1999 INSTRUCTIONS INCOME TAX RETURNS FORM RI-1040NR FOR TAXPAYERS PREPARING RHODE ISLAND NONRESIDENT General Instructions

This year there are two return envelopes included in this booklet. Please use the envelope marked refund for all refund returns. The other envelope should be used for all other returns.

IMPORTANT

- Carefully read the instructions. For your convenience we have provided step by step instructions which will aid you in completing your return
- your return.

 Complete your federal income tax return first. It is the basis for preparing your Rhode Island tax return. The Rhode Island tax is based on your federal income tax liability.
- Fill out the Form RI-1040NR completely.
- Attach your withholding statement(s). This is the statement of taxes withheld which is furnished you by your employer. If the statement is not available, please explain.
- Be sure to sign your return.
- File early (Deadline is April 15).

These instructions are for the use of non-resident and partial-year resident taxpayers only. Resident taxpayers will file their individual income tax returns on Form RI-1040. Resident forms and instructions are available upon request at either local banks in Rhode Island or at the Rhode Island Division of Taxation, One Capitol Hill, Providence, Rhode Island 02908-5800.

DEFINITIONS OF RESIDENT AND NONRESIDENT

A resident is a person (a) who is domiciled in the State of Rhode Island or (b) who, even though domiciled outside Rhode Island, maintains a permanent place of abode within the state and spends a total of more than 183 days of the taxable year within the state.

A nonresident is any person not coming within the definition of a resident.

For purposes of the above definitions, domicile, in general, means the place which an individual intends to be his or her permanent home — the place to which he or she intends to return whenever he or she may be absent. A person can have only one domicile. For a married couple, normally both individuals have the same domicile. A domicile once established continues until a new one is acquired. No change of domicile results from removal to a new location if the intention is to remain there only for a limited time even if it is of relatively long duration.

INCOME OF A NONRESIDENT SUBJECT TO TAX

A nonresident is subject to tax on all items included in his or her total federal income (including his or her distributive share of partnership income or gain and his or her share of estate or trust income or gain) which are derived from or connected with Rhode Island sources as follows:

- From real or tangible personal property located in the state.
- 2. From a business, trade, profession or occupation carried on in the state.
- 3. From services performed in the state.
- 4. Winnings and prizes from R.I. lottery and parimutuel betting events, in this state.

A nonresident is not subject to tax on the following classes of income even though included in his total federal income:

- Annuities, interest, dividends or gains from the sale or exchange of intangible personal property unless they are part of the income from any business, trade, profession or occupation carried on in this state by the nonresident taxpayer.
- b) Compensation received for active service in the military forces of the United States.

"INCOME" TERMS DEFINED

In these instructions "total federal income" is federal adjusted gross income as defined in the United States Internal Revenue Code and applicable regulations. "Total income from Rhode Island sources" is that portion of your total federal income derived from or connected with Rhode Island sources. "Total Rhode Island income" is vour total income from Rhode Island sources after making the additions and subtractions described later in these instructions. Total Rhode Island income of a partial year resident includes total income from Rhode Island sources for the entire year plus other income received during period of residence in Rhode Island after making the additions and subtractions described later in these instructions

WHO MUST FILE A RETURN

Every nonresident individual required by the laws of the United States to file a federal income tax return who has income derived from or connected with Rhode Island sources shall file a Rhode Island individual income tax return Form RI-1040NR.

A nonresident individual who is not required to file a federal income tax return is required to file a Rhode Island individual income tax return if he or she has Rhode Island income as modified for the taxable year.

PARTIAL-YEAR RESIDENTS

Every individual who was a resident for a period of less than 12 months is required to file a Rhode Island return if he or she is required to file a federal

return. The partial-year resident may claim only that portion of his or her total federal exemptions and deductions as the ratio of Rhode Island adjusted gross income is to federal adjusted gross income.

JOINT AND SEPARATE RETURNS

The status declared in filing your federal return will generally determine the manner in which your Rhode Island return must be filed.

If the federal income tax liability of either spouse is determined on a separate federal return, then the liability for Rhode Island shall be determined on a separate return.

If the federal income tax liability of a husband and wife is determined on a joint federal return, a joint Rhode Island return shall be filed.

Where one spouse is a resident and the other is a nonresident, separate Rhode Island income tax returns should be filed unless they file a joint federal income tax return and elect to file jointly and compute their Rhode Island income as if both were residents.

However; in a situation where a husband and wife have filed joint federal return but one spouse is a resident and the other a non-resident and they do not want to elect to file a joint Rhode Island return as if they were both residents, income on the separate Rhode Island returns must be computed as if their federal adjusted gross incomes had been determined separately.

MILITARY PERSONNEL

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 their military service, income received from that job is subject to Rhode Island income tax. Income derived from Rhode Island sources by the service person's spouse is subject to Rhode Island income tax.

DECEASED TAXPAYERS

If the taxpayer died before filing a return for 1999 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 who files 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.

WHEN TO FILE

If your return is based on the calendar year, it must be filed not later than April 15, 2000. If you filed your federal income tax return on a fiscal year basis, you must file your Rhode Island income tax return on the same basis and not later than the 15th day of the fourth month following the close of your fiscal year.

If the due date of your return falls on a Saturday, Sunday or a Rhode Island legal holiday, the return will be due on the next working day.

EXTENSION OF TIME

Special rule for the extension of time for Filing of Returns. Any extension of time for filing an individual income tax return granted shall not operate to extend the time for the payment of any tax due on such return.

Automatic extension of time for filing individual income tax return --

- (a) In general (1) An individual who is required to file a Rhode Island income tax return shall be allowed an automatic four month extension of time to file such return after the date prescribed for filing of the 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.
- (b) 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 then you do not need to submit the Rhode Island from. Attach a copy of the Federal Form 4868 or the approved Federal Form 2688 to your Rhode Island individual income tax return at the time it is submitted.

WHERE TO FILE

Mail your return to the State of Rhode Island, Division of Taxation, One Capitol Hill, Providence, RI - Refund returns use Zip code 02908-5814; all others use Zip Code 02908-5807.

