

2014 RI-1040X-R AMENDED RHODE ISLAND RESIDENT INDIVIDUAL INCOME TAX RETURN INSTRUCTIONS

PURPOSE OF FORM

Use this form to correct Form RI-1040. You must file a separate Form RI-1040X-R for each year you are amending. **DO NOT** use this form to file an amended RI-1041. To amend Form RI-1041 make any changes on Form RI-1041 and check the amended box.

WHO MUST FILE AN AMENDED RETURN

RI Form 1040X-R must be completed by those taxpayers who have to correct their Rhode Island return as a result of a change or correction on their federal income tax return; the filing of an amended federal income tax return; the filing of an amended out-of-state return or a notification of a change or correction on another state's personal income tax return.

WHEN TO FILE

Federal Audit Changes: If the Internal Revenue Service increases the amount of your federal taxable income for any reason, you should file an Amended Rhode Island Income Tax Return within 90 days after the final determination of the change.

Refunds: Generally a claim for refund must be filed within 3 years from the time the return was filed or 2 years from the time the tax was paid, whichever is later. In either case, the refund will be limited to the amount of payments made within the allowable period.

Property Tax Relief Credit and Residential Lead Abatement Credit: If you are filing an amended return to claim the property tax relief credit or the residential lead abatement credit, you **must** file the return no later than April 15, 2015.

An extension of time filed using Form RI-4868 or federal form 4868 to extend the filing of your Form RI-1040 **does not** extend the time to file Form RI-1040X or Form RI-6238.

DECEASED TAXPAYERS

If the taxpayer died before filing a Rhode Island Amended Income Tax Return, the taxpayer's spouse or personal representative must file and sign a return for the person who died if the deceased was required to file a return. A personal representative can be an executor, administrator or anyone who is in charge of the taxpayer's property.

The person who files the return should write "deceased" after the deceased's name and show the date of death in the name and address space on the return.

If you are claiming a refund as a surviving spouse filing a joint return with the deceased, no other form is needed to have the refund issued to you. However, all other filers requesting a refund due the deceased, must file Form RI-1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, to claim the refund.

WHERE TO FILE

Mail your return to:
Rhode Island Division of Taxation
One Capitol Hill
Providence, RI 02908 – 5806

WHERE TO GET FORMS

Forms may be obtained from:
The website <http://www.tax.ri.gov>
The Division of Taxation (401) 574-8970

USE OF FEDERAL INCOME TAX INFORMATION

All amounts reported from the Federal Forms 1040, 1040A, 1040EZ, 1040NR and 1040NR-EZ, as well as those reported on your Rhode Island form, are subject to verification and audit by the Rhode Island

Division of Taxation.

The Rhode Island Division of Taxation and the Internal Revenue Service exchange income tax information to verify the accuracy of the information reported on Federal and Rhode Island income tax returns.

OTHER QUESTIONS

The foregoing general instructions and the specific instructions for completing the return which follow might not answer all questions that may arise. If you have any doubt regarding the completion of your return, further assistance may be obtained at the Division of Taxation, One Capitol Hill, Providence, RI 02908, by calling the Personal Income Tax Section at (401) 574-8829 and selecting option #3, or by emailing Tax.Assist@tax.ri.gov.

COMPLETE YOUR 2014 AMENDED FEDERAL INCOME TAX RETURN FIRST

The Federal Amended Individual Income Tax Return is the basis for preparing your Amended Rhode Island Individual Income Tax Return. In general, the Rhode Island income tax is based on your federal taxable income. Accuracy and attention to detail in completing the return in accordance with these instructions will facilitate the processing of your tax return.

Name(s), Address and Social Security Number(s)

Make sure the name(s), address and social security number(s) on the return are correct. Incorrect entries could delay the processing of your return.

Deceased Taxpayer

If either you or your spouse, if a joint return, died during 2014, check the applicable "YES" deceased box.

New Address

If the address listed is different than the address used on your original return, check the "YES" new address box.

Federal Income Tax Return

If you are filing an amended federal income tax return or been advised your federal income tax return is under examination, check the "YES" box to the questions that apply to you.

Filing Status

Check the appropriate boxes to indicate your filing status on your original return and your amended return. Generally your filing status for Rhode Island is the same as for federal income tax purposes.

