



RI-1040

Rhode Island Resident Individual Income Tax Return

This booklet includes:

RI-1040	Shared Responsibility Worksheet	Standard Deduction and Exemption Worksheet	RI-4868
RI Schedule EIC	RI Schedule M	Tax Computation Worksheet	RI-1040V
RI Schedule W	RI-1040MU	Social Security Modification Worksheet	Instructions
RI Schedule E	RI Schedule U	Amended Supplement	IND-HEALTH Instructions
RI Schedule CR	RI-1040H		Tax Rate Schedule
IND-HEALTH	RI-2210A		RI Tax Tables

GET YOUR REFUND FASTER - E-FILE!! SEE BACK COVER FOR DETAILS.



2021

NEW FOR 2021!

- ⇒ Increased Standard Deduction Amounts
- ⇒ Increased Deduction and Exemption Phaseout Amount
- ⇒ Increased Federal AGI amounts for the social security & the pension and annuity modifications
- ⇒ Increased Exemption Amount
- ⇒ Expanded Income Tax Brackets

NEW FOR 2021!

RI FORMS AND SCHEDULES WERE UPDATED IN RESPONSE TO LINE REFERENCE CHANGES MADE ON THE FEDERAL LEVEL.

RI-1040H: For tax year 2021, the property tax relief credit amount increases to \$415 from \$400. Those under 65 who are not disabled do not qualify for the credit.

Effective January 1, 2020, every applicable resident individual must maintain minimum essential health coverage or be subject to a penalty. This booklet contains Form IND-HEALTH and the Shared Responsibility Worksheet which are to be used if you and all members of your tax household did not have minimum essential health coverage for all of calendar year 2021. Instructions on how to complete Form IND-HEALTH and the Shared Responsibility Worksheet can be found on pages IND-1 - IND-11 near the end of this booklet.

FILING CHECKLIST

Before you file. . . Use the checklist below to avoid errors and delays in processing your return

<input checked="" type="checkbox"/>	Did you attach, using a paper clip, all of your W-2s and 1099s with Rhode Island withholding?
<input type="checkbox"/>	Did you complete and attach RI Schedule W?
<input type="checkbox"/>	Have you completed the box listing your number of exemptions? Make sure you enter the number of exemptions from your RI Schedule E, line 5 in the box on line 6.
<input type="checkbox"/>	If you and all members of your tax household did not have minimum essential health coverage for all of tax year 2021, have you completed Form IND-HEALTH and the Shared Responsibility Worksheet?
<input type="checkbox"/>	If all members of your tax household had minimum essential coverage for all of 2021, did you check the box on line 12b?
<input type="checkbox"/>	Did you and, if applicable, your spouse sign and date your return?
<input type="checkbox"/>	Claiming credit for taxes paid to another state? Attach a signed copy of each out of state return for which you are claiming credit. If you are claiming credit for taxes paid to more than one state, be sure to complete and attach RI Schedule MU.
<input type="checkbox"/>	Claiming a modification to your Federal AGI? Attach RI Schedule M (both pages) along with documentation supporting any adjustments you are making.

Need additional forms?

All of our personal income tax forms and instructions are available on our website at www.tax.ri.gov. Forms may also be obtained by calling our forms line at (401) 574-8970, by visiting our first-floor lobby at One Capitol Hill, Providence, RI, or by emailing our forms request address at Tax.Forms@tax.ri.gov.

Want your refund faster?

Consider filing electronically. E-file results in fewer errors, smoother processing, and faster issuing of refunds. Also by e-filing, your refund can be deposited directly into your bank or credit union account.

If you do not have a tax preparer, you may be able to do your own federal and state returns online at no charge through the Internal Revenue Service's Free File program. Visit www.IRS.gov for more information.

REMINDER!!

