

STATE OF RHODE ISLAND

Income Tax Credit for Electric Vehicle Purchase

Short Description: Non-refundable income tax credit equal to 25% of the federal credit earned in connection with the purchase of an electric vehicle.

Beneficiary: Purchaser of a qualified electric vehicle that is titled in Rhode Island

Type of Incentive: Non-refundable income tax credit

Effective Dates: Current benefit, no sunset date

Value of Benefit: The amount of the credit varies depending on the battery capacity and weight limitations and ranges from \$0 to \$15,000. The taxpayer must claim the credit on Rhode Island Form 1040. To be eligible for the state income tax credit, the taxpayer must have received the federal tax credit, claimed on Federal Form 8834.

Full Description:

An individual taxpayer in Rhode Island that is entitled to a federal qualified electric vehicle tax credit is also entitled to a state personal income tax credit equal to 25% of the federal qualified electric vehicle tax credit (44-30-2.6(M)). There is no carryover on this credit; Any unused credit in the current tax year is lost.

Plug in electric drive motor vehicle credit: This credit can be claimed on Form 8834. You may be able to claim this credit if you place in service a plug-in electric drive motor vehicle for business or personal use in tax years beginning after 2008. The amount of the credit varies depending on the battery capacity and weight limitations and ranges from \$2500 to \$15,000. A new qualified plug in electric drive motor is a motor vehicle that:

- The original use of the vehicle began with you
- Vehicle was purchased for your use and not for resale
- Vehicle was made by a manufacturer
- Is treated as a motor vehicle
- Vehicle has a gross weight rating of less than 14,000
- Vehicle is propelled to a significant extent by an electric motor which draws electricity from a battery which has a capacity of not less than 4 kilowatt hours and is capable of being recharged from an external source of electricity.

State Statutory references:

Link(s):

- Rhode Island Statute 44-30-2.6 (reproduced below)
 - <http://www.rilin.state.ri.us/Statutes/TITLE44/44-30/44-30-2.6.HTM>

Other Link(s):

- <http://www.irs.gov/formspubs/article/0,,id=210607,00.html> (IRS Tax Credit Website)

Checkpoint Contents
 State & Local Tax Library
 State & Local Taxes
 States
 Rhode Island
 Statutes
 R.I. Gen. Laws
 Title 44 TAXATION
 Chapter 30 PERSONAL INCOME TAX
 R.I. Gen. Laws § 44-30-2.6 Rhode Island taxable income—Rate of tax.

§ 44-30-2.6 -- Rhode Island taxable income—Rate of tax.

(a) "Rhode Island taxable income" means federal taxable income as determined under the Internal Revenue Code, 26 U.S.C. section 1 et seq., not including the increase in the basic standard deduction amount for married couples filing joint returns as provided in the Jobs and Growth Tax Relief Reconciliation Act of 2003 and the Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRRA), and as modified by the modifications in section 44-30-12 .

(b) Notwithstanding the provisions of sections 44-30-1 and 44-30-2 , for tax years beginning on or after January 1, 2001, a Rhode Island personal income tax is imposed upon the Rhode Island taxable income of residents and nonresidents, including estates and trusts, at the rate of twenty-five and one-half percent (25.5%) for tax year 2001, and twenty-five percent (25%) for tax year 2002 and thereafter of the federal income tax rates, including capital gains rates and any other special rates for other types of income, except as provided in section 44-30-2.7 , which were in effect immediately prior to enactment of the Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRRA); provided, rate schedules shall be adjusted for inflation by the tax administrator beginning in taxable year 2002 and thereafter in the manner prescribed for adjustment by the commissioner of Internal Revenue in 26 U.S.C. section 1(f). However, for tax years beginning on or after January 1, 2006, a taxpayer may elect to use the alternative flat tax rate provided in section 44-30-2.10 to calculate his or her personal income tax liability.

(c) For tax years beginning on or after January 1, 2001, if a taxpayer has an alternative minimum tax for federal tax purposes, the taxpayer shall determine if he or she has a Rhode Island alternative minimum tax. The Rhode Island alternative minimum tax shall be computed by multiplying the federal tentative minimum tax without allowing for the increased exemptions under the Jobs and Growth Tax Relief Reconciliation Act of 2003 (as redetermined on federal form 6251 Alternative Minimum Tax-Individuals) by twenty-five and one-half percent (25.5%) for tax year 2001, and twenty-five percent (25%) for tax year 2002 and thereafter, and comparing the product to the Rhode Island tax as computed otherwise under this section. The excess shall be the taxpayer's Rhode Island alternative minimum tax.