MISSING OR INCORRECT RHODE ISLAND FORM W-2

This is the form furnished you by your employer which shows the amount of your income tax withheld by them and 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 Rhode Island Form W-2 from your employer by February 15, 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 through 99 cents to the next higher dollar.

CHANGES IN YOUR FEDERAL INCOME TAX

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, within 90 days after filing such amended return or final determination of such change by the Internal Revenue Service. Use Form RI-1040X.

ELECTORAL SYSTEM CONTRIBUTION

You may designate as 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. Remaining funds shall be allocated for the public financing of campaigns for governor. Read specific line instructions for Line 7A and Line 7B.

CONTRIBUTIONS

You may designate as contributions to the Drug Program Account, the U.S. Olympic Committee, The R.I. Organ Transplant Fund, the Non-game Wildlife Appropriation, and the Childhood Disease Victims' Fund.

RHODE ISLAND LOTTERY PRIZES

Winnings and prizes from the Rhode Island Lottery and pari-mutuels betting events conducted or operated by a licensee in Rhode Island are specifically set out as parts of the Rhode Island income of a nonresident individual. A nonresident must include these items of income and deductions from Rhode Island sources in calculation of Rhode Island personal income tax due.

SIGNATURE

You must sign your Rhode Island income tax return and both husband and wife must sign their joint return. An unsigned return cannot be processed.

Any paid preparer who prepares a taxpayer's return must also sign as "preparer". If the return is prepared by a firm or corporation, it should be signed in the name of the firm or corporation.

PAYMENTS OR REFUNDS

Any balance of tax liability shown on your return to be due the State of Rhode Island must be paid in full with your return. Make check or money order payable to the Rhode Island Division of Taxation and forward with your return to the State of Rhode Island, Division of Taxation, One Capitol Hill, Providence, Rhode Island 02908-5801. An amount due of less than one dollar (\$1.00) need not be remitted.

Refund will be made if overpayment of income tax is shown by your return unless you indicate on your return that such overpayment is to be credited to estimated tax liability for 2000. No other application for refund is necessary. Please note that no refund can be made unless your return is properly signed. Refunds of less than \$1.00 will not be made unless specifically requested.

ESTIMATED INCOME TAX

An individual, estate, or trust is required to make estimated tax payments if the amount of Rhode Island income tax for the year can reasonably be expected to exceed by more than \$250 the amount estimated to be withheld or credited against the tax. The Estimated Tax Payment(s) is made on Form RI-1040ES or 1041ES which also has instructions for computing the estimated tax and making payments of the amount due.

RI 3468 INVESTMENT CREDIT

Rhode Island law allows an investment tax credit of 4% of the cost or other basis as used for federal income tax purposes of certain property used by the taxpayer in the production of goods by manufacturing, processing or assembling. Special class of business by SIC code may claim a 10% credit on qualifying property if they satisfy eligibility criteria as defined by Rhode Island law and regulations.

Detailed instructions are available on Form RI 3468 which must accompany any return claiming an investment credit. Forms 3468 may be obtained at the R.I. Division of Taxation.

RI 6324 ADULT EDUCATION TAX CREDIT

A Rhode Island employer may obtain a credit of 50% of the costs incurred solely and directly for enumerated, worksite-based adult education programs. The credit is limited to a maximum of \$300 per employee. Amounts of credit not deductible in one tax year may not be carried over to the following year. Taxpayers claiming the credit should contact the Division of Taxation for details and instructions.

RI 321 JUVENILE RESTITUTION CREDIT

The employer of a juvenile hired pursuant to section 14-1-32.1 is entitled to receive an income tax credit of 10% of the amount of wages paid to said juvenile annually. The credit shall not exceed the sum of three thousand dollars (\$3,000) annually.

An employer claiming a tax credit for wages paid under this program must attach to the income tax return a certification from the Department of Children, Youths and Families, Juvenile Probation and Parole, supporting the claim. No credit will be allowed without such certification.

RI 8095 EMPLOYMENT TAX CREDIT

An employer who participates in the bonus program in conjunction with Chapter 40-6.3 of the general laws shall be eligible for a tax credit as set forth in R.I.G. L. Section 40-6.3-4. An employer claiming credit must obtain a written certificate from the director of human services that the employer has complied with the provisions of Chapter 40-6.3 and the rules and regulations promulgated thereunder.

RI 8462 RHODE ISLAND ARTIFACTS, ARTWORKS AND EXHIBITION OBJECTS

A state tax credit is extended to owners of objects of significance to Rhode Island when they lend these items for public viewing.

RI 2441 CHILD DAY CARE ASSISTANCE AND DEVELOPMENT CREDITS

Credits are available as passed through from employers or commercial landlords who are partnerships, joint ventures or Subchapter S corporations for 30 percent of the amount of Rhode Island licensed daycare purchased and 30 percent of the cost to establish and/or operate a Rhode Island licensed daycare facility. Also, a credit of 30 percent of the amount foregone in rent or lease payments for space dedicated to child daycare services is available. Taxpayers claiming this credit should attach a form RI 2441.

Credits for daycare of the above types require confirmation that the facility agrees to accept children for whom services are paid by R.I. Department of Human Services.

RI 715 HISTORICAL RESIDENCES CREDIT

Any taxpayer who files a state income tax return and owns a R.I. historic residence may claim an income tax credit of up to ten percent (10%) of certified maintenance or rehabilitation costs up to \$1,000 per year.

An owner must make a preliminary application for certification of maintenance or rehabilitation costs for the tax credit to the State Historical Preservation Commission. A certification from the commission must be filed with the income tax return.

QUALIFYING WIDOW(ER) CREDIT

A Rhode Island resident may qualify for a Rhode Island personal income tax credit based on 2% of his/her adjusted gross income up to a maximum of \$500. To qualify, individuals must be residents for the entire year, be 65 years of age or older, and both qualify and file his/her Federal income tax return as a "qualifying widow(er) with a dependent child" for that tax year.

RI 6238 RESIDENTIAL LEAD PAINT CREDIT

An individual is entitled to a credit against his/her R.I. personal income tax liability for residential lead removal if he/she (1) obtains written certification of the hazard (2) has the hazard removed by a licensed contractor, (3) pays for the hazard removal and (4) obtains written certification of the hazard's occupancy. The credit is equal to the amount paid for the lead removal or reduction to a maximum of \$1,000 per dwelling unit. Taxpayers claiming this credit should attach a form RI 6238.