IF ALL MEMBERS OF YOUR TAX HOUSEHOLD HAD MINIMUM ESSENTIAL COVERAGE FOR ALL OF 2021, BE SURE TO CHECK THE BOX ON LINE 12b.

www.tax.ri.gov

2021 Tax Rate Schedule - FOR ALL FILING STATUS TYPES

Taxable Income (from RI-1040 or RI-1040NR, line 7)		Pay		%		of the amount over	
Over	But not over		+	on excess			
\$ 0	\$ 66,200	\$ ---		3.75%	\$		0
66,200	150,550	2,482.50	+	4.75%			66,200
150,550	6,489.13	+	5.99%			150,550

STANDARD DEDUCTION WORKSHEET for RI-1040 or RI-1040NR, Page 1, line 4

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

Single	\$9,050
Married filing jointly	\$18,100
Qualifying widow(er)	\$18,100
Married filing separately	\$9,050
Head of household	\$13,550
- Enter your modified federal AGI from RI-1040 or RI-1040NR, page 1, line 3..... 2. _____
- Is the amount on line 2 more than \$210,750?
 Yes. Continue to line 4. No. **STOP HERE!** Enter the amount from line 1 on form RI-1040 or RI-1040NR, Page 1, line 4.
- Standard deduction phaseout amount 4. **\$210,750**
- Subtract line 4 from line 2 5. _____
If the result is more than \$24,000, STOP HERE.
Your standard deduction amount is zero (\$0). Enter \$0 on form RI-1040 or RI-1040NR, Page 1, line 4.
- Divide line 5 by \$6,000. If the result is not a whole number, increase it to the next higher whole number (for example, increase 0.0004 to 1)..... 6. _____
- Enter the applicable percentage from the chart below

<u>If the number on line 6 is:</u>	<u>then enter on line 7</u>	
1	0.8000	}
2	0.6000	
3	0.4000	
4	0.2000	
7. **0** . _____
- Deduction amount.** Multiply line 1 by line 7. Enter here and on form RI-1040 or RI-1040NR, Page 1, line 4 8. _____

EXEMPTION WORKSHEET for RI-1040 or RI-1040NR, Page 1, line 6

- Multiply \$4,250 by the total number of exemptions 1. _____
- Enter your modified federal AGI from RI-1040 or RI-1040NR, page 1, line 3..... 2. _____
- Is the amount on line 2 more than \$210,750?
 Yes. Continue to line 4. No. **STOP HERE!** Enter the amount from line 1 on form RI-1040 or RI-1040NR, Page 1, line 6.
- Exemption phaseout amount 4. **\$210,750**
- Subtract line 4 from line 2 5. _____
If the result is more than \$24,000, STOP HERE.
Your exemption amount is zero (\$0). Enter \$0 on form RI-1040 or RI-1040NR, Page 1, line 6.
- Divide line 5 by \$6,000. If the result is not a whole number, increase it to the next higher whole number (for example, increase 0.0004 to 1)..... 6. _____
- Enter the applicable percentage from the chart below

<u>If the number on line 6 is:</u>	<u>then enter on line 7</u>	
1	0.8000	}
2	0.6000	
3	0.4000	
4	0.2000	
7. **0** . _____
- Exemption amount.** Multiply line 1 by line 7. Enter here and on form RI-1040 or RI-1040NR, Page 1, line 6 8. _____



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Your social security number		Spouse's social security number	
Your first name	MI	Last name	Suffix
Spouse's name	MI	Last name	Suffix
Address			
City, town or post office		State	ZIP code
City or town of legal residence		Check each box that applies. Otherwise, leave blank.	Primary deceased? <input type="checkbox"/> Yes Spouse deceased? <input type="checkbox"/> New address? <input type="checkbox"/> Amended Return? * <input type="checkbox"/>
ELECTORAL CONTRIBUTION	If you want \$5.00 (\$10.00 if a joint return) to go to this fund, check here. (See instructions. This will not increase your tax or reduce your refund.) <input type="checkbox"/> Yes		If you wish the 1st \$2.00 (\$4.00 if a joint return) be paid to a specific party, check the box and fill in the name of the political party. Otherwise, it will be paid to a nonpartisan general account. <input type="checkbox"/>

