

The RI-1040NR Nonresident booklet contains returns and instructions for filing the 2022 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 [www.tax.ri.gov](http://www.tax.ri.gov). Check the accuracy of your name(s), address, social security number(s), and the federal identification numbers listed on 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 [www.tax.ri.gov](http://www.tax.ri.gov).

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 Income Tax 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.

                     a person ( ) who is domiciled in the State of Rhode Island or ( ) 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.

                     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:

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

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.

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.

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

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

RIGL 44-30-87 provides different time periods within which a refund claim

Complete the identification portion of the return, including your name and

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

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

Enter amount of Other Rhode Island credits from page 6, RI Schedule CR, line 8. Attach RI Schedule CR and your original certificate or carry-forward schedule to your RI-1040NR.

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.

Subtract line 12 from line 11. If zero or less, enter zero.

Enter amount of Credit Recapture from page 6, RI Schedule CR, line 11.

Enter amount of checkoff contributions from page 3, RI Checkoff Contributions Schedule, line 33. 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.

Enter the amount of Use/Sales Tax from Schedule U, line 4 or line 8, whichever applies. For more information, see the instructions for RI Schedule U beginning on page I-12.

Enter line 15 from the 2022 Shared Responsibility Worksheet.

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 this booklet)

For more information refer to the Instructions for the Individual Healthcare Mandate for Rhode Island Residents on Individual 11s.

2 Enter the amount from Federal Form 1040, Federal 1040-SR or Federal 1040-NR, Schedule 3, line 2.

2 Multiply the amount on line 23 by 25%.

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

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.

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.

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.

2 Enter the amount of interest and dividends included in federal income which are derived from Rhode Island sources.

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:

( ) Property in Rhode Island to property everywhere,

( ) Payroll in Rhode Island to payroll everywhere, and  
( ) 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.

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.

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you must separately describe the nature of the 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.

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.

Add lines 1 through 7 in Column A.

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.

Subtract line 9 from line 8.

Enter the amount of modifications to federal adjusted gross income attributable to Rhode Island source income.

Combine amounts on lines 10, Column A and 11, Column A.

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

Enter wages, salaries, tips, etc. from Federal Form 1040, Federal Form 1040-SR, or Federal Form 1040-NR, line 1z.

Enter interest and dividends, from Federal Form 1040, Federal Form 1040-SR, or Federal Form 1040-NR, lines 2b and 3b.

Enter business income from Federal Form 1040, Federal Form 1040-SR, or Federal Form 1040-NR, Schedule 1, line 3.

Enter gains or (loss), from Federal Form 1040, Federal Form 1040-SR, or Federal Form 1040-NR, line 7, or Federal Form 1040, Federal Form 1040-SR, or Federal Form 1040-NR, Schedule 1, line 4.

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.

Enter farm income from Federal Form 1040, Federal Form 1040-SR, or Federal Form 1040-NR, Schedule 1, line 6.

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.

Add lines 1 through 7 in Column B.

Enter adjustments from Federal Form 1040 or Federal Form 1040-SR, line 10, or Federal Form 1040-NR, line 10d.

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

Enter amount from RI-1040NR, RI Schedule M - page 2, line 3.

Combine amounts on lines 10, Column B and 11 Column B. Amount should equal amount on Form RI-1040NR, page 1, line 3.

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divide the amount in Column A by the amount in Column B and enter the resulting percentage in Column C.

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.

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.

Add all percentages from Column C, lines 4, 5 and 6.

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2 Multiply the amount on line 17 by the percentage on line 20.

22 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.

2 Enter the amount from line 18 above.

2 Enter the amount of total adjusted gross income reported on the income tax return filed with the other state.

2 Divide the amount on line 23 by the amount on line 24. If greater than 1.0000, enter 1.0000.

2 Multiply the amount on line 22 by the percentage on line 25.

2 Enter the amount on line 17, 21 or 26 whichever is the

2 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.

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 this booklet.

2 Enter the amount of contribution to the following programs

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.

- Drug Program Account
- Olympic Contribution
- Rhode Island Organ Transplant Fund
- RI Council on the Arts
- Rhode v. ( Divide j /T1\_1 .k(30))Tj /T1\_1 1 Tf -0.04 line x5ew [( lfaifx597 -1.2ring thTd (\ (30))Tj /T1\_1j /T1\_0 1 1 Tf -0.04 Tc [ 0.041Tw -198.5 .k(30Tj] -2

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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.

For more information, read Publication 2022-01 - <https://www.irs.gov/irb/2022-01> issued by the RI Division of Taxation on April 7, 2022. The Publication can be found at: <https://tax.ri.gov/guidance>

**3** 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 the RI-PTE for tax year 2021 had an overpayment that was refunded, in whole or in part, to the entity.

Tax Year 2021 Overpayment Carried Forward to Tax Year 2022

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Use for all filing status types

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