line 16b.....	18a			
b Enter the amount of underestimating interest due from Form RI-2210 or RI-2210A. (attach form) This amount should be added to line 18a or subtracted from line 19, whichever applies.....	18b			
c TOTAL AMOUNT DUE. Add lines 18a and 18b. Complete RI-1040V and send in with your payment ☹️	18c			
19 AMOUNT OVERPAID. If line 17h is LARGER than line 16b, subtract line 16b from line 17h. If there is an amount due for underestimating interest on line 18b, subtract line 18b from line 19..... 😊	19			
20 Amount of overpayment to be refunded.....	20			
21 Amount of overpayment to be applied to 2019 estimated tax.....	21			

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

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

May the Division of Taxation contact your preparer? YES ☐

State of Rhode Island and Providence Plantations  
**2018 Form RI-1040NR**  
 Nonresident Individual Income Tax Return - page 3

Name(s) shown on Form RI-1040 or RI-1040NR	Your social security number
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**RI SCHEDULE I - ALLOWABLE FEDERAL CREDIT**

22 RI income tax from page 1, line 8 .....	22			
23 Credit for child and dependent care expenses from Federal Form 1040, Schedule 3, line 49.....	23			
24 Tentative allowable federal credit. Multiply line 23 by 25% (0.2500).....	24			
25 MAXIMUM CREDIT. Line 22 or 24, whichever is SMALLER. Enter here and on page 1, line 9.....	25			

**RI SCHEDULE II AND III - ALLOCATION AND MODIFICATION FOR NONRESIDENTS**

Schedule II should be completed by NONRESIDENTS with income from outside Rhode Island.  
 RI Schedule II is located on page 11.

Schedule III should be completed by PART-YEAR RESIDENTS with income from outside Rhode Island.  
 RI Schedule III is located on page 13.

NONRESIDENTS and PART-YEAR RESIDENTS with all income from Rhode Island sources do not need to complete either schedule II or III.

**RI CHECKOFF CONTRIBUTIONS SCHEDULE**

	\$1.00	\$5.00	\$10.00	Other			
26  Drug program account <b>RIGL §44-30-2.4</b> .....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	26		
27  Olympic Contribution <b>RIGL §44-30-2.1</b> ..... Yes <input type="checkbox"/> \$1.00 contribution (\$2.00 if a joint return)					27		
28  RI Organ Transplant Fund <b>RIGL §44-30-2.5</b> .....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	28		
29  RI Council on the Arts <b>RIGL §42-75.1-1</b> .....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	29		
30  Nongame Wildlife Fund <b>RIGL §44-30-2.2</b> .....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	30		
31  Childhood Disease Victim's Fund <b>RIGL §44-30-2.3</b> and Substance Use and Mental Health Leadership Council of RI <b>RIGL §44-30-2.11</b> .....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	31		
32  RI Military Family Relief Fund <b>RIGL §44-30-2.9</b> ....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	32		
33 TOTAL CONTRIBUTIONS. Add lines 26 through 32. Enter here and on RI-1040NR, page 1, line 14.....					33		

**RI SCHEDULE EIC - RHODE ISLAND EARNED INCOME CREDIT**

34 Federal earned income credit from Federal Form 1040, line 17a.....	34			
35 Rhode Island percentage .....	35		15%	
36 RI EARNED INCOME CREDIT. Multiply line 34 by line 35 .....	36			
37 Rhode Island allocation from RI-1040NR, page 11, Schedule II, line 13 or RI-1040NR, page 13, Schedule III, line 14. If all income is from RI, enter 1.0000.....	37		.	
38 TOTAL RI EARNED INCOME CREDIT. Multiply line 36 by line 37. Enter here and on RI-1040NR, pg 2, line 17d.....	38			

State of Rhode Island and Providence Plantations  
**2018 RI Schedule II**  
 Full Year Nonresident Tax Calculation