FILING STATUS Check one

Single
 Married filing jointly
 Married filing separately
 Head of household
 Qualifying widow(er)

INCOME, TAX AND CREDITS	Description	1	2	3	4	5	6	7	8	9a	9b	9c	9d	10a	10b	11	12a	12b	13a
	1 Federal AGI from Federal Form 1040 or 1040-SR, line 11																		
	2 Net modifications to Federal AGI from RI Sch M, line 3. If no modifications, enter 0 on this line.																		
	3 Modified Federal AGI. Combine lines 1 and 2 (add net increases or subtract net decreases).....																		
	4 RI Standard Deduction from left. If line 3 is over \$ 210,750 see Standard Deduction Worksheet																		
	5 Subtract line 4 from line 3. If zero or less, enter 0.....																		
	6 Enter # of exemptions from RI Sch E, line 5 in box, multiply by \$4,250 and enter result on line 6. If line 3 is over \$210,750, see Exemption Worksheet <input type="checkbox"/> X \$4,250 =																		
	7 RI TAXABLE INCOME. Subtract line 6 from line 5. If zero or less, enter 0.....																		
	8 RI income tax from Rhode Island Tax Table or Tax Computation Worksheet.....																		
	9a RI percentage of allowable Federal credit from page 3, RI Sch I, line 22.....																		
	b RI Credit for income taxes paid to other states from page 3, RI Sch II, line 29.....																		
	c Other Rhode Island Credits from RI Schedule CR, line 8.....																		
	d Total RI credits. Add lines 9a, 9b and 9c.....																		
	10a Rhode Island income tax after credits. Subtract line 9d from line 8 (not less than zero).....																		
	b Recapture of Prior Year Other Rhode Island Credits from RI Schedule CR, line 11.....																		
	11 RI checkoff contributions from page 3, RI Checkoff Schedule, line 37. Contributions reduce your refund or increase your balance due																		
	12a USE/SALES tax due from RI Schedule U, line 4 or line 8, whichever applies																		
	b Individual Mandate Penalty (see instructions). Check ✓ to certify full year coverage. <input type="checkbox"/>																		
	13a TOTAL RI TAX AND CHECKOFF CONTRIBUTIONS. Add lines 10a, 10b, 11, 12a and 12b.....																		

Rhode Island Standard Deduction
 Single **\$9,050**
 Married filing jointly or Qualifying widow(er) **\$18,100**
 Married filing separately **\$9,050**
 Head of household **\$13,550**

Using a paper clip, please attach Forms W-2 and 1099 here.

Check ✓ to certify use tax amount on line 12a is accurate.

* If filing an amended return, attach the Explanation of Changes supplemental page

State of Rhode Island Division of Taxation
2021 Form RI-1040
 Resident Individual Income Tax Return - page 2



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Name(s) shown on Form RI-1040 or RI-1040NR	Your social security number
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PAYMENTS AND PROPERTY TAX RELIEF CREDIT

13 b TOTAL RI TAX AND CHECKOFF CONTRIBUTIONS from line 13a.....	13b		
14 a RI 2021 income tax withheld from RI Schedule W, line 16. You must attach Sch W AND all W-2 and 1099 forms with RI withholding.	14a		
b 2021 estimated tax payments and amount applied from 2020 return....	14b		
c Property tax relief credit from RI-1040H, line 13. Attach RI-1040H.....	14c		
d RI earned income credit from page 3, RI Schedule EIC, line 40.....	14d		
e RI Residential Lead Paint Credit from RI-6238, line 7. Attach RI-6238..	14e		
f Other payments.....	14f		
g TOTAL PAYMENTS AND CREDITS. Add lines 14a, 14b, 14c, 14d, 14e and 14f.....	14g		
h Previously issued overpayments (if filing an amended return).....	14h		
i NET PAYMENTS. Subtract line 14h from line 14g.....	14i		
15 a AMOUNT DUE. If line 13b is LARGER than line 14i, subtract line 14i from line 13b.....	15a		
b Enter the amount of underestimating interest due from Form RI-2210 or RI-2210A. (attach form) This amount should be added to line 15a or subtracted from line 16, whichever applies.....	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 13b, subtract line 13b from line 14i. If there is an amount due for underestimating interest on line 15b, subtract line 15b from line 16..... 😊	16		
17 Amount of overpayment to be refunded.....	17		
18 Amount of overpayment to be applied to 2022 estimated tax.....	18		

