

2025 INSTRUCTIONS FOR FILING RI-1040NR

(FOR RHODE ISLAND NONRESIDENTS OR PART-YEAR RESIDENTS FILING FORM RI-1040NR)

WHAT'S NEW FOR TAX YEAR 2025

Each year the RI Division of Taxation is required to make an inflationary adjustment for the following amounts:

- Standard deduction amounts (see page I-5 for the increased amounts)
- Exemption amount (see page I-5 for the increased amount)
- Income tax brackets (see page I-16 for the new tiers)
- Increased Standard Deduction and Exemption phaseout amount (see page I-5 for the increased amount)
- Federal AGI amounts for the social security modification (see worksheet on page 18)
- Federal AGI amounts for the pension and annuity modification (see instructions starting on page I-12)

Additional changes for tax year 2025 include:

- New RI Schedule HR1 - Individual to be used to add back deductions allowed on the Federal level in relation to P.L. 119-21, H.R.1 119th Cong. (2025).
 - Business interest expense deduction [I.R.S. Code 163(j)]
 - Section 174A Amortization Adjustment for research and experimental expenditures [I.R.S. Code 174A]
 - Depreciation of business assets [I.R.S. Code 179(b)]
 - Qualified sound recording production deduction [I.R.S. Code 181]
- New code "A" on RI Schedule W for Rhode Island income tax withholding from 1099-DA

GENERAL INSTRUCTIONS

The RI-1040NR Nonresident booklet contains returns and instructions for filing the 2025 Rhode Island Nonresident Individual Income Tax Return. Read the instructions in this book carefully. For your convenience we have provided line by line instructions which will aid you in completing your return. Please print or type so that it will be legible. Fillable forms are available on our website at:

<https://tax.ri.gov/forms/individual-tax-forms/personal-income-tax-forms>. Check the accuracy of your name(s), address, social security number(s), and the federal identification numbers listed on RI Schedule W.

These instructions are for the use of non-resident and part-year resident taxpayers only. Full Year resident taxpayers will file their individual income tax returns on Form RI-1040. Resident forms and instructions are available upon request at the Rhode Island Division of Taxation and on our website at: <https://tax.ri.gov/forms/individual-tax-forms/personal-income-tax-forms>.

Complete your 2025 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 adjusted income.

Accuracy and attention to detail in completing the return in accordance with these instructions will facilitate the processing of your tax return. You may find the following points helpful in preparing your Rhode Island Personal Income Tax Return.

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 must file a Rhode Island individual income tax return. Nonresidents should complete page 13, Schedule II.

Every part-year 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. Part-year residents should complete page 15, Schedule III.

Nonresident and part-year resident individuals who are not required to file a federal income tax return may be required to file a Rhode Island individual income tax return if he or she has Rhode Island modifications increasing their Federal Adjusted Gross income.

These schedules can be found on the Division of Taxation's website at: <https://tax.ri.gov/forms/individual-tax-forms/personal-income-tax-forms>.

DEFINITION OF RESIDENT AND NONRESIDENT

RESIDENT: 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.

NONRESIDENT: any person not coming within the definition of a resident.

For purposes of the above definition, domicile is found to be a place an individual regards as his or her permanent home – the place to which he or she intends to return after a period of absence. A domicile, once established, continues until a new fixed and permanent home is acquired. No change of domicile results from moving to a new location if the intention is to remain only for a limited time even if it is for a relatively long duration. For a married couple, normally both individuals have the same domicile. Any person asserting a change in domicile must show:

- (1) an intent to abandon the former domicile,
- (2) an intent to acquire a new domicile and
- (3) actual physical presence in a new domicile.

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.
- From a business, trade, profession or occupation carried on in the state.
- From services performed in the state.
- Winnings and prizes from the Rhode Island lottery and other gambling establishments in this state.
- A nonresident is not subject to tax on the following classes of income even though included in 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.
 - 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 (IRC) 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 your total income from Rhode Island sources after making the additions and subtractions described later in these instructions. Total Rhode Island income of a part-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.

JOINT AND SEPARATE RETURNS

JOINT RETURNS: Generally, if two married individuals file a joint federal income tax return they also must file a joint Rhode Island income tax return.

However, if either one of the married individuals is a resident and the other is a non-resident, they must file separate returns, unless they elect to file a joint return as if both were residents of Rhode Island. If the resident spouse files separately in Rhode Island and a joint federal return is filed for both spouses, the resident spouse must compute income, exemptions, credits and tax as if a separate federal return had been filed.

If neither spouse is required to file a federal income tax return and either or both are required to file a Rhode Island income tax return, they may elect to file a joint Rhode Island income tax return.

Individuals filing joint Rhode Island income tax returns are both equally liable to pay the tax. They incur what is known as "joint and several liability" for Rhode Island income tax.

SEPARATE RETURNS: Married individuals filing separate federal income tax returns must file separate Rhode Island income tax returns.

MILITARY PERSONNEL

Under the provisions of the Soldiers and Sailors Civil Relief Act the service pay of members of the armed forces can only be subject to income tax by the state of which they are legal residents. Place of legal residence at the time of entry into the service is normally presumed to be the legal state of residence and remains so until legal residence in another state is established and service records are changed accordingly. The Rhode Island income tax is imposed on all the federal taxable income of a resident who is a member of the armed forces, regardless of where such income is received.

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 his or her military service, income received from that job is subject to Rhode Island income tax.

In addition, under the provisions of the Military Spouses Residency Relief Act, income for services performed by the servicemember's spouse can only be subject to income tax by the state of which they are legal residents if the servicemember's spouse meets certain conditions.

Income for services performed by the servicemember's spouse in Rhode Island would be exempt from Rhode Island income tax if the servicemember's spouse moves to Rhode Island solely to be with the servicemember complying with military orders sending the servicemember to Rhode Island. The servicemember and the servicemember's spouse must also share the same non-Rhode Island domicile.

However, other income derived from Rhode Island sources such as business income, ownership or disposition of any interest in real or tangible personal property and gambling winnings are still subject to Rhode Island income tax.

Internal Revenue Code provisions governing armed forces pay while serving in a "combat zone" or in an area under conditions that qualify for Hostile Fire Pay are applicable for Rhode Island purposes.

DECEASED TAXPAYERS

If the taxpayer died before filing a return for 2025, 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 check the "deceased" check box after the deceased's name.

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 AND WHERE TO FILE

Rhode Island income tax returns will be considered timely filed if post-marked by **Wednesday, April 15, 2026**.

If you are claiming a refund, mail your return to:

Rhode Island Division of Taxation
One Capitol Hill
Providence, RI 02908 – 5806

If you are making a payment, mail your return, payment and Form RI-1040V to:

Rhode Island Division of Taxation
One Capitol Hill
Providence, RI 02908 – 5807

EXTENSION OF TIME

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.

In General -

(1) An individual who is required to file a Rhode Island income tax return shall be allowed an automatic six month extension of time to file such 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) The application for extension must show the full amount **properly estimated** as tax for the taxable year, and the 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.

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 form. Attach a copy of the Federal Form 4868 or the electronic acknowledgment you receive from the IRS to your Rhode Island individual income tax return at the time it is submitted.

WHERE TO GET FORMS

Forms may be obtained by:

- visiting the Division of Taxation's website:

<https://tax.ri.gov/forms/individual-tax-forms/personal-income-tax-forms>

- calling the Division of Taxation's Forms Request line: (401) 574-8970

- emailing the Division of Taxation's Forms address: Tax.Forms@tax.ri.gov

MISSING OR INCORRECT FORM W-2

This form is given to you by your employer showing the amount of income tax withheld on your behalf by your employer. 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 Form W-2 from your employer by February 15, 2026 or if the form which you have received is incorrect, contact your **employer** as soon as possible.

CHANGES IN YOUR FEDERAL TAXABLE INCOME OR FEDERAL TAX LIABILITY

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. Such report must be made within ninety (90) days after filing an amended federal return or final determination of such change by the Internal Revenue Service. Report any changes on Form RI-1040NR, and check the Amended checkbox. Using the Supplement to Individual Income Tax Return, provide an explanation of changes to your income, deductions or credits. Attach the supplement to your amended return along with all schedules that are part of your return, not just those that have changed because of the amendment. The Supplement can be found on page 25 of the Nonresident Booklet or on the Division of Taxation's website at:

<https://tax.ri.gov/forms/individual-tax-forms/personal-income-tax-forms>

RHODE ISLAND LOTTERY PRIZES AND GAMBLING WINNINGS

Winnings and prizes received from the Rhode Island Lottery and other gambling establishments are taxable under the Rhode Island personal income tax law and are to be included in the income of both residents and non-residents alike.

ESTIMATED INCOME TAX PAYMENTS

If a taxpayer can reasonably expect to owe more than \$250 after allowing for withholding tax and/or credits, he or she must make estimated tax payments. Estimated tax payments are made on Form RI-1040ES that has instructions for computing the estimated tax and making payments.

PAYMENTS OR REFUNDS

Any **PAYMENT** of tax liability shown on your return to be due the State of Rhode Island must be paid in full with your return. Complete and submit Form RI-1040V with your payment.

An amount due of less than five dollars (\$5) need not be remitted.

See **“Where and When to File”** for mailing instructions.

A **REFUND** will be made if overpayment of income tax is shown on your return, unless you indicate on your return that such overpayment is to be credited to estimated tax liability for 2026. 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 \$5.00 will not be made unless specifically requested.

See **“Where and When to File”** for mailing instructions.

REFUND CLAIMS

R.I. Gen. Laws § 44-30-87 provides different time periods within which a refund claim is allowed. A refund may be claimed within three (3) years of filing a return or two (2) years from the time the tax was paid, whichever expires later.

If a claim is made within the three (3) year period, the amount of the refund cannot exceed the amount of tax paid within that three (3) year period.

If a claim is made within the two (2) year period, the amount of refund may not exceed the portion of tax paid during the two (2) years preceding the filing of the claim.

For purposes of this section, any income tax withheld from the taxpayer during any calendar year and any amount paid as estimated income tax for a taxable year is deemed to have been paid on the fifteenth day of the fourth month following the close of the taxable year for which the payments were being made.

For more information call the Personal Income Tax Section at (401) 574-8829, option #3.

VICTIM OF IDENTITY THEFT

If you are a victim of identity theft, attach a copy of Federal Form 14039 to your return.

SIGNATURE

You must sign your Rhode Island income tax return. If filing a joint return, both married individuals must sign the return. An unsigned return cannot be processed.

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

If you wish to allow the Tax Division to contact your paid preparer should questions arise about your return, check the appropriate box located below the preparer's information.

NET OPERATING LOSS DEDUCTIONS

The Rhode Island Personal Income Tax law relating to Net Operating Loss deduction (NOL) has been amended by enactment of R.I. Gen. Laws § 44-

30-2.8 and R.I. Gen. Laws § 44-30-87.1

Under the provisions of R.I. Gen. Laws § 44-30-87.1, for losses incurred for taxable years beginning on or after January 1, 2002, an NOL deduction may not be carried back for Rhode Island personal income tax purposes, but will only be allowed as a carry forward for the number of succeeding years as provided in IRS Section 172. A carry forward can only be used on the Rhode Island return to the extent that the carry forward is used on the federal return.