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

**THIS SCHEDULE IS ONLY TO BE COMPLETED BY FULL YEAR NONRESIDENTS.  
 PART-YEAR RESIDENTS COMPLETE RI SCHEDULE III.**

**PART 1: ALLOCATION AND TAX WORKSHEET**

		Column A Rhode Island	Column B Federal
1 Wages, salaries, tips, etc from Federal Form 1040, line 1.....	1		
2 Interest and dividends from Federal Form 1040, lines 2b and 3b.....	2		
3 Business income from Federal Form 1040, Schedule 1, line 12.....	3		
4 Sale or exchange of property from Federal Form 1040, Schedule 1, lines 13 or 14.....	4		
5 Pension and annuities; rents, royalties, etc. from Federal Form 1040, line 4b and Federal Form 1040, Schedule 1, line 17.....	5		
6 Farm income from Federal Form 1040, Schedule 1, line 18.....	6		
7 Miscellaneous income from Federal Form 1040, line 5b and Federal Form 1040, Schedule 1, lines 10, 11, 19, and 21.....	7		
8 TOTAL. Add lines 1 through 7.....	8		
9 Adjustments to AGI from Federal Form 1040, Schedule 1, line 36.....	9		
10 Adjusted gross income. Subtract line 9 from line 8.....	10		
11 Net modifications to Federal AGI from RI-1040NR, RI Schedule M, line 3.....	11		
12 Modified Federal AGI. Combine lines 10 and 11. The amount in column B must equal the amount on RI-1040NR, page 1, line 3.....	12		
13 Allocation. Divide line 12, col. A by line 12, col. B. If line 12, col. A is greater than line 12, col. B, enter 1.0000.....	13		.
14 RI tax after allowable federal credits before allocation from RI-1040NR, page 1, line 10.....	14		
15 <b>RI INCOME TAX.</b> Multiply line 14 by line 13. Enter here and on RI-1040NR, page 1, line 11. Check the Nonresident box.....	15		

**2018 RI Schedule II**

## Full Year Nonresident Tax Calculation

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

**PART 2: ALLOCATION OF WAGE AND SALARY INCOME TO RHODE ISLAND**

**NOTE: USE THIS SCHEDULE ONLY IF YOU WORKED FOR THE SAME EMPLOYER IN MORE THAN ONE STATE, AND YOUR WAGES OR SALARY INCOME HAS NOT BEEN ALLOCATED ON YOUR W-2**

1	Wages, salaries, tips, etc.....	1	
2	Total days in the year.....	2	365 days
3	Sick leave days.....	3	days
4	Vacation days.....	4	days
5	Other nonworking days (Saturdays, Sundays, holidays, etc.).....	5	days
6	Total nonworking days. Add lines 3, 4 and 5.....	6	days
7	Total days worked in the year. Subtract line 6 from line 2.....	7	days
8	Total days worked outside Rhode Island .....	8	days
9	Days worked in Rhode Island. Subtract line 8 from line 7 .....	9	days
10	Allocation. Divide line 9 by line 7 .....	10	.
11	RI AMOUNT. Multiply line 1 by line 10. Enter here and include on RI-1040NR, Schedule II, line 1, column A.....	11	

**PART 3: BUSINESS ALLOCATION PERCENTAGE**

	Column A RI amounts	Column B Total amounts	Column C (Column A / Column B)
1	Real property owned.....	1	
2	Real property rented from others (8 x annual net rental rate).....	2	
3	Tangible personal property owned.....	3	
4	Total property. Add lines 1, 2 and 3, then divide column A by column B. Enter result in column C .....	4	.
5	Wages, salaries and other personal service compensation paid during the year. Divide column A by column B and enter result in column C.....	5	.
6	Gross sales of merchandise or charges for services during the year. Divide column A by column B and enter result in column C.....	6	.
7	Total of percentages in column C. Add lines 4, 5 and 6.....	7	.
8	BUSINESS ALLOCATION PERCENTAGE. Divide line 7 by three (3), or the number of percentages on lines 4, 5 and 6. Enter here and in column B below.....	8	.

**Enter the number and amount of each item of business income (or loss) reported on RI-1040NR, Schedule II, column B required to be allocated and multiply percentage to determine Rhode Island amount. Enter amounts from column C on corresponding lines on RI-1040NR, Schedule II, column A.**

	Column A Income to be allocated	Column B From line 8 above	Column C (Column A x Column B)
9	Line number from RI-1040NR, Sch II, col B, line .....	9	.
10	Line number from RI-1040NR, Sch II, col B, line .....	10	.
11	Line number from RI-1040NR, Sch II, col B, line .....	11	.
12	Line number from RI-1040NR, Sch II, col B, line .....	12	.
13	Line number from RI-1040NR, Sch II, col B, line .....	13	.

