

RI-1041 TAX RATE SCHEDULES

2013

These schedules are shown so you can see the tax rate that applies to all levels of taxable income. **DO NOT** use these schedules to calculate your Rhode Island tax. Instead, use the computation schedules below.

ESTATES AND NONGRANTOR TRUST

Taxable Income (line 7)		Pay	+	% on excess	of the amount over
Over	But not over				
\$ 0	\$ 2,350	\$ ---		3.75%	\$ 0
2,350	7,450	88.13	+	4.75%	2,350
7,450	330.38	+	5.99%	7,450

BANKRUPTCY ESTATES

Taxable Income (line 7)		Pay	+	% on excess	of the amount over
Over	But not over				
\$ 0	\$ 58,600	\$ ---		3.75%	\$ 0
58,600	133,250	2,197.50	+	4.75%	58,600
133,250	5,743.38	+	5.99%	133,250

RI-1041 TAX COMPUTATION WORKSHEET 2013

These schedules are to be used by calendar year 2013 taxpayers or fiscal year taxpayers that have a year beginning in 2013.

ESTATE OR NONGRANTOR TRUST use this schedule

If Taxable Income- RI-1041, line 7 is:		(a) Enter Taxable Income amount from RI-1041, line 7	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	TAX (e) Subtract (d) from (c) Enter here and on RI-1041, line 8
Over	But not over					
\$0	\$2,350		3.75%		\$0.00	
\$2,350	\$7,450		4.75%		\$23.50	
Over \$7,450			5.99%		\$115.88	

BANKRUPTCY ESTATES use this schedule

If Taxable Income- RI-1041, line 7 is:		(a) Enter Taxable Income amount from RI-1041, line 7	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	TAX (e) Subtract (d) from (c) Enter here and on RI-1041, line 8
Over	But not over					
\$0	\$58,600		3.75%		\$0.00	
\$58,600	\$133,250		4.75%		\$586.00	
Over \$133,250			5.99%		\$2,238.30	

SPECIAL INSTRUCTIONS FOR BANKRUPTCY ESTATES

1. A Bankruptcy Estate return does not relieve the individual debtor's obligation to file Form RI-1040 or Form RI-1040NR.
2. The Bankruptcy Estate must have a federal employer identification number. The social security number of the individual cannot be used.
3. Use Form RI-1041 only as a transmittal for Form RI-1040 or RI-1040NR.
4. On the top of Form RI-1040 or Form RI-1040NR write "Bankruptcy Estate - DO NOT DETACH."
5. Compute the tax on Form RI-1040 or Form RI-1040NR using the Bankruptcy Estate tax computation worksheet above.
6. Attach Form RI-1040 or Form RI-1040NR to RI-1041.
7. Complete only the identification area at the top of Form RI-1041.
8. Enter the name of the individual in the following format: "John Q. Public Bankruptcy Estate."
9. Enter the name of the trustee in the following format: "Jane Smith, Trustee."
10. Enter the tax from line 10A of Form RI-1040 or line 13A of Form RI-1040NR on line 14A of Form RI-1041.