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	Your driver's license number and state	Date	Telephone number
Spouse's signature	Spouse's driver's license number and state	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



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Name(s) shown on Form RI-1040 or RI-1040NR	Your social security number
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RI SCHEDULE I - ALLOWABLE FEDERAL CREDIT

19 RI income tax from page 1, line 8	19		
20 Credit for child and dependent care expenses from Federal Form 1040 or 1040-SR, Schedule 3, line 2 or 13g	20		
21 Tentative allowable federal credit. Multiply line 20 by 25% (0.2500).....	21		
22 MAXIMUM CREDIT. Line 19 or 21, whichever is SMALLER. Enter here and on page 1, line 9a.....	22		

RI SCHEDULE II - CREDIT FOR INCOME TAX PAID TO ANOTHER STATE
 (ATTACH COPY OF OTHER STATE(S) RETURN)

23 RI income tax from RI-1040, page 1, line 8 less allowable federal credit from RI-1040, page 3, line 22	23		
24 Income derived from other state. If more than one state, see instructions.....	24		
25 Modified federal AGI from page 1, line 3.....	25		
26 Divide line 24 by line 25	26		
27 Tentative credit. Multiply line 23 by line 26.....	27		
28 Tax due and paid to other state (see specific instructions). Insert abbreviation for state paid _____	28		
29 MAXIMUM TAX CREDIT. Line 23, 27 or 28, whichever is the SMALLEST. Enter here and on pg 1, line 9b	29		

RI CHECKOFF CONTRIBUTIONS SCHEDULE

		\$1.00	\$5.00	\$10.00	Other		
30	Drug program account RIGL §44-30-2.4	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	30	
31	Olympic Contribution RIGL §44-30-2.1 Yes <input type="checkbox"/> \$1.00 contribution (\$2.00 if a joint return)					31	
32	RI Organ Transplant Fund RIGL §44-30-2.5	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	32	
33	RI Council on the Arts RIGL §42-75.1-1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	33	
34	Nongame Wildlife Fund RIGL §44-30-2.2	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	34	
35	Childhood Disease Victim's Fund RIGL §44-30-2.3 and Substance Use and Mental Health Leadership Council of RI RIGL §44-30-2.11	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	35	
36	RI Military Family Relief Fund RIGL §44-30-2.9	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	36	
37	TOTAL CONTRIBUTIONS. Add lines 30 through 36. Enter here and on RI-1040, page 1, line 11					37	

RI SCHEDULE EIC - RHODE ISLAND EARNED INCOME CREDIT

38 Federal earned income credit from Federal Form 1040 or 1040-SR, line 27a.....	38		
39 Rhode Island percentage	39	15%	
40 RI EARNED INCOME CREDIT. Multiply line 38 by line 39. Enter here and on RI-1040, page 2, line 14d	40		



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Name(s) shown on Form RI-1040 or RI-1040NR	Your social security number
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Complete this Schedule listing all of your and, if applicable, your spouse's W-2s and 1099s showing Rhode Island Income Tax withheld. W-2s or 1099s showing Rhode Island Income Tax withheld must still be attached to the front of your return.

