

Form with fields: FIRST NAME(S) AND INITIAL(S) OF CLAIMANT AND SPOUSE, LAST NAME, Your Social Security Number, STREET ADDRESS, Spouse's Social Security Number, CITY, TOWN, POST OFFICE, STATE, ZIP CODE, City or Town of Legal Residence

PART I ANSWER THE FOLLOWING QUESTIONS TO DETERMINE IF YOU QUALIFY FOR PROPERTY TAX RELIEF

- A. Are you a legal resident of Rhode Island for all of 2000... YES NO
B. Did you live in a household or rent a dwelling that was subject to property tax... YES NO
C. Are you current for property taxes or rent due on the homestead for all prior years... YES NO
D. Are you current on 2000 property taxes or rent and will you pay any unpaid installments... YES NO
E. Was your household income \$30,000. or less (from Part II, line 8)... YES NO

IF YOU ANSWER NO TO ANY OF THESE QUESTIONS YOU ARE NOT ELIGIBLE FOR THIS CREDIT. DO NOT COMPLETE THIS FORM

PART II ENTER ALL INCOME RECEIVED BY YOU AND OTHER MEMBERS LIVING IN YOUR HOUSEHOLD DURING 2000

Table with 8 rows and 3 columns for income items: 1. Adjusted Gross Income, 2. Non-taxable interest and dividends, 3. Capital Gains, 4. Social security, 5. Worker's compensation, 6. Cash public assistance, 7. Other non-taxable income, 8. Total 2000 household income

PART III ADDITIONAL INFORMATION

9A. Enter your date of birth
9B. Enter spouse's date of birth
9C. Are you or your spouse disabled and receiving social security disability payments during 2000... YES NO
9D. Indicate the number of persons in your household

NOTE:

If you own your home, complete part IV below.
If you rent your home, complete part V below.

Renters enter name and address of landlord.

Blank lines for landlord name and address

PART IV TO BE COMPLETED BY HOME OWNERS

Table with 5 rows and 3 columns for home owners: 10. Enter the amount of property taxes, 11. Enter amount from line 8, 12. Enter percentage (%), 13. Multiply amount on line 11 by (%), 14. Tentative credit, 15. Credit

PART V TO BE COMPLETED BY RENTERS

Table with 6 rows and 3 columns for renters: 16. Enter amount of annual rent, 17. Multiply the amount on line 16 by 20%, 18. Enter amount from line 8, 19. Enter percentage (%), 20. Multiply amount on line 18 by (%), 21. Tentative credit, 22. Credit

If you are required to file a Rhode Island state income tax return (RI-1040), enter the amount from line 15 or 22 on line 3c of that form and attach this claim to the return filed. If you are not required to file a Rhode Island state income tax return, mail this claim to Rhode Island Division of Taxation, One Capitol Hill, Providence, RI 02908-5806.

I hereby certify that the property taxes accrued and used for the purposes of the property tax relief credit have been or will be paid by me and there are no delinquent property taxes on my homestead.



CLAIMANT'S SIGNATURE DATE

SIGNATURE OF PREPARER OTHER THAN CLAIMANT DATE

SPOUSE'S SIGNATURE

ADDRESS

# WORK SHEET FOR COMPUTING TOTAL HOUSEHOLD INCOME

## SCHEDULE I

If you do not file a federal tax return, use the following work sheet to compute your total household income.

Enter the computed total on Line 8, Form RI-1040 H.

- A. Social Security (including Medicare premiums) and Railroad Retirement benefits
- B. Unemployment benefits, worker's compensation
- C. Wages, salaries, tips, etc
- D. Dividends and interest (taxable and nontaxable)
- E. Business and farm income (net of expenses)
- F. Pension and annuity income (taxable and nontaxable)
- G. Rental income (net of expenses)
- H. Partnership, estate and trust income
- I. Total gain on sale or exchange of property
- J. Loss on sale or exchange of property (capital losses are limited to \$3,000)
- K. Cash public assistance (welfare, etc.)
- L. Alimony and support money
- M. Nontaxable military compensation and cash benefits
- N. Other taxable income, please specify
- O. Total 2000 household income (add Lines A through N, enter here and on Line 8, Page 1, Form RI-1040H)

<b>A</b>	<b>\$</b>	
<b>B</b>		
<b>C</b>		
<b>D</b>		
<b>E</b>		
<b>F</b>		
<b>G</b>		
<b>H</b>		
<b>I</b>		
<b>J</b>		
<b>K</b>		
<b>L</b>		
<b>M</b>		
<b>N</b>		
<b>O</b>		