JOINT RETURNS: Generally, if married individuals file a joint federal income tax return, they also must file a joint Rhode Island income tax return. However, if either spouse 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 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.

Column A - lines 1 through 14e

Enter the dollar amounts as they appear on your original filing or on your most recent filing.

Column B - lines 1 through 14e

This is used for the difference between the amounts listed in column A and C, either increases or decreases.

Column C - lines 1 through 14e - Enter the corrected amounts on the appropriate lines.

Line 1 - Federal AGI (Adjusted Gross Income)

Enter the Federal AGI from Federal Form 1040X, line 1, column C.

Line 2 - Modifications to Federal AGI

Enter the amount of Rhode Island modifications to Federal AGI from RI Schedule M, line 3. You only need to attach RI Schedule M if you are reporting a change to the amount listed on the original return.

Line 3 - Modified Federal AGI

Combine lines 1 and 2. Add net increases or subtract net decreases.

Line 4 - Deductions

Enter your Rhode Island standard deduction from below. Rhode Island does not allow the use of federal itemized deductions for tax year 2014.

Single	\$8,100
Married Joint	\$16,250
Qualifying Widow(er)	\$16,250
Married Separate	\$8,100
Head of Household	\$12,200

However, if line 3, column C is more than \$189,700, see the Standard Deduction Worksheet on page 5.

Line 5 - Subtract line 4 from line 3

Line 6 - Exemptions

Number of Exemptions: Enter in the box the number of federal exemptions claimed on Federal Form 1040X, page 2, line 30, column C. If you are not making any change to the number of exemptions claimed, enter the amount originally claimed in the box on Form RI-1040, line 6.

Exemption Amount: Multiply the number of exemptions in the box by \$3,800.

However, if line 3, column C is more than \$189,700, see the Exemption Worksheet on page 5.

Line 7 - Rhode Island Taxable Income

Subtract line 6 from line 5

Line 8 - Rhode Island Income Tax

Enter the Rhode Island tax from the RI Tax Table or RI Tax Computation Worksheet.

Line 9a - Rhode Island Percentage of Allowable Federal Credits

Enter the amount of allowable federal credits from RI-1040, page 2, Schedule I, line 22. Attach Schedule I only if you are reporting a change in this amount.

Line 9b - Credit for Taxes Paid to Other States

Enter amount of credit for taxes paid to other states from RI-1040, page 2, Schedule II, line 29. If the amended return is the result of a change in credit allowed for income taxes paid to another state, you must attach a signed copy of the return filed with the other state. If credit is claimed for taxes paid to more

than one state, make a separate calculation of each state on Form RI-1040MU. This form can be obtained by contacting the RI Division of Taxation at (401) 574-8970 or at www.tax.ri.gov.

Line 9c - Other Rhode Island Credits

Complete the "Current Year Credits" section of RI Schedule CR. Enter amount from RI Schedule CR, line 4 on RI-1040X-R, line 9C.

If reporting a change for Other Rhode Island credits, you must attach to your RI-1040X-R either:

- 1) an original certificate if the certificate was not submitted with a prior filing, or
- 2) a carry forward schedule if the certificate was sent in with a prior filing and the amount of credit used is changing.

Line 9d - Total Rhode Island Credits

Add lines 9a, 9b, and 9c.

Line 10a - Rhode Island Tax After Credits

Subtract line 9d from line 8. (If zero or less, enter zero.)

Line 10b - Recapture of Prior Year Other Rhode Island Credits

Complete the "Recapture of Prior Year Credits" section of RI Schedule CR. Enter amount from RI Schedule CR, line 7 on RI-1040X-R, line 10b.

Line 11 - Rhode Island Checkoff Contributions

Enter the amount of checkoff contributions from RI-1040, page 2, line 37. Attach the schedule only if you are reporting a change in this amount.

Line 12 - USE/SALES Tax Due

Enter the amount of Use/Sales Tax from RI Schedule U, line 4 or line 8, whichever applies.

Line 13 - Total Rhode Island Tax and Checkoff Contributions

Add lines 10a, 10a, 11 and 12.

Line 14a - Rhode Island Income Tax Withheld

Enter total amount of Rhode Island income tax withheld from RI Schedule W, line 16. Attach state copy of all forms W-2s, 1099s, etc. to the front of the return. Credit for Rhode Island income tax withheld will be allowed only for those amounts supported by attached W-2s, 1099s, etc.