(1) For tax years beginning on or after January 1, 2005 and thereafter the exemption amount for alternative minimum tax, for Rhode Island purposes, shall be adjusted for inflation by the tax administrator in the manner prescribed for adjustment by the commissioner of Internal Revenue in 26 U.S.C. section 1(f).

(2) For the period January 1, 2007 through December 31, 2007, and thereafter, Rhode Island taxable income shall be determined by deducting from federal adjusted gross income as defined in 26 U.S.C. section 62 as modified by the modifications in section 44-30-12 the Rhode Island itemized deduction amount and the Rhode Island exemption amount as determined in this section.

(A) Tax imposed.

(1) There is hereby imposed on the taxable income of married individuals filing joint returns and surviving spouses a tax determined in accordance with the following table:

If taxable income is:	The tax is:
Not over \$53,15	
Over \$53,150 but not over \$128,500	\$1,993.13 plus 7.00%
Over \$128,500 but not over \$195,850	\$7,267.63 plus 7.75% o
Over \$195,850 but not over \$349,700	\$12,487.25 plus 9.00% o
Over \$349,700	\$26,333.75 plus 9.90% o

(2) There is hereby imposed on the taxable income of every head of household a tax determined in accordance with the following table: If taxable income is:

If taxable income is:	The tax is:
Not over \$42,650	
Over \$42,650 but not over \$110,100	\$1,599.38 plus 7.00%
Over \$110,100 but not over \$178,350	\$6,320.88 plus 7.75% o
Over \$178,350 but not over \$349,700	\$11,610.25 plus 9.00% o

Over \$349,700

\$27,031.75 plus 9.90% o

(3) There is hereby imposed on the taxable income of unmarried individuals (other than surviving spouses and heads of households) a tax determined in accordance with the following table:

If taxable income is:	The tax is:
Not over \$31,850	
Over \$31,850 but not over \$77,100	\$1,194.38 plus 7.00%
Over \$77,100 but not over \$160,850	\$4,361.88 plus 7.75%
Over \$160,850 but not over \$349,700	\$10,852.50 plus 9.00% o
Over \$349,700	\$27,849.00 plus 9.90% o

(4) There is hereby imposed on the taxable income of married individuals filing separate returns and bankruptcy estates a tax determined in accordance with the following table:

If taxable income is:	The tax is:
Not over \$26,575	
Over \$26,575 but not over \$64,250	\$996.56 plus 7.00%
Over \$64,250 but not over \$97,925	\$3,633.81 plus 7.75%
Over \$97,925 but not over \$174,850	\$6,243.63 plus 9.00%
Over \$174,850	\$13,166.88 plus 9.90% o

(5) There is hereby imposed a taxable income of an estate or trust a tax determined in accordance with the following table: If taxable income is:

If taxable income is:	The tax is:
Not over \$2,150	
Over \$2,150 but not over \$5,000	\$80.63 plus 7.00%
Over \$5,000 but not over \$7,650	\$280.13 plus 7.75%
Over \$7,650 but not over \$10,450	\$485.50 plus 9.00%
Over \$10,450	\$737.50 plus 9.90%

(6) Adjustments for inflation.

The dollars amount contained in paragraph (A) shall be increased by an amount equal to:

- (a) such dollar amount contained in paragraph (A) in the year 1993, multiplied by;
- (b) the cost-of-living adjustment determined under section (J) with a base year of 1993;
- (c) the cost-of-living adjustment referred to in subparagraph (a) and (b) used in making adjustments to the nine percent (9%) and nine and nine tenths percent (9.9%) dollar amounts shall be determined under section (J) by substituting "1994" for "1993."

(B)

CAUTION: Subsection (c)(2)(B) below applies to tax years beginning on or after 1-1-2010. See also next version.

Maximum capital gains rates

(1) In general

If a taxpayer has a net capital gain for tax years ending prior to January 1, 2010, the tax imposed by this section for such taxable year shall not exceed the sum of:

- (a) 2.5 % of the net capital gain as reported for federal income tax purposes under section 26 U.S.C. 1(h)(1)(a) and 26 U.S.C. 1(h)(1)(b).
 - (b) 5% of the net capital gain as reported for federal income tax purposes under 26 U.S.C. 1(h)(1)(c).
 - (c) 6.25% of the net capital gain as reported for federal income tax purposes under 26 U.S.C. 1(h)(1)(d).
 - (d) 7% of the net capital gain as reported for federal income tax purposes under 26 U.S.C. 1(h)(1)(e).
- (2) For tax years beginning on or after January 1, 2010 the tax imposed on net capital gain shall be determined under subdivision 44-30-2.6(c)(2)(A).