**2018 RI Schedule III**

## Part-year Resident Tax Calculation

Name(s) shown on Form RI-1040NR

Your social security number

**THIS SCHEDULE IS ONLY TO BE COMPLETED BY PART-YEAR RESIDENTS.****FULL YEAR NONRESIDENTS COMPLETE RI SCHEDULE II.**

A part-year resident is a person who changed his legal residence by moving into or out of Rhode Island at any time during the year 2018. If you are a part-year resident you should complete this schedule. If you did not earn any income outside the state of Rhode Island while you were living in Rhode Island, complete part 1 below. If any of your income earned while you were living in Rhode Island was taxed by another state, complete Part 1 and Part 2 of this Schedule.

If at any time during 2018 you were not a legal resident of RI, DO NOT COMPLETE THIS SCHEDULE. Complete RI Schedule II.

**PART 1: ALLOCATION AND TAX WORKSHEET**

Instructions for this schedule can be found on page I-7.

Enter the dates you were a RI resident:

From \_\_\_\_\_

to \_\_\_\_\_.

**FEDERAL INCOME****Column A**Income from  
Federal Return**RI RESIDENT PERIOD****Column B**Income from Col A  
from RI Resident time**RI NONRESIDENT PERIOD****Column C**Income from Col A  
from NonResident time**Column D**Income from Col C  
from RI sources

1	Wages, salaries, tips, etc from Federal Form 1040, line 1.....						
2	Interest and dividends from Federal Form 1040, lines 2b and 3b.....						
3	Business income from Federal Form 1040, Schedule 1, line 12.....						
4	Sale or exchange of property from Federal Form 1040, Schedule 1, lines 13 or 14.....						
5	Pension and annuities; rents, royalties, etc. from Federal Form 1040, line 4b and Fed Form 1040, Schedule 1, line 17.....						
6	Farm income from Federal Form 1040, Schedule 1, line 18.....						
7	Miscellaneous income from Federal Form 1040, line 5b and Federal Form 1040, Schedule 1, lines 10, 11, 19, and 21.....						
8	TOTAL. Add lines 1 through 7.....						
9	Adjustments to AGI from Federal Form 1040, Schedule 1, line 36.....						
10	Adjusted gross income. Subtract line 9 from line 8.....						
11	Net modifications to Fed AGI from RI-1040NR, RI Schedule M, line 3.....						
12	Modified Fed AGI. Combine lines 10 and 11. Amount in column A must equal the amount on RI-1040NR, page 1, line 3.....						
13	<b>TOTAL RI INCOME.</b> Add line 12 from column B and line 12 from column D.....					13	
14	Allocation. Divide line 13 by line 12, column A. If line 13 is greater than line 12, column A, enter 1.0000.....					14	.
15	RI tax after allowable federal credits before allocation from RI-1040NR, page 1, line 10.....					15	
16	<b>RI INCOME TAX.</b> Multiply line 15 by line 14. If you have income earned in another state while you were a resident of RI, complete Part 2. Otherwise, enter tax here and on RI-1040NR, pg 1, line 11. Check the <b>Part-year</b> resident box.....					16	

**2018 RI Schedule III**

## Part-year Resident Tax Calculation

Name(s) shown on Form RI-1040NR

Your social security number

**THIS SCHEDULE IS ONLY TO BE COMPLETED BY PART-YEAR RESIDENTS.  
ATTACH A SIGNED COPY OF THE RETURN FILED WITH THE OTHER STATE.**

**PART 2 - CREDIT FOR INCOME TAXES PAID TO ANOTHER STATE AND TAX WORKSHEET**

17	RI income tax from RI-1040NR, RI Schedule III, part 1, line 16 .....	17		
18	Income taxed by other state while a RI resident included on RI Sch III, line 10, col B ....	18		
19	Total RI income from RI Schedule III, part 1, line 13.....	19		
20	Divide line 18 by line 19.....	20		.
21	Multiply line 17 by line 20.....	21		
22	Tax due and paid to other state. Insert abbreviation for name of state paid .....	22		
23	Amount from line 18 above .....	23		
24	Total adjusted gross income from other state's income tax return (attach copy of return) .....	24		
25	Divide line 23 by line 24.....	25		.
26	Multiply line 22 by line 25.....	26		
27	<b>MAXIMUM TAX CREDIT.</b> Line 17, 21 or 26, whichever is the smallest.....	27		
28	<b>RI INCOME TAX.</b> Subtract line 27 from line 17. Enter here and on RI-1040NR, page 1, line 11. Check the Part-year resident box.....	28		