Failure to do so may delay the processing of your return. ATTACH THIS SCHEDULE W TO YOUR RETURN

	Column A <small>Enter "S" if Spouse's W-2 or 1099</small>	Column B <small>Enter 1099 letter code from chart</small>	Column C <small>Employer's Name from Box C of your W-2 or Payer's Name from your Form 1099</small>	Column D <small>Employer's state ID # from box 15 of your W-2 or Payer's Federal ID # from Form 1099</small>	Column E <small>Rhode Island Income Tax Withheld (SEE BELOW FOR BOX REFERENCES)</small>
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16	Total RI Income Tax Withheld. Add lines 1 through 15, Col. E. Enter total here and on RI-1040, line 14a or RI-1040NR, line 17a.....				
17	Total number of W-2s and 1099s showing Rhode Island Income Tax Withheld				

Schedule W Reference Chart								
Form Type	Letter Code for Column B	Withholding Box	Form Type	Letter Code for Column B	Withholding Box	Form Type	Letter Code for Column B	Withholding Box
W-2		17	1099-G	G	11	1099-OID	O	14
W-2G	W	15	1099-INT	I	17	1099-R	R	14
1042-S	S	17a	1099-K	K	8	RI-1099E	E	11
1099-B	B	16	1099-MISC	M	15	RI-1099PT	P	9
1099-DIV	D	15	1099-NEC	N	5			

State of Rhode Island Division of Taxation
2021 RI Schedule E
 Exemption Schedule for RI-1040 and RI-1040NR



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Name(s) shown on Form RI-1040 or RI-1040NR	Your social security number

EXEMPTIONS

Complete this Schedule listing all individuals you can claim as a dependent.

ATTACH THIS EXEMPTION SCHEDULE TO YOUR RETURN

Failure to do so may delay the processing of your return.

1a	Yourself	<input type="checkbox"/>
b	Spouse	<input type="checkbox"/>

	(A) Name of Dependent	(B) Social Security Number	(C) Date of Birth	(D) Relationship
2a				
b				
c				
d				
e				
f				
g				
h				
i				
j				
k				
l				
m				

Exemption Number Summary

3	Enter the number of boxes checked on lines 1a and 1b	3	
4a	Enter the number of children from lines 2a through 2m who lived with you	4a	
b	Enter the number of children from lines 2a through 2m who did not live with you due to divorce or separation	4b	
c	Enter the number of other dependents from lines 2a through 2m not included on lines 4a or 4b.	4c	
5	Add the numbers from lines 3 through 4c. Enter here and in the box on RI-1040/NR, pg 1, line 6.	5	



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Name	Social security number

NOTE: For each modification being claimed you must enter the modification amount on the corresponding modification line and attach documentation supporting your modification. Otherwise, the processing of your return may be delayed.

Refer to the instructions for RI Schedule M for more detailed information on each of the modifications listed below.

If a modification is not listed, it is not an allowable Rhode Island adjustment to Federal AGI.

MODIFICATIONS INCREASING FEDERAL AGI

2a Income from obligations of any state or its political subdivisions, other than Rhode Island under RIGL §44-30-12(1) and RIGL §44-30-12(2)	2a		
b Rhode Island fiduciary adjustment as beneficiary of an estate or trust under RIGL §44-30-17	2b		
c Recapture of Family Education Account modifications under RIGL §44-30-25(g)	2c		
d Bonus depreciation taken for federal purposes that must be added back to Rhode Island income under RIGL §44-61-1	2d		
e Recapture of Tuition Saving Program modifications (section 529 accounts) under RIGL §44-30-12(4)	2e		
f Recapture of tax credit income previously claimed as a modification decreasing Federal AGI (see instructions for more information).....	2f		
g Recapture of Scituate Medical Savings Account modifications under RIGL §44-30-25.1(d)(3)(i)	2g		
h Pass-through Entity Tax Elected to be Paid under RIGL §44-11-2.3	2h		
i Unemployment compensation received but not included in federal adjusted gross income under RIGL §44-30-12(b)(6)	2i		
j Taxable portion of Paycheck Protection Program Loan amount under RIGL §44-30-12(b)(8) (See Instructions).	2j		
kRESERVED FOR FUTURE USE.....	2k		
l Total modifications INCREASING Federal AGI. Add lines 2a through 2k.....	2l		

