State of Rhode Island and Providence Plantations

2015 Form RI-1040H

Rhode Island Property Tax Relief Claim

15100299990101

Your first name	MI	Last name	Deceased? Yes ☐	Your social security number
Spouse's first name	MI	Last name	Deceased? Yes ☐	Spouse's social security number
Mailing address			New address? Yes ☐	Daytime telephone number
City, town or post office		State	ZIP code	City or town of legal residence
Home Address if using a PO Box or if your Mailing Address is different from Home Address			Email address	

PART 1 ELIGIBILITY. IF YOU ANSWER NO TO ANY OF THESE QUESTIONS, YOU ARE NOT ELIGIBLE FOR THIS CREDIT.

STOP HERE. DO NOT COMPLETE THE REST OF THIS FORM.

ELIGIBILITY

A	Were you domiciled in Rhode Island for all of 2015?	A	YES ☐	☐ NO
B	In 2015 did you live in a household or rent a dwelling that was subject to property tax?	B	YES ☐	☐ NO
C	Are you current for property taxes or rent due on the homestead for 2015 and all prior years?	C	YES ☐	☐ NO
D	Were you or your spouse 65 years of age or older and/or disabled as of December 31, 2015?	D	YES ☐	☐ NO
E	Was your 2015 total household income from page 2, line 33 $30,000 or less?	E	YES ☐	☐ NO

PART 2 ADDITIONAL INFORMATION - ATTACH A COPY OF YOUR 2015 SOCIAL SECURITY AWARD LETTER OR FORM 1099 TO 1040H FORM

INFO

1a	Enter the total amount of public assistance received by all members of your household	1a	
b	Enter your total household income from page 2, line 33	1b	
c	Enter your date of birth / / 1d Enter spouse's date of birth / /		
e	Were you or your spouse disabled and receiving Social Security Disability payments during 2015	1e	YES ☐ ☐ NO
f	Indicate the number of persons in your household	1f	
g	Enter the number of persons from 1f who are dependents under the age of 18	1g	

PART 3 TO BE COMPLETED BY HOMEOWNERS ONLY– ATTACH A COPY OF YOUR 2015 PROPERTY TAX BILL TO 1040H FORM

HOME OWNERS

2	Enter the amount of property taxes you paid or will pay for 2015	2	
3	Enter the total 2015 household income from line 1b	3	
4	Enter percentage from the computation table on page 3, General Instructions	4	%
5	Multiply amount on line 3 by percentage on line 4	5	
6	Tentative credit. Subtract line 5 from line 2. If line 5 is greater than line 2, enter zero	6	
7	**PROPERTY TAX RELIEF**. Line 6 or $320.00, whichever is **LESS**. Enter here and on Form RI-1040, line 14c	7	

PART 4 TO BE COMPLETED BY RENTERS ONLY– ATTACH A COPY OF YOUR 2015 LEASE OR 3 RENT RECEIPTS TO 1040H

LANDLORD INFORMATION (REQUIRED)

Name: Address: Telephone number:

RENTERS

8	Enter the amount of rent you paid in 2015	8	
9	Multiply the amount on line 8 by twenty (20) percent (0.2000)	9	
10	Enter the total 2015 household income from line 1b	10	
11	Enter percentage from the computation table on page 3, General Instructions	11	%
12	Multiply amount on line 10 by percentage on line 11	12	
13	Tentative credit. Subtract line 12 from line 9. If line 12 is greater than line 9, enter zero	13	
14	**PROPERTY TAX RELIEF**. Line 13 or $320.00, whichever is **LESS**. Enter here and on Form RI-1040, line 14c	14	

RETURN MUST BE SIGNED - SIGNATURE IS LOCATED ON PAGE 2

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

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15100299990102

Your name	Your social security number

PART 5 ENTER ALL INCOME RECEIVED BY YOU AND ALL OTHER PERSONS LIVING IN YOUR HOUSEHOLD

Enter the income amounts from your 2015 federal 1040 on the appropriate lines below. If you did not file a federal 1040, enter your income amounts on the appropriate lines below.