**IF YOU WORKED IN MORE THAN ONE STATE WHILE A RI RESIDENT, SEE INSTRUCTIONS.**



**2018 RI Schedule M - page 1**

## RI Modifications to Federal AGI

Name	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. Refer to the instructions for more information on each modification. If a modification is not listed below, it is not valid and, therefore, not allowable.**

**MODIFICATIONS DECREASING FEDERAL AGI**

1a	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.....	1a		
b	Rhode Island fiduciary adjustment as beneficiary of an estate or trust under <b>RIGL §44-30-17</b> .....	1b		
c	Elective deduction for new research and development facilities under <b>RIGL §44-32-1</b> .....	1c		
d	Railroad Retirement benefits paid by the Railroad Retirement Board.....	1d		
e	Qualifying investment in a certified venture capital partnership under <b>RIGL §44-43-2</b> .....	1e		
f	Family Education Accounts under <b>RIGL §44-30-25</b> .....	1f		
g	Tuition Saving Program contributions (section 529 accounts) under <b>RIGL §44-30-12</b> Not to exceed \$500 (\$1,000 if joint return).....	1g		
h	Exemptions from tax on profit or gain for writers, composers and artists under <b>RIGL §44-30-1.1</b> .....	1h		
i	Bonus depreciation taken on the Federal return that has not yet been subtracted from Rhode Island income under <b>RIGL §44-61-1</b> .....	1i		
j	Section 179 depreciation taken on the Federal return that has not yet been subtracted from Rhode Island under <b>RIGL §44-61-1.1</b> .....	1j		
k	Modification for performance based compensation realized by an eligible employee under the Jobs Growth Act under <b>RIGL §42-64.11-4</b> .....	1k		
l	Modification for exclusion for qualifying option under <b>RIGL §44-39.3 AND</b> modification for exclusion for qualifying securities or investment under <b>RIGL §44-43-8</b> .....	1l		
m	Modification for Tax Incentives for Employers under <b>RIGL §44-55-4.1</b> .....	1m		
n	Tax Credit income reported on Federal return exempt for Rhode Island purposes (see instructions for eligible credits).....	1n		
o	Active duty military pay of <b>Nonresidents</b> stationed in Rhode Island and income for services performed in Rhode Island by the servicemember's spouse.....	1o		
p	Scituate Medical Savings Account contributions taxable on the Federal Return but exempt from Rhode Island under <b>RIGL §44-30-25.1(d)(3)(i)</b> .....	1p		
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 <b>RIGL §44-30-12(c)(6)</b> .....	1q		
r	Modification for Organ Transplantation for specific unreimbursed expenses incurred by <b>Rhode Island Resident</b> pursuant to <b>RIGL §44-30-12(c)(7)</b> .....	1r		
s	Modification for <b>Rhode Island Resident</b> business owner in certified enterprise zone under <b>RIGL §42-64.3-7</b> .....	1s		
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 <b>RIGL §44-66-1</b> .....	1t		
u	Modification for taxable Social Security income under <b>RIGL §44-30-12(c)(8)</b> Primary Date of Birth (Required) Spouse Date of Birth (Required)	1u		
v	Modification for taxable Retirement income from certain pension plans or annuities under <b>RIGL §44-30-12(c)(9)</b> Primary Date of Birth (Required) Spouse Date of Birth (Required)	1v		
w	Total modifications <b>DECREASING</b> Federal AGI. Add lines 1a through 1v and enter as a negative amount.....	1w		

**2018 RI Schedule M - page 2****RI Modifications to Federal AGI**

Name	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.

**Refer to the instructions for RI Schedule M for more detailed information on each of the modifications listed below.**

**If a modification is not listed, it is not an allowable Rhode Island adjustment to Federal AGI.**

**MODIFICATIONS INCREASING FEDERAL AGI**

2a	Income from obligations of any state or its political subdivisions, other than Rhode Island under <b>RIGL §44-30-12(1) and RIGL §44-30-12(2)</b> .....	2a		
b	Rhode Island fiduciary adjustment as beneficiary of an estate or trust under <b>RIGL §44-30-17</b> .....	2b		
c	Recapture of Family Education Account modifications under <b>RIGL §44-30-25(g)</b> .....	2c		
d	Bonus depreciation taken for federal purposes that must be added back to Rhode Island income under <b>RIGL §44-61-1</b> .....	2d		
e	Recapture of Tuition Saving Program modifications (section 529 accounts) under <b>RIGL §44-30-12(4)</b> .....	2e		
f	Recapture of tax credit income previously claimed as a modification decreasing Federal AGI (see instructions for more information).....	2f		
g	Recapture of Scituate Medical Savings Account modifications under <b>RIGL §44-30-25.1(d)(3)(i)</b> .....	2g		
h	Total modifications <b>INCREASING</b> Federal AGI. Add lines 2a through 2g.....	2h		