Should you have any questions regarding this matter, please call the Personal Income Tax Section at (401) 574-8829, option #3.

BONUS DEPRECIATION

A bill passed disallowing the federal bonus depreciation for Rhode Island tax purposes. When filing a Rhode Island tax return any bonus depreciation taken for federal purposes must be added back to income as a modification on RI Schedule M - page 2, line 2d for Rhode Island purposes. In subsequent years, when federal depreciation is less than what previously would have been allowed, the difference may be deducted from income as a modification on RI Schedule M - page 1, line 1i for Rhode Island purposes.

A separate schedule of depreciation must be kept for Rhode Island purposes. The gain or loss on the sale or other disposition of the asset is to be determined, for Rhode Island purposes, using a Rhode Island depreciation schedule.

EXAMPLE: A company bought equipment after September 11, 2001 that cost \$10,000 and had a 10 year life and qualified for 30% bonus depreciation. Depreciation for federal purposes in the first year was \$3,700 (30% X \$10,000) + (10% x 7,000). Normal depreciation in the first year would have been \$1,000. The Company should add back on RI Schedule M, line 2d the amount of \$2,700 (\$3,700 - \$1,000). In subsequent years the company should deduct \$300 (\$1000 - \$700) each year while depreciation lasts. The deduction should be on RI Schedule M, line 1i.

If a taxpayer has already filed a return, an amended return should be filed. Questions on this procedure should be addressed by calling the Personal Income Tax Section at (401) 574-8829, option #3.

SECTION 179 DEPRECIATION

Rhode Island passed a bill disallowing the increase in the Section 179 depreciation under the Jobs & Growth Tax Relief Reconciliation Act of 2003. Section 179 depreciation will remain limited to \$25,000 for Rhode Island income tax purposes. When filing your Rhode Island tax return, a deduction is allowed for depreciation taken on your federal return in prior years which was previously taken as an increasing modification to adjusted gross income. Enter the deduction as a modification on Schedule M - page 1, line 1j.

A separate schedule of depreciation must be kept for Rhode Island purposes. The gain or loss on the sale or other disposition of the asset is to be determined, for Rhode Island purposes, using the Rhode Island depreciation schedule.

Legislation passed in July of 2013 sets Rhode Island to conform with the federal Section 179 deduction amounts for all assets placed in service on or after January 1, 2015.

PASSAGE OF P. L. 119-21, H.R.1, 119TH CONG. (2025)

Rhode Island passed a bill disallowing multiple provisions contained in P. L. 119-21, H.R.1, 119th Cong. (2025). Those federal provisions not being allowed for Rhode Island purposes are:

- Business interest expense deduction [I.R.S. Code 163(j)]
- Section 174A Amortization Adjustment for research and development expensing [I.R.S. Code 174A]
- Depreciation of business assets [I.R.S. Code 179(b)]
- Qualified sound recording production deduction [I.R.S. Code 181]

See page I-14 of these instructions for more information about each of these provisions.

TUITION SAVINGS PROGRAM – SECTION 529

A modification decreasing federal adjusted gross income may be

claimed for contributions made to a Rhode Island "qualified tuition program" under section 529 of the Internal Revenue Code, 26 U.S.C. §529. The maximum modification shall not exceed \$500, \$1,000 if a joint return, regardless of the number of accounts. Taxpayers should claim the modification on Schedule M - page 1, line 1g.

If the funds are rolled over to a Tuition Savings Plan of another state or are an unqualified withdrawal, recapture is required.

Taxpayers may also take a modification decreasing federal adjusted gross income in the amount of any qualified withdrawal or distribution from the "Tuition Saving Program" which is included in federal adjusted gross income. Taxpayers should claim the modification on Schedule M - page 1, line 1g.

RHODE ISLAND TAX CREDITS

Rhode Island law provides special Rhode Island tax credits which may be applied against the Rhode Island income tax. Before claiming any credits, taxpayers should refer to the Rhode Island law and/or regulations for specific requirements for each credit such as carry over provisions and the order in which the credits must be used. Taxpayers claiming credits must attach RI Schedule CR and the proper form(s) and other documentation to the return; failure to do so will result in disallowance of the credit. A list of allowable Rhode Island credits is available on RI Schedule CR.

If a particular credit is not listed on RI Schedule CR that means the credit is no longer allowed against personal income tax.

See page I-11 of these instructions for more information.

INTEREST

Any tax not paid when due, including failure to pay adequate estimated tax, is subject to interest at the rate of 12% (0.1200) per annum.

Interest on refunds of tax overpayments will be paid if the refund is not paid within 90 days of the due date or the date the completed return was filed, whichever is later. The interest rate for tax overpayments is 7.25% (0.0725) per annum.

PENALTIES

The law provides for penalties in the following circumstances:

•Failure to file an income tax return by the due date. A late filing penalty will be assessed at 5% (0.0500) per month on the unpaid tax for each month or part of a month the return is late. The maximum late filing penalty is 25% (0.2500).

•Failure to pay any tax due by the due date. A late payment penalty will be assessed at 1/2% (0.0050) per month on the unpaid tax for each month or part of a month the tax remains unpaid. The maximum late payment penalty is 25% (0.2500).

•Preparing or filing a fraudulent income tax return.

Regulation 280-RICR-20-55-4 implements the state law enacted in 2013 which establishes civil and criminal penalties for paid preparers who prepare Rhode Island personal income tax returns with the intent to wrongfully evade or reduce a tax obligation.

USE OF FEDERAL INCOME TAX INFORMATION

All amounts reported from the Federal Forms 1040, 1040-SR and 1040NR, 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 Internal Revenue Service exchange income tax information to verify the accuracy of the information reported on Federal and Rhode Island income tax returns.

AMENDED RETURNS

Report any changes to your original filing on Form RI-1040, and check the Amended checkbox. Using the Supplement to Individual Income Tax Return, provide an explanation of changes to your income, deductions or credits. Attach the supplement to your amended return along with all schedules that are part of your return, not just those that were changed because of the amendment. In addition provide any documents required to support those schedules that are a part of your return. The Supplement can be found on page 25 of the Nonresident Booklet or on the Division of Taxation's website at:

<https://tax.ri.gov/forms/individual-tax-forms/personal-income-tax-forms>

OTHER QUESTIONS

Obviously the foregoing general instructions and the specific instructions for completing the return form(s) which follow will not answer all questions that may arise. If you have any doubt regarding completion of your return, further assistance may be obtained at the Division of Taxation, One Capitol Hill, Providence RI 02908-5801 or by calling the Personal Income Tax Section at (401) 574-8829, option #3.

SPECIFIC LINE INSTRUCTIONS

NAME AND ADDRESS

Complete the identification portion of the return, including your name and social security number, your spouse's name and social security number (if applicable), address, daytime telephone number and your city or town of legal residence.

ELECTORAL SYSTEM CONTRIBUTION

You may designate 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. The remaining funds shall be allocated for the public financing of campaigns for governor.

An electoral system contribution will **NOT** increase your tax due or reduce your refund.

DESIGNATION OF POLITICAL PARTY

If you don't name a political party, your contribution will be credited to the nonpartisan general account or you can check the box and designate a political party. If you designate:

- (1) a political party which did not receive at least 5 percent of the entire vote for Governor in the preceding general election,
- (2) a non-existent political party,
- (3) a particular office,

(4) an individual officeholder or political figure, or

(5) a national party which is not a state party, your electoral system contribution will be credited to the nonpartisan general account.

If you designate more than one political party, your contribution will be credited to the first political party named.

FILING STATUS

Check the appropriate box to indicate your filing status. Generally your filing status for Rhode Island income tax purposes is the same as for Federal income tax purposes.

Taxpayers using the filing status of Qualifying Surviving Spouse on their Federal return should use the filing status of Qualifying Widow(er) on their Rhode Island return.

INCOME, TAX AND CREDITS

Line 1 – Federal Adjusted Gross Income: Enter your federal adjusted gross income from Federal Form 1040, line 11a; Federal Form 1040-SR, line 11a; or Federal Form 1040NR, line 11a.

Line 2 – Modifications: Enter your net modifications from RI Schedule M,

page 2, line 3. If you are claiming a modification, you must attach RI Schedule M to your return. RI Schedule M is discussed further starting on page I-11 of these instructions.

Line 3 – Modified Federal Adjusted Gross Income: Determine your modified federal adjusted gross income by combining the amount on line 1 with the amount on line 2.

Line 4 – Deductions: Enter your Rhode Island standard deduction from the list below. Rhode Island does not allow the use of federal itemized deductions.

Single	\$10,900
Married Joint	\$21,800
Qualifying Widow(er)	\$21,800
Married Separate	\$10,900
Head of Household	\$16,350

However, if line 3 is more than \$254,250 see the Standard Deduction Worksheet on the inside of the back cover to compute your Standard Deduction amount.

NOTE: Nonresident alien individuals are not eligible for the Rhode Island standard deduction. If you file Federal Form 1040NR, enter \$0 on this line.

Line 5 - Subtract line 4 from line 3. If zero or less, enter zero.

Line 6 – Exemptions: Complete RI Schedule E (found on page 5 of the RI-1040NR Nonresident booklet) listing the name, social security number, date of birth and relationship to you of each dependent for whom you are claiming an exemption. Enter the number of Exemptions from RI Schedule E, line 5 in the box on line 6. Attach RI Schedule E to your RI-1040NR tax return.

RI Schedule E is discussed further on page I-10 of these instructions.

Exemption Amount: Multiply the number of exemptions in the box by \$5,100.

However, if line 3 is more than \$254,250 see the Exemption Worksheet on the inside of the back cover to compute your exemption amount.

NOTE: If someone else can claim you on their return, your exemption amount is zero.

Line 7 – Rhode Island Taxable Income: Subtract line 6 from line 5. If zero or less, enter zero.

Line 8 – Rhode Island Income Tax: Enter the RI income tax from the RI Tax Table or Tax Computation Worksheet.

Line 9 – Rhode Island Percentage of Allowable Federal Credits: Enter the amount of allowable federal credits from page 3, RI Schedule I, line 25.

Line 10 – Rhode Island Tax After Allowable Federal Credits – Before Allocation: Subtract line 9 from line 8. If zero or less, enter zero.

Line 11 – Rhode Island Allocated Income Tax:

If **ALL** your income is from Rhode Island, check the first box and enter the amount from line 10 on this line.

If you are a **NONRESIDENT** with income from outside Rhode Island, complete page 13, RI Schedule II and enter the result on this line. Also, check the second box.

If you are a **PART-YEAR RESIDENT** with income from outside Rhode Island, complete page 15, RI Schedule III and enter the result on this line. Also check the third box.

