

PERSONAL INCOME TAX - CREDIT FOR QUALIFYING SURVIVING SPOUSE

| | | |
|--|---------------|----------|
| NAME | | |
| SOCIAL SECURITY NUMBER | | |
| ADDRESS | | |
| CITY | STATE | ZIP CODE |
| DECEASED SPOUSE'S NAME | | |
| DECEASED SPOUSE'S SOCIAL SECURITY NUMBER | DATE OF DEATH | |

| <u>SECTION I - QUALIFICATION QUESTIONS:</u> | <u>CHECK ONE</u> | |
|---|--------------------------|--------------------------|
| | <u>YES</u> | <u>NO</u> |
| A. Did you file your federal income tax return for 2009 as as "surviving spouse"? | <input type="checkbox"/> | <input type="checkbox"/> |
| B. Were you legally domiciled in Rhode Island for all of 2009? | <input type="checkbox"/> | <input type="checkbox"/> |
| C. Were you 65 years of age or older as of December 31, 2009? | <input type="checkbox"/> | <input type="checkbox"/> |
| D. Was your adjusted gross income for Rhode Island less than \$25,000.00? | <input type="checkbox"/> | <input type="checkbox"/> |
| E. Do you have a dependent child that can be claimed on your Federal tax return? | <input type="checkbox"/> | <input type="checkbox"/> |

**IF YOU ANSWERED "NO" TO ANY ONE OF THE QUESTIONS ABOVE, YOU ARE NOT ELIGIBLE.
DO NOT COMPLETE THIS FORM.**

SECTION II - CREDIT CALCULATION:

| | |
|--|----------|
| 1. Enter your adjusted gross income from RI-1040, Line 3 | \$ |
| 2. Credit Rate - 2% | 2% |
| 3. Tentative Credit - Multiply Line 1 times Line 2 | \$ |
| 4. Maximum Credit Allowed - \$500.00 | \$500.00 |
| 5. Rhode Island Tax from RI-1040 - Line 10 minus Line 11A | \$ |
| 6. Credit - The smaller of Lines 3, 4 and 5 - Enter here and on RI-1040, Schedule CR, Line 4 | \$ |

SECTION III - TAXPAYER CERTIFICATION:

Under penalties of perjury, I declare that I have examined this form, and to the best of my knowledge and belief, it is true, correct and complete.

Taxpayer Signature

Date

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General: Under the provisions of Title 44, Chapter 30, Section 26, any individual who qualifies and files as a “surviving spouse” under the Internal Revenue Code, applicable for the subject tax year, and who was domiciled in the state of Rhode Island for the entire tax year and who is 65 years of age or older and has an adjusted gross income of less than \$25,000.00 shall be entitled to a 2% tax credit based on adjusted gross income, up to a maximum of \$500.00.

This credit is not refundable. Amounts of unused credits may not be carried forward to any other tax year and the credit is only available for the year in which it is claimed.

Documentation: Taxpayers claiming this credit agree to furnish, upon the Division of Taxation’s request, any and all necessary documents sufficient to prove the taxpayer’s domicile and other assertions made concerning qualification for this credit.

Federal Audit: In addition to the general information furnished all taxpayers with their personal income tax return forms concerning their responsibility to notify the Division of Taxation when the Internal Revenue Service changes their federal income tax, a taxpayer claiming this credit is reminded that if the Internal Revenue Service changes his or her federal income tax in a manner which changes the taxpayer’s adjusted gross income for Rhode Island personal income tax purposes or his or her ability to file his or her return as a “surviving spouse”, the taxpayer has ninety (90) days to report the change to the Division of Taxation.