**NET MODIFICATIONS TO FEDERAL AGI:**

1	Total modifications <b>DECREASING</b> Federal AGI. Enter the amount from Schedule M, page 1, line 1w.....	1		
2	Total modifications <b>INCREASING</b> Federal AGI. Enter the amount from line 2h above.....	2		
3	COMBINE lines 1 and 2. Enter here and on RI-1040 or RI-1040NR, page 1, line 2.....	3		

**2018 Modification Worksheet**

## Taxable Social Security Income Worksheet

Name	Social security number

**NOTE:** Use this worksheet to determine the amount, if any, of your Social Security modification on Schedule M, line 1u.

**MODIFICATION FOR TAXABLE SOCIAL SECURITY INCOME WORKSHEET****STEP 1: Eligibility**

1 Enter your date of birth.....	1	
2 Enter your spouse's date of birth, if applicable.....	2	
3 Enter your Federal AGI from RI-1040 or RI-1040NR, line 1.....	3	
4 Enter your Filing Status.....	4	
5 Were either you or your spouse born on or before 01/01/1953? If yes, check the box to the right.	5	Yes <input type="checkbox"/>
6 Filing status amount. Enter the amount from below that corresponds to your filing status on line 4.....	6	

Single, head of household or married filing separately - \$83,550

Married filing jointly or qualifying widow(er) - \$104,450

7 Is your Federal AGI on line 3 less than the filing status amount on line 6? If yes, check the box to the right	7	Yes <input type="checkbox"/>
--	---	------------------------------

If you answered yes to **both** questions 5 and 7, continue to Step 2.

Otherwise, **STOP**, you are not eligible for this modification.

**STEP 2: Modification Amount**

If you AND your spouse, if applicable, were born on or before 01/01/1953, enter 1.0000 on line 12 and skip lines 8 through 10.

8 Amount of social security benefits from Federal Form 1040, line 20a.....	8	
9 Amount of line 8 attributed to the person born on or before 01/01/1953.....	9	
10 Eligible percentage of social security benefits. Divide line 9 by line 8.....	10	.
11 Taxable amount of social security from Federal Form 1040, line 20b.....	11	
12 Eligible percentage. Enter the percentage from line 10, or 1.0000, whichever applies.....	12	.
13 <b>Modification Amount. Multiply line 11 by line 12. Enter here and on Schedule M - page 1, line 1u.</b>	13	

State of Rhode Island and Providence Plantations  
**2018 RI Schedule CR**  
 Other Rhode Island Credits

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.

- The original certificate must be attached if taking credit for any of the below credits.
- If using a carry forward amount, you must attach a carry forward schedule.
- 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](http://www.tax.ri.gov)

1	RI-0715 - Historic Homeowner Assistance Act - <i>carryforwards only</i> - RIGL §44-33.1.....	1		
2	RI-2276 - Tax Credits for Contributions to Scholarship Organizations - RIGL §44-62.....	2		
3	RI-286B - Historic Structures - Tax Credit - RIGL §44-33.2, and Historic Preservation Tax Credits 2013 - RIGL §44-33.6.....	3		
4	RI-6754 - Rhode Island New Qualified Jobs Incentive Act 2015 - RIGL §44-48.3.....	4		
5	RI-7253 - Rebuild Rhode Island Tax Credit - RIGL §42-64.20.....	5		
6	RI-8201 - Motion Picture Production Tax Credits- RIGL §44-31.2, and Musical and Theatrical Production Tax Credits - RIGL §44-31.3.....	6		
7	RI-9283 - Stay Invested in RI Wavemaker Fellowship - RIGL §42-64.26.....	7		
8	<b>TOTAL CREDITS.</b> Add lines 1 through 7. Enter here and on RI-1040, pg 1, line 9c or RI-1040NR, pg 1, line 12..	8		

### RECAPTURE OF PRIOR YEAR CREDITS

9	<b>Recapture credit #1:</b> Enter credit number _____ and credit name _____	9		
10	<b>Recapture credit #2:</b> Enter credit number _____ and credit name _____	10		
11	<b>TOTAL CREDIT RECAPTURE.</b> Add lines 9 and 10. Enter here and on RI-1040, page 1, line 10b or RI-1040NR, page 1, line 13b.....	11		