Line 12 – Other Rhode Island Credits: Enter the amount of Other Rhode Island credits from page 6, RI Schedule CR, line 9. Attach RI Schedule CR and your original certificate(s) or carry-forward schedule to your RI-1040NR.

NOTE: All credits require the original certificate be attached to the return. Failure to do so will result in the disallowance of the credit until the original can be provided.

RI Schedule CR is discussed further on page I-11 of these instructions.

Line 13a – Total Rhode Island Income Tax – After Rhode Island Credits: Subtract line 12 from line 11. If zero or less, enter zero.

Line 13b - Recapture of Prior Year Other Rhode Island Credits: Enter amount of Credit Recapture from page 6, RI Schedule CR, line 12.

Line 14 – Rhode Island Checkoff Contributions: Enter amount of checkoff contributions from page 3, RI Checkoff Contributions Schedule, line 34. A list of the checkoff contributions can be found on page I-9 of these instructions. These checkoff contributions will increase your tax due or reduce your refund.

Line 15a – Use/Sales Tax Due: Enter the amount of Use/Sales Tax from RI Schedule U, line 4 or line 8, whichever applies.

RI Schedule U is discussed further on page I-14 of these instructions.

Line 15b – Individual Mandate Penalty: Enter the amount of your individual mandate penalty from the 2025 Shared Responsibility Worksheet, line 15.

Part-year residents: To certify full year coverage and minimum essential coverage for the months that you and all member of your tax household were Rhode Island residents, check the checkbox next to line 15b.

If you and all members of your tax household did not have minimum essential coverage, you must complete Form IND-HEALTH and the Shared Responsibility Worksheet to determine the amount of your Individual Mandate Penalty. (See pages 7 and 8 of the RI-1040NR Nonresident booklet.)

For more information refer to the Instructions for the Individual Healthcare Mandate for Rhode Island Residents - Individual Healthcare Form and Shared Responsibility Worksheet. (See pages IND-1 - IND-11 of the RI-1040NR Nonresident booklet.)

Full-year nonresidents: Do not check the checkbox. The requirement to maintain minimum essential coverage in Rhode Island does not apply to you.

Line 16a – Total Rhode Island Tax and Checkoff Contributions: Add lines 13a, 13b, 14, 15a and 15b.

Line 16b - Enter the amount from line 16a.

PAYMENTS

Line 17a – Rhode Island Income Tax Withheld: Enter total amount of Rhode Island 2025 income tax withheld from Schedule W, line 16. (Attach state copy of all forms W-2, 1099s, etc. to the front of the return.) Credit for Rhode Island income tax withheld will be allowed only for those amounts supported by attached W-2s, 1099s, etc.

RI Schedule W, along with your W-2s, 1099s, etc. must be attached to your return in order to receive credit for Rhode Island income tax withheld.

Withholding from a Pass-through entity reported on RI Schedule K-1 should be entered on Schedule W and included in the amount for Line 17a.

RI Schedule K-1(s) showing the pass-through withholding paid on the individual's behalf must be attached to your return.

The tax elected to be paid on an individual's behalf as a member, partner or beneficiary of a pass-through entity by a pass-through entity reported on RI Schedule K-1 should also be claimed on RI Schedule W and included in the amount for Line 17a.

RI Schedule K-1(s) showing the tax elected to be paid on the individual's behalf must be attached to your return.

RI Schedule W is discussed further on page I-10 of these instructions.

NOTE: You can not claim Rhode Island Temporary Disability Insurance payments (RI TDI or SDI) as income tax withheld. These amounts are non-refundable on RI-1040NR.

Line 17b – 2025 Estimated Payments and Amount Applied from 2024 return: Enter the amount of estimated payments on 2025 Form RI-1040ES and the amount of overpayment applied from your 2024 return.

Line 17c – Nonresident Withholding on Real Estate Sales in 2025: Enter the amount of Rhode Island income tax withheld on sales of real estate located in Rhode Island.

Line 17d - RI Earned Income Credit: Enter amount from page 3, RI Schedule EIC, line 39. If you are claiming a RI earned income credit, you must complete and attach RI Schedule EIC located on page 3 to your RI-1040NR.

Line 17e – Other Payments: Enter any other payments, including advance payments made with your application for an automatic extension of time to file (Form RI-4868). Attach a copy of Form RI-4868.

Any pass-through withholding or Pass-through Entity Election Tax from RI Schedule K-1 must be entered on RI Schedule W and not included in “Other Payments” on this line. RI Schedule K-1(s) must be attached to your return.

Line 17f – Total Payments and Credits: Add lines 17a through 17e.

Line 17g - If filing an amended return, enter the amount of any prior overpayments for this tax period (whether refunded or carried forward).

Line 17h - Net Payments: Subtract line 17g from line 17f.

Line 18a – Balance Due: If the amount on line 16b is greater than the amount of line 17h, **SUBTRACT** line 17h from line 16b and enter the balance due on line 18a. This is the amount you owe.

Line 18b – Underestimating Interest Due: Complete Form RI-2210 or Form RI-2210A. Enter the amount of interest due from Form RI-2210, line 12 or line 22, or Form RI-2210A, line 12 on this line.

Form RI-2210A can be found on page 17 of the RI-1040 Resident Booklet or on the Division of Taxation’s website along with Form RI-2210:

<https://tax.ri.gov/forms/individual-tax-forms/personal-income-tax-forms>

Line 18c – Total Amount Due: Add lines 18a and 18b. This amount is payable in full with your return. Complete Form RI-1040V. Send payment and Form RI-1040V with your return. An amount due of less than five dollars (\$5) need not be paid.

Line 19 – Overpayment: If the amount on line 17h is greater than the amount on line 16b, **SUBTRACT** line 16b from line 17h.

If there is an amount due on line 18b for underestimating interest, subtract line 18b from line 19.

If the amount of underestimating interest due on line 18b is more than the amount of overpayment from line 19, subtract line 19 from line 18b and enter the result on line 18c.

Line 20 – Overpayment to be Refunded: Enter the amount of the overpayment on line 19 that is to be refunded. Refunds of less than \$5.00 will not be paid unless specifically requested.

Line 21 - Overpayment to be Applied to 2026:

Enter the amount of overpayment on line 19 which is to be applied to your 2026 estimated tax. (See General Instructions on page I-3)

RI SCHEDULE I ALLOWABLE FEDERAL CREDIT

Line 22 – Rhode Island Income Tax: Enter the amount from Form RI-1040NR, page 1, line 8.

Line 23 – Credit for Child and Dependent Care Expenses: Enter the amount from Federal Form 1040, Federal 1040-SR or Federal 1040-NR, Schedule 3, line 2.

Line 24 – Tentative Allowable Federal Credit: Multiply the amount on line 23 by 25%.

Line 25 - Maximum Credit: Enter the amount from line 22 or 24, whichever is less. Enter here and on Form RI-1040NR, page 1, line 9.

RI SCHEDULE II NONRESIDENT TAX CALCULATION

This worksheet is located on page 13 of the RI-1040NR Nonresident booklet and is to be completed by full year nonresidents. Part-year residents complete RI Schedule III located on page 15 of the RI-1040NR Nonresident booklet .

These schedules can also be found on the Division of Taxation’s website: <https://tax.ri.gov/forms/individual-tax-forms/personal-income-tax-forms>

PART 1 – ALLOCATION & TAX WORKSHEET

Column A, Lines 1 through 10 –

Line 1 – Wages, Salaries, Tips, etc.

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 outside Rhode Island and your employer does not separately report the amount of earnings in Rhode Island, determine the amount allocable to Rhode Island by completing RI Schedule II, Part 2 on page 14 or attaching a separate schedule detailing 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 days (exclusive of nonworking days, such as Saturday, Sundays, holidays, sick leave, vacation, etc.) employed both within and outside 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 RI Schedule II, Part 2. In this event, the amount of compensation allocable to Rhode Island is that portion of the compensation included in Column B, line 1 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 2, Column A – Interest and Dividends: Enter the amount of interest and dividends included in federal income which are derived from Rhode Island sources.

Line 3, Column A – Business Income

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 inside and outside 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 shall 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 or the number of factors. 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 RI Schedule II, Part 3 on page 14. If an approved alternative method of allocation is used, attach schedule.

Line 4, Column A – Sale or Exchange of Property

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 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 a partnership of which you are a member, or an estate or trust of which you are a beneficiary.


 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.

Non-capital Assets: Enter the gain or loss from the sale or exchange of non-capital assets, which pertain to your Rhode Island transactions by applying to them the appropriate federal provision for determining gains or losses from the sale or exchange of other than capital assets.

Non-capital transactions from Rhode Island are those non-capital 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 inside and outside 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 5, Column A – Pension and Annuities, Rents, Royalties, Etc.

Enter that portion of rent and royalty income or loss 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 business, 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.

 If a business is carried on both inside and outside 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 or it is entirely excluded if located outside Rhode Island.

Partnership Income: Each partner must report his share of the partnership income. Include your share of the ordinary income of the partnership, joint venture, or the like, whose taxable year ends within or with the year covered by your return, which is derived from Rhode Island sources. If your distributive share of partnership income includes any items of income taxable to a nonresident (such as capital gains), such items must be included separately. Attach schedule.

Income from Estates or Trusts: Enter the portion of your share of estate or trust income which is derived from Rhode Island sources. If your share includes any specific items of trust or estate income taxable to a nonresident, you must separately describe the nature of the income.

Line 6, Column A – Farm Income

The above instructions for reporting business income or loss (line 3) including the instructions for reporting when business is carried on both within and without Rhode Island also apply to reporting farm income.

Line 7, Column A – Miscellaneous income

Enter the portion of this income or loss that is derived from or connected with Rhode Island sources. This includes but is not limited to taxable Rhode Island state income tax refunds, Rhode Island unemployment compensation payments and gambling prizes and winnings from Rhode Island.

Line 8 – Total, Column A:

Add lines 1 through 7 in Column A.

Line 9, Column A – Adjustments

Enter amount from Federal Form 1040, Federal Form 1040-SR, or Federal Form 1040-NR, Schedule 1, line 26 applicable to Rhode Island income. If an adjustment item relates to wage or salary income earned partly inside and partly outside Rhode Island or to income from a business which is carried on both inside and outside Rhode Island, the adjustment item must be allocated to Rhode Island on the same basis as the income to which it relates. Attach Schedule.

Line 10, Column A – Adjusted Gross Income: Subtract line 9 from line 8.

Line 11, Column A – Modifications to Federal Adjusted Gross Income: Enter the amount of modifications to federal adjusted gross income attributable to Rhode Island source income.

Line 12, Column A – Modified Rhode Island Source Income: Combine amounts on lines 10, Column A and 11, Column A.

Column B, Lines 1 through 7 – Enter in Column B the total amounts reported on your federal return for each of the applicable items listed in Column B.

Line 1, Column B – Wages, salaries, tips, etc.: Enter wages, salaries, tips, etc. from Federal Form 1040, Federal Form 1040-SR, or Federal Form 1040-NR, line 1z.