RI 2642 S.B.A. GUARANTY FEE CREDIT

Effective July 1, 1994, taxpayers who have paid a loan guaranty fee to the Small Business Administration (S.B.A.) in order to obtain guaranteed financing on which they are the primary obligors may take the amount of the fee as a credit against their R.I. personal income tax liability. Taxpayers claiming this credit should attach a form RI 2642.

RI 7695-P R&D CREDIT - PROPERTY

A credit is available to sole proprietors or passed through from partnerships, joint ventures or subchapter S corporations for research and development property acquired, constructed, reconstructed or erected after July 1, 1994. The credit is 10% of the cost or other basis of realty and tangible personality which is depreciable; has a purchase; has a useful life of 3 years or more; was acquired by purchase, has a situs in Rhode Island and is used principally for purposes of research and development in the experimental or laboratory sense. This type of research and development does not include the ordinary testing or inspection of materials or products for quality control, efficiency surveys, management studies, consumer surveys, advertising, promotions, or research in connection with literary, historical or similar projects. The credit is not available for leased property. Taxpayers claiming this credit should attach a form RI 7695-P.

RI-7695-E R&D CREDIT - EXPENSES

A credit is available to sole proprietors or passed through from partnerships, joint ventures or subchapter S corporations for qualified research expenses. The credit is 5% of the excess (if any) of the qualified research expenses in the taxable year over the base period research expenses. The terms "qualified research expenses" and "base period expenses" have the same meaning as defined in the Internal Revenue Code, however, the expenses must have been incurred in Rhode Island after July 1, 1994. Taxpayers claiming this credit should Attach a form RI 7695-E.

CAPITAL INVESTMENT IN SMALL BUSINESS

Rhode Island law (44-33) provides modifications for a qualifying investment in a certified venture capital partnership and also credits for wages paid by entrepreneurs to employees of qualifying business entities. To claim the modifications or credits, taxpayers must use FORM RI-1040.

ENTERPRISE ZONE TAX BENEFITS

The Enterprise Zone Council enacted by 42-64.3-3.1 has created RI enterprise zones. Various tax benefits may be available to taxpayers in the forms of business credits, special modifications, donation credits and interest credits. Taxpayers wishing to use these benefits, should contact the Division of Taxation for details.

INTEREST

Any tax not paid when due including failure to pay adequate estimated tax is subject to interest at the rates of 12% in 1999 and 12% in 2000. Interest on refunds of tax over payments will be paid at the rate of 12% if the refund is not paid within 90 days of the due date or date the completed return was filed whichever is later.

PENALTIES

The law provides for penalties in the following circumstances:

- Failure to file an income tax return.
- 2. Failure to pay any tax due on or before the due date.
- Preparing or filing a fraudulent income tax return

USE OF FEDERAL INCOME TAX INFORMATION

All amounts reported from the U.S. Form 1040, 1040A, and 1040EZ, as well as those reported on Form RI-1040NR, are subject to verification and audit by the Rhode Island Division of Taxation.

The Rhode Island Division of Taxation and the U.S. Internal Revenue Service exchange income tax information to verify the accuracy of information reported on Federal and Rhode Island income tax returns.

OTHER QUESTIONS

Obviously the foregoing general instructions and specific instructions for completing the return forms will not answer all questions that may arise. If you have any doubt regarding the completion of your return, further assistance may be obtained at the Division of Taxation, One Capitol Hill, Providence, Rhode Island 02908-5800, or by calling Taxpayer Assistance at 401-222-1040.

1999 Specific Instructions for Filing RI-1040NR

IF THE NAME, ADDRESS OR SOCIAL SECURITY NUMBER SHOWN ON THE RETURN IS INCORRECT, PRINT OR TYPE ANY NECESSARY CORRECTION ON THE RETURN. If you do not have a pre-identified return please complete the identification portion of the return—print or type name(s), address, social security number (s), etc. Follow line by line instructions in preparing return.

Line A -

Check the block indicating your filing status.

Line B -

Enter **number** of exemptions claimed as shown on 1999 Federal Form 1040 Line 6d or Federal Form 1040A Line 6d.

Line C -

Enter your deduction from Federal Form 1040 line 36, Form 1040A line 21; Form 1040EZ line 5 or amount of deductions recomputed (instructions, page 15 minus 23).

Line D -

Enter amount from Line 8b of Federal Form 1040 or 1040A

Line E-

Enter amount of Line D above subject to R.I. Taxation (enter here and on Line 19, Schedule 1, Page 2).

RHODE ISLAND TAX DEDUCTION

- If your income is derived solely from Rhode Island sources and you have no modifications or your modifications do not exceed \$100.00, you need only to complete the front side of this return.
- If you have modifications and/or an allocation of your total income for Rhode Island tax purposes, you must complete schedules on Page 2 of this return before entering your federal income tax liability on Line 1.

Line 1 -

Enter your tax from 1999 Federal Form 1040 line 40 less lines 41, 42, 46, 47, & 59a plus line 51; Federal Form 1040A line 25 less lines 26, 27, & 37a; Federal Form 1040EZ line 10 less line 8a. If you claim modifications to federal adjusted gross income, enter your 1999 federal tax from Page 2 line 32.

Line 2 -

Enter the Rhode Island income tax by multiplying the amount on Line 1 by 26.5% or using the Rhode Island tax table in the tax booklet.

Line 3A-

Enter the total amount of Rhode Island 1999 income tax withheld. (Attach state copy of all forms W-2, 1099, etc. to the front of the return). Credit for Rhode Island income tax withheld will be allowed only for those amounts supported by attached wage and tax statements.

Line 3B-

Enter payments on 1999 Form R.I. 1040ES and credits carried forward from 1998.

Line 3C-

Enter Non-Resident withholding Tax on Real Estate Sales in 1999.

Line 3D-

Enter other credits, such as the investment credit etc. (See general instructions) Insert credit form number(s).

Line 3E-

Enter other payments.

Line 3F-

Add Lines 3A, 3B, 3C, 3D and 3E.