NET MODIFICATIONS TO FEDERAL AGI:

1 Total modifications DECREASING Federal AGI. Enter the amount from Schedule M, page 1, line 1w.....	1		
2 Total modifications INCREASING Federal AGI. Enter the amount from line 2l above.....	2		
3 COMBINE lines 1 and 2. Enter here and on RI-1040 or RI-1040NR, page 1, line 2.....	3		

State of Rhode Island Division of Taxation
2021 Form RI-1040MU
 Credit for Income Taxes Paid to Multiple States



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

NOTE: Enter MU in the space provided for "abbreviation for name of state paid" on RI-1040, page 3, Schedule II, line 28. Complete one part for each state that you are claiming credit. If there is not enough space, additional forms may be completed as needed. You MUST attach a signed copy of the state return for each state you are claiming credit.

PART 1

1 RI income tax from RI-1040, page 1, line 8 less allowable federal credit from RI-1040, page 3, line 22	1			
2 Income derived from other state.....	2			
3 Modified Federal AGI from RI-1040, page 1, line 3.....	3			
4 Divide line 2 by line 3.....	4	.	-	-
5 Tentative credit. Multiply line 1 by line 4.....	5			
6 Tax due and paid to other state. Insert abbreviation for name of state paid _____	6			
7 MAXIMUM TAX CREDIT. Line 1, 5 or 6, whichever is the smallest.....				7

PART 2

8 RI income tax from RI-1040, page 1, line 8 less allowable federal credit from RI-1040, page 3, line 22	8			
9 Income derived from other state.....	9			
10 Modified Federal AGI from RI-1040, page 1, line 3.....	10			
11 Divide line 9 by line 10.....	11	.	-	-
12 Tentative credit. Multiply line 8 by line 11.....	12			
13 Tax due and paid to other state. Insert abbreviation for name of state paid _____	13			
14 MAXIMUM TAX CREDIT. Line 8, 12 or 13, whichever is the smallest.....				14

PART 3

15 RI income tax from RI-1040, page 1, line 8 less allowable federal credit from RI-1040, page 3, line 22	15			
16 Income derived from other state.....	16			
17 Modified Federal AGI from RI-1040, page 1, line 3.....	17			
18 Divide line 16 by line 17.....	18	.	-	-
19 Tentative credit. Multiply line 15 by line 18.....	19			
20 Tax due and paid to other state. Insert abbreviation for name of state paid _____	20			
21 MAXIMUM TAX CREDIT. Line 15, 19 or 20, whichever is the smallest.....				21

PART 4

22 RI income tax from RI-1040, page 1, line 8 less allowable federal credit from RI-1040, page 3, line 22.....	22			
23 Income derived from other state.....	23			
24 Modified Federal AGI from RI-1040, page 1, line 3.....	24			
25 Divide line 23 by line 24.....	25	.	-	-
26 Tentative credit. Multiply line 22 by line 25.....	26			
27 Tax due and paid to other state. Insert abbreviation for name of state paid _____	27			
28 MAXIMUM TAX CREDIT. Line 22, 26 or 27, whichever is the smallest.....				28

PART 5 TOTAL OF PARTS 1, 2, 3 AND 4 Enter MU in the space provided for "name of state paid" on RI-1040, pg 3, Sch II, line 28.