Line 2, Column B – Interest and Dividends: Enter interest and dividends, from Federal Form 1040, Federal Form 1040-SR, or Federal Form 1040-NR, lines 2b and 3b.

Line 3, Column B – Business Income: Enter business income from Federal Form 1040, Federal Form 1040-SR, or Federal Form 1040-NR, Schedule 1, line 3.

Line 4, Column B – Sale or Exchange of Property: Enter gains or (loss), from Federal Form 1040, Federal Form 1040-SR, or Federal Form 1040-NR, line 7a, or Federal Form 1040, Federal Form 1040-SR, or Federal Form 1040-NR, Schedule 1, line 4.

Line 5, Column B – Pensions and Annuities; Rents, Royalties Ect.: Enter pensions and annuities; rents, royalties ect, from Federal Form 1040, Federal Form 1040-SR, or Federal Form 1040-NR, lines 4b and 5b, and Federal Form 1040, Federal Form 1040-SR, or Federal Form 1040-NR Schedule 1, line 5.

Line 6, Column B – Farm Income: Enter farm income from Federal Form 1040, Federal Form 1040-SR, or Federal Form 1040-NR, Schedule 1, line 6.

Line 7, Column B – Miscellaneous Income: Enter miscellaneous income from Federal Form 1040, Federal Form 1040-SR, line 6b, and Federal Form 1040, Federal Form 1040-SR, or Federal Form 1040-NR, Schedule 1, lines 1, 2a, 7, and 9.

Line 8 - Total, Column B:

Add lines 1 through 7 in Column B.

Line 9, Column B – Adjustments: Enter adjustments from Federal Form 1040, Federal Form 1040-SR, or Federal Form 1040-NR, line 10.

Line 10, Column B – Adjusted Gross Income: Subtract line 9, Column B from line 8, Column B

Line 11, Column B – Net Modifications to Federal Adjusted Gross Income: Enter amount from RI-1040NR, RI Schedule M - page 2, line 3.

Line 12, Column B – Modified Federal Adjusted Gross Income: Combine amounts on lines 10, Column B and 11 Column B. Amount should equal amount on Form RI-1040NR, page 1, line 3.

Line 13 – Allocation Percentage: Divide amount on line 12, Column A by amount on line 12, Column B. If the amount on line 12, Column A is greater than the amount on line 12, Column B, enter 1.0000. If zero or less, enter 0.0000.

Line 14 – Rhode Island Tax After Credits – Before Allocation: Enter amount from Form RI-1040NR, page 1, line 10.

Line 15 – Rhode Island Tax: Multiply the amount on line 14 by the percentage on line 13. Enter here and on Form RI-1040NR, page 1, line 11. Check the “Nonresident with income...” box.

PART 2 - ALLOCATION OF WAGE AND SALARY INCOME TO RHODE ISLAND

Line 1 – Wages, Salaries, Tips, Etc.: Enter total amount of wages, salaries, tips, commissions, etc. reported on your federal return.

Line 2 – Total Number of Days: Enter the total number of days in the year. (For a calendar year, enter 365 days. For a leap year, enter 366 days.)

Line 3 – Sick Leave: Enter the total number of days you were absent from work due to illness.

Line 4 – Vacation: Enter the total number of days you were absent from work on vacation.

Line 5 – Other Non-working Days: Enter the total number of other non-working days, such as Saturdays, Sundays and holidays.

Line 6 – Total Number of Non-working Days: Add lines 3, 4 and 5.

Line 7 – Total Days Worked in Year: Subtract line 6 from line 2.

Line 8 – Total Days Worked Outside Rhode Island: Enter the total number of days worked outside Rhode Island.

Line 9 - Days Worked in Rhode Island: Subtract line 8 from line 7.

Line 10 – Allocation Percentage: Divide line 9 by line 7.

Line 11 – Rhode Island amount: Multiply amount on line 1 by the percentage on line 10. Enter here and on Form RI-1040NR, page 13, RI Schedule II, line 1, column A.

PART 3 – BUSINESS ALLOCATION PERCENTAGE

Line 1 – Real Property Owned: Enter in Column A, the amount of real property owned and located in Rhode Island. Enter in Column B, the amount of property owned everywhere.

Line 2 – Real Property Rented from Others: Enter in Column A, annual rental expense times 8 for real and personal property located in Rhode Island. Enter in Column B, rental expense times 8 for real and personal property located everywhere.

Line 3 – Tangible Property Owned: Enter in Column A, the amount of tangible personal property located in Rhode Island. Enter in Column B the amount of tangible personal property located everywhere.

Line 4 – Total Property: Enter in Column A, the total of Column A, lines 1, 2 and 3. Enter in Column B, the total of Column B, lines 1, 2 and 3. Then divide the amount in Column A by the amount in Column B and enter the resulting percentage in Column C.

Line 5 – Wages, Salaries: Enter in Column A, the amount paid for wages, salaries, and other personal service compensation in Rhode Island during the year. Enter in Column B, the amount paid for wages, salaries, and other personal service compensation everywhere during the year. Then divide the amount in Column A by the amount in Column B and enter the resulting percentage in Column C.

Line 6 – Gross Sales of Merchandise and Charges for Services: Enter in Column A, the amount of gross sales of merchandise and charges for services in Rhode Island during the year. Enter in Column B, the amount of gross sales of merchandise and charges for services everywhere during the year. Then divide the amount in Column A by the amount in Column B and enter the resulting percentage in Column C.

Line 7 – Total Percentages: Add all percentages from Column C, lines 4, 5 and 6.

Line 8 – Business Allocation Percentage: Divide line 7 by three or the number of percentages on lines 4, 5 and 6. Enter here and on lines 9, 10, 11, 12 and 13, Column B.

Lines 9 through 13: Enter the line number and the amount of each item of business income (or loss) reported on RI-1040NR, page 13, RI Schedule II, Part 1, Column B required to be allocated and multiply by the allocation percentage to determine Rhode Island amount. Enter the amounts from Column C on the corresponding lines on Form RI-1040NR, page 13, RI Schedule II, Part 1, Column A.

RI SCHEDULE III PART-YEAR RESIDENT TAX CALCULATION

This worksheet is located on page 15 of the RI-1040NR Nonresident booklet and is only to be completed by part-year residents. Full year nonresidents complete RI Schedule II on page 13 of Form RI-1040NR.

These schedules can also be found on the Division of Taxation's website: <https://tax.ri.gov/forms/individual-tax-forms/personal-income-tax-forms>

PART 1 – ALLOCATION AND TAX WORKSHEET

Column A – Income From Federal Return:

Enter in Column A, lines 1 through 10, the total amounts of income and adjustments as reported on your federal income tax return.

Column A, Line 1 – Wages, salaries, tips, etc.: Enter wages, salaries, tips, etc. from Federal Form 1040, Federal Form 1040-SR, or Federal Form 1040-NR, line 1z.

Column A, Line 2 – Interest and Dividends: Enter interest and dividends, from Federal Form 1040, Federal Form 1040-SR, or Federal Form 1040-NR, lines 2b and 3b.

Column A, Line 3 – Business Income: Enter business income from Federal Form 1040, Federal Form 1040-SR, or Federal Form 1040-NR, Schedule 1, line 3.

Column A, Line 4 – Sale or Exchange of Property: Enter gains or (loss), from Federal Form 1040, Federal Form 1040-SR, or Federal Form 1040-NR, line 7a, or Federal Form 1040, Federal Form 1040-SR, or Federal Form 1040-NR, Schedule 1, line 4.

Column A, Line 5 – Pensions and Annuities; Rents, Royalties Ect.: Enter pensions and annuities; rents, royalties ect, from Federal Form 1040, Federal Form 1040-SR, or Federal Form 1040-NR, lines 4b and 5b, and Federal Form 1040, Federal Form 1040-SR, or Federal Form 1040-NR, Schedule 1, line 5

Column A, Line 6 – Farm Income: Enter farm income from Federal Form 1040, Federal Form 1040-SR, or Federal Form 1040-NR, Schedule 1, line 6.

Column A, Line 7 – Enter miscellaneous income from Federal Form 1040 or Federal Form 1040-SR, line 6b, and Federal Form 1040, Federal Form

1040-SR, or Federal Form 1040-NR, Schedule 1, lines 1, 2a, 7, and 9.

Line 8 - Total, Column A:

Add lines 1 through 7 in Column A.

Column A, Line 9 – Adjustments: Enter adjustments from Federal Form 1040, Federal Form 1040-SR, or Federal Form 1040-NR, line 10.

Column A, Line 10, – Adjusted Gross Income:

Subtract line 9, Column B from line 8, Column A.

Column A, Line 11 – Net Modifications to Federal Adjusted Gross Income: Enter amount from RI-1040NR, RI Schedule M - page 2, line 3.

Column B – Rhode Island Resident Period:

Enter in Column B, lines 1 through 10, all income earned and adjustments reported in Column A during the period you lived in Rhode Island. This includes income earned both inside and outside Rhode Island.

Enter in Column B, line 11, the modifications to federal adjusted gross income attributable to the income reported in Column B.

Column C – Rhode Island Nonresident Period:

Enter in Column C, lines 1 through 10, all income earned and adjustments reported in Column A during the period you were **not** living in Rhode Island. This includes income earned both inside and outside Rhode Island.

Enter in Column C, line 11, the modifications to federal adjusted gross income attributable to the income reported in Column C.

Column D – Rhode Island Nonresident Period:

Enter in Column D, lines 1 through 10, all amounts of income and adjustments reported in Column C (nonresident period) derived from or connected with Rhode Island sources.

Enter in Column D, line 11, the modifications to federal adjusted gross income attributable to the income reported in Column D.

Line 12 – Modified Federal AGI: Combine the amounts on lines 10 and 11.

Line 13 – Total Rhode Island Income: Add the amounts on line 12, Column B and line 12, Column D.

Line 14 – Allocation Percentage: Divide the amount on line 13 by the amount on line 12, Column A. If line 13 is greater than line 12, Column A, enter 1.0000. If zero or less, enter 0.0000.

Line 15 – Rhode Island Tax After Credits –Before Allocation: Enter the amount from Form RI-1040NR, page 1, line 10.

Line 16 – Rhode Island Income Tax: Multiply the amount on line 15 by the percentage on line 14. If you have income earned in another state while you were a resident of Rhode Island, complete Part 2 on page 14. Otherwise, enter tax amount here and on Form RI-1040NR, page 1, line 11. **Check the “Part-year resident...” box.**

PART 2 - CREDIT FOR INCOME TAXES PAID TO ANOTHER STATE AND TAX WORKSHEET

Line 17 – Rhode Island Income Tax: Enter the amount of Rhode Island income tax from Form RI-1040NR, page 15, RI Schedule III, Part 1, line 16.