NOTE: You can not claim Rhode Island Temporary Disability Insurance payments (RI TDI or SDI) as income tax withheld. These amounts are non-refundable on RI-1040X-R.

Line 14b - Payments on Form RI-1040ES and Credits Carried Forward

Enter the amount of estimated payments on Form RI-1040ES and the amount applied from your 2013 return.

If a taxpayer can reasonably expect to owe more than \$250 after allowing for withholding tax and/or credits, he or she must make estimated tax payments. Estimated tax payments are made on Form RI-1040ES that has instructions for computing the estimated tax and making payments.

Line 14c - Property Tax Relief Credit

Enter the amount of allowable property tax relief credit from Form RI-1040H, line 7 or 14, whichever is applicable.

NOTE: If you did not claim the Property Tax Relief

Credit on your original filing, the Property Tax Relief Credit must be filed by April 15, 2015.

Line 14d - RI Earned Income Credit

Enter the amount of RI Earned Income Credit from RI-1040, page 2, line 46. You only need to attach the schedule if you are reporting a change to the amount listed on the original return.

Line 14e - Residential Lead Abatement Credit

Enter the amount from RI-6238, line 7. Attach a copy of Form RI-6238 and supporting documents to your RI-1040X-R only if you are reporting a change to the amount on this line.

NOTE: If you did not claim the Residential Lead Abatement Credit on your original filing, the Residential Lead Abatement Credit must be filed by April 15, 2015.

Line 14f - Other Payments

Enter the amount of payments made with extension requests, the original return and additional payments made after the return was filed.

Line 14g - Total Payments

Add lines 14a, 14b, 14c, 14d, 14e and 14f.

Line 14h - Overpayment Allowed on Original Return

Enter the total overpayment that appeared on your original return. This would include amounts refunded and amounts credited to a subsequent year.

Line 14i - Total Payments After Overpayment

Subtract line 14h from line 14g.

Line 15a - Balance Due

If the amount on line 13 is greater than the amount on line 14i, **SUBTRACT** line 14i from line 13 and enter the balance due on line 15a. This is the amount you owe. This amount is payable in full with your return. An amount due of less than one dollar (\$1) need not be paid.

Line 15b - Interest Due

Enter the amount of interest due on the tax on line 15a. If you owe underestimating interest, complete Form RI-2210 and include the amount of underestimating interest with the interest due.

Interest: Any tax not paid when due, including failure to pay adequate estimated tax, is subject to interest at the rates of 18% (0.1800).

Penalties: The law provides for penalties in the following circumstances:

- Failure to file an income tax return.
- Failure to pay any tax due on or before the due date.
- Preparing or filing a fraudulent income tax return.

Line 15c - Total Balance Due

Add lines 15a and 15b.

Any payment of tax liability shown on your return to be due the State of Rhode Island must be paid in full with your return. Complete and submit Form RI-1040V with your payment. Make check or money order payable to the Rhode Island Division of Taxation and send them with your return to:

Rhode Island Division of Taxation
One Capitol Hill
Providence, RI 02908-5806

An amount due of less than one dollar (\$1) need not be paid.

TO PAY BY CREDIT CARD: You may use your American Express® Card, Discover® Card, Visa® Card or MasterCard® card.

Contact: **OFFICIAL PAYMENTS CORPORATION**

Telephone payments:
1-800-2PAY-TAX (1-800-272-9829)

On line payments:
www.officialpayments.com

Customer Service:
1-877-754-4413

A convenience fee will be charged by the service provider based on the amount you are paying. You will be told what the fee is during the transaction and you will have the option to either continue or cancel the transaction. If you paid by credit card, enter on page 1 of Form RI-1040X-R in the upper left corner the confirmation number you were given at the end of the transaction and the amount of your tax payment (not including the convenience fee).

You may also use this method for making 2015 Rhode Island estimated income tax payments.

Line 16 - Overpayment

If the amount on line 14i is greater than the amount on line 13, **SUBTRACT** line 13 from line 14i and enter the overpayment on line 16.

Line 17 - Amount of Overpayment To Be Refunded

Enter the amount of overpayment on line 16 that is to be refunded.