Line 4-

If the amount on Line 2 is larger than the amount on Line 3F enter balance due. This amount is payable in full with your return. An amount due of less than one dollar (\$1.00) need not be remitted

Line 5-

If the amount on Line 3F is larger than the amount on Line 2 enter overpayment.

Line 6-

Enter amount of overpayment on Line 5 to be refunded to the taxpayer.

Line 7 -

Enter amount if overpayment on Line 5 to be credited to taxpayer's 2000 estimated tax liability.

Line 7A- and 7B-

ELECTORAL SYSTEM CONTRIBUTION. You may designate as 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. Remaining funds shall be allocated for the public financing of campaigns for governor. Make only one designation, either by naming a political party, or by checking the box for the nonpartisan general account. If you designate: (a) a political party which did not receive at least 5 percent of the entire vote for Governor in the preceding general election; or (b) a non-existent political party; or (c) a particular office; or (d) an individual officeholder, or political figure or (e) a national party which is not a state party; your electoral system contribution will be credited to the nonpartisan general account. If you designate; (1) more than one political party; or (2) a political party and also the nonpartisan general account; your contribution will be credited to the first political party named.

Line 7C-

Drug Program. A contribution to the Drug Program may be made from your refund by checking the appropriate box or entering the amount of your overpayment you want to contribute to this account, if any. This **reduces** your refund amount. All such contributions are deposited as general revenues.

Line 7D-

Olympic Contribution. A Contribution to the U.S. Olympic Committee may be made from your refund in the amount of \$1.00 (\$2.00 if a joint return) by checking the appropriate box on line 7D. This **reduces** your refund amount.

Line 7E-

R.I. Organ Transplant Fund. A Contribution to the R.I. Organ Transplant Fund may be made from your refund by checking the appropriate box or entering the amount of your overpayment you want to contribute to this account, if any. This **reduces** your refund amount.

Line 7F-

Nongame Wildlife Checkoff. A contribution to the Nongame Wildlife General Revenue appropriation may be made from your refund by checking the appropriate box or entering the amount of your overpayment you want to contribute. This **reduces** your refund amount. All such contributions are deposited as general revenues.

Line 7G-

Childhood Disease Victim's Fund. A contribution to the Childhood Disease Victims' Fund may be made from your refund. Check the appropriate box or enter the amount of your overpayment you want to contribute to this fund, if any. NOTE: This **reduces** the amount of your refund.

SCHEDULE 1 – ALLOCATION AND MODIFCATION

As a nonresident of the State of Rhode Island you are subject to tax on those items include in your total federal income which are derived from or connected with Rhode Island sources. Column B of Schedule I is a summary of the items which make up your total federal income.

Column A and supporting Schedules 1A, 1B, and 1C are used in determining your total income from Rhode Island sources.

Enter in Column B the total amount reported on your federal return for each of the applicable items listed in Schedule 1 and enter in Column A, where required, the portion of each such amount derived from or connected with Rhode Island sources. If you are filing a joint return all entries should include amounts for both husband and wife.

Do not include in Column A any adjustments for modifications increasing or decreasing federal adjusted gross income under Rhode Island law. Compute modifications to Rhode Island income at Line 19 and/or 20. (See specific line instructions).

If all of your income is from Rhode Island sources and you are using Schedule 1 for modifications only, enter your federal adjusted gross income on Line 18 and omit Lines 8 through 16.

SPECIFIC LINE INSTRUCTIONS SCHEDULE 1

Lines 8 through 16, Column B -

Enter the total amounts reported on your federal return for each of the applicable items listed in Column B.

Line 18, Column B -

Enter the federal adjusted gross income, Federal Form 1040, Line 32, Federal Form 1040A Line 16, or 1040EZ Line 4.

PARTIAL YEAR RESIDENTS

Partial year residents shall include all income earned during the period of residency in Rhode Island whether earned within or outside of Rhode Island plus R.I. source income received while a nonresident.

NON-RESIDENTS

Line 8, Column A -

Enter the amount of your total wages, salaries, commissions, tips, etc., (reported on your federal return) which were received for services performed in Rhode Island.

Compensation earned partly within and partly without Rhode Island - If total wage and salary income was earned partly within and partly without Rhode Island, determine the amount allocable to Rhode Island by completing Schedule IA or attaching a separate schedule setting out how such allocation was made.

The amount allocable to Rhode Island is that portion of your wage and salary income which the number of days worked in Rhode Island bears to the total number of working days (exclusive of nonworking days, such as Sundays, Saturdays, holidays, sick leave, vacation, etc.) employed both within and without the state during the year.

If your compensation subject to allocation depends entirely on volume of business transacted, as in the case of a salesman

working on commission, do not use Schedule IA. In this event, the amount of compensation allocable to Rhode Island is that portion of the compensation included in Column B on Line 8 which the volume of business transacted inside the state bears to the total volume of business transacted both inside and outside the state. The determining factor in ascertaining where business is transacted is the location where the services or sales activities were actually performed. Attach a schedule to your return showing the computation of the allocation to Rhode Island of compensation based on volume of business transacted.

If your personal service compensation is allocated on a basis other than those covered in the preceding two paragraphs, please attach a separate schedule showing complete details.

Line 9, Column A -Line

Enter the amount of interest and dividends included in federal income which are derived from Rhode Island sources. Nonresidents and partial-year residents shall include the amount of interest and dividends to the extent such income is from property employed in a business which is conducted in Rhode Island. Partial-year residents shall also include the amount of interest and dividends received during the period of residence in Rhode Island.

Line 10, Column A -Line

Enter the amount of net profit (or loss) from a business or profession carried on in Rhode Island.

If the business or profession is carried on both within and without Rhode Island and accounts clearly reflecting income from Rhode Island operations are maintained, enter the net profit (or loss) from business carried on in Rhode Island. If your Rhode Island business income is not separate and distinct from that of other states you should use the uniform division of income formula to determine your Rhode Island business income. This involves the construction of a three-factor formula which is applied against your total business income to determine the income allocable to Rhode Island. The three factors are (1) property in Rhode Island to property everywhere, (2) payroll in Rhode Island to payroll everywhere, and (3) sales or services in Rhode Island to sales or services everywhere. Add the result of these three factors and divide by three. The resulting figure is the percent to be applied against the amount of total business income to determine the amount derived from Rhode Island sources. Complete Schedules 1B and 1C. If an approved alternative method of allocation is used, attach schedule.