Line 18 – Income Taxed by Other States, While a Rhode Island Resident: Enter the amount of income taxed by another state while a Rhode Island resident included in the amount on page 15, RI Schedule III, part 1, line 10, Column B.

Line 19 – Total Rhode Island Income: Enter the Rhode Island income reported on page 15, RI Schedule III, Part 1, line 13.

Line 20 – Divide the amount on line 18 by the amount on line 19. If greater than 1.0000, enter 1.0000.

Line 21 – Multiply the amount on line 17 by the percentage on line 20.

Line 22 – Tax Due and Paid to Other State: Enter the amount of income tax due and paid to the other state. Also, enter the abbreviation for the name of the other state in the space provided.

Line 23 – Enter the amount from line 18 above.

Line 24 – Other State’s Adjusted Gross Income: Enter the amount of total adjusted gross income reported on the income tax return filed with the other state. **Attach a completed signed copy of the return filed with the other state.**

Line 25 – Divide the amount on line 23 by the amount on line 24. If greater than 1.0000, enter 1.0000.

Line 26 – Multiply the amount on line 22 by the percentage on line 25.

Line 27 – Maximum Tax Credit: Enter the amount on line 17, 21 or 26 whichever is the **SMALLEST**.

Line 28 – Rhode Island Income Tax: Subtract the amount on line 27 from the amount on line 17. Enter here and on Form RI-1040NR, page 1, line 11. Check the “Part-year resident...” box.

NOTE: If, while a resident, you had income taxed by two or more other states, make a separate calculation using Form RI-1040NR-MU which can be found on page 11 of the RI-1040NR Nonresident s booklet.

RI CHECK-OFF CONTRIBUTIONS SCHEDULE

NOTE: These checkoff contributions will increase your tax due or reduce your refund. All checkoff contributions are voluntary.

Lines 26 through 33 – Contributions: A contribution to the following programs may be made by checking the appropriate box(es) or by entering the amount you want to contribute. All such contributions are deposited as general revenues.

- (26) Drug Program Account
- (27) Olympic Contribution
- (28) Rhode Island Organ Transplant Fund
- (29) RI Council on the Arts
- (30) Rhode Island Non-game Wildlife Appropriation
- (31) Childhood Disease Victims’ Fund
- (32) Rhode Island Military Family Relief Fund
- (33) Behavioral Health Education, Training, and Coordination Fund

Line 34 – Total Contributions: Add lines 26 through 33. Enter the total here and on page 1, line 14.

RI SCHEDULE EIC EARNED INCOME CREDIT

Line 35 – Federal Earned Income Credit: Enter the amount of Federal Earned Income Credit from Federal Form 1040 or 1040-SR, line 27a.

Line 36 – The RI percentage rate for 2025 is 16%.

Line 37 – Multiply line 35 by line 36.

Line 38 – Rhode Island Allocation: Enter the amount of your RI allocation from Form RI-1040NR, page 13, RI Schedule II, line 13 or Form RI-1040NR, page 15, RI Schedule III, line 14. If all income is from Rhode Island, enter 1.0000.

Line 39 – Total Rhode Island Earned Income Credit: Multiply line 37 by line 38. Enter here and on Form RI-1040NR, page 2, line 17d.

SCHEDULE W RHODE ISLAND WITHHOLDING INFORMATION

RI Schedule W can be found on page 4 of the RI-1040NR Nonresident booklet or on the Division of Taxation's website:

<https://tax.ri.gov/forms/individual-tax-forms/personal-income-tax-forms>

If claiming Rhode Island income tax withheld on Form RI-1040NR, page 2, line 17a, RI Schedule W must be completed and attached along with the actual form W-2 or 1099 showing the Rhode Island tax withheld amount.

Lines 1 - 15:

Please complete columns A, B, C, D and E for each W-2 and 1099 showing Rhode Island withholding.

Column A: For each W-2, 1099, etc. being entered, leave blank if the W-2, 1099, etc. is for you. Enter an "S" if the form belongs to your spouse.

Column B: For each W-2, 1099, etc. being entered, leave blank if the information being entered is from a W-2. For all other forms being entered, refer to the chart on RI Schedule W and enter the applicable letter code.

Pass-through Entity Election

If you and/or your spouse, if applicable, are a member or partner of a pass-through entity that has elected to pay Rhode Island tax on RI Schedule PTE, enter the amount of credit you are eligible to take (calculated at 90% of the tax paid on behalf of you and/or your spouse, if applicable, by that pass-through entity) on RI Schedule W along with the identification number of the pass-through entity. In column B enter the letter code "E".

Not filing Form RI-1041, RI-1065 or RI-1120S with RI Schedule PTE along with all RI Schedule K-1(s) and/or not providing all of your RI Schedule K-1(s) with your personal income tax return may delay the processing of your return.

Pass-through Withholding

If you and/or your spouse, if applicable, are a member or partner of a pass-through entity required to pay Rhode Island withholding on the income on RI Schedule PTW, enter the amount of tax paid on behalf of you and/or your spouse, if applicable, by that pass-through entity on RI Schedule W along with the identification number of the pass-through entity. In column B enter the letter code "P".

Not filing Form RI-1041, RI-1065 or RI-1120S with RI Schedule PTW along with all RI Schedule K-1(s) and/or not providing all of your RI Schedule K-1(s) with your personal income tax return may delay the processing of your return.

Column C: For each W-2, 1099, etc. being entered, enter the name of the employer or payer.

Column D: For each W-2, enter the employer's state identification number from box 15 of the W-2.

Note: The state identification number may be different than the employer's federal identification number. Be sure to enter the identification number from box 15, rather than box b of the W-2. For each form that is not a W-2, enter the payer's federal identification number.

DO NOT ENTER MORE THAN 9 DIGITS FOR THE ID NUMBER. IF "00" FOLLOWS THE 9 DIGIT ID NUMBER, DO NOT ENTER THE "00".

Column E: For each W-2, 1099, etc. enter the amount of Rhode Island withholding as shown on each form. See the chart on the bottom of RI Schedule W for box reference.

Line 16 - Total Rhode Island Income Tax Withheld. Add the amounts from Column E, lines 1 through 15. Enter the total here and on RI-1040NR, line 17a.

Line 17 - Enter the number of W-2s, 1099s, and other forms entered on lines 1-15 showing Rhode Island income tax withheld.

RI Schedule W plus all W-2s, 1099s, etc. with Rhode Island withholding must be attached to your Rhode Island return in order to receive credit for your Rhode Island withholding tax amount.

For those taxpayers claiming payments from RI Schedule K-1(s) from Form RI-1041, RI-1065 or RI-1120 with RI Schedule PTE and/or RI Schedule PTW, attach a copy of RI Schedule K-1(s) showing the amount of Rhode Island source income earned from, and Rhode Island tax or withholding paid on your behalf by, the pass-through entity.

Those claiming a credit from RI Schedule PTE must also enter the amount of tax paid on your and/or your spouse's, if applicable, behalf as a modification increasing federal adjusted gross income on RI Schedule M, line 2h.

RI SCHEDULE E DEPENDENT SCHEDULE

RI Schedule E can be found on page 5 of the RI-1040NR Nonresident booklet or on the Division of Taxation's website:

<https://tax.ri.gov/forms/individual-tax-forms/personal-income-tax-forms>

Unless you can be claimed as a dependent by someone else, complete Schedule E listing all dependents in your household.

You cannot claim a person as a dependent unless that person is your qualifying child or qualifying relative. Refer to IRS Publication 501 (2025) for further guidance.

If a dependent was born and died in 2025 prior to receiving a social security number, enter the social security number as all zeros in column B. Information is subject to validation.

Line 1a - Check the "Yourself" checkbox.

Line 1b - If filing a joint return, also check the "Spouse" checkbox.

Lines 2a - 2m - Use pages 17 - 22 of the IRS 1040 Instructions to determine eligible dependents that may be claimed as exemptions on your RI-1040NR.

Column A - List the full name of your dependent.

Column B - List the social security number of your dependent.

Column C - List the date of birth of your dependent using this format:

MMDDYYYY
01012025

Column D - List the relationship of your dependent to you. For example: daughter, son, mother, father, grandmother, grandfather, niece, nephew.

Line 3 - Enter the number of boxes from lines 1a and 1b that are checked.

Line 4a - Enter the number of children from lines 2a - 2m who lived with you.

Line 4b - Enter the number of children from lines 2a - 2m who did not live with you due to divorce or separation.

Line 4c - Enter the number of other dependents from lines 2a - 2m not included on lines 4a or 4b.

Line 5 - Add the numbers from lines 3 - 4c. Enter here and in the box on RI-1040NR, page 1, line 6.

RI SCHEDULE CR OTHER RI CREDITS

RI Schedule CR can be found on page 6 of the RI-1040NR Nonresident booklet or on the Division of Taxation's website:

<https://tax.ri.gov/forms/individual-tax-forms/personal-income-tax-forms>

CURRENT YEAR OTHER RI CREDITS:

This credit schedule details "Other Rhode Island Credit(s)" being used on your RI-1040NR. Each Rhode Island credit has its own line. On the appropriate line, enter the dollar amount of the credit being taken. The total of all credits will be entered on Form RI-1040NR, page 1, line 12.

Proper documentation must be submitted for each credit you are using or carrying forward.

If you are using amounts carried forward from prior years, attach a schedule showing the year of credit origination and any amounts used to date.

If you are using amounts passed through to you, attach documentation supporting the credit given to the entity, as well as, documentation of your share of the credit(s).

Any missing or incomplete documentation will cause a delay in processing your return.



Pursuant to R.I. Gen. Laws § 44-30-2.6(c)(3)(E), only the following credits are allowed as credits against Rhode Island Personal Income Tax. No other credits can be allowed. This also pertains to any carry forward of a credit that is not listed in this section.

If the credit you are trying to use is not listed on lines 1 through 8, that means the credit is no longer allowed against personal income tax. Entering an amount for an ineligible credit on one of these lines or on an attached statement will delay the processing of your return and result in the disallowance of the credit.

Line 1 - Historic Residence Credit - RI-0715 – for approved residence rehabilitation. Effective tax year 2017 and thereafter for unused carryforward amounts only. No new credits are authorized. In order to claim any unused credit, you must attach the original certification from the Rhode Island Historical Preservation & Heritage Commission, as well as a carryforward schedule showing the original amount of certified credit, the year of certification and the amount of credit used since certification. The credit used since certification should be listed by year and amount of usage. Any unused credit may be carried forward until used. R.I. Gen. Laws § 44-33.1

Line 2 - Tax Credits for Contributions to Scholarship Organizations - RI-2276 - for business entities that make contributions to qualified scholarship organizations. The entity must apply for approval of the tax credit and will receive a tax credit certificate issued by the Division of Taxation. **The original certificate must be attached to the return.** The credit must be used in the tax year that the entity made the contribution. Unused amounts **CANNOT** be carried forward. R.I. Gen. Laws § 44-62

Line 3 - Historic Structures - Tax Credit (Historic Preservation Investment Tax Credit) or Historic Preservation Tax Credits 2013 - RI-286B – for approved rehabilitation of certified historic structures. **The original certificate must be attached to the return.** The tax credit certificate can first be used for the tax year in which the Project was Placed in Service (as indicated on the tax credit certificate itself). Any unused credit amount may be carried forward for the ten (10) years subsequent to the year in which the Project was Placed in Service. R.I. Gen. Laws § 44-33.2 and R.I. Gen. Laws § 44-33.6

Note: This credit is for holders of a Historic Preservation Investment Tax Credit certificate received under the state's Historic Structure or Historic Preservation Tax Credits 2013 programs only. This credit is NOT for owners of historic residences who qualified under the Historic Homeownership Assistance Act - R.I. Gen. Laws § 44-33.1. Those taxpayers with unused Historic Homeownership Assistance Act credit

should refer to the instructions on line 1 of this schedule.