### COMPUTATION TABLE INSTRUCTIONS

	HOUSEHOLD INCOME	PERCENTAGE OF INCOME ALLOWABLE AS CREDIT	
		1 person	2 or more persons
Step 1 Read down the column titled household income until you find the income range that includes the amount shown on Line 8.	<b>Less than 6,000</b>	<b>3%</b>	<b>3%</b>
Step 2 Read across from the income range Line determined in Step 1 to find the percent of income allowed as a credit. Enter this percentage on Line 12 or Line 19.	<b>6,001 - 9,000</b>	<b>4%</b>	<b>4%</b>
	<b>9,001 - 12,000</b>	<b>5%</b>	<b>5%</b>
	<b>12,001 - 15,000</b>	<b>6%</b>	<b>5%</b>
	<b>15,001 - 30,000</b>	<b>6%</b>	<b>6%</b>

### GENERAL INSTRUCTIONS

If you are filing a Rhode Island income tax return and claiming a property tax relief credit, attach RI-1040H to your Rhode Island income tax return. Your property tax relief credit will decrease any income tax due or increase any income tax refund. If you are not required to file a Rhode Island income tax return, Form RI-1040H may be filed without attaching it to a Rhode Island income tax return.

#### WHO MAY QUALIFY

To qualify for the property tax relief credit you must meet *all* of the following conditions:

- a) If you are 65 years of age or older on December 31, 2000 or a disabled person who has received social security disability payments during 2000, you will receive the full amount of Property Tax Relief for which you qualify. However, if you are not 65 years of age or not disabled, your claim for Property Tax Relief will be held until June 30, 2001. At that time, the Tax Administrator shall make payments to each such claimant proportionately, based on the unexpended appropriation, pursuant to R. I. G. L. Chapter 44-33.
- b) you must have been a legal resident of Rhode Island for the entire calendar year 2000.
- c) your household income must have been \$30,000 or less.
- d) you must have lived in a household or rented a dwelling that was subject to property taxes.
- e) you must be current on property tax due on your homestead for all prior years and be current on all installments due during 2000.

#### WHO MAY CLAIM CREDIT

If you meet all of the qualifications outlined above, you should complete Form RI-1040H to determine if you are entitled to a credit. Only one person of a household may claim the credit. If you and one or more qualified individuals each rent or own a homestead within a single dwelling, you may each file a claim. The right to file a claim does not survive a person's death; therefore a claim filed on behalf of a deceased person cannot be allowed. If a claimant dies after having filed a timely claim, the amount thereof will be disbursed to another member of the household as determined by the Tax Administrator.

#### WHEN AND WHERE TO FILE

Your property tax relief claim should be filed as soon as possible after December 31, 2000. However, no claim for the year 2000 will be allowed unless such claim is filed by April 15, 2001. However, an extension for filing may be allowed at the Tax Administrator's discretion for sickness, absence or other disability.

Mail your property tax relief claim to the Rhode Island Division of Taxation, One Capitol Hill, Providence, RI 02908-5806.

#### IMPORTANT DEFINITIONS

*What is meant by "homestead"*

The term "homestead" means your Rhode Island dwelling, whether owned or rented, and so much of the land around it as is reasonably necessary for the use of the dwelling as a home, but not exceeding one acre. It may consist of a part of a multi-dwelling, a multi-purpose building or another shelter in which people live. It may be an apartment, a rented room, a mobile home, or a farm.

*What is meant by a "household"*

"Household" means one or more persons occupying a dwelling unit and living as a single nonprofit housekeeping unit. Household does not mean bona fide lessees, tenants or roomers and boarders on contract.

*What is meant by "household income"*

"Household income" means all income received both taxable and nontaxable by all persons of a household in a calendar year while members of the household.

*What is meant by "rent paid for occupancy only"*

The term "rent paid for occupancy only" means the gross rent paid only for the right of occupying your homestead. If you rented furnished quarters, or if utilities were furnished, such as heat, electricity, etc., then you must reduce the amount of gross rent by the reasonable rental value (not cost) of the furniture and the reasonable value of such utilities as were furnished.

#### LIMITATION ON CREDIT

Under the provisions of Section 44-33-16, a claim for relief shall exclude all taxes or rent paid with public assistance funds. The maximum amount of credit allowable under Chapter 44-33, Property Tax Relief Act, for the calendar year 2000 is \$250.00. In the event that more than one person owns the residence, the taxes will be divided by the owners' share.