Line 11, Column A -

Capital gain (or loss) - Enter the net capital gain (or loss) determined in accordance with Applicable federal provisions for determining capital gains and losses. Include on this line only transactions resulting from property located in Rhode Island.

Capital transactions from Rhode Island sources include capital gains or losses from

real or personal property having an actual situs within Rhode Island whether or not connected with a trade or business. Capital gains or losses from stocks, bonds, and other intangible personal property used in or connected with a business, trade or other tangible personal property used in or connected with a business, trade or occupation that is carried on within Rhode Island are subject to Rhode Island income tax. Also to be included is your share of any capital gain or loss derived from Rhode Island sources of (1) a partnership of which you are a member, or (2) an estate or trust of which you are a beneficiary.

NOTE:

If any capital gains or losses are from business property (other than real property) of a business carried on both within and without Rhode Island, apply the applicable business percentage. The federal basis of property is to be used in computing Rhode Island capital gains or losses.

Noncapital Assets -

Enter the gain or loss from the sale or exchange of noncapital assets which pertain to your Rhode Island transactions by applying to them the appropriate federal provisions for determining gains or losses from the sale or exchange of other than capital assets

Noncapital transactions from Rhode Island are those noncapital transactions reported on your federal return which pertain to property used in or connected with a trade, business, profession, or occupation carried on in Rhode Island. Also to be included in your share of any non-capital gain or loss is any such gain or loss from (1) a partnership of which you are a member, or (2) an estate or trust of which you are a beneficiary. If any transactions involve property (other than real property) of a business carried on both within and without Rhode Island apply the business allocation percentage applicable. In all cases the federal basis of property is to be used for computing the Rhode Island gain or loss.

Line 12, Column A -

Rent and royalty income - Enter that portion of rent and royalty income derived from or connected with Rhode Island sources. Include rents and royalties from:

- Real property situated in Rhode Island whether or not used in or connected with a husiness
- Tangible personal property not used in a business if such property has an actual situs in Rhode Island. and
- Tangible and intangible personal property used in or connected with a business, trade, profession or occupation carried on in Rhode Island.

NOTE:

If a business is carried on both within and without Rhode Island, the business allocation percentage should be applied to items included above. However, no allocation applies to income from real property. Income from real property is 100% includable if it is located in Rhode Island and entirely excluded if located outside Rhode Island.