Line 4 - Low Income Housing Tax Credits - RI-5442 - For eligible taxpayers having an ownership interest in a qualified low-income housing Rhode Island project that has been certified by, and received a tax credit certificate from, the Rhode Island Department of Housing. The original certificate must be attached to the return. Any unused credit amount may be carried forward for four (4) years. R.I. Gen. Laws § 44-71.

Line 5 - Rhode Island New Qualified Jobs Incentive Act 2015 Credit - RI-6754 - For Rhode Island businesses creating new full-time jobs that did not previously exist in this state. The Rhode Island business must be approved by the Rhode Island Commerce Corporation and must possess a tax credit certificate issued by the Rhode Island Division of Taxation. **The original certificate must be attached to the return.** Any unused amounts may be carried forward for four (4) years. R.I. Gen. Laws § 44-48.3.

Line 6 - Rebuild Rhode Island Tax Credit - RI-7253 - For Rhode Island businesses demonstrating that even though the business has committed capital investment or owner equity of at least 20% of the total project cost there exists a project financing gap which will likely cause the project not to be completed. The Rhode Island business must be approved by the Rhode Island Commerce Corporation and must possess a tax credit certificate issued by the Rhode Island Division of Taxation. **The original certificate must be attached to the return.** Any unused amounts may be carried forward for four (4) years. R.I. Gen. Laws § 42-64.20

Line 7 - Motion Picture Production Tax Credits or Musical and Theatrical Production Tax Credits - RI-8201 - For certified production costs as determined by the Rhode Island Film and Television Office or the Division of Taxation. **The original certificate must be attached to the return.** The tax credit certificate can first be used for the tax year in which the Production was completed (as indicated on the tax credit certificate itself). Any unused credit amount may be carried forward for the Any unused amounts may be carried forward for four (4) years. R.I. Gen. Laws § 44-48.3

Line 8 - Stay Invested in RI Wavemaker Fellowship Tax Credits - RI-9283 - For eligible graduates working for a Rhode Island based employer in the field of life, natural or environmental sciences; computer, information or software technology; advanced mathematics or finance; engineering; industrial or other commercially related design; or medicine or medical device technology. The graduate must be approved by the Rhode Island Commerce Corporation and must possess a tax credit certificate issued by the Rhode Island Division of Taxation. **The original certificate must be attached to the return.** Any unused amounts may be carried forward for four (4) years. R.I. Gen. Laws § 42-64.26.

Line 9 - TOTAL CREDITS - Add lines 1 through 8. Enter the total here and on RI-1040NR, page 1, line 12.

RECAPTURE OF OTHER RI CREDITS:

If a Rhode Island credit amount must be recaptured, enter the credit number, the credit name, and the amount of the credit to be recaptured in the space provided on lines 9 and 10.

Line 11 - TOTAL AMOUNT OF CREDIT TO BE RECAPTURED - Add lines 9 and 10. Enter here and on RI-1040NR, page 1, line 13b.

SCHEDULE M MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME

RI Schedule M can be found on pages 9 and 10 of the RI-1040NR Nonresident booklet or on the Division of Taxation's website:

<https://tax.ri.gov/forms/individual-tax-forms/personal-income-tax-forms>

A complete list of modifications is available on RI Schedule M.

- 1) Modification amounts must be entered on the appropriate modification line.
- 2) You must attach all supporting schedules to any modification claimed.

3) If modification amounts are not listed properly on this schedule and/or supporting documents are not attached, the processing of your return will be delayed.

Modifications Decreasing Federal AGI:

Line 1a – Income from obligations of the United States Government to the extent included in adjusted gross income for federal tax purposes but exempt for state purposes. However, this amount shall be reduced by any investment interest incurred or continued on the obligation which has been taken as a federal itemized deduction. Example – US Government Series E bond interest. Taxpayers claiming these modifications must submit a schedule showing the source and amount of income claimed to be exempt. R.I. Gen. Laws § 44-30-12(c)(1)

Line 1b – Rhode Island fiduciary adjustment under R.I. Gen. Laws § 44-30-17. A fiduciary adjustment is allowed for a beneficiary for income that maintains its character as it flows from the fiduciary. For example, if the estate or trust has tax exempt interest, the beneficiary would be allowed an adjustment for the tax exempt interest and would list that fiduciary adjustment on this line.

Line 1c – Elective deduction for new research and development facilities under R.I. Gen. Laws § 44-32-1.

Line 1d – Under the Federal 1974 Railroad Retirement Act, the entire amount of Railroad Retirement benefits included in gross income for federal income tax purposes are exempt from state income taxes.

Line 1e – Qualifying investment in a certified venture capital partnership under R.I. Gen. Laws § 44-43-2.

Line 1f – Family Education Accounts under R.I. Gen. Laws § 44-30-25(f).

Line 1g – Tuition Saving Program (section 529 accounts) R.I. Gen. Laws § 44-30-12(c)(4) - A modification decreasing federal adjusted gross income may be claimed for any contributions made to a Rhode Island account under the tuition savings program. The maximum modification shall not exceed \$500, \$1,000 if a joint return. (See General Instructions on page I-3 for more details).

Line 1h – Exemptions from tax on profit or gain for writers, composers and artists residing within a section of the defined Economic Development Zone as defined in R.I. Gen. Laws § 44-30-1.1 within the cities of Newport, Providence, Pawtucket, Woonsocket or Warwick, or the Towns of Little Compton, Tiverton, Warren or Westerly and creating artistic works while a resident of the Zone. Taxpayers claiming these modifications must submit a schedule showing the source and amount of income claimed to be exempt.

Line 1i – Depreciation that has not been taken for federal purposes because of the bonus depreciation that must be subtracted from Rhode Island income - R.I. Gen. Laws § 44-61-1. (See General Instructions on page I-3 for more details)

Line 1j – Depreciation that has not been taken for federal purposes because of the increased section 179 depreciation was not taken originally - R.I. Gen. Laws § 44-61-1.1. (See General Instructions on page I-3 for more details).

Line 1k – Allowable modification for performance based compensation realized by an eligible employee under the Rhode Island Jobs Growth Act under R.I. Gen. Laws § 42-64.11-4.

Line 1l – Modification for exclusion for qualifying option under R.I. Gen. Laws § 44-39.3 AND modification for exclusion for qualifying securities or investments under R.I. Gen. Laws § 44-43-8.

Line 1m – Modification for Tax Incentives for Employers under R.I. Gen. Laws § 44-55-4.1. Attach Form RI-107.

Line 1n – Tax credit income claimed on Federal return exempt for Rhode Island purposes: Historic Structures - Tax Credit income under R.I. Gen. Laws § 44-33.2-3(e)(2), Historic Preservation Tax Credits 2013 income under R.I. Gen. Laws § 44-33.6-3(f), Motion Picture Production Company Tax Credit income under R.I. Gen. Laws § 44-31.2-9(c), Musical and Theatrical Production Tax Credit income under R.I. Gen. Laws § 44-31.3-2(b)(6),

Rebuild Rhode Island Tax Credit under R.I. Gen. Laws § 44-64.20-5(m), Rhode Island New Qualified Jobs Incentive Act 2015 under R.I. Gen. Laws § 44-48.3-8(c), and Stay Invested in RI Wavemaker Fellowship under R.I. Gen. Laws § 42-64.26-8(d).

Line 1o – Active duty military pay of Nonresidents stationed in Rhode Island, as well as the income of their nonresident spouses for services performed in Rhode Island. Income for services performed by the servicemember's spouse in Rhode Island would be exempt from Rhode Island income tax only if the servicemember's spouse moves to Rhode Island solely to be with the servicemember complying with military orders sending him/her to Rhode Island. The servicemember and the servicemember's spouse must also share the same non-Rhode Island domicile.

Not all income earned by the servicemember or his/her spouse is exempt from Rhode Island income tax. Non-military pay of the servicemember, as well as business income, gambling winnings or income from the ownership or disposition of real or tangible property earned from Rhode Island by either the servicemember or his/her spouse is still subject to Rhode Island income tax.

Note: The military servicemember and/or his/her spouse may be asked to submit proof of residency to support taking this modification.

Line 1p – Contributions to a Sicutate Medical Savings Account deemed taxable under the Internal Revenue Code, but tax exempt under R.I. Gen. Laws § 44-30-25.1(d)(1).

Line 1q – Amounts of insurance benefits for dependents and domestic partners included in Federal adjusted gross income pursuant to chapter 12 under title 36 under R.I. Gen. Laws § 44-30-12(c)(6).

Line 1r - Rhode Island full-year residents only. Up to \$10,000 in unreimbursed expenses for travel, lodging and lost wages incurred by an individual as a result of the individual donating one or more of his/her organs to another human being for organ transplantation under R.I. Gen. Laws § 44-30-12(c)(7). Modification can only be taken once during the lifetime of the individual and is taken in the year that the human organ transplantation occurs.

Line 1s - Taxable Social Security income under R.I. Gen. Laws § 44-30-12(c)(8). Use the Social Security Modification worksheet found on page 18 of the Nonresident booklet to determine the amount of taxable social security income allowed as a decreasing modification. Enter your date of birth, and if applicable, your spouse's date of birth, in the space provided on line 1s.

This worksheet can also be found on the Division of Taxation's website: <https://tax.ri.gov/forms/individual-tax-forms/personal-income-tax-forms>

Line 1t - Modification up to \$50,000 for taxable retirement income from certain pension plans or annuities under R.I. Gen. Laws § 44-30-12(c)(9). If you answer YES to the following two questions, complete the table in the next column to determine how much taxable pension income you can deduct.

1) Were you or your spouse (if applicable) born on or before March 1, 1959?

NOTE: Only retirement income received by the taxpayer born on or before March 1, 1959 qualifies for this modification.

AND

2) Is your Federal AGI less than or equal to the amount listed at the top of the next column for your filing status?

Single	\$107,000
Married Joint	\$133,750
Qualifying Widow(er)	\$133,750
Married Separate	\$107,000
Head of Household	\$107,000

If you answered YES to Question 1 AND Question 2, continue to the table on the next page and enter ONLY the information pertaining to the taxpayer born on or before March 1, 1959, as well as ONLY those amounts from Federal Form 1040, Federal Form 1040-SR, or Federal Form 1040-NR, line 5b.

