State of Rhode Island and Providence Plantations

2015 Form RI-6238

Residential Lead Abatement Income Tax Credit

15104099990101

Your name	Deceased?	Your social security number
xxxxxxxxxxxxxxxxxxxxxxx x xxxxxxxxxxxxxxxxxxxxxx	Yes ✕	999-99-9999
Spouse's name	**Deceased?**	**Spouse's social security number**
xxxxxxxxxxxxxxxxxxxxxxx x xxxxxxxxxxxxxxxxxxxxxx	Yes ✕	999-99-9999
Address	**New address?**	**Daytime phone number**
xxxxxxxxxxxxxxxxxxxxxxx xxxxxxxxxxxxxxxxxxxxxx	Yes ✕	(401) 555-5555

City, town or post office	State	ZIP code	City or town of legal residence
xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	xx	99999	xxxxxxxxxxxxxxx

Pursuant to R.I.G.L. 44-30.3-3, a claimant must have been domiciled in the state of Rhode Island for the entire calendar year for which he/she files a claim for relief under this chapter. **DO NOT COMPLETE THIS FORM** if you were not a resident of the state of Rhode Island for all of 2015.

PART 1 DWELLING UNIT INFORMATION (CREDIT MAY BE TAKEN FOR UP TO THREE (3) DWELLING UNITS)

	Unit #1	Unit #2	Unit #3
1 Property Address:	(Number, Street, Apt. Number)	(Number, Street, Apt. Number)	(Number, Street, Apt. Number)
	(City or Town)	(City or Town)	(City or Town)
2 For each unit: Check one that applies and complete the corresponding section in Part 2.	☐ Owner Occupant ☐ Renter ☐ Landlord	☐ Owner Occupant ☐ Renter ☐ Landlord	☐ Owner Occupant ☐ Renter ☐ Landlord
3 For each unit: Check the type of lead removal.	☐ Removal ☐ Reduction	☐ Removal ☐ Reduction	☐ Removal ☐ Reduction
4 Costs incurred:	$	$	$
5 Maximum Credit:	$	$	$

If removal/abatement, enter $5,000.00 You must have a Department of Health Lead Safe Certificate for removal/abatement.
If reduction/mitigation, enter $1,500.00. You must have a Rhode Island Housing Resources Commission Lead Hazard Mitigation Certificate of Conformance.

6 Maximum Credit: Enter the smaller of line 4 or line 5	$	$	$
7 Total Credit (Add all credit amounts from line 6):		$	

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, it is true, accurate and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Spouse's signature	Date	Telephone number

Paid preparer signature	Print name	Date	Telephone number

Paid preparer address	City, town or post office	State	ZIP code	PTIN

May the Division of Taxation contact your preparer? YES ☐

Revised 07/2015

Mailing address: RI Division of Taxation, One Capitol Hill, Providence, RI 02908-5806

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Name | Your social security number

PART 2 CLAIMANT INFORMATION

		YES	NO
8	**OWNER OCCUPIED PROPERTY:**		
	Were you a legal resident of Rhode Island for all of 2015?		
	Is your household income equal to or less than $44,500 (use the worksheet in Part 3) ?		
	Did you incur the full cost of the lead removal/reduction?		
	Are you the sole owner of the property?		
	If no, what is your ownership percentage? _____%		
	Who is the other owner(s)? _____ Name _____ Address		
9	**RENTER/LESSEE:**		
	Were you a legal resident of Rhode Island for all of 2015?		
	Is your household income equal to or less than $44,500 (use the worksheet in Part 3) ?		
	Did you incur any of the cost of the lead removal/reduction?		
	Who is your landlord? _____ Name _____ Address		
10	**LANDLORD:**		
	Have you rented out property in 2015?		
	Is your household income equal to or less than $44,500 (use the worksheet in Part 3) ?		
	If applicable, is the household income of the tenant(s) in Unit 1 equal to or less than $44,500?		
	If applicable, is the household income of the tenant(s) in Unit 2 equal to or less than $44,500?		
	If applicable, is the household income of the tenant(s) in Unit 3 equal to or less than $44,500?		

PART 3 WORKSHEET FOR COMPUTING TOTAL HOUSEHOLD INCOME

USE THE FOLLOWING WORKSHEET TO COMPUTE YOUR TOTAL HOUSEHOLD INCOME

11	Social Security (including Medicare premiums) and Railroad Retirement benefits	11	
12	Unemployment benefits, worker's compensation	12	
13	Wages, salaries, tips, etc.	13	
14	Dividends and interest (taxable and nontaxable)	14	
15	Business and Farm income (net of expenses)	15	
16	Pension and annuity income (taxable and nontaxable)	16	
17	Rental income (net of expenses)	17	
18	Partnership, estate and trust income	18	
19	Total gain on sale or exchange of property	19	
20	Loss on sale or exchange of property (capital losses are limited to $3,000.00)	20	
21	Cash public assistance (welfare, etc.)	21	
22	Alimony and child support received	22	
23	Nontaxable military compensation and cash benefits	23	
24	Other taxable income, please specify: _____	24	
25	**TOTAL 2015 HOUSEHOLD INCOME**. Add lines 11 through 24. Enter here and use to answer questions in Part 2 above	25	

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GENERAL INSTRUCTIONS

WHEN AND WHERE TO FILE

Form RI-6238 must be filed by April 15, 2016.