State of Rhode Island and Providence Plantations  
**2018 Form RI-1040NR-MU**  
 Credit for Income Taxes Paid to Multiple States

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

**PART 1**

1 RI income tax from RI-1040NR, RI Schedule III, part 1, line 16 .....	1	
--	---	--

**PART 2**

2 RI income tax from RI-1040NR, RI Schedule III, part 1, line 16 .....	2	
3 Income taxed by other state while a RI resident included on RI Sch III, line 10, col B ...	3	
4 Total RI income from RI Schedule III, part 1, line 13.....	4	
5 Divide line 3 by line 4.....	5	.
6 Multiply line 2 by line 5.....	6	
7 Tax due and paid to other state. Insert abbreviation for name of state paid .....	7	
8 Amount from line 3 above .....	8	
9 Total adjusted gross income from other state's income tax return (attach copy of return)	9	
10 Divide line 8 by line 9.....	10	.
11 Multiply line 7 by line 10.....	11	
12 <b>MAXIMUM TAX CREDIT.</b> Line 2, 6 or 11, whichever is the smallest .....	12	

**PART 3**

13 RI income tax from RI-1040NR, RI Schedule III, part 1, line 16 .....	13	
14 Income taxed by other state while a RI resident included on RI Sch III, line 10, col B ...	14	
15 Total RI income from RI Schedule III, part 1, line 13.....	15	
16 Divide line 14 by line 15.....	16	.
17 Multiply line 13 by line 16.....	17	
18 Tax due and paid to other state. Insert abbreviation for name of state paid .....	18	
19 Amount from line 14 above .....	19	
20 Total adjusted gross income from other state's income tax return (attach copy of return)	20	
21 Divide line 19 by line 20.....	21	.
22 Multiply line 18 by line 21.....	22	
23 <b>MAXIMUM TAX CREDIT.</b> Line 13, 17 or 22, whichever is the smallest .....	23	

**PART 4**

24 RI income tax from RI-1040NR, RI Schedule III, part 1, line 16 .....	24	
25 Income taxed by other state while a RI resident included on RI Sch III, line 10, col B ...	25	
26 Total RI income from RI Schedule III, part 1, line 13.....	26	
27 Divide line 25 by line 26.....	27	.
28 Multiply line 24 by line 27.....	28	
29 Tax due and paid to other state. Insert abbreviation for name of state paid .....	29	
30 Amount from line 25 above .....	30	
31 Total adjusted gross income from other state's income tax return (attach copy of return)	31	
32 Divide line 30 by line 31.....	32	.
33 Multiply line 29 by line 32.....	33	
34 <b>MAXIMUM TAX CREDIT.</b> Line 24, 28 or 33, whichever is the smallest.....	34	

**PART 5**

35 <b>RI INCOME TAX.</b> Line 1 less lines 12, 23 and 34 (not less than zero). Enter here and on RI-1040NR, page 1, line 11 .....	35	
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**2018 RI Schedule U**

## Individual Consumer's Use Tax

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

Your social security number

**Individual Consumer's Use Tax Worksheet**

**NOTE:** When reporting the amount of use tax obligation on the Rhode Island personal income tax return. The taxpayer shall list either the actual amount of use tax due, or an amount using the Rhode Island Use Tax Lookup Table below. If you know the actual amount of all purchases made that are subject to the use tax, use Option #1. Otherwise, use Option #2. Be sure to check the box on page 1 of your return attesting to the amount of use tax listed on your return. For more information, see the 1040 instructions at [www.tax.ri.gov](http://www.tax.ri.gov).

**Option #1 - Actual Use Tax Due**

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

**Option #2 - Rhode Island Use Tax Lookup Table**

5 Enter your 2018 Federal AGI from Form RI-1040 or RI-1040NR, page 1, line 1 .....	5				
6 Use tax due. Multiply line 5 by 0.0008 or enter the amount from the Rhode Island Use Tax Lookup Table below.....	6				
<b>7 In the space below, list the actual amount of each single purchase greater than or equal to \$1,000.00</b>					
Column A Product Purchased	Column B Product Cost	Column C Tax Due (Cost x 7%)	Column D Sales Tax Paid		
Column E Sales Tax Due (Col C - Col D)					
a Purchase #1				7a	
b Purchase #2				7b	
c Purchase #3				7c	
d Purchase #4				7d	
e Net use tax due on purchases equal to or greater than \$1,000. Add lines 7a, 7b, 7c and 7d.....					7e
8 Use tax due. Add lines 6 and 7e. Enter here and on RI-1040, page 1, line 12 or RI-1040NR, page, 1, line 15.....					8