29 TOTAL INCOME FROM OTHER STATES. Add lines 2, 9, 16 and 23. Enter here and on RI-1040, pg 3, Sch II, line 24.	29		
30 TOTAL CREDIT. Add lines 7, 14, 21 and 28. Enter here and on RI-1040, page 3, Schedule II, line 28.....	30		



Name(s) shown on Form RI-1040 or RI-1040NR	Your social security number

Individual Consumer's Use Tax Worksheet

NOTE: When reporting the amount of use tax obligation on the Rhode Island personal income tax return. The taxpayer shall list either the actual amount of use tax due, or an amount using the Rhode Island Use Tax Lookup Table below. If you know the actual amount of all purchases made that are subject to the use tax, use Option #1. Otherwise, use Option #2. Be sure to check the box on page 1 of your return attesting to the amount of use tax listed on your return. For more information, see the 1040 instructions at www.tax.ri.gov.

Option #1 - Actual Use Tax Due

1 Enter the total price of purchases subject to the use tax	1	
2 Use tax due. Multiply line 1 by 7% (0.07).....	2	
3 Enter the amount of sales taxes paid in other states for the purchases on line 1.....	3	
4 Net use tax due. Subtract line 3 from line 2. Enter here and on RI-1040, pg 1, line 12a or RI-1040NR, pg 1, line 15a.	4	

Option #2 - Rhode Island Use Tax Lookup Table

5 Enter your 2021 Federal AGI from Form RI-1040 or RI-1040NR, page 1, line 1	5			
6 Use tax due. Multiply line 5 by 0.0008 or enter the amount from the Rhode Island Use Tax Lookup Table below.....	6			
7 In the space below, list the actual amount of each single purchase greater than or equal to \$1,000.00				
Column A	Column B	Column C	Column D	Column E
Product Purchased	Product Cost	Tax Due (Cost x 7%)	Sales Tax Paid	Sales Tax Due (Col C - Col D)
a Purchase #1				7a
b Purchase #2				7b
c Purchase #3				7c
d Purchase #4				7d
e Net use tax due on purchases equal to or greater than \$1,000. Add lines 7a, 7b, 7c and 7d.....				7e
8 Use tax due. Add lines 6 and 7e. Enter here and on RI-1040, page 1, line 12a or RI-1040NR, page 1, line 15a....				8

USE TAX TABLE					
Federal AGI from RI-1040/NR, line 1		Use Tax Amount	Federal AGI from RI-1040/NR, line 1		Use Tax Amount
At least	Less than		At least	Less than	
\$0	6,950	\$5	\$41,700	\$48,650	\$35
6,950	13,900	10	48,650	55,600	40
13,900	20,850	15	55,600	62,550	45
20,850	27,800	20	62,550	69,500	50
27,800	34,750	25	69,500	76,450	55
34,750	41,700	30	76,450	83,400	60
If your Federal AGI is \$83,400 or greater, multiply Form RI-1040/NR, line 1 by 0.08% (0.0008)					

State of Rhode Island Division of Taxation
2021 Form RI-1040H
 Rhode Island Property Tax Relief Claim



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Your first name	MI	Last name	Suffix	Deceased? Yes <input type="checkbox"/>	Your social security number
Spouse's first name	MI	Last name	Suffix	Deceased? Yes <input type="checkbox"/>	Spouse's social security number
Mailing address				New address? Yes <input type="checkbox"/>	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 2021?.....	A	YES	<input type="checkbox"/>	<input type="checkbox"/>	NO
	B	In 2021 did you live in a household or rent a dwelling that was subject to property tax?.....	B	YES	<input type="checkbox"/>	<input type="checkbox"/>	NO
	C	Are you current for property taxes or rent due on the homestead for 2021 and all prior years?.....	C	YES	<input type="checkbox"/>	<input type="checkbox"/>	NO
	D	Were you or your spouse 65 years of age or older and/or disabled as of December 31, 2021?.....	D	YES	<input type="checkbox"/>	<input type="checkbox"/>	NO
	E	Was your 2021 total household income from page 2, line 32 \$30,000 or less?.....	E	YES	<input type="checkbox"/>	<input type="checkbox"/>	NO