1999			Rhode Island Income Tax Table										1999	
IF YOUR FEDERAL INCOME TAX FROM R.I. FORM 1040NR LINE 1 IS			IF YOU FEDE INCOME FROM FORM FORM INCOME LINE	ERAL IE TAX VI R.I. 1040NR		IF YOUR FEDERAL INCOME TAX FROM R.I. FORM 1040NR LINE 1 IS			IF YOUR FEDERAL INCOME TAX FROM R.I. FORM 1040NR LINE 1 IS			IF YOUR FEDERAL INCOME TAX FROM R.I. FORM 1040NR LINE 1 IS		
AT LEAST	BUT LESS	YOUR R.I. TAX IS	AT LEAST	BUT LESS	YOUR R.I. TAX IS	AT LEAST	BUT LESS	YOUR R.I. TAX IS	AT LEAST	BUT LESS	YOUR R.I. TAX IS	AT LEAST	BUT LESS	YOUR R.I. TAX IS
0	THAN 4	.00	300	THAN 304	80.00	600	THAN 604	159.50	900	THAN 904	239.00	1,200	THAN 1,204	318.50
4	8	1.60	304	308	81.10	604	608	160.60	904	908	240.10	1,200	1,204	319.60
8	12	2.70	308	312	82.20	608	612	161.70	908	912	241.20	1,208	1,212	320.70
12 16	16 20	3.70 4.80	312 316	316 320	83.20 84.30	612 616	616 620	162.70 163.80	912 916	916 920	242.20 243.30	1,212 1,216	1,216 1,220	321.70 322.80
20	24	5.80	320	324	85.30	620	624	164.80	920	924	244.30	1,220	1,224	323.80
24	28	6.90	324	328	86.40	624	628	165.90	924	928	245.40	1,224	1,228	324.90
28 32	32 36	8.00 9.00	328 332	332 336	87.50 88.50	628 632	632 636	167.00 168.00	928 932	932 936	246.50 247.50	1,228 1,232	1,232 1,236	326.00 327.00
36	40	10.10	336	340	89.60	636	640	169.10	936	940	248.60	1,236	1,240	328.10
40	44	11.10	340	344	90.60	640	644	170.10	940	944	249.60	1,240	1,244	329.10
44 48	48 52	12.20 13.30	344 348	348 352	91.70 92.80	644 648	648 652	171.20 172.30	944 948	948 952	250.70 251.80	1,244 1,248	1,248 1,252	330.20 331.30
52	56	14.30	352	356	93.80	652	656	173.30	952	956	252.80	1,252	1,256	332.30
56	60	15.40	356	360	94.90	656	660	174.40	956	960	253.90	1,256	1,260	333.40
60	64	16.40	360 364	364	95.90	660 664	664	175.40	960	964	254.90	1,260	1,264	334.40
64 68	68 72	17.50 18.60	364 368	368 372	97.00 98.10	664 668	668 672	176.50 177.60	964 968	968 972	256.00 257.10	1,264 1,268	1,268 1,272	335.50 336.60
72	76	19.60	372	376	99.10	672	676	178.60	972	976	258.10	1,272	1,276	337.60
76	80	20.70	376	380	100.20	676	680	179.70	976	980	259.20	1,276	1,280	338.70
80 84	84 88	21.70 22.80	380 384	384 388	101.20 102.30	680 684	684 688	180.70 181.80	980 984	984 988	260.20 261.30	1,280 1,284	1,284 1,288	339.70 340.80
88	92	23.90	388	392	103.40	688	692	182.90	988	992	262.40	1,288	1,292	341.90
92	96	24.90	392	396	104.40	692	696	183.90	992	996	263.40	1,292	1,296	342.90
96	100	26.00	396	400	105.50	696	700	185.00	996	1,000	264.50	1,296	1,300	344.00
100 104	104 108	27.00 28.10	400 404	404 408	106.50 107.60	700 704	704 708	186.00 187.10	1,000 1,004	1,004 1,008	265.50 266.60	1,300 1,304	1,304 1,308	345.00 346.10
104	112	29.20	404	412	108.70	704	712	188.20	1,004	1,008	267.70	1,304	1,312	347.20
112	116	30.20	412	416	109.70	712	716	189.20	1,012	1,016	268.80	1,312	1,316	348.20
116	120	31.30	416	420	110.80	716	720	190.30	1,016	1,020	269.80	1,316	1,320	349.30
120 124	124 128	32.30 33.40	420 424	424 428	111.80 112.90	720 724	724 728	191.30 192.40	1,020 1,024	1,024 1,028	270.80 271.90	1,320 1,324	1,324 1,328	350.30 351.40
128	132	34.50	428	432	114.00	728	732	193.50	1,024	1,032	273.00	1,328	1,332	352.50
132	136	35.50	432	436	115.00	732	736	194.50	1,032	1,036	274.00	1,332	1,336	353.50
136 140	140 144	36.60 37.60	436 440	440 444	116.10 117.10	736 740	740 744	195.60 196.60	1,036 1,040	1,040 1,044	275.10 276.10	1,336 1,340	1,340 1,344	354.60 355.60
144	144	38.70	440	444	117.10	740	744	196.60	1,040	1,044	276.10	1,340	1,344	355.60 356.70
148	152	39.80	448	452	119.30	748	752	198.90	1,048	1,052	278.30	1,348	1,352	357.80
152	156	40.80	452	456	120.30	752	756	199.80	1,052	1,056	279.30	1,352	1,356	358.80
156 160	160 164	41.90 42.90	456 460	460 464	121.40 122.40	756 760	760 764	200.90 201.90	1,056 1,060	1,060 1,064	280.40 281.40	1,356 1,360	1,360 1,364	359.90 360.90
164	168	44.00	464	468	123.50	764	768	203.00	1,064	1,068	282.50	1,364	1,368	362.00
168	172	45.10	468	472	124.60	768	772	204.10	1,068	1,072	283.60	1,368	1,372	363.10
172	176	46.10	472	476	125.60	772	776	205.10	1,072	1,076	284.60	1,372	1,376	364.10
176 180	180 184	47.20 48.20	476 480	480 484	126.70 127.70	776 780	780 784	206.20 207.20	1,076 1,080	1,080 1,084	285.70 286.70	1,376 1,380	1,380 1,384	365.20 366.20
184	188	49.30	484	488	128.80	784	788	208.30	1,084	1,088	287.80	1,384	1,388	367.30
188	192	50.40	488	492	129.90	788	792	209.40	1,088	1,092	288.90	1,388	1,392	368.40
192	196	51.40 52.50	492 496	496	130.90	792 796	796	210.40	1,092	1,096	289.90	1,392	1,396	369.40 370.50
196 200	200 204	52.50 53.50	500	500 504	132.00 133.00	800	800 804	211.50 212.50	1,096 1,100	1,100 1,104	291.00 292.00	1,396 1,400	1,400 1,404	370.50 371.50
204	208	54.60	504	508	134.10	804	808	213.60	1,104	1,108	293.10	1,404	1,408	372.60
208	212	55.70	508	512	135.20	808	812	214.70	1,108	1,112	294.20	1,408	1,412	373.70
212 216	216 220	56.70 57.80	512 516	516 520	136.20 137.30	812 816	816 820	215.70 216.60	1,112 1,116	1,116 1,120	295.20 296.30	1,412 1,416	1,416 1,420	374.70 375.80
220	224	58.80	520	524	138.30	820	824	217.80	1,110	1,124	297.30	1,410	1,424	376.80
224	228	59.90	524	528	139.40	824	828	218.90	1,124	1,128	298.40	1,424	1,428	377.90
228	232	61.00	528	532	140.50	828	832	220.00	1,128	1,132	299.50	1,428	1,432	379.00
232 236	236 240	62.00 63.10	532 536	536 540	141.50 142.60	832 836	836 840	221.00 222.10	1,132 1,136	1,136 1,140	300.50 301.60	1,432 1,436	1,436 1,440	380.00 381.10
240	244	64.10	540	544	143.60	840	844	223.10	1,140	1,144	302.60	1,440	1,444	382.10
244	248	65.20	544	548	144.70	844	848	224.20	1,144	1,148	303.70	1,444	1,448	383.20
248 252	252 256	66.30 67.30	548 552	552 556	145.80 146.80	848 852	852 856	225.30 226.30	1,148 1,152	1,152 1,156	304.80 305.80	1,448 1,452	1,452 1,456	384.30 385.30
252	260	68.40	556	560	147.90	856	860	227.40	1,152	1,160	306.90	1,452	1,460	386.40
260	264	69.40	560	564	148.90	860	864	228.40	1,160	1,164	307.90	1,460	1,464	387.40
264	268	70.50	564	568	150.00	864	868	229.50	1,164	1,168	309.90	1,464	1,468	388.50
268 272	272 276	71.60 72.60	568 572	572 576	151.10 152.10	868 872	872 876	230.60 231.60	1,168 1,172	1,172 1,176	310.10 311.10	1,468 1,472	1,472 1,476	389.60 390.60
276	280	73.70	576	580	153.20	876	880	232.70	1,176	1,180	312.20	1,476	1,480	391.70
280	284	74.70	580	584	154.20	880	884	233.70	1,180	1,184	313.20	1,480	1,484	392.70
284	288	75.80	584	588	155.30	884	888	234.80	1,184	1,188	314.30	1,484	1,488	393.80
288 292	292 296	76.90 77.90	588 592	592 596	156.40 157.40	888 892	892 896	235.90 236.90	1,188 1,192	1,192 1,196	315.40 316.40	1,488 1,492	1,492 1,496	394.90 395.90
296	300	79.00	596	600	158.50	896	900	238.00	1,196	1,200	317.50	1,496	1,500	397.00
														-