**USE TAX TABLE**

Federal AGI from RI-1040/NR, line 1		Use Tax Amount	Federal AGI from RI-1040/NR, line 1		Use Tax Amount
At least	Less than		At least	Less than	
\$0	6,500	\$5	\$39,150	\$45,650	\$35
6,500	13,050	10	45,650	52,200	40
13,050	19,550	15	52,200	58,750	45
19,550	26,100	20	58,750	65,250	50
26,100	32,600	25	65,250	71,800	55
32,600	39,150	30	71,800	78,300	60

If your Federal AGI is \$78,300 or greater, multiply Form RI-1040/NR, line 1 by 0.08% (0.0008)

State of Rhode Island and Providence Plantations  
**2018 Form RI-2210**  
 Underpayment of Estimated Tax by Individuals, Estates

Name(s) shown on Form RI-1040, RI-1040NR or RI-1041	Your SSN or FEIN

**CHECK THE APPROPRIATE BOX IF EITHER OF THE CIRCUMSTANCES BELOW APPLY:**

- ☐ TAXPAYER IS A FARMER OR FISHERMAN
- ☐ TAXPAYER IS USING THE ANNUALIZATION OF INCOME METHOD (RI-2210, Part 5)

**PART 1 - REQUIRED ANNUAL PAYMENT**

1 Enter your <b>2018</b> RI income tax from RI-1040, line 10a less lines 14d and 14e, RI-1040NR, line 13a less line 17d or RI-1041, line 14a	1	
2 Enter 80% of the amount shown on line 1.....	2	
3 RI withheld taxes paid for <b>2018</b> from RI-1040, line 14a, RI-1040NR, lines 17a and 17c or RI-1041, lines 15a and 15c.....	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 <b>2017</b> RI tax from RI-1040, line 10a less line 14d and 14e, RI-1040NR, line 13a less line 17d or RI-1041, line 14A.....	5	
6 Enter the <b>SMALLER</b> 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 parts 3 and 4 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 Total withholding and estimated tax you paid - RI-1040, lines 14a and 14b, RI-1040NR, lines 17a, 17b and 17c or RI-1041, lines 15a, 15b and 15c.....	8	
9 Underpayment. Subtract line 8 from line 7. If zero or less, enter \$0.....	9	
10 Multiply line 9 by 12.0205% (0.120205).....	10	
11 If the amount on line 9 was paid on or after 4/15/2019, enter \$0 If the amount on line 9 was paid before 4/15/2019, make the following calculation: The amount on line 9 (times) the number of days paid before 4/15/2019 (times) 0.00033 and enter the result here.	11	
12 <b>UNDERESTIMATING INTEREST.</b> Subtract line 11 from line 10. Enter here and on RI-1040, line 15b, RI-1040NR, line 18b or RI-1041, line 16b.	12	

**PART 3 - FIGURE YOUR UNDERPAYMENT**

		PAYMENT DUE DATES			
		Column A 04/15/2018	Column B 06/15/2018	Column C 09/15/2018	Column D 01/15/2019
13 Divide the amount on line 6 by four (4) and enter the result in each column.....	13				
14 Annualized income installments from Part 5, line 33. NOTE: Complete lines 15 through 17 in one column before completing the next column.....	14				
15 Enter the amount from line 13 or line 14 if applicable .....	15				
16 Rhode Island tax withheld and estimated tax paid. If line 16 is equal to or more than line 15 for all installment periods, do not complete or file this form unless you report annualized income installments on line 14 .....	16				
17 <b>UNDERPAYMENT.</b> Subtract line 16 from line 15 <b>OR</b> <b>OVERPAYMENT.</b> Subtract line 15 from line 16.....	17				

State of Rhode Island and Providence Plantations  
**2018 Form RI-2210**  
 Underpayment of Estimated Tax by Individuals, Estates

