

Name(s) shown on Form RI-1040NR

Your Social Security Number

RI SCHEDULE V PART-YEAR RESIDENT TAX CALCULATION

**THIS SCHEDULE IS ONLY TO BE COMPLETED BY PART-YEAR RESIDENTS.
FULL YEAR NONRESIDENTS COMPLETE PAGE 7, SCHEDULE III.**

A part-year resident is a person who changed his legal residence by moving into or moving out of RI at any time during the year 2009. If you are a part-year resident you should complete this schedule. If you did not earn any income outside the state of RI while you were living in RI complete part 1 below. If any of your income earned while you were living in RI was taxed by another state complete part 1 below and page 10, part 2.

If at any time during the year you were not a legal resident of RI, **DO NOT COMPLETE THIS SCHEDULE.** Complete page 7, schedule III.

PART 1 ALLOCATION AND TAX WORKSHEET

Instructions

- Column A Enter in column A amounts of income and adjustments reported on your federal income tax return.
- Column B Enter in column B the amounts of income and adjustments from column A that you earned while you were a RI resident. This includes all your income earned inside and outside RI while you were a resident.
- Column C Enter in column C the amount of income you earned while you were a nonresident of RI. This includes all your income earned inside and outside of RI while you were a nonresident.
- Column D Enter in column D the amount of income from column C derived from or connected with RI sources while you were a nonresident of RI. RI source income includes, but is not limited to, services performed in RI, income from real or tangible property in RI and income from businesses conducted in RI.

Enter the dates you were a Rhode Island resident:

From ___/___/___ to ___/___/___

1. Wages, salaries, tips, etc. from Federal Form 1040 or 1040A, line 7 or 1040EZ, line 1.....
2. Interest and dividends from Federal Form 1040 or 1040A, lines 8a and 9a or 1040EZ, line 2.....
3. Business income from Federal Form 1040, line 12.....
4. Sale or exchange of property from Federal Form 1040, lines 13 and 14 or 1040A, line 10.....
5. Pension and annuities; rents, royalties, etc. from Federal Form 1040, lines 15b, 16b and 17 or 1040A, line 11b and 12b.....
6. Farm income from Federal Form 1040, line 18.....
7. Miscellaneous income from Federal Form 1040, lines 10, 11, 19, 20b and 21; 1040A, lines 13 and 14b or 1040EZ, line 3.....
8. **TOTAL** - add lines 1, 2, 3, 4, 5, 6 and 7.....
9. Adjustments to AGI from Federal Form 1040, line 36 or 1040A, line 20.....
10. Adjusted gross income - subtract line 9 from line 8.....
11. Net modifications to Federal AGI from RI-1040NR, page 5, Schedule I, line 25.....
12. Modified Federal AGI - combine lines 10 and 11 (**Column A should be equal to the amount on RI-1040NR, page 1, line 3**).....

	FEDERAL INCOME	RI RESIDENT PERIOD	RI NONRESIDENT PERIOD	
	Column A INCOME FROM FEDERAL RETURN	Column B INCOME FROM COLUMN A FROM THIS PERIOD	Column C INCOME FROM COLUMN A FROM THIS PERIOD	Column D INCOME FROM COLUMN C FROM RI SOURCES
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8. TOTAL				
9.				
10.				
11.				
12.				

13. TOTAL RI INCOME - add line 12, column B and 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 12.....	15.	
16. RI INCOME TAX - multiply line 15 by line 14 - if you have income earned in another state while you were a resident of RI, complete part 2 on page 10, otherwise enter here and on RI-1040NR, page 1, line 13 and check the Part-year resident box	16.	

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RI SCHEDULE V PART-YEAR RESIDENT TAX CALCULATION (CONTINUED)

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 page 9, schedule V, part 1, line 16.....		17.	
18. Income taxed by other state while a RI resident included on page 9, schedule V, part 1, line 10, column B.....	18.		
19. Total RI income from page 9, schedule V, 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 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. MAXIMUM TAX CREDIT (line 17, 21 or 26, whichever is the smallest).....		27.	
28. RI INCOME TAX - subtract line 27 from line 17 - enter here and on RI-1040NR, page 1, line 13 and check the P art-year resident box.....		28.	

DRAFT
08/21/2009