(B)

CAUTION: Subsection (c)(2)(B) below applies to tax years beginning before 1-1-2010. See also previous version.

Maximum capital gains rates

(1) In general

If a taxpayer has a net capital gain for any taxable year, the tax imposed by this section for such taxable year shall not exceed the sum of:

- (a)** 2.5 % of the net capital gain as reported for federal income tax purposes under section 26 U.S.C. 1(h)(1)(a) and 26 U.S.C. 1(h)(1)(b).
- (b)** 5% of the net capital gain as reported for federal income tax purposes under 26 U.S.C. 1(h)(1)(c).
- (c)** 6.25% of the net capital gain as reported for federal income tax purposes under 26 U.S.C. 1(h)(1)(d).
- (d)** 7% of the net capital gain as reported for federal income tax purposes under 26 U.S.C. 1(h)(1)(e).

(C) Itemized deductions.**(1)** In general

For the purposes of section (2) "itemized deductions" means the amount of federal itemized deductions as modified by the modifications in section 44-30-12 .

(2) Individuals who do not itemize their deductions

In the case of an individual who does not elect to itemize his deductions for the taxable year, they may elect to take a standard deduction.

(3) Basic standard deduction.

The Rhode Island standard deduction shall be allowed in accordance with the following table:

Filing status

Single
 Married filing jointly or qualifying widow(er)
 Married filing separately
 Head of Household

(4) Additional standard deduction for the aged and blind.

An additional standard deduction shall be allowed for individuals age sixty-five (65) or older or blind in the amount of \$1,300 for individuals who are not married and \$1,050 for individuals who are married.

(5) Limitation on basic standard deduction in the case of certain dependents.

In the case of an individual to whom a deduction under section (E) is allowable to another taxpayer, the basic standard deduction applicable to such individual shall not exceed the greater of:

- (a)** \$850;
 - (b)** the sum of \$300 and such individual's earned income;
- (6)** Certain individuals not eligible for standard deduction.

In the case of:

- (a)** a married individual filing a separate return where either spouse itemizes deductions;
- (b)** nonresident alien individual;
- (c)** an estate or trust;

The standard deduction shall be zero.

(7) Adjustments for inflation.

Each dollars amount contained in paragraphs (3), (4) and (5) shall be increased by an amount equal to:

- (a)** such dollar amount contained in paragraphs (3), (4) and (5) in the year 1988, multiplied by
- (b)** the cost-of-living adjustment determined under section (J) with a base year of 1988.

(D) Overall Limitation on Itemized Deductions**(1)** General rule.

In the case of an individual whose adjusted gross income as modified by section 44-30-12 exceeds the applicable amount, the amount of the itemized deductions otherwise allowable for the taxable year shall be reduced by the lesser of:

- (a)** Three percent (3%) of the excess of adjusted gross income as modified by section 44-30-12 over

the applicable amount; or

(b) Eighty percent (80%) of the amount of the itemized deductions otherwise allowable for such taxable year.

(2) Applicable amount.

(a) In general.

For purposes of this section, the term "applicable amount" means \$156,400 (\$78,200 in the case of a separate return by a married individual)

(b) Adjustments for inflation.

Each dollar amount contained in paragraph (a) shall be increased by an amount equal to:

(i) such dollar amount contained in paragraph (a) in the year 1991, multiplied by

(ii) the cost-of-living adjustment determined under section (J) with a base year of 1991.

(3) Phase-out of Limitation.

(a) In general.

In the case of taxable year beginning after December 31, 2005, and before January 1, 2010, the reduction under section (1) shall be equal to the applicable fraction of the amount which would be the amount of such reduction.

(b) Applicable fraction.

For purposes of paragraph (a), the applicable fraction shall be determined in accordance with the following table:

For taxable years beginning in calendar year	The applicable f
2006 and 2007	
2008 and 2009	

(E) Exemption Amount

(1) In general.

Except as otherwise provided in this subsection, the term "exemption amount" mean \$3,400.

(2) Exemption amount disallowed in case of certain dependents.