A **REFUND** will be made if an overpayment of income tax is shown on your return, unless you indicate on your return that such overpayment is to be credited to your estimated tax liability for 2015. No other application for refund is necessary. Please note that no refund can be made unless your return is properly signed. Refunds of less than \$1.00 will not be paid unless specifically requested.

Interest on refunds of tax overpayments will be paid if the refund is not paid within 90 days of the due date or the date the completed return was filed, whichever is later. The interest rate for tax overpayments is 3.25% (.0325).

Line 18 - Overpayment to be Applied to 2015

Enter the amount of overpayment from line 16 to be applied to your 2015 estimated tax.

PART 2 - EXPLANATION OF CHANGES TO INCOME, DEDUCTIONS AND CREDITS

Enter the line number from the form for each item you are changing and give the reason for each change. Attach only the supporting forms and schedules for the items changed. If you do not attach the required information, your form RI-1040X-R may be returned.

SIGNATURE

You must sign your Rhode Island income tax return and both married individuals must sign their joint return. An unsigned return cannot be processed. Any paid preparer who prepares a taxpayer's return must also sign as "preparer". If a firm or corporation prepares the return, it should be signed in the name of the preparer on behalf of the firm or corporation.

If you wish to allow the Tax Division to contact your paid preparer should questions arise about your return, check the appropriate box above the preparer's name.

TAX COMPUTATION WORKSHEET - USE FOR ALL FILING STATUS TYPES

TAX

If Taxable Income- RI-1040X-R, line 7 :	(a) Enter the amount from RI-1040X-R, line 7	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Subtract (d) from (c) Enter here and on RI-1040X-R, line 8
Over <u> </u> But not over <u> </u>					
\$0 \$59,600		3.75%		\$0.00	
\$59,600 \$135,500		4.75%		\$596.00	
Over \$135,500		5.99%		\$2,276.20	

STANDARD DEDUCTION WORKSHEET for RI-1040X-R, page 1, line 4

1. Enter applicable standard deduction amount from the chart below: 1. _____

Single	\$8,100
Married filing jointly	\$16,250
Qualifying widow(er)	\$16,250
Married filing separately	\$8,100
Head of household	\$12,200

2. Enter your modified federal AGI from Form RI-1040X-R, page 1, line 3..... 2. _____

3. Is the amount on line 2 more than \$189,700?

Yes. Continue to line 4. No. **STOP HERE!** Enter the amount from line 1 on Form RI-1040X-R, page 1, line 4.

4. Standard deduction phaseout amount 4. **\$189,700**

5. Subtract line 4 from line 2.

If the result is more than \$21,600, STOP HERE.

Your standard deduction amount is zero (\$0). Enter \$0 on Form RI-1040X-R, page 1, line 4.

6. Divide line 5 by \$5,400. If the result is not a whole number, increase it to the next higher whole number (for example, increase 0.0004 to 1)..... 6. _____

7. Enter the applicable percentage from the chart below

If the number on line 6 is: then enter on line 7

1	0.8000	}
2	0.6000	
3	0.4000	
4	0.2000	

7. **0** . _____

8. **Deduction amount.** Multiply line 1 by line 7. Enter here and on Form RI-1040X-R, page 1, line 4 8. _____

EXEMPTION WORKSHEET for RI-1040X-R, page 1, line 6

1. Multiply \$3,800 by the total number of exemptions 1. _____

2. Enter your modified federal AGI from Form RI-1040X-R, page 1, line 3..... 2. _____

3. Is the amount on line 2 more than \$189,700?

Yes. Continue to line 4. No. **STOP HERE!** Enter the amount from line 1 on Form RI-1040X-R, page 1, line 6.

4. Exemption phaseout amount 4. **\$189,700**

5. Subtract line 4 from line 2.

If the result is more than \$21,600, STOP HERE.

Your exemption amount is zero (\$0). Enter \$0 on Form RI-1040X-R, page 1, line 6.

6. Divide line 5 by \$5,400. If the result is not a whole number, increase it to the next higher whole number (for example, increase 0.0004 to 1)..... 6. _____

7. Enter the applicable percentage from the chart below

If the number on line 6 is: then enter on line 7

1	0.8000	}
2	0.6000	
3	0.4000	
4	0.2000	

7. **0** . _____

8. **Exemption amount.** Multiply line 1 by line 7. Enter here and on form RI-1040X-R, page 1, line 6 8. _____