State of Rhode Island and Providence Plantations

2015 Form RI-1040X-R

Amended Resident Individual Income Tax Return

Your name	Deceased? Yes ☐	Your social security number
Spouse's name	Deceased? Yes ☐	Spouse's social security number
Address	New address? Yes ☐	Daytime phone number
City, town or post office / State	ZIP code	City or town of legal residence

Are you filing an amended federal income tax return? Yes ☐ Have you been advised your federal income tax return is under examination? Yes ☐

FILING STATUS	Single	Married filing jointly	Married filing separately	Head of household	Qualifying widow(er)
On Original Return	☐	☐	☐	☐	☐
On this amended return	☐	☐	☐	☐	☐

			A. Originally reported	B. Net amount	C. Correct amount
1	Federal AGI (Adjusted gross income)	1			
2	Modifications from RI Schedule M, line 3	2			
3	Modified Federal AGI. Combine lines 1 and 2	3			
4	RI Standard Deduction (see instructions)	4			
5	Subtract line 4 from line 3	5			
6	Exemptions. Enter federal exemptions in box, ☐ multiply by $3,850 and enter result on line 6. If line 3 is over $192,700, see instructions	6			
7	**RI TAXABLE INCOME**. Subtract line 6 from line 5	7			
8	RI income tax from RI Tax Table or Tax Computation Worksheet	8			
9a	RI percentage of allowable Federal credit from RI-1040, pg 2, line 22	9a			
b	RI Credit for income taxes paid to other states from RI-1040, pg 2, line 29	9b			
c	Other Rhode Island Credits from RI Schedule CR, line 7	9c			
d	Total RI credits. Add lines 9a, 9b and 9c	9d			
10a	RI income tax after credits. Subtract line 9d from line 8 (not less than zero)	10a			
b	Recapture of Prior Year Other RI Credits from RI Schedule CR, line 10	10b			
11	RI checkoff contributions: RI-1040, pg 2, RI Checkoff Schedule, line 37	11			
12	USE/SALES tax due: RI Schedule U, line 4 or line 8, whichever applies	12			
13	TOTAL RI TAX/CHECKOFF CONTRIBUTIONS. Add lines 10a, 10b, 11 and 12	13			
14a	RI 2015 income tax withheld from RI Schedule W, line 16	14a			
b	2015 estimated tax payments and 2014 carryforward	14b			
c	Property tax relief credit from RI-1040H	14c			
d	RI earned income credit	14d			
e	RI Residential Lead Paint Credit from RI-6238	14e			
f	Other payments			14f	
g	Total. Add lines 14a, 14b, 14c, 14d, 14e and 14f			14g	
h	Overpayment allowed on original return			14h	
i	Total payments after overpayment. Subtract line 14h from line 14g			14i	
15a	**AMOUNT DUE**. If line 13 is **LARGER** than line 14i, subtract line 14i from line 13			15a	
b	**Interest due on amount on line 15a. See instructions for interest calculation** ☹			15b	
c	**TOTAL AMOUNT DUE**. Add lines 15a and 15b. Complete RI-1040V and send in with your payment			15c	
16	**AMOUNT OVERPAID**. If line 14i is **LARGER** than line 13, subtract line 13 from line 14i			16	
17	Amount of overpayment to be refunded ☺			17	
18	Amount of overpayment to be applied to 2016 estimated tax			18	

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RETURN MUST BE SIGNED - SIGNATURE IS LOCATED ON PAGE 2

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

State of Rhode Island and Providence Plantations

2015 Form RI-1040X-R

Amended Resident Individual Income Tax Return

Name(s) shown on Form RI-1040X-R	Your social security number

PART 2 EXPLANATION OF CHANGES TO INCOME, DEDUCTIONS AND CREDITS

Enter the line number from the form for each item which 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 not be approved.

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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 11/2015

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, 2016. **Since Emancipation Day, a Washington DC holiday is being celebrated on Friday, April 15, 2016, the Property Tax Relief Credit return will be considered timely filed if postmarked by Monday, April 18, 2016.**

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-1040H 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 check the "deceased" checkbox after the deceased's name. 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 2015 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 2015, 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 2015.

Single	$8,275
Married Joint	$16,550
Qualifying Widow(er)	$16,550
Married Separate	$8,275
Head of Household	$12,400

However, if line 3, column C is more than $192,700, 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 $3,850.

However, if line 3, column C is more than $192,700, 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

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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 7 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 $0.)

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 10 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 2014 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 return must be filed by April 15, 2016.

Since Emancipation Day, a Washington DC holiday is being celebrated on Friday, April 15, 2016, the Property Tax Relief Credit return will be considered timely filed if post-marked by Monday, April 18, 2016.

Line 14d - RI Earned Income Credit
Enter the amount of RI Earned Income Credit from RI-1040, page 2, line 40. 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 return must be filed by April 15, 2016.

Since Emancipation Day, a Washington DC holiday is being celebrated on Friday, April 15, 2016, the Residential Lead Abatement Credit return will be considered timely filed if post-marked by Monday, April 18, 2016.

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 of tax 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) per annum.

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 credit card to pay your balance due. To view your credit cards options, visit:
http://www.tax.ri.gov/misc/credit card.php

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 2016 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 2016. 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 2016
Enter the amount of overpayment from line 16 to be applied to your 2016 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.

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TAX COMPUTATION WORKSHEET - USE FOR ALL FILING STATUS TYPES

If Taxable Income- RI-1040X-R, line 7 : Over	But not over	(a) Enter the amount from RI-1040X-R, line 7	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	TAX Subtract (d) from (c) Enter here and on RI-1040X-R, line 8
$0	**$60,550**		3.75%		$0.00	
$60,550	**$137,650**		4.75%		$605.50	
Over **$137,650**			5.99%		$2,312.36	

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

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

Single	$8,275
Married filing jointly	$16,550
Qualifying widow(er)	$16,550
Married filing separately	$8,275
Head of household	$12,400

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 $192,700?

   ☐ 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. **$192,700**
5. Subtract line 4 from line 2. 5. _____
   If the result is more than $22,000 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 $5,500. 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 $3,850 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 $192,700?

   ☐ 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. **$192,700**
5. Subtract line 4 from line 2. 5. _____
   If the result is more than $22,000, STOP HERE.
   Your exemption amount is zero ($0). Enter $0 on Form RI-1040X-R, page 1, line 6.
6. Divide line 5 by $5,500. 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. _____

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