In the case of an individual with respect to whom a deduction under this section is allowable to another taxpayer for the same taxable year, the exemption amount applicable to such individual for such individual's taxable year shall be zero.

(3) Adjustments for inflation.

The dollar amount contained in paragraph (1) shall be increased by an amount equal to:

(a) such dollar amount contained in paragraph (1) in the year 1989, multiplied by

(b) the cost-of-living adjustment determined under section (J) with a base year of 1989.

(4) Limitation.

(a) In general.

In the case of any taxpayer whose adjusted gross income as modified for the taxable year exceeds the threshold amount shall be reduced by the applicable percentage.

(b) Applicable percentage.

In the case of any taxpayer whose adjusted gross income for the taxable year exceeds the threshold amount, the exemption amount shall be reduced by two (2) percentage points for each \$2,500 (or fraction thereof) by which the taxpayer's adjusted gross income for the taxable year exceeds the threshold amount. In the case of a married individual filing a separate return, the preceding sentence shall be applied by substituting "\$1,250" for "\$2,500." In no event shall the applicable percentage exceed one hundred percent (100%).

(c) Threshold Amount.

For the purposes of this paragraph, the term "threshold amount" shall be determined with the following table:

Filing status	Amount
---------------	--------

- Single
- Married filing jointly of qualifying widow(er)
- Married filing separately
- Head of Household

(d) Adjustments for inflation.

Each dollars amount contain in paragraph (b) shall be increased by an amount equal to:

- (i) such dollar amount contained in paragraph (b) in the year 1991, multiplied by
- (ii) the cost-of-living adjustment determined under section (J) with a base year of 1991.

(5) Phase-out of Limitation.

(a) In general.

In the case of taxable years beginning after December 31, 2005, and before January 1, 2010, the reduction under section 4 shall be equal to the applicable fraction of the amount which would be the amount of such reduction.

(b) Applicable fraction.

For the purposes of paragraph (a), the applicable fraction shall be determined in accordance with the following table:

For taxable years beginning in calendar year	The applicable f
2006 and 2007	
2008 and 2009	

(F) Alternative Minimum Tax

(1) General rule

There is hereby imposed (in addition to any other tax imposed by this subtitle) a tax equal to the excess (if any) of:

- (a) the tentative minimum tax for the taxable year, over
- (b) the regular tax for the taxable year.

(2) The tentative minimum tax for the taxable year is the sum of:

- (a) 6.5 percent of so much of the taxable excess as does not exceed \$175,000, plus
- (b) 7.0 percent of so much of the taxable excess above \$175,000.

(3) The amount determined under the preceding sentence shall be reduced by the alternative minimum tax foreign tax credit for the taxable year.

(4) Taxable excess - For the purposes of this subsection the term "taxable excess" means so much of the federal alternative minimum taxable income as modified by the modifications in section 44-30-12 as exceeds the exemption amount.

(5) In the case of a married individual filing a separate return, subparagraph (2) shall be applied by substituting "\$87,500" for \$175,000 each place it appears.

(6) Exemption amount.

For purposes of this section "exemption amount" means:

Filing status	Amount
Single	
Married filing jointly or qualifying widow(er)	
Married filing separately	
Head of Household	
Estate or trust	

(7) Treatment of unearned income of minor children

(a) In general.

In the case of a minor child, the exemption amount for purposes of section (6) shall not exceed the sum of:

- (i) such child's earned income, plus
- (ii) \$6,000.

(8) Adjustments for inflation.

The dollar amount contained in paragraphs (6) and (7) shall be increased by an amount equal to:

- (a) such dollar amount contained in paragraphs (6) and (7) in the year 2004, multiplied by
- (b) the cost-of-living adjustment determined under section (J) with a base year of 2004.

(9) Phase-out.

- (a) In general.

The exemption amount of any taxpayer shall be reduced (but not below zero) by an amount equal to twenty-five percent (25%) of the amount by which alternative minimum taxable income of the taxpayer exceeds the threshold amount.

- (b) Threshold amount.

For purposes of this paragraph, the term "threshold amount" shall be determined with the following table:

Filing status	Amount
Single	
Married filing jointly or qualifying widow(er)	
Married filing separately	
Head of Household	
Estate or Trust	

(c) Adjustments for inflation

Each dollar amount contained in paragraph (9) shall be increased by an amount equal to:

- (i) such dollar amount contained in paragraph (9) in the year 2004, multiplied by
- (ii) the cost-of-living adjustment determined under section (J) with a base year of 2004.