Name(s) shown on Form RI-1040, RI-1040NR or RI-1041	Your SSN or FEIN

**PART 4 - HOW TO FIGURE THE CHARGES**

		Column A 04/15/2018	Column B 06/15/2018	Column C 09/15/2018	Column D 01/15/2019
18 Payment date or date listed in instructions for line 18, whichever is earlier...	18				
19a Number of days from the installment date to the date of payment or the due date of the next installment, whichever is earlier (see instructions) .....	19a	days	days	days	
b <u>Number of days on line 19a</u> X 18% X underpayment on line 17 .....					
365	19b				
20a Number of days from January 1, 2019 to the date of payment or January 15, 2019, whichever is earlier .....	20a			days	
b <u>Number of days on line 20a</u> X 18% X underpayment on line 17 .....					
365	20b				
21a Number of days from January 15, 2019 to the date of payment or April 15, 2019, whichever is earlier .....	21a				days
b <u>Number of days on line 21a</u> X 18% X underpayment on line 17 .....					
365	21b				
22 UNDERESTIMATING INTEREST. Total amount from all columns on lines 19b, 20b and 21b. Enter here and on RI-1040, line 15b, RI-1040NR, line 18b or RI-1041, line 16b. Attach this form to your Rhode Island return .....	22				

**Part 5 Annualized Income Installment Worksheet**

IMPORTANT: Complete one column lines 23 - 33 before completing the next column.

	01/01/2018 03/31/2018	01/01/2018 05/31/2018	01/01/2018 08/31/2018	01/01/2018 12/31/2018
23 Figure your actual taxable income .....				
24 Annualization amount.....	4	2.4	1.5	1
25 Multiply the amount on line 23 by the indicator on line 24 .....				
26 Figure your Rhode Island tax on the amount on line 25 .....				
27 Applicable percentage.....	20%	40%	60%	80%
28 Multiply the amount on line 26 by the applicable percentages on line 27 .....				
29 Enter the combined amount from line 33 for all preceding periods.....				
30 Subtract line 29 from line 28 (not less than zero) .....				
31 Enter the amount from RI-2210, page 1, line 13 for the period plus the amount from line 32 of this worksheet for the preceding period .....				
32 If line 31 is more than line 30, SUBTRACT line 30 from line 31, OTHERWISE enter \$0 .....				
33 Enter the smaller of line 30 or line 31 here and on page 1, line 14.....				



State of Rhode Island and Providence Plantations

**2018 RI Schedule W**

Rhode Island W-2 and 1099 Information

Name(s) shown on Form RI-1040 or RI-1040NR	Your social security number
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**Complete this Schedule listing all of your and, if applicable, your spouse's W-2s and 1099s showing Rhode Island Income Tax withheld. W-2s or 1099s showing Rhode Island Income Tax withheld must still be attached to the front of your return.**

**Failure to do so may delay the processing of your return. ATTACH THIS SCHEDULE W TO YOUR RETURN**

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

Schedule W Reference Chart								
Form Type	Letter Code for Column B	Withholding Box	Form Type	Letter Code for Column B	Withholding Box	Form Type	Letter Code for Column B	Withholding Box
W-2	-	17	1099-DIV	D	15	1099-MISC	M	16
W-2G	-	15	1099-G	G	11	1099-OID	O	14
1042-S	S	17a	1099-INT	I	17	1099-R	R	12
1099-B	B	16	1099-K	K	8	RI-1099PT	P	9

State of Rhode Island and Providence Plantations  
**2018 RI Schedule E**  
 Exemption Schedule for RI-1040 and RI-1040NR

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

**EXEMPTIONS**

**Complete this Schedule listing all individuals you can claim as a dependent.**  
**ATTACH THIS EXEMPTION SCHEDULE TO YOUR RETURN**      **Failure to do so may delay the processing of your return.**

1a	Yourself	<input type="checkbox"/>		
b	Spouse	<input type="checkbox"/>		
	(A) Name of Dependent	(B) Social Security Number	(C) Date of Birth	(D) Relationship
2a				
b				
c				
d				
e				
f				
g				
h				
i				
j				
k				
l				
m				
<b>Exemption Number Summary</b>				
3	Enter the number of boxes checked on lines 1a and 1b .....	3		
4a	Enter the number of children from lines 2a through 2m who lived with you .....	4a		
b	Enter the number of children from lines 2a through 2m who did not live with you due to divorce or separation .....	4b		
c	Enter the number of other dependents from lines 2a through 2m not included on lines 4a or 4b.	4c		
5	Add the numbers from lines 3 through 4c. Enter here and in the box on RI-1040/NR, pg 1, line 6.	5		