



Rhode Island Department of Revenue

Division of Taxation

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Tax Administration

ADVISORY FOR TAXPAYERS AND TAX PROFESSIONALS
October 05, 2022

Rhode Island families to start receiving Child Tax Rebate payments *Checks will be issued throughout fall 2022*

PROVIDENCE, R.I. – Over 100,000 Rhode Island families will soon be receiving Child Tax Rebate payments to help with rising costs. Under the State’s Fiscal Year 2023 budget signed by Governor McKee in June 2022 and in accordance with Rhode Island General Laws § 44-30-103, the Rhode Island Division of Taxation is issuing rebate payments of \$250 per qualifying child, up to a maximum of three children (maximum \$750).

Most qualifying families can expect to receive their payment before the end of 2022. Eligible taxpayers are those with a qualifying child¹ that file as either:

- Single, married filing separately, head of household, or qualifying widow/widower with a federal adjusted gross income of \$100,000 or less; or
- Married filing jointly with a federal adjusted gross income of \$200,000 or less.

The Rhode Island Child Tax Rebate is not taxable for Rhode Island purposes and will be excluded from Rhode Island taxable income during the next filing season; however, it may be taxable on federal tax returns. It should not be included in the reported household income worksheet for any Rhode Island resident who qualifies for the 2022 Rhode Island Property Tax Credit. The rebate also does not exclude taxpayers from qualifying for any income-based Rhode Island State aid programs.

You likely qualify for the Child Tax Rebate if you:

- Filed a 2021 Rhode Island personal income tax return;
- Filed single with AGI under \$100k or joint with AGI under \$200k;
- Are domiciled in Rhode Island; and
- Had a child (or children) 18 or under as of December 31, 2021.

There is no need for you to apply for the Rhode Island Child Tax Rebate. Qualifying taxpayers will be determined by review of 2021 Personal Income tax return filings. The Division of Taxation will distribute Child Tax Rebate payments to the mailing address

¹ For the purposes of the Child Tax Rebate, a child is defined as an individual claimed as a dependent in Rhode Island who is eighteen years of age or under as of December 31, 2021.

on qualifying Rhode Island 2021 Personal Income Tax returns. All rebates will be sent by check.

Taxpayers who filed their 2021 returns prior to August 31 will receive rebates during the first phase of mailings. For those filing on extension by the October 17, 2022 extended filing deadline, rebates will be issued starting in December 2022.

Due to security processes, rebate checks will be issued on a rolling basis. Families will receive payments at staggered intervals – if you have not received your rebate payment but know someone who has, there is no cause for alarm. You can check your payment status on the Division of Taxation’s Child Tax Rebate webpage: www.tax.ri.gov/ChildTaxRebate2022 using the Where’s my Rebate tracking tool.

If your mailing address or other information has changed since the filing of your return, please update your information with the Division by completing and submitting the [Child Tax Rebate change of information form](https://www.tax.ri.gov/ChildTaxRebate2022) on the Division’s website (<https://www.tax.ri.gov>).

For more information regarding the Child Tax Rebate, please visit: www.tax.ri.gov/ChildTaxRebate2022.

Any specific questions related to the Child Tax Rebate may be directed to the Division’s Personal Income Tax Section at: (401) 574-8242, between 8:30 a.m. and 3:30 p.m. business days, or by email at: Tax.Assist@tax.ri.gov.

The Rhode Island Division of Taxation, part of the Rhode Island Department of Revenue, is open to the public from 8:30 a.m. to 3:30 p.m. business days. For more information, contact the Division of Taxation at (401) 574-8829 or see <https://tax.ri.gov/about-us/contact-us>.