(G) Other Rhode Island Taxes

(1) General rule - There is hereby imposed (in addition to any other tax imposed by this subtitle) a tax equal to twenty-five percent (25%) of:

- (a) The Federal income tax on lump-sum distributions.
- (b) The Federal income tax on parents' election to report child's interest and dividends.
- (c) The recapture of Federal tax credits that were previously claimed on Rhode Island return.

(H) Tax for children under 18 with investment income

(1) General rule - There is hereby imposed a tax equal to twenty-five percent (25%) of:

- (a) The Federal tax for children under the age of 18 with investment income.

(I) Averaging of farm income

(1) General Rule - At the election of an individual engaged in a farming business or fishing business, the tax imposed in section 2 shall be equal to twenty-five percent (25%) of:

- (a) The Federal averaging of farm income as determined in IRC section 1301 .

(J) Cost-of-Living Adjustment

(1) In general.

The cost-of-living adjustment for any calendar year is the percentage (if any) by which:

- (a) the CPI for the preceding calendar year exceeds
- (b) the CPI for the base year.

(2) CPI for any calendar year.

For purposes of paragraph (1), the CPI for any calendar year is the average of the Consumer Price Index as of the close of the twelve (12) month period ending on August 31 of such calendar year.

(3) Consumer Price Index

For purposes of paragraph (2), the term "consumer price index" means the last consumer price index for all urban consumers published by the department of labor. For purposes of the preceding sentence, the revision of the consumer price index which is most consistent with the consumer price index for calendar year 1986 shall be used.

(4) Rounding.

- (a) In general.

If any increase determined under paragraph (1) is not a multiple of \$50, such increase shall be rounded to the next lowest multiple of \$50.

- (b) In the case of a married individual filing a separate return, subparagraph (a) shall be applied by substituting "\$25" for \$50 each place it appears.

(K) Credits against tax. For tax years beginning on or after January 1, 2001, a taxpayer entitled to any of the following federal credits enacted prior to January 1, 1996 shall be entitled to a credit against the Rhode Island tax

imposed under this section:

- (1) (Deleted by L. 2007, c. 73, Art. 7, § 5.)
 - (2) child and dependent care credit;
 - (3) general business credits;
 - (4) credit for elderly or the disabled;
 - (5) credit for prior year minimum tax;
 - (6) mortgage interest credit;
 - (7) empowerment zone employment credit;
 - (8) qualified electric vehicle credit;
- (L) Credit Against Tax for Adoption.

For tax years beginning on or after January 1, 2006, a taxpayer entitled to the federal adoption credit shall be entitled to a credit against the Rhode Island tax imposed under this section if the adopted child was under the care, custody, or supervision of the Rhode Island department of children, youth and families prior to the adoption.

(M) The credit shall be twenty-five percent (25%) of the aforementioned federal credits provided there shall be no deduction based on any federal credits enacted after January 1, 1996, including the rate reduction credit provided by the federal Economic Growth and Tax Reconciliation Act of 2001 (EGTRRA). In no event shall the tax imposed under this section be reduced to less than zero. A taxpayer required to recapture any of the above credits for federal tax purposes shall determine the Rhode Island amount to be recaptured in the same manner as prescribed in this subsection.

(N) Rhode Island Earned Income Credit

- (1) In general.

A taxpayer entitled to a federal earned income credit shall be allowed a Rhode Island earned income credit equal to twenty-five percent (25%) of the federal earned income credit. Such credit shall not exceed the amount of the Rhode Island income tax.

- (2) Refundable portion.

In the event the Rhode Island earned income credit allowed under section (J) exceeds the amount of Rhode Island income tax, a refundable earned income credit shall be allowed.

(a) For purposes of paragraph (2) refundable earned income credit means fifteen percent (15%) of the amount by which the Rhode Island earned income credit exceeds the Rhode Island income tax.

(O) The tax administrator shall recalculate and submit necessary revisions to paragraphs (A) through (J) to the general assembly no later than February 1, 2010 and every three (3) years thereafter for inclusion in the statute.