1999 Rhode Island Income Tax Table										1999				
IF YOUR FEDERAL INCOME TAX FROM R.I. FORM 1040NR LINE 1 IS			IF YOUR FEDERAL INCOME TAX FROM R.I. FORM 1040NR LINE 1 IS			IF YOUR FEDERAL INCOME TAX FROM R.I. FORM 1040NR LINE 1 IS			IF YOUR FEDERAL INCOME TAX FROM R.I. FORM 1040NR LINE 1 IS			IF YOUR FEDERAL INCOME TAX FROM R.I. FORM 1040NR LINE 1 IS		
AT	BUT	YOUR R.I.												
LEAST	LESS THAN	TAX IS												
1,500 1,504	1,504 1,508	398.00 399.10	1,800 1,804	1,804 1,808	477.50 478.60	2,100 2,104	2,104 2,108	557.00 558.10	2,400 2,404	2,404 2,408	636.50 637.60	2,700 2,704	2,704 2,708	716.00 717.10
1,504	1,512	399.10 400.20	1,804	1,812	478.60 479.70	2,104	2,112	558.10 559.20	2,404	2,412	638.70	2,704	2,712	717.10 718.20
1,512	1,516	401.20	1,812	1,816	480.70	2,112	2,116	560.20	2,412	2,416	639.70	2,712	2,716	719.20
1,516 1,520	1,520 1,524	402.30 403.30	1,816 1,820	1,820 1,824	481.80 482.80	2,116 2,120	2,120 2,124	561.30 562.30	2,416 2,420	2,420 2,424	640.80 641.80	2,716 2,720	2,720 2,724	720.30 721.30
1,524	1,528	404.40	1,824	1,828	483.90	2,124	2,128	563.40	2,424	2,428	642.90	2,724	2,728	722.40
1,528 1,532	1,532 1,536	405.50 406.50	1,828 1,832	1,832 1,836	485.00 486.00	2,128 2,132	2,132 2,136	564.50 565.50	2,428 2,432	2,432 2,436	644.00 645.00	2,728 2,732	2,732 2,736	723.50 724.50
1,536	1,540	407.60	1,836	1,840	487.10	2,136	2,140	566.60	2,436	2,440	646.10	2,736	2,740	724.50 725.60
1,540	1,544	408.60	1,840	1,844	488.10	2,140	2,144	567.60	2,440	2,444	647.10	2,740	2,744	726.60
1,544 1,548	1,548 1,552	409.70 410.80	1,844 1,848	1,848 1,852	489.20 490.30	2,144 2,148	2,148 2,152	568.70 569.80	2,444 2,448	2,448 2,452	648.20 649.30	2,744 2,748	2,748 2,752	727.70 728.80
1,552	1,556	411.80	1,852	1,856	491.30	2,152	2,156	570.80	2,452	2,456	650.30	2,752	2,756	729.80
1,556 1,560	1,560 1,564	412.90	1,856 1,860	1,860 1,864	492.40	2,156 2,160	2,160 2,164	571.90	2,456 2,460	2,460 2,464	651.40	2,756 2,760	2,760 2,764	730.90
1,564	1,568	413.90 415.00	1,864	1,868	493.40 494.50	2,164	2,168	572.90 574.00	2,464	2,468	652.40 653.50	2,764	2,764	731.90 733.00
1,568	1,572	416.10	1,868	1,872	495.60	2,168	2,172	575.10	2,468	2,472	654.60	2,768	2,772	734.10
1,572 1,576	1,576 1,580	417.10 418.20	1,872 1,876	1,876 1,880	496.60 497.70	2,172 2,176	2,176 2,180	576.10 577.20	2,472 2,476	2,476 2,480	655.60 656.70	2,772 2,776	2,776 2,780	735.10 736.20
1,580	1,584	419.20	1,880	1,884	498.70	2,180	2,184	578.20	2,480	2,484	657.70	2,780	2,784	737.20
1,584	1,588	420.30	1,884	1,888	499.80	2,184	2,188	579.30	2,484	2,488	658.80	2,784	2,788	738.30
1,588 1,592	1,592 1,596	421.40 422.40	1,888 1,892	1,892 1,896	500.90 501.90	2,188 2,192	2,192 2,196	580.40 581.40	2,488 2,492	2,492 2,496	659.90 660.90	2,788 2,792	2,792 2,796	739.40 740.40
1,596	1,600	423.50	1,896	1,900	503.00	2,196	2,200	582.50	2,496	2,500	662.00	2,796	2,800	741.50
1,600	1,604	424.50	1,900	1,904	504.00	2,200	2,204	583.50	2,500	2,504	663.00	2,800	2,804	742.50
1,604 1,608	1,608 1,612	425.60 426.70	1,904 1,908	1,908 1,912	505.10 506.20	2,204 2,208	2,208 2,212	584.60 585.70	2,504 2,508	2,508 2,512	664.10 665.20	2,804 2,808	2,808 2,812	743.60 744.70
1,612	1,616	427.70	1,912	1,916	507.20	2,212	2,216	586.70	2,512	2,516	666.20	2,812	2,816	745.70
1,616 1,620	1,620 1,624	428.80	1,916 1,920	1,920 1,924	508.30	2,216 2,220	2,220 2,224	587.80	2,516 2,520	2,520 2,524	667.30	2,816 2,820	2,820 2,824	746.80
1,624	1,628	429.80 430.90	1,924	1,924	509.30 510.40	2,224	2,228	588.80 589.90	2,524	2,524	668.30 669.40	2,824	2,828	747.80 748.90
1,628	1,632	432.00	1,928	1,932	511.50	2,228	2,332	591.00	2,528	2,532	670.50	2,828	2,832	750.00
1,632 1,636	1,636 1,640	433.00 434.10	1,932 1,936	1,936 1,940	512.50 513.60	2,232 2,236	2,236 2,240	592.00 593.10	2,532 2,536	2,536 2,540	671.50 672.60	2,832 2,836	2,836 2,840	751.00 752.10
1,640	1,644	435.10	1,940	1,944	514.60	2,240	2,244	594.10	2,540	2,544	673.60	2,840	2,844	753.10