NOTES:

Railroad Retirement Benefits

Do not include amounts related to Railroad Retirement benefits included in your gross income for federal tax purposes on this line. These amounts should be reported on line 1d.

Military Service Pension

Pursuant to R.I. Gen. Laws § 44-30-12(c)(11), beginning with tax year 2023, there is a decreasing modification solely for reporting a military service pension. Accordingly, do not include any amount related to a military service pension on this line. These amounts should be reported on line 1v (see that specific line in these instructions for details).

This decreasing modification amount should NOT include any amounts for IRAs listed on either Federal Form 1040, Federal Form 1040-SR, or Federal Form 1040-NR, line 4b.

	(a) Primary	(b) Spouse
1) Date of birth		
2) For each column, if the date of birth on line 1 is on or before March 1, 1959, enter the amount from Federal Form 1040, Federal Form 1040-SR, or Federal Form 1040-NR, line 5b attributable to that person AND ONLY attributable to pensions and annuities. DO NOT include any amounts relating to IRAs now being included on Federal Form 1040, Federal Form 1040-SR, or Federal Form 1040-NR, line 4b.		
3) For each person, enter the amount from line 2 or \$50,000, whichever is less.		
4) Add the amounts from lines 3a and 3b together. Enter this amount and date(s) of birth on Schedule M, line 1t.		

For more information, read the Rhode Island Retirement Income Tax Guide published annually by the RI Division of Taxation.

Publications for the current tax year and prior tax years can be found at: <https://tax.ri.gov/guidance/publications>

Line 1u - Cash Basis Only - Deduction for Pass-Through Entity Tax claimed in the prior year - a portion of which was refunded to the entity.

This modification only applies if the entity is a cash basis entity as shown on the entity's federal return and there was an overpayment related to the pass-through entity tax for tax year 2024 that was refunded to the entity.

Tax Year 2024 Overpayment Refunded to the Entity

If the pass-through entity's tax year 2024 overpayment was refunded to the entity, the entity would be expected to include that refund as income on its tax year 2025 corporate filings enabling the individual taxpayer to claim a decreasing modification in tax year 2025 IF the individual taxpayer previously accounted for the tax year 2024 refund as part of the payments made in calendar year 2024 AND properly claimed the payments as an increasing modification in tax year 2024. If any part of the 2024 overpayment was due to payments made within calendar year 2025, the individual taxpayer should not have accounted for those payments as part of the 2024 increasing modification because the payments were made within 2025.

Line 1v - For tax years beginning on or after January 1, 2023, there is a modification reducing federal adjusted gross income for taxpayers receiving military service pension benefits as defined in 20 C.F.R. § 212.2. R.I. Gen. Laws § 44-30-12(c)(11). Enter the amount from Federal Form 1040 or Fed-

eral Form 1040-SR, line 5b pertaining to a military service pension benefit as defined in 20 C.F.R. § 212.2.

Line 1w - Modification for taxpayers licensed under R.I. Gen. Laws § 21-28.6 and/or R.I. Gen. Laws § 21-28.11 for the amount of any expenditure eligible to be claimed as a federal income tax deduction but disallowed under 26 U.S.C. § 280E. R.I. Gen. Laws § 44-30-12(c)(13)

Line 1x - Section 174A Amortization Adjustment for research and experimental expenditures [I.R.S. Code 174A]

If you reported an addback for research and experiential expensing in a prior tax year, you are allowed a maximum twenty percent deduction of the amount that was carried forward from a prior tax year.

Sole proprietor:

If you are a sole proprietor who reported and addback of research and experimental expenditures, you are allowed to up to a twenty percent deduction for the amount that was carried forward from the prior year. You will need to complete RI Schedule 174A to determine the deduction amount. Include RI Schedule 174A with your return whether filed on paper or electronically.

Enter the amount from RI Schedule 174A, Part 2, line 5.

Member of a pass-through entity:

If you are a member of a pass-through entity, the pass-through entity must issue you a RI Schedule K-1 indicating the amount you are allowed to deduct.

Enter the amount from RI Schedule K-1, Section III, line 9.

See the instructions for RI Schedule 174A on page 15 for more information.

Line 1y – Total Modifications Decreasing Federal Adjusted Gross Income: Add lines 1a through 1x. Enter as a negative number.

Modifications INCREASING Federal AGI:

Line 2a – Income from obligations of any state or its political subdivision, other than Rhode Island under R.I. Gen. Laws § 44-30-12(b)(1) and R.I. Gen. Laws § 44-30-12(b)(2).

Line 2b – Rhode Island fiduciary adjustment under R.I. Gen. Laws § 44-30-17. A fiduciary adjustment would be required for a beneficiary for income that maintains its character as it flows from the fiduciary. For example, if the estate or trust has municipal bond interest from a state other than Rhode Island, the beneficiary would be allowed an adjustment for that municipal bond interest and would list that fiduciary adjustment on this line.

Line 2c – Recapture of Family Education Account Modifications under R.I. Gen. Laws § 44-30-25(g).

Line 2d – Bonus depreciation that has been taken for federal purposes that must be added back to Rhode Island income under R.I. Gen. Laws § 44-61-1 (See General Instructions on page I-3 for more details).

Line 2e – Recapture of Tuition Savings Program modifications (section 529 accounts) under R.I. Gen. Laws § 44-30-12(b)(4) (See General Instructions on page I-3 for more details).

Line 2f – Recapture of tax credit income previously claimed as a modification decreasing Federal AGI for Historic Structures - Tax Credit income under R.I. Gen. Laws § 44-33.2-3(e)(2), Historic Preservation Tax Credits 2013 income under R.I. Gen. Laws § 44-33.6-3(f), Motion Picture Production Company Tax Credit income under R.I. Gen. Laws § 44-31.2-9(5), Musical and Theatrical Production Tax Credit income under R.I. Gen. Laws § 44-31.3-2, Rebuild Rhode Island Tax Credit under R.I. Gen. Laws § 44-64.20-5(m), and Rhode Island New Qualified Jobs Incentive Act 2015 under R.I. Gen. Laws § 44-48.3-8(c).

Line 2g – Recapture of Scituate Medical Savings Account modifications under R.I. Gen. Laws § 44-30-25.1(d)(3)(i).

Line 2h – If you and/or your spouse, if applicable, are a member or partner

of a pass-through entity that has elected to pay Rhode Island tax on RI Schedule PTE, enter the amount of tax paid on your behalf by that pass-through entity. The amount of tax paid on your behalf must be added back to your Federal Adjusted Gross Income. You cannot claim the amount paid on you and/or your spouse's, if applicable, behalf unless that same amount is also taken as a modification increasing federal adjusted gross income.

Line 2i - Unemployment Compensation received but not included in federal adjusted gross income under R.I. Gen. Laws § 44-30-12(b)(6).

Line 2j - Taxable portion of Paycheck Protection Program Loan amount under R.I. Gen. Laws § 44-30-12(b)(8).

Line 2k - Add back of Federal P.L. 119-021, H.R.1 Provisions from 2025 RI Schedule HR1 - Individual, line 1f.

See page I-14 of these instructions for more information.

Line 2l - Reserved for future use. Leave this space blank.

Line 2m - Total Modifications Increasing Federal Adjusted Gross Income: Add lines 2a through 2l.

NET Modifications to Federal AGI:

Line 1 - Total Modifications Decreasing Federal AGI. Enter the amount from Schedule M, page 1, line 1y.

Line 2 - Total Modifications Increasing Federal AGI. Enter the amount from Schedule M, page 2, line 2m.

Line 3 - Net Modifications to Federal AGI: Combine lines 1 and 2. Enter the amount here and on RI-1040NR, page 1, line 2.

RI SCHEDULE U INDIVIDUAL USE TAX

RI Schedule U can be found on page 12 of the RI-1040NR Nonresident booklet or on the Division of Taxation's website:

<https://tax.ri.gov/forms/individual-tax-forms/personal-income-tax-forms>

WHAT IS A USE TAX? A Use Tax is a tax on the use of tangible personal property in a state where the property has not been subject to the sales tax. Rhode Island Use Tax applies when merchandise purchased outside of Rhode Island is brought into Rhode Island. Sales and use taxes are complementary taxes and are assessed at the same rate. In Rhode Island the sales and use tax rate is 7%. The Rhode Island Use Tax is most often due when merchandise subject to the sales tax in Rhode Island is purchased from an out-of-state vendor who did not collect the Rhode Island tax and the property is subsequently used in this state. Common examples of transactions from which use tax liability may arise are mail-order catalog, out-of-state purchases, toll-free "800" purchases and purchases made over the internet.

WHAT IS TAXABLE? The same items that are subject to the Rhode Island Sales Tax are subject to the use tax. Some typical examples of taxable items are jewelry, computers, electronic equipment, Software as a Service and specified digital products. Clothing and footwear costing \$250 or less are not taxable. Refer to RI Reg. 280-RICR-20-70-6 for more information regarding the tax on clothing and footwear.

Pursuant to R.I. Gen. Laws § 44-30-100, when reporting the amount of use tax obligation on the Rhode Island personal income return, the taxpayer shall list either the actual amount (from books, records, and other sources), or an amount using a lookup table established by the tax administrator.

The tax administrator shall create the lookup table with reference to a taxpayer's federal adjusted gross income (AGI) as listed on the Rhode Island personal income tax return before modifications, adjustments, or other changes. To determine the amount of use tax from the lookup table, the taxpayer shall multiply 0.0008 by the amount of the taxpayer's federal AGI as listed on the Rhode Island personal income tax return before modifications,

adjustments, or other changes.

If a taxpayer uses the lookup table, the taxpayer shall list on the return not only the result from the lookup table, but also the actual amount of each single purchase whose purchase price equals or exceeds one thousand dollars (\$1,000).

Instructions for the personal income tax form shall indicate that the use of the lookup table as described in this section is, for the taxpayer, a "safe harbor" alternative to listing the actual amount of the taxpayer's use tax obligation.

When completing and filing a Rhode Island personal income tax return, the taxpayer shall check a box attesting to the amount of use tax listed on the return. The tax administrator shall direct computer software providers to require the taxpayer or the taxpayer's preparer to proactively check the box; software providers shall not program an automatically checked attestation box.

NOTE: When reporting the amount of use tax obligation on the Rhode Island personal income tax return. The taxpayer shall list either the actual amount of use tax due, or an amount using the Rhode Island Use Tax Lookup Table below. If you know the actual amount of all purchases made that are subject to the use tax, use Option #1. Otherwise, use Option #2. Be sure to check the box on page 1 of your return attesting to the amount of use tax listed on your return.

Option #1: Actual Use Tax Due

Use if the actual amount of all purchases is known.

Line 1 - Enter the total price of all purchases subject to the use tax.

Line 2 - Multiply line 1 by 7% (0.07). This is the amount of use tax due.