HOUSEHOLD INCOME WORKSHEET

15	Wages, salaries, tips, etc. from Federal Form 1040, line 7	15	
16	Interest and dividends (taxable and nontaxable) from Federal Form 1040, lines 8a, 8b and 9a	16	
17	Taxable refunds, credits or offsets of state and local income taxes from Federal Form 1040, line 10	17	
18	Alimony received from Federal Form 1040, line 11	18	
19	Business income (or loss) from Federal Form 1040 line 12	19	
20	Sale or exchange of property from Federal Form 1040, lines 13 and 14	20	
21	IRA distributions, and pensions and annuities from Federal Form 1040, lines 15a and 16a	21	
22	Rental real estate, royalties, S corps, trusts, etc. from Federal Form 1040, line 17	22	
23	Farm income or loss from Federal Form 1040, line 18	23	
24	Unemployment compensation from Federal Form 1040, line 19	24	
25	Social security benefits (including Medicare premiums) taxable and nontaxable, and Railroad Retirement Benefits from Federal Form 1040, lines 20a	25	
26	Other income from Federal Form 1040, line 21	26	
27	Total income from Federal 1040 - taxable and nontaxable. Add lines 15 through 26	27	
28	Deductions from Federal Form 1040, line 36	28	
29	Adjusted income. Subtract line 28 from line 27	29	
30	Cash public assistance received. Enter here and on page 1, Part 2, line 1a	30	
31	Other non-taxable income including child support, worker's compensation and cash assistance from friends and family	31	
32	Addback of rental losses, etc. from lines 19, 20, 22, 23 or 26 above	32	
33	**TOTAL 2015 HOUSEHOLD INCOME**. Add lines 29, 30, 31 and 32. Enter here and on page 1, line 1b	33	

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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

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GENERAL INSTRUCTIONS

WHEN AND WHERE TO FILE

Form RI-1040H must be filed by April 15, 2016.

Even if you are seeking a filing extension for your Rhode Island income tax return, RI-1040, Form RI-1040H **must** be filed by April 15, 2016 . An extension of time to file Form RI-1040, does **NOT** extend the time to file Form RI-1040H.

If filing with Form RI-1040, 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 by itself without attaching it to a Rhode Island income tax return. However, Form RI-1040H **must** be filed by April 15, 2016

Your property tax relief claim should be filed as soon as possible after **December 31, 2015**. However, no claim for the year 2015 will be allowed unless such claim is filed by **April 15, 2016**. For additional filing instructions, see RIGL §44-33. Mail your property tax relief claim to the Rhode Island Division of Taxation - One Capitol Hill - Providence, RI 02908-5806.

WHO MAY QUALIFY

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

a) You must be sixty-five (65) years of age or older and/or disabled.
b) You must have been domiciled in Rhode Island for the entire calendar year 2015.
c) Your household income must have been $30,000.00 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 and rent payments 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 there are multiple individuals within a household, the taxable and non-taxable income of all household members must be included in part 5 of this return. If the household income of all members is less than or equal to the $30,000 threshold, the credit may still be claimed, but only by one member of the household.

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.

ATTACHMENTS

Attached to this claim shall be:
For homeowners: A copy of your 2015 property tax bill.
For renters: Copies of three (3) rent receipts for the year 2015, or a copy of your 2015 lease agreement. If you lived in subsidized housing, attach a copy of your HUD statement.

For claimants on social security, a copy of your social security award letter or Form 1099-SSA for the year 2015 is also required.

IMPORTANT DEFINITIONS

What is meant by "*disabled*" - The term "disabled" means you are receiving a social security disability benefit.

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 houseboat, 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 housekeeping unit. Household does not mean bona fide lessees, tenants or roomers and borders on contract.

What is meant by a "*dependent*" - The term "dependent" means any person living in the household who is under the age of 18 who can be claimed by someone else on their tax return.

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.

What is meant by *"public assistance"* - The term "public assistance" means cash assistance from government assistance programs informally known as welfare assistance, and more commonly known as "Temporary Assistance for Needy Families (TANF)". Under RIGL 44-33-16, a claim for property tax relief shall exclude all taxes or rent paid with public assistance.

Note: Part 5, line 30 and Part 2, line 1a must be equal.

LIMITATIONS ON CREDIT

Under the provisions of RIGL 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 2015 is $320.00. 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 2015 by 20% and add the amount to the property tax paid. Then enter the total on RI-1040H, line 2.

Example:

Rent ($3,600 X 20%)..... _____

Property Tax..... _____

Amount to be entered on line 2..... _____

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 33.

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 4 or line 11, 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%

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