

# RI-1040H Rhode Island Property Tax Relief Claim

# 2001

FIRST NAME(S) AND INITIAL(S) OF CLAIMANT AND SPOUSE	LAST NAME	Your Social Security Number
STREET ADDRESS		Spouse's Social Security Number
CITY, TOWN, POST OFFICE		City or Town of Legal Residence
STATE		
APARTMENT NUMBER		
ZIP CODE		

## PART 1 Answer the following questions to determine if you qualify for property tax relief

A. Are you a legal resident of Rhode Island for all of 2001.....	A.	YES <input type="checkbox"/>	NO <input type="checkbox"/>
B. Did you live in a household or rent a dwelling that was subject to property tax.....	B.	YES <input type="checkbox"/>	NO <input type="checkbox"/>
C. Are you current for property taxes or rent due on the homestead for all prior years.....	C.	YES <input type="checkbox"/>	NO <input type="checkbox"/>
D. Are you current on 2001 property taxes or rent and will pay any unpaid installments.....	D.	YES <input type="checkbox"/>	NO <input type="checkbox"/>
E. Was your household income \$30,000 or less (from part 2, line 8 below).....	E.	YES <input type="checkbox"/>	NO <input type="checkbox"/>

**If you answer NO to any of these questions, you are not eligible for this credit. Stop here. Do not complete this form.**

## PART 2 Enter all income received by you and other members living in your household

1. Adjusted Gross Income - Federal Form 1040, line 33; 1040A, line 19, 1040EZ, line 4; Telefile item 1 If no Federal return is filed complete page 2, part 6 and enter result on line 8 below.....	1.		
2. Non-taxable interest and dividends.....	2.		
3. Capital gains not included in line 1.....	3.		
4. Social Security (including Medicare premiums) and Railroad Retirement Benefits not included in line 1.....	4.		
5. Worker's compensation and tax exempt pensions.....	5.		
6. Cash public assistance payments (welfare, etc.).....	6.		
7. Other non-taxable income - specify: _____	7.		
8. Total 2001 household income (add lines 1 through 7 or enter amount from page 2, part 6, line 37).....	8.		

## PART 3 Additional information

9A. Enter your date of birth.....	9A.	/	/
9B. Enter spouse's date of birth.....	9B.	/	/
9C. Are you or your spouse disabled and receiving social security disability payments during 2001.....	9C.	YES <input type="checkbox"/>	NO <input type="checkbox"/>
9D. Indicate the number of persons in your household.....	9D.		

## PART 4 To be completed by homeowners only

10. Enter the amount of property taxes you paid or will pay in 2001.....	10.		
11. Enter amount from line 8 above.....	11.		
12. Enter percentage from computation table on back page.....	12.	%	
13. Multiply amount on line 11 by percentage on line 12.....	13.		
14. Tentative credit - line 10 minus line 13 (if line 13 is greater than line 10, then enter zero).....	14.		
15. RI Property Tax Relief Credit (line 14 or \$250.00 whichever is less) enter here and on RI-1040, page 1, line 18C.....	15.		

## PART 5 To be completed by renters only

	Landlord's name	Landlord's address	
Enter landlord's name and address.....			
16. Enter amount of rent you paid in 2001.....	16.		
17. Multiply the amount on line 16 by 20%.....	17.		
18. Enter amount from line 8 above.....	18.		
19. Enter percentage from computation table on back page.....	19.	%	
20. Multiply amount on line 18 by percentage on line 19.....	20.		
21. Tentative credit - line 17 minus line 20 (if line 20 is greater than line 17, then enter zero).....	21.		
22. RI Property Tax Relief Credit (line 21 or \$250.00 whichever is less) enter here and on RI-1040, page 1, line 18C.....	22.		

I hereby certify that the property taxes accrued and used for the purpose of the property tax relief credit have been or will be paid by me and there are no delinquent property taxes on my homestead.

Your Signature ➤		Spouse's Signature ➤		Date	Date
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PAID PREPARER'S SIGNATURE & ADDRESS

**PART 6**

**WORK SHEET FOR COMPUTING TOTAL HOUSEHOLD INCOME**

If you do not file a federal tax return, use the following work sheet to compute your total household income.

23. Social Security (including Medicare premiums) and Railroad Retirement benefits.....	23.		
24. Unemployment benefits, worker's compensation.....	24.		
25. Wages, salaries, tips, etc.....	25.		
26. Dividends and interest (taxable and nontaxable).....	26.		
27. Business and farm income (net of expenses).....	27.		
28. Pension and annuity income (taxable and nontaxable).....	28.		
29. Rental income (net of expenses).....	29.		
30. Partnership, estate and trust income.....	30.		
31. Total gain on sale or exchange of property.....	31.		
32. Loss on sale or exchange of property (capital losses are limited to \$3,000.00).....	32.		
33. Cash public assistance (welfare, etc.).....	33.		
34. Alimony and support money.....	34.		
35. Nontaxable military compensation and cash benefits.....	35.		
36. Other taxable income, please specify.....	36.		
37. Total 2001 household income -add lines 23 through 36, enter here and on form RI-1040H, page 1, line 8 .....	37.		

**COMPUTATION TABLE INSTRUCTIONS**

Step	Instruction	HOUSEHOLD INCOME		PERCENTAGE OF INCOME ALLOWABLE AS CREDIT	
		Less than	6,001 -	1 person	2 or more
Step 1	Read down the column titled household income until you find the income range that includes the amount shown on line 8.	6,001 - 9,000	9,001 - 12,000	3%	3%
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 12 or line 19, whichever applies.	12,001 - 15,000	15,001 - 30,000	4%	4%
				5%	5%
				6%	5%
				6%	6%

**GENERAL INSTRUCTIONS**

If you are filing a Rhode Island income tax return and claiming a property tax relief credit, attach RI-1040H to your Rhode Island income tax return. 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 without attaching it to a Rhode Island income tax return.

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

- a) If you are 65 years of age or older on December 31, 2001 or a disabled person who has received social security disability payments during 2001, or a disabled person who has received social security payments during 2001, you will receive the full amount of property tax relief for which you qualify. However, if you are not 65 years of age or not disabled, your claim for property tax relief will be held until June 30, 2002. At that time, the Tax Administrator shall make payments to each such claimant proportionately, based on the unexpected appropriation, pursuant to R.I.G.L. Chapter 44-33.
- b) You must have been a legal resident of Rhode Island for the entire calendar year 2001.
- 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 due on your homestead for all prior years and be current on all installments due during 2001.

**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 you and one or more qualified individuals each rent or own a homestead within a single dwelling, you may each file a claim. 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.

**WHEN AND WHERE TO FILE** Your property tax relief claim should be filed as soon as possible after December 31, 2001. **However, no claim for the year 2001 will be allowed unless such claim is filed by April 15, 2002.** However, an extension for filing may be allowed at the Tax Administrator's discretion for sickness, absence or other disability. Mail your property tax relief claim to the Rhode Island Division of Taxation, One Capitol Hill, Providence, RI 02908-5806.

**IMPORTANT DEFINITIONS**

*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 rented room, a mobile home or a farm.

*What is meant by a "household"* - "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 "household income"* - "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.

**LIMITATIONS ON CREDIT**

Under the provisions of Section 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 2001 is \$250.00. In event that more than one person owns the residence, the taxes will be divided by the owner's