

First Name	Initial	Last Name	Your Social Security Number
Spouse's First Name	Initial	Last Name	Spouse's Social Security Number
Present Home Address (Number and street, including apartment number or rural route)			Daytime Telephone Number
City, Town or Post Office	State	Zip code	City or Town of Legal Residence

PART 1 ANSWER THE FOLLOWING QUESTIONS TO DETERMINE IF YOU QUALIFY FOR PROPERTY TAX RELIEF

A. Were you a legal resident of Rhode Island for all of 2006.....	A. YES <input type="checkbox"/> NO <input type="checkbox"/>
B. Did you live in a household or rent a dwelling that was subject to property tax.....	B. YES <input type="checkbox"/> NO <input type="checkbox"/>
C. Are you current for property taxes or rent due on the homestead for all prior years.....	C. YES <input type="checkbox"/> NO <input type="checkbox"/>
D. Are you current on 2006 property taxes or rent and will pay any unpaid installments.....	D. YES <input type="checkbox"/> NO <input type="checkbox"/>
E. Was your household income \$30,000 or less (from part 2, line 8 below).....	E. YES <input type="checkbox"/> NO <input type="checkbox"/>

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

PART 2 ENTER ALL INCOME RECEIVED BY YOU AND OTHER MEMBERS LIVING IN YOUR HOUSEHOLD

1. Adjusted Gross Income from Federal Form 1040, line 37; 1040A, line 21 or 1040EZ, line 4 If no federal return is filed, complete page 2, part 6 and enter result on line 8 below.....	1.	
2. Non-taxable interest and dividends.....	2.	
3. Capital gains not included in line 1.....	3.	
4. Social Security (including Medicare premiums) and Railroad Retirement Benefits not included in line 1.....	4.	
5. Worker's compensation and tax exempt pensions.....	5.	
6. Cash public assistance payments (welfare, etc.).....	6.	
7. Other non-taxable income - specify: _____	7.	
8. TOTAL 2006 HOUSEHOLD INCOME - add lines 1 through 7 or enter amount from page 2, part 6, line 37.....	8.	

PART 3 ADDITIONAL INFORMATION

9A. Enter your date of birth.....	9A.	/ /
9B. Enter spouse's date of birth.....	9B.	/ /
9C. Were you or your spouse disabled and receiving Social Security Disability payments during 2006.....	9C.	YES <input type="checkbox"/> NO <input type="checkbox"/>
9D. Indicate the number of persons in your household.....	9D.	

PART 4 TO BE COMPLETED BY HOMEOWNERS ONLY

10. Enter the amount of property taxes you paid or will pay for 2006.....	10.	
11. Enter the amount from line 8 above.....	11.	
12. Enter percentage from computation table on back page.....	12.	%
13. Multiply amount on line 11 by percentage on line 12.....	13.	
14. Tentative credit - line 10 minus line 13 (if line 13 is greater than line 10, then enter zero).....	14.	
15. PROPERTY TAX RELIEF (line 14 or \$300.00 whichever is LESS) enter here and on RI-1040EZ, line 10C or RI-1040, line 18C.....	15.	

PART 5 TO BE COMPLETED BY RENTERS ONLY

Enter landlord's name and address	Landlord's Name	Landlord's Address
16. Enter amount of rent you paid in 2006.....	16.	
17. Multiply the amount on line 16 by 20%.....	17.	
18. Enter the amount from line 8 above.....	18.	
19. Enter percentage from computation table on back page.....	19.	%
20. Multiply amount on line 18 by percentage on line 19.....	20.	
21. Tentative credit - line 17 minus line 20 (if line 20 is greater than line 17, then enter zero).....	21.	
22. PROPERTY TAX RELIEF (line 21 or \$300.00 whichever is LESS) enter here and on RI-1040EZ, line 10C or RI-1040, line 18C.....	22.	

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

Your Signature \Rightarrow		Spouse's Signature \Rightarrow	
Date		Date	
Paid preparer's signature and address	SSN, PTIN or EIN	Telephone number ()	

PART 6 WORKSHEET FOR COMPUTING TOTAL HOUSEHOLD INCOME

IF YOU DO NOT FILE A FEDERAL TAX RETURN, USE THE FOLLOWING WORKSHEET TO COMPUTE YOUR TOTAL HOUSEHOLD INCOME.

23. Social Security (including Medicare premiums) and Railroad Retirement benefits.....	23.	
24. Unemployment benefits, worker's compensation.....	24.	
25. Wages, salaries, tips, etc.....	25.	
26. Dividends and interest (taxable and nontaxable).....	26.	
27. Business and Farm income (net of expenses).....	27.	
28. Pension and annuity income (taxable and nontaxable).....	28.	
29. Rental income (net of expenses).....	29.	
30. Partnership, estate and trust income.....	30.	
31. Total gain on sale or exchange of property.....	31.	
32. Loss on sale or exchange of property (capital losses are limited to \$3,000.00).....	32.	
33. Cash public assistance (welfare, etc.).....	33.	
34. Alimony and support money.....	34.	
35. Nontaxable military compensation and cash benefits.....	35.	
36. Other taxable income, please specify: _____	36.	
37. TOTAL 2006 HOUSEHOLD INCOME - add lines 23 through 36, enter here and on form RI-1040H, page 1, line 8.....	37.	

COMPUTATION TABLE INSTRUCTIONS

- Step 1 Read down the column titled household income until you find the income range that includes the amount shown on line 8.
- 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, whichever applies.

Household income	Percentage of income allowable as credit	
	1 person	2 or more
Less than 6,001	3%	3%
6,001 - 9,000	4%	4%
9,001 - 12,000	5%	5%
12,001 - 15,000	6%	5%
15,001 - 30,000	6%	6%

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:

- You must have been a legal resident of Rhode Island for the entire calendar year 2006.
- Your household income must have been \$30,000.00 or less.
- You must have lived in a household or rented a dwelling that was subject to property taxes.
- You must be current on property tax due on your homestead for all prior years and on any current installments.

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 the 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, 2006**. However, no claim for the year 2006 will be allowed unless such claim is filed by **April 15, 2007**. 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**" - The term "household" means one or more persons occupying a dwelling unit and living as a single nonprofit house-keeping unit. Household does not mean bona fide lessees, tenants or roomers and borders on contract.

What is meant by "**household income**" - The term "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.

LIMITATIONS 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 calendar year 2006 is \$300.00. In event that more than one person owns the residence, the taxes will be divided by the owner's share.

RENTED LAND

If you live on land that is rented and your home or trailer is subject to property tax. Multiply the amount of rent you paid in 2006 by 20% and add the amount to the property tax paid. Then enter the total on RI-1040H, line 10.

Example:

Rent (3,600 X 20%).....	720.00
Property Tax.....	+ 2,000.00
Amount to be entered on line 10...	2,720.00