



Rhode Island Department of Revenue

Division of Taxation

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Tax Administration

ADVISORY FOR TAXPAYERS AND TAX PROFESSIONALS
March 28, 2022

Tips for Personal Tax Filings: Tax Year 2021

Avoid any processing delays by filing a complete and accurate return

PROVIDENCE, R.I. – The Rhode Island Division of Taxation reminds taxpayers that filing complete and accurate returns is the key to receiving your refund quickly. With only a few weeks left before the April 18 deadline filing accurately is more important than ever. Below taxpayers and tax professionals can find helpful tips to avoid errors that can delay the processing of returns and issuing of refunds.

Accurate Schedule W Completion

Taxpayers reporting unemployment compensation have a special reporting requirement. When reporting state withholding for unemployment compensation, please use the code “G” on schedule W. This will assist with the review and processing of returns. Failure to use the appropriate code “G” on schedule W can delay the processing of returns by several weeks.

Individual Mandate

Rhode Island’s health insurance mandate - also known as the “individual mandate” or “health coverage mandate”

When you complete your Rhode Island personal income tax return this year, don’t forget Rhode Island’s health insurance mandate. Otherwise, the processing of your return, and of any associated refund, will be delayed.

If you had sufficient coverage:

If you (and your dependents, if applicable) had sufficient health insurance coverage for all of 2021, you won’t be subject to the mandate’s penalty – but you must remember to check the box on the front of your return to show that you had that coverage for all of 2021. Otherwise, the processing of your return – and of any associated refund – will be delayed. If you had sufficient health insurance for 2021, you don’t need to fill out Form IND-HEALTH (“Individual Health Insurance Mandate Form”), and you don’t have to fill out the associated worksheet (“Shared Responsibility Worksheet”), but you must check the box (see image below).

12 a USE/SALES tax due from RI Schedule U, line 4 or line 8, whichever applies.....		12a	
b Individual Mandate Penalty (see instructions). Check <input checked="" type="checkbox"/> to certify full year coverage.	<input checked="" type="checkbox"/>	12b	
13 a TOTAL RI TAX AND CHECKOFF CONTRIBUTIONS. Add lines 10a, 10b, 11, 12a and 12b.....		13a	

If you did not have sufficient coverage:

If you (or your dependents, if applicable) did not have sufficient health insurance coverage for all of 2021, do not check the box shown above - you must instead fill out Form IND-HEALTH (see image below).

State of Rhode Island Division of Taxation
Form IND-HEALTH
Individual Health Insurance Mandate Form

20106299990101

Name _____ Social security number _____

Coverage Exemption Reasons and Codes			
Income Below Filing Threshold	NC	Aggregate Self Only Coverage Considered Unaffordable	G1

Form IND-HEALTH is where you indicate if you (or any dependents, if applicable) have an exemption from the mandate's penalty. It is also where you show the months for which the exemption applied. If you don't fill out Form IND-HEALTH, or you don't fill it out correctly, the processing of your return – and of any associated refund – will be delayed, and you may be subject to the mandate's penalty.

If you are claiming an exemption:

If a taxpayer does not have minimum essential coverage, taxpayers may report a qualifying exemption for each month for which there was no coverage on Form IND-HEALTH. The Division requests that the form is completed accurately and per the instructions for each exemption.

For example, exemption "A" – Coverage Considered Unaffordable, requires that a taxpayer review the requirements and complete the Affordability Worksheet included in the instructions. If further information or clarification is needed, a taxpayer will be issued a request for information letter and responses will be addressed in the order received.

Taxpayers that do not have minimum essential coverage are encouraged to contact HealthSource RI (HSRI) by visiting its website (<https://healthsourceri.com/>) or calling 1-855-840-4774. Visit HealthSource RI's dedicated Health Insurance Mandate page for more information: <https://healthsourceri.com/mandate/>.

Earned Income Credit (EIC)

The earned income credit (EIC) is a tax credit for certain people who work and have earned income under \$57,414. A tax credit reduces the amount of tax you owe, and usually means more money in your pocket. The EIC may also give you a refund.

To qualify for Rhode Island earned income tax credit, a taxpayer must first qualify for the earned income credit on their federal tax return, which requires that a taxpayer has earned income within the tax filing year. While for tax year 2021, the IRS and the Division of Taxation are allowing for the use of 2019 earned income information to be used in the calculation of 2021 earned income, a taxpayer is still required to have earned income in 2021. Taxpayers may refer to the following link for further federal guidance regarding the earned income tax credit and types of income that classify as

earned income. [Publication 596 \(2021\), Earned Income Credit \(EIC\) | Internal Revenue Service \(irs.gov\)](#)

2021 Tax Filing Deadline

The Personal Income Tax filing deadline for Federal and Rhode Island tax year 2021 personal income taxes is April 18, 2022.

In other years, the usual tax filing deadline for state and federal taxes is April 15. The April 18, 2022, deadline aligns with the Internal Revenue Service's observation of Washington D.C.'s Emancipation Day on Friday April 15, 2022. This moves the federal filing deadline for personal income tax to Monday, April 18, 2022. To streamline the filing process for Rhode Island taxpayers, the Rhode Island Division of Taxation has also instituted an April 18, 2022, deadline. For a complete list of those filings due April 18, 2022, please see the Division's [filing season Advisory](#).

Assessments and Hearing Requests

Failure to pay taxes owed to the Division will result in an assessment.

If you agree with the assessment, please make full payment of the balance due within thirty (30) days of the date on your notice. You can pay online through the Division's Taxpayer Portal (www.taxportal.ri.gov) or by mail by sending a check and the "payment coupon" located at the bottom of your bill to Rhode Island Division of Taxation, One Capitol Hill, Providence, RI 02908.

If you dispute the assessment, then you may request a hearing. When requesting a hearing, provide the written request within 30 days of the Notice of Assessment, and include your best available contact information such as daytime phone number and email. Providing accurate contact information will allow the Division to contact you regarding your hearing request.

The Rhode Island Division of Taxation, part of the Rhode Island Department of Revenue, is open to the public from 8:30 a.m. to 3:30 p.m. business days. For more information, contact the Division of Taxation at (401) 574-8829 or see <https://tax.ri.gov/about-us/contact-us>.