1,644	1,648	436.20	1,944	1,948	515.70	2,244	2,248 2,252	595.20	2,544	2,548 2,552	674.70	2,844	2,848	754.20
1,648 1,652	1,652 1,656	437.30 438.30	1,948 1,952	1,952 1,956	516.80 517.80	2,248 2,252	2,252	596.30 597.30	2,548 2,552	2,552	675.80 676.80	2,848 2,852	2,852 2,856	755.30 756.30
1,656	1,660	439.40	1,956	1,960	518.90	2,256	2,260	598.40	2,556	2,560	677.90	2,856	2,860	757.40
1,660 1,664	1,664 1,668	440.00 441.50	1,960 1,964	1,964 1,968	519.90 521.00	2,260 2,264	2,264 2,268	599.40 600.50	2,560 2,564	2,564 2,568	678.90 680.00	2,860 2,864	2,864 2,868	758.40 759.50
1,668	1,672	442.60	1,968	1,972	521.00	2,268	2,272	601.60	2,568	2,572	681.10	2,868	2,872	760.60
1,672	1,676	443.60	1,972	1,976	523.10	2,272	2,276	602.60	2,572	2,576	682.10	2,872	2,876	761.60
1,676 1,680	1,680 1,684	444.70 445.70	1,976 1,980	1,980 1,984	524.20 525.20	2,276 2,280	2,280 2,284	603.70 604.70	2,576 2,580	2,580 2,584	683.20 684.20	2,876 2,880	2,880 2,884	762.70 763.70
1,684	1,688	446.80	1,984	1,988	526.30	2,284	2,288	605.80	2,584	2,588	685.30	2,884	2,888	764.80
1,688 1,692	1,692 1,696	447.90	1,988 1,992	1,992 1,996	527.40	2,288 2,292	2,292 2,296	606.90	2,588 2,592	2,592 2,596	686.40	2,888 2,892	2,892 2,896	765.90
1,692	1,700	448.90 450.00	1,992	2,000	528.40 529.50	2,292	2,296	607.90 609.00	2,592	2,600	687.40 688.50	2,892	2,896	766.90 768.00
1,700	1,704	451.00	2,000	2,004	530.50	2,300	2,304	610.00	2,600	2,604	689.50	2,900	2,904	769.00
1,704 1,708	1,708 1,712	452.10 453.20	2,004 2,008	2,008 2,012	531.60 532.70	2,304 2,308	2,308 2,312	611.10 612.20	2,604 2,608	2,608 2,612	690.60 691.70	2,904 2,908	2,908 2,912	770.10 771.20
1,712	1,716	454.20	2,012	2,016	533.70	2,312	2,316	613.20	2,612	2,616	692.70	2,912	2,916	772.20
1,716	1,720	455.30	2,016	2,020	534.80	2,316	2,320	614.30	2,616	2,620	693.80	2,916	2,920	773.30
1,720 1,724	1,724 1,728	456.30 457.40	2,020 2,024	2,024 2,028	535.80 536.90	2,320 2,324	2,324 2,328	615.30 616.40	2,620 2,624	2,624 2,628	694.80 695.90	2,920 2,924	2,924 2,928	774.30 775.40
1,728	1,732	458.50	2,028	2,032	538.00	2,328	2,332	617.50	2,628	2,632	697.00	2,928	2,932	776.50
1,732 1,736	1,736 1,740	459.50 460.60	2,032 2,036	2,036 2,040	539.00 540.10	2,332 2,336	2,336 2,340	618.50 619.60	2,632 2,636	2,636 2,640	698.00 699.10	2,932 2,936	2,936 2,940	777.50 778.60
1,740	1,744	461.60	2,040	2,044	541.10	2,340	2,344	620.60	2,640	2,644	700.00	2,940	2,944	779.60
1,744	1,748	462.70	2,044	2,048	542.20	2,344	2,348	621.70	2,644	2,648	701.20	2,944	2,948	780.70
1,748 1,752	1,752 1,756	463.80 464.80	2,048 2,052	2,052 2,056	543.30 544.30	2,348 2,352	2,352 2,356	622.80 623.80	2,648 2,652	2,652 2,656	702.30 703.30	2,948 2,952	2,952 2,956	781.80 782.80
1,756	1,760	465.90	2,056	2,060	545.40	2,356	2,360	624.90	2,656	2,660	704.40	2,956	2,960	783.90
1,760	1,764	466.90	2,060	2,064	546.40	2,360	2,364	625.90	2,660	2,664	705.40	2,960	2,964	784.90
1,764 1,768	1,768 1,772	468.00 469.10	2,064 2,068	2,068 2,072	547.50 548.60	2,364 2,368	2,368 2,372	627.00 628.10	2,664 2,668	2,668 2,672	706.50 707.60	2,964 2,968	2,968 2,972	786.00 787.10
1,772	1,776	470.10	2,072	2,076	549.60	2,372	2,376	629.10	2,672	2,676	708.60	2,972	2,976	788.10
1,776 1,780	1,780 1,784	471.20 472.20	2,076 2,080	2,080 2,084	550.70 551.70	2,376 2,380	2,380 2,384	630.20 631.20	2,676 2,680	2,680 2,684	709.70 710.70	2,976 2,980	2,980 2,984	789.20 790.20
1,784	1,788	472.20 473.30	2,084	2,088	551.70 552.80	2,384	2,388	632.20	2,684	2,688	710.70	2,984	2,988	790.20 791.30
1,788	1,792	474.00	2,088	2,092	553.90	2,388	2,392	633.40	2,688	2,692	712.90	2,988	2,992	792.40
1,792 1,796	1,796 1,800	475.40 476.50	2,092 2,096	2,096 2,100	554.90 556.00	2,392 2,396	2,396 2,400	634.40 635.50	2,692 2,969	2,696 2,700	713.90 715.00	2,992 2,996	2,996 3,000	793.40 794.50
1,730	.,000							u fodoral tay b						194.00

476.50 | 2,096 2,100 556.00 | 2,396 2,400 635.50 | 2,969 2,700 715.00 | 2,996 If federal income tax is more than \$3,000, multiply federal tax by 26.5% to arrive at R.I. income tax