

# RI-1040NR RHODE ISLAND NONRESIDENT INDIVIDUAL INCOME TAX RETURN (TO BE USED BY NONRESIDENTS AND PART-YEAR RESIDENTS)

# 2008

<p>please print or type</p>	NAME AND ADDRESS	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  No

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) - Federal Form 1040, line 37; 1040A, line 21 or 1040EZ, line 4..... 1.

2. Net modifications to Federal AGI (if no modifications, enter zero on this line) from schedule I, line 25..... 2.

Single **\$5,450**

Married filing jointly or Qualifying widow(er) **\$9,100**

Married filing separately **\$4,550**

Head of household **\$8,000**

However, people over 65, blind or can be claimed as a dependent, see the RI Deduction Schedules on page 4, check  this box and attach the schedule.

3. Modified Federal AGI - combine lines 1 and 2 (add net increases or subtract net decreases)..... 3.

4. Deductions - RI standard deduction (left margin) or amount from Federal Schedule A, line 29, whichever is greater. **If you itemize and line 3 is over \$159,950 (\$79,975 if married filing separate) see itemized deduction schedule on page 4...** 4.

5. Subtract line 4 from line 3..... 5.

6. Exemptions - Enter federal exemptions in box then multiply by \$3,500 and enter result in 6.  X \$3,500 = 6.

**If line 3 is over \$119,975, see worksheet on page I-4 for exemption amount.**

7. **RI TAXABLE INCOME** - subtract line 6 from line 5..... 7.

8. A. RI income tax  RI Tax Table or Tax Computation Worksheet  RI Schedule CGW  RI Schedule D  RI Schedule J  RI-8615 8A.

**Check only one box**

B. Other RI taxes from page 3, RI Schedule OT, line 14..... 8B.

9. RI alternative minimum tax from Form RI-6251, line 6..... 9.

10. Total RI income tax - add lines 8A, 8B and 9..... 10.

11. RI percentage of allowable Federal credits from page 2, schedule II, line 34..... 11.

12. RI tax after allowable Federal credits - before allocation - subtract line 11 from line 10 (**not less than zero**)..... 12.

13. RI allocated income tax - (**Check only one box**)

All income is from RI,  Nonresident with income from outside RI, complete page 7, schedule III and enter result on this line.  Part-year resident with income from outside RI, complete page 9, schedule V and enter result on this line. 13.

14. Other RI credits from RI Schedule CR, page 6, line 24 ..... 14.

15. A. RI income tax after credits - subtract line 14 from line 13 (**not less than zero**)..... 15A.

B. Alternative Flat Tax from page 3, schedule FT, line 29..... 15B.

C. Rhode Island tax - enter the smaller of line 15A or 15B..  Check box if Alternative Flat Tax method is used.. 15C.

16. RI checkoff contributions from page 3, schedule IV, line 8 (**contributions reduce your refund or increase balance due**). 16.

17. **TOTAL RI TAX AND CHECKOFF CONTRIBUTIONS** add lines 15C and 16 and **USE/SALES** tax due \$ \_\_\_\_\_ (see instructions)..... 17.

**PAYMENTS**

18. A. RI 2008 income tax withheld (please attach forms W-2, 1099, etc.)..... 18A.

B. 2008 estimated tax payments and amount applied from 2007 return..... 18B.

C. Nonresident withholding on real estate sales in 2008..... 18C.

D. Nonresident withholding from pass-through entities (please attach forms RI 1099-PT). 18D.

E. RI earned income credit from page 2, RI Schedule EIC, line 43..... 18E.

F. Other payments..... 18F.

G. **TOTAL PAYMENTS AND CREDITS** - add lines 18A, 18B, 18C, 18D, 18E, and 18F..... 18G.

Check  if extension is attached.

**AMOUNT DUE** 19. If line 17 is **LARGER** than line 18G, Subtract line 18G from 17. **YOU OWE THIS AMOUNT. Complete RI-1040V.**  Check  if **RI-2210** or **RI-2210A** is attached - enter interest due \$ \_\_\_\_\_ or enter zero..... 19.

**REFUND** 20. If line 18G is **LARGER** than 17, subtract line 17 from 18G. **THIS IS THE AMOUNT YOU OVERPAID**..... 20.

21. Amount of overpayment to be refunded..... 21.

22. Amount of overpayment to be applied to 2009 estimated tax..... 22.

RI SCHEDULE I RI MODIFICATIONS TO FEDERAL AGI

NOTE: This schedule has been moved. This schedule is available on page 5 of this booklet or on our website at www.tax.ri.gov.

RI SCHEDULE II ALLOWABLE FEDERAL CREDITS

Table with 4 columns: Description, Line Number, Amount, and Total. Rows include RI income tax, credit for child and dependent care expenses, credit for the elderly or the disabled, federal mortgage interest credit, federal adoption credit, other federal credits, total, tentative allowable federal credits, and maximum credit.

RI SCHEDULE III ALLOCATION AND MODIFICATION FOR NONRESIDENTS

NOTE: This schedule should be completed by NONRESIDENTS with income from outside RI. RI Schedule III is located on page 7. PART-YEAR residents with income from outside RI should complete RI Schedule V located on page 9. NONRESIDENTS and PART-YEAR residents with all income from RI sources do not need to complete either schedule III or V.

RI SCHEDULE EIC RHODE ISLAND EARNED INCOME CREDIT

Table with 4 columns: Description, Line Number, Amount, and Total. Rows include Rhode Island income tax, federal earned income credit, Rhode Island percentage, multiply line 36 by line 37, enter the smaller of line 35 or line 38, subtract line 39 from line 38, refundable percentage, multiply line 40 by line 41A, Rhode Island allocation, RI refundable earned income credit, and total RI earned income credit.

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.

Signature and Date fields for the taxpayer and spouse.

Check boxes for "If you do not need forms mailed to you next year, check box" and "May the division contact your preparer about this return?"

Fields for "Paid preparer's signature and address", "SSN, PTIN or EIN", and "Telephone number".