(§ 44-30-2.6 enacted by L. 2001, c. 77, Art. 7, § 1; amended by L. 2003, c. 376, Art. 7, § 1; L. 2005, c. 117, Art. 16, § 4; c. 340, § 1; c. 401, § 1; L. 2006, c. 246, Art. 30, § 7; L. 2007, c. 73, Art. 7, § 5; L. 2008, c. 100, Art. 32, § 3; L. 2009, c. 68, Art 16, § 15.)
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RI-1040 RHODE ISLAND RESIDENT INDIVIDUAL INCOME TAX RETURN

2009

NAME AND ADDRESS <div style="border: 1px solid black; border-radius: 10px; padding: 5px; width: fit-content;"> please print or type </div>	First Name	Initial	Last Name	Your Social Security Number
	Spouse's First Name	Initial	Last Name	Spouse's Social Security Number
	Present Home Address (Number and street, including apartment number or rural route)			Daytime Telephone Number ()
	City, Town or Post Office	State	Zip Code	City or Town of Legal Residence

ELECTORAL CONTRIBUTION If you want \$5.00 (\$10.00 if a joint return) to go to this fund, check here. (See instructions. This will not increase your tax or reduce your refund.) Yes

If you wish the 1st \$2.00 (\$4.00 if a joint return) to be paid to a specific party, check the box and fill in the name of the political party. Otherwise, it will be paid to a nonpartisan general account.

FILING STATUS

Check only one box

1 Single

2 Married filing jointly

3 Married filing separately

4 Head of Household

5 Qualifying widow(er)

INCOME, TAX AND CREDITS

1. Federal AGI (Adjusted Gross Income) - 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 RI Schedule I, Line 25..... 2.

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

4. Deductions - RI standard deduction (left margin) or amount from Federal Schedule A, line 29, whichever is greater. **If you itemize and line 3 is over \$166,800 (\$83,400 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 \$3,650 and enter result in 6. X \$3,650 = 6.

If line 3 is over \$125,100, see Exemption Worksheet on RI Worksheet page 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.

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

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

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

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

B. Other RI credits from RI Schedule CR, line 26 11B.

C. RI credit for income taxes paid to other states from page 2, schedule III, line 41..... 11C.

12. Total RI credits - add lines 11A, 11B and 11C..... 12.

13. RI income tax after credits - subtract line 12 from line 10 (not less than zero)..... 13.

14. Alternative Flat Tax from page 3, schedule FT, line 26..... 14.

15. Rhode Island tax - enter the smaller of line 13 or line 14..... Check box if Alternative Flat Tax method is used.. 15.

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

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

18. A. RI 2009 income tax withheld (please attach forms W-2, 1099, etc.)..... 18A.

B. 2009 estimated tax payments and amount applied from 2008 return..... 18B.

C. Property tax relief credit from RI-1040H, line 15 or 22 (**attach form RI-1040H**)..... 18C.

D. RI earned income credit from page 2, RI Schedule EIC, line 50..... 18D.

E. RI Residential Lead Paint Credit from RI-6238, line 7..... 18E.

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

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

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 2010 estimated tax..... 22.

PAYMENTS AND PROPERTY TAX RELIEF CREDIT

Check if extension is attached.

RI SCHEDULE I RI MODIFICATIONS TO FEDERAL AGI

NOTE: This schedule has been moved. This schedule is available in this booklet or on our web site: www.tax.ri.gov

RI SCHEDULE II ALLOWABLE FEDERAL CREDITS

NOTE: If taking the Federal Adoption Credit on line 30, you must attach a copy of your DCYF documentation to your return.

Table with 4 columns: Description, 27-31, 32, 33, 34. Rows include RI income tax, child and dependent care expenses, elderly/disabled credit, federal mortgage interest credit, federal adoption credit, other federal credits, total, tentative allowable federal credits, and maximum credit.

RI SCHEDULE III CREDIT FOR INCOME TAXES PAID TO ANOTHER STATE

NOTE: You must attach a signed copy of the state tax return(s) that you are claiming credit.

Table with 2 columns: Description, 35-41. Rows include RI income tax less allowable federal credits, income derived from other state, modified federal AGI, tentative credit, tax due and paid to other state, and maximum tax credit.

RI SCHEDULE EIC RHODE ISLAND EARNED INCOME CREDIT

Table with 2 columns: Description, 42-50. Rows include Rhode Island income tax, federal earned income credit, Rhode Island percentage, multiply line 43 by line 44, smaller of line 42 or line 45, subtract line 46 from line 45, refundable percentage, 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 taxpayer and spouse, checkboxes for mailing forms and preparer contact, and fields for preparer's signature, address, SSN, PTIN, EIN, and telephone number.