Line 3 - Enter the amount of sales tax paid on line 1 purchases in other states.

Line 4 - Net use tax due. Subtract line 3 from line 2. Enter the result on this line and on RI-1040NR, page 1, line 15a.

Option #2: Rhode Island Use Tax Lookup Table

Use if the actual amount of all purchases is not known. This method is also a "safe harbor" alternative to listing the actual amount of the taxpayer's use tax obligation.

Line 5 - Enter your 2025 Federal AGI from Form RI-1040NR, page 1, line 1.

Line 6 - Multiply line 5 by 0.0008 or use the amount from the Use Tax Table found on RI Schedule U.

Lines 7a through 7d - For each single purchase greater than or equal to \$1,000, enter the product purchased, product cost, tax due, sales tax paid to another state and the sales tax due.

Line 7e - Add the net use tax due on all single purchases greater than or equal to \$1,000. Add lines 7a, 7b, 7c and 7d.

Line 8 - Use tax due. Add lines 6 and 7e. Enter the result on this line and on RI-1040NR, page 1, line 15a.

RI SCHEDULE HR1 ADDBACK OF FEDERAL P. L. 119-21, H.R.1 PROVISIONS

RI Schedule HR1 can be found on page 19 of the RI-1040NR Nonresident booklet or on the Division of Taxation's website:

<https://tax.ri.gov/forms/individual-tax-forms/personal-income-tax-forms>

With the passage of P. L. 119-21, H.R.1, 119th Cong. (2025) the following items taken as deductions on your Federal return are to be added back in order to determine your Rhode Island Modified Federal AGI.

Whether you are a sole proprietor or a member of a pass-through entity, you are required to add back any of these deductions that are included on your Federal 1040.

Line 1a - Interest expense deduction [I.R.S. Code 163(j)]

For Rhode Island income tax purposes, the interest expense deduction will

remain limited to the amount allowable prior to the passage of P.L. 119-21, H.R.1 119th Cong. (2025).

If your Federal 1040 includes a deduction for the business interest expense that is more than what was allowed prior to the enactment of P.L. 119-21, H.R.1 119th Cong. (2025), you must add back that additional amount of business interest expense.

Sole proprietor:

If you are sole proprietor the additional business interest expense will be reflected on Federal Form 8990 and then reported on Schedule C, line 16.

Enter that additional amount that is included on Federal Form 1040, Schedule C, line 16.

Member of a pass-through entity:

If you are a member of a pass-through entity, the pass-through entity must issue you a RI Schedule K-1 indicating the amount of additional business interest expense that must be added back.

Enter that additional amount from RI Schedule K-1, Section II, line 5.

Line 1b - Section 174A Amortization Adjustment for research and experimental expensing [I.R.S. Code 174A]

Research and experimental expenditures must still be amortized for Rhode Island income tax purposes.

A separate amortization schedule must be maintained for Rhode Island purposes using RI Schedule 174A. Complete RI Schedule 174A to determine the amount of research and experimental expenditures that must be added back to Federal AGI. Enter the amount from RI Schedule 174A, line 4. Any amount not allowed as a deduction for the a given tax year may be carried forward.

Future amortization deductions may not exceed twenty percent of the initial addback each subsequent year a deduction is taken as allowed by law.

Sole proprietor:

If you are a sole proprietor and your Federal 1040 reports accelerated amortization of research and experimental expenditures, you will be required to complete RI Schedule 174A and include it with your return whether filed on paper or electronically.

Enter that additional amount that is included on Federal Form 1040, Schedule C, line 16.

Member of a pass-through entity:

If you are a member of a pass-through entity, the pass-through entity must issue you a RI Schedule K-1 indicating the amortization adjustment amount that must be added back.

Enter that additional amount from RI Schedule K-1, Section II, line 6.

See the instructions for RI Schedule 174A starting in the next column for more information.

Line 1c - Depreciation of business assets [I.R.S. Code 179(b)]

If your Federal return includes an additional deduction for depreciation of assets under 26 U.S.C § 179(b) than what was allowed prior to the enactment of H.R.1, then that additional depreciation amount must be added back on RI Schedule HR1-Individual form.

Sole proprietor:

If you are a sole proprietor the additional deduction for depreciation of assets will be reflected on Federal Form 4562 and then reported on Schedule C, line 13.

Enter that additional amount that is included on Federal Form 1040, Schedule C, line 13.

Member of a pass-through entity:

If you are a member of a pass-through entity, the pass-through entity must issue you a RI Schedule K-1 indicating the addition depreciation amount that must be added back.

Enter that additional amount from RI Schedule K-1, Section II, line 7.

Line 1d - Qualified sound recording production deduction [I.R.S.Code 181]

If your Federal return includes an additional deduction of qualified sound recording production equipment under 26 U.S.C § 181 than what was allowed prior to the enactment of H.R.1, then that additional deduction must be added back on RI Schedule HR1-Individual form.

Sole proprietor:

If you are a sole proprietor this additional deduction amount will be reflected on Federal Form 4562 and then reported on Schedule C, line 13 or line 27a for sole proprietors.

Enter that additional deduction amount that is included on Federal Form 1040, Schedule C, line 13 or 27a.

Member of a pass-through entity:

If you are a member of a pass-through entity, the pass-through entity must issue you a RI Schedule K-1 indicating the addition depreciation amount that must be added back.

Enter that additional deduction amount from RI Schedule K-1, Section II, line 8.

Line 1e - Reserved for future use

Leave this line blank.

Line 1f - Total amount of P. L. 119-21, H.R.1 deductions.

Add lines 1a - 1e. Enter here and on RI Schedule M, line 2k.

**RI SCHEDULE 174A
AMORTIZATION ADJUSTMENT FOR RESEARCH
AND EXPERIMENTAL EXPENDITURES**

RI Schedule 174A can be found on the Division of Taxation's website:
<https://tax.ri.gov/forms/individual-tax-forms/personal-income-tax-forms>

RI Schedule 174A must be filed with Form RI-1040 if:

- A sole proprietor files Federal Form 1040 reporting accelerated amortization of research and experimental expenditures (RI Schedule HR-1 Individual must also be filed.)
- A sole proprietor reported an addback for research and experimental expending in a prior year.

If you are a member of a pass-through entity, the amortization adjustment amount from RI Schedule 174A will be reported on Ri Schedule K-1 issued to you by the pass-through entity. If your RI Schedule K-1 includes an amount on Schedule III, line 9, enter that amount on RI Schedule M, line 1x.

For tax year 2025, indicate whether or not the sole proprietorship made an election to amortize Section 174A research and experimental expenditures.

If yes, mark the "Yes" checkbox, and stop there. Include RI Schedule 174A with your Form RI-1040.

If no, mark the "No" checkbox and complete the schedule.

NOTE: If you do not make the election to amortize, you will be required to maintain a separate amortization schedule for Rhode Island purposes.

Part 1: Amortization Schedule

Line 1 - Enter the amount of Section 174A research and experimental expenditures claimed on the sole proprietor's Federal return.

Line 2 - Complete the Amortization Schedule by reporting in the columns provided: the Description of Costs, the Date Amortization Begins, the Amortizable Amount, the applicable Code Section, the Period or Percentage, and the Amortization for the Year.

If you have multiple research and experimental expenditures that you incurred and started to amortize in tax year 2025, break them out in the schedule provided.

Column (a) - Description of Costs: Enter a brief description of the research and experimental expenditures that you incurred and started to amortize in tax year 2025.

Column (b) - Date Amortization Begins: Enter the date that you began to amortize the costs in tax year 2025.

Column (c) - Amortizable Amount: Enter the total cost of the research and experimental expenditures that you incurred and started to amortize in tax year 2025.

Column (d) - Code Section: Enter 174A.

Column (e) - Period / %: Enter the amortization term.

Column (f) - Amortization for the Year - Enter the amount of research and experimental expenditures allowed to be amortized for Rhode island purposes for tax year 2025. Divide the Amortizable Amount from Column (c) by the Amortization term from Column (e) provided in years or multiply the Amortizable Amount from Column (c) by the Amortization term from Column (e) provided as a percentage.

Line 3 - Enter the total amount allowable to be amortized for tax year 2025 for Rhode Island purposes.

Line 4 - Amount required to be added back on Form RI-1040. Subtract the amount on line 3 from line 1. Enter here and on line 1b of RI Schedule HR1-Individual.

Part 2: Rhode Island Amortization Deduction Amount

If you are an eligible small business taxpayer with annual gross revenues of \$31 million or less. [H.R. 1 P.L. 119-21 § 70302(f)] and you began amortizing Section 174A research and experimental expenditures in tax year 2022, 2023 and/or 2024, you are allowed a deduction for Rhode Island purposes.

All others are allowed a deduction for Rhode island purposes for tax year 2025 for amortizing Section 174A research and experimental expenditures in tax year 2025

For each year allowable, enter the Amortization %, the Amortizable Amount and the Annual Rhode Island Amount.

Amortization %: Enter the amortization percentage for the Section 174A research and experimental expenditures for the year.

Amortizable Amount: Enter the total cost of the research and experimental expenditures that you incurred and started to amortize

Annual Rhode Island Amount: Enter the amount of research and experimental expenditures allowed to be amortized for Rhode island purposes for tax year 2025.

Line 5 - Rhode Island Amortization Deduction Amount. Add the Annual Rhode Island Amounts for all years. Enter here and on RI Schedule M, line 1x.

**AMENDED SUPPLEMENT
SUPPLEMENT TO INDIVIDUAL INCOME TAX RETURN**

The Amended Supplement can be found on page 25 of the RI-1040NR Non-resident booklet or on the Division of Taxation's website:
<https://tax.ri.gov/forms/individual-tax-forms/personal-income-tax-forms>

- Did you receive a W-2 after you filed Form RI-1040NR?
- Did you forget to include a 1099?
- Did you forget to include a RI Schedule K-1?
- Was there an error on your return?
- Did you receive an adjustment from the IRS or another state?
- Did you receive a Federal Audit Change?

The above are just a few examples of why you may need to file an Amended RI-1040NR.

If you need to file an amended return, you must attach the Supplement to Individual Income Tax Return to your Form RI-1040NR.

Check the "Amended Return" checkbox on top of Form RI-1040NR, page 1 and attach a completed Supplement to Individual Income Tax Return along with all schedules that are part of your return. You must include all schedules and not just those that are changing with the amended filing.

RHODE ISLAND TAX COMPUTATION WORKSHEET

Use for all filing status types

		TAX				
If Taxable Income- RI-1040, line 7 or RI-1040NR, line 7 is:		(a) Enter the amount from RI-1040, line 7 or RI-1040NR, line 7	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Subtract (d) from (c) Enter here and on RI-1040, line 8 or RI-1040NR, line 8
Over \$0	But not over \$79,900		3.75%		\$0.00	
\$79,900	\$181,650		4.75%		\$799.00	
Over \$181,650			5.99%		\$3,051.46	