Even if you are requesting an extension of time to file your Rhode Island income tax return - Form RI-1040 by filing Form RI-4868 or a federal extension, you **must** still file Form RI-6238 by April 15, 2016. An extension of time to file Form RI-1040, does **NOT** extend the time to file Form RI-6238.

If filing with Form RI-1040, your Residential Lead Abatement Income Tax 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-6238 may be filed by itself without attaching it to a Rhode Island income tax return. However, Form RI-6238 **must** be filed by April 15, 2016.

Your Residential Lead Abatement Income Tax Credit should be filed as soon as possible after **December 31, 2015**. No claim for the year 2015 will be allowed unless such claim is filed by **April 15, 2016**. For additional filing instructions, see RIGL §44-30.3. Mail your Residential Lead Abatement Income Tax Credit to the Rhode Island Division of Taxation - One Capitol Hill - Providence, RI 02908-5806.

NOTE: Documentation of work performed, costs incurred and certification of lead-safe status must be attached to Form RI-6238 in order to qualify for the Residential Lead Abatement Income Tax Credit. Failure to attach the necessary documentation will delay the processing of your credit.

WHO MAY QUALIFY

To qualify for the Residential Lead Abatement Income Tax Credit you must:

A) Have been a legal resident of Rhode Island for the entire 2015 calendar year.

B) Be either a property owner or renter/lessee of a residential premise that had lead reduction or lead removal.

C) Have incurred expenses for the lead reduction or removal on the residential premise.

D) Have proof of payment for all costs incurred.

Complete documentation for all costs incurred must be provided. Receipts must clearly show lead related items, costs and dates purchased. Only receipts for required lead work can be used for this credit. Provide a list of all required lead work that was done and indicate which receipt(s) and costs are associated with that required lead work.

Attach all of your documentation to this form.

E) Have certification in the form of a Housing Resources Commission regulated Certificate of Conformance for Mitigation (reduction) or a Department of Health regulated Lead Safe Certificate for Abatement (removal).

Attach your certification to this form.

WHO MAY CLAIM CREDIT

If you meet all of the qualifications outlined above, you should complete Form RI-6238 to determine if you are entitled to a credit.

Pursuant to R.I.G.L. 44-30.3:

A claimant whose household income for 2015 was equal to or less than $44,500 will receive the full amount of the credit he/she is entitled to receive.

A claimant who rents or leases a dwelling unit to individuals whose household income was equal to or less than $44,500 will receive their credit after the claimants whose own income was equal to or less than $44,500.

All other claimants, without regard to income or property ownership, will be paid after the previously mentioned claimants. However, if insufficient funds exist to pay this third group of claimants the full amount of the credit, the Tax Administrator will make payments to each claimant proportionately based on the amount of remaining funds.

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.

IMPORTANT DEFINITIONS

"Claimant" means a property owner or lessee, who has filed a claim under this chapter and was domiciled in this state for the entire calendar year for which he or she files a claim for relief under this chapter. In the case of a claim for rented or leased residential premises, the claimant shall have rented property during the preceding year for which he or she files for relief under this chapter. Claimant does not mean or include any person claimed as a dependent by any taxpayer under the Internal Revenue Code.

"Residential premise" means a single-family home, an individual condominium, and individual units in either apartment buildings or multi-family homes.

"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 borders on contract.

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

LIMITATIONS ON CREDIT

Under the provisions of Section 44-30.3, for calendar year 2015 the maximum amount of credit allowable per dwelling unit (up to three (3) units) for reduction/mitigation is $1,500.00. The maximum amount of credit allowable per dwelling unit (up to three (3) units) for removal/abatement is $5,000.00.

In the event two (2) individuals of a household are able to meet the qualifications for a claimant, they may determine between themselves as to who the claimant is. If they are unable to agree, the matter is referred to the tax administrator and his or her decision is final. If a property is owned by two (2) or more individuals, and more than one individual is able to qualify as a claimant, and some or all of the qualified individuals are not related, the individuals may determine among themselves as to who the claimant is. If they are unable to agree, the matter is referred to the tax administrator and his or her decision is final.

Only one abatement claim may be filed for any dwelling unit. If a mitigation claim has previously been filed for a dwelling unit, an abatement claim will be reduced by the amount of the mitigation credit already claimed. This holds true even if the dwelling unit has been transferred to another owner or lessee.

This credit program has a maximum of $250,000 per year in available funds for all claims filed.

DENIAL OF CLAIM

If a claim has been determined to be excessive and filed with fraudulent intent, the claim will be disallowed in full. If the claim has been paid or credited against a claimant's tax liability, the credit will be cancelled and assessed with interest from the date of payment or credit until paid. Any claimant and preparer involved with filing with fraudulent intent will be guilty of a misdemeanor.

If a claim has been determined to be excessive and negligently prepared, ten percent of the corrected claim will be disallowed. If the claim has been paid or credited against a claimant's tax liability, the credit will be reduced or cancelled, and the proper amount will be assessed with interest from the date of payment or credit until paid.

DRAFT 10/13/2015