PART 2 ADDITIONAL INFORMATION - ATTACH A COPY OF YOUR 2021 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 32.....	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 2021?	1e	YES <input type="checkbox"/> <input type="checkbox"/> 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 2021 PROPERTY TAX BILL TO 1040H FORM

HOME OWNERS	2	Enter the amount of property taxes you paid or will pay for 2021.....	2	
	3	Using your household income from line 1b enter percentage from the computation table located on pg 3	3	%
	4	Multiply amount on line 1b by percentage on line 3.....	4	
	5	Tentative credit. Subtract line 4 from line 2. If line 4 is greater than line 2, enter zero.....	5	
	6	PROPERTY TAX RELIEF. Line 5 or \$415.00, whichever is LESS.....	6	

PART 4 TO BE COMPLETED BY RENTERS ONLY- ATTACH A COPY OF YOUR 2021 LEASE OR 3 RENT RECEIPTS TO 1040H LANDLORD INFORMATION (REQUIRED)

Name:		Address:		Telephone number:	
RENTERS	7	Enter the amount of rent you paid in 2021.....	7		
	8	Multiply the amount on line 7 by twenty (20) percent (0.2000).....	8		
	9	Using your household income from line 1b enter percentage from the computation table located on pg 3	9	%	
	10	Multiply amount on line 1b by percentage on line 9.....	10		
	11	Tentative credit. Subtract line 10 from line 8. If line 10 is greater than line 8, enter zero.....	11		
	12	PROPERTY TAX RELIEF. Line 11 or \$415.00, whichever is LESS.....	12		
CREDIT	13	PROPERTY TAX RELIEF. Line 6 or line 12, whichever applies. Enter here and on Form RI-1040, line 14c.....	13		

State of Rhode Island Division of Taxation
2021 Form RI-1040H
 Rhode Island Property Tax Relief Claim



21100299990102

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 2021 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	14 Wages, salaries, tips, etc. from Federal Form 1040 or 1040-SR, line 1.....	14		
	15 Interest and dividends (taxable and nontaxable) from Federal Form 1040 or 1040-SR, lines 2a, 2b and 3b.....	15		
	16 Taxable refunds, credits or offsets of state and local income taxes from Federal Form 1040 or 1040-SR, Sch 1, line 1.....	16		
	17 Alimony received from Federal Form 1040 or 1040-SR, Schedule 1, line 2a.....	17		
	18 Business income (or loss) from Federal Form 1040 or 1040-SR, Schedule 1, line 3.....	18		
	19 Sale or exchange of property from Federal Form 1040 or 1040-SR line 7 or Federal Form 1040 or 1040-SR Schedule 1, line 4.....	19		
	20 IRA distributions, and pensions and annuities from Federal Form 1040 or 1040-SR, line 4a and 5a.....	20		
	21 Rental real estate, royalties, S corps, trusts, etc. from Federal Form 1040 or 1040-SR, Sch 1, line 5.....	21		
	22 Farm income or loss from Federal Form 1040 or 1040-SR, Schedule 1, line 6.....	22		
	23 Unemployment compensation from Federal Form 1040 or 1040-SR, Schedule 1, line 7.....	23		
	24 Social security benefits (including Medicare premiums) taxable and nontaxable, and Railroad Retirement Benefits from Federal Form 1040 or 1040-SR, line 6a.....	24		
	25 Other income from Federal Form 1040 or 1040-SR, Schedule 1, line 9.....	25		
	26 Total income from Federal 1040 or 1040-SR- taxable and nontaxable. Add lines 14 through 25.....	26		
	27 Deductions from Federal Form 1040 or 1040-SR, line 10 and 12b.....	27		
	28 Adjusted income. Subtract line 27 from line 26.....	28		
	29 Cash public assistance received. Enter here and on page 1, Part 2, line 1a.....	29		
	30 Other non-taxable income including child support, worker's compensation and monetary gifts.....	30		
	31 Addback of rental losses, etc. from lines 18, 19, 21, 22 or 25 above.....	31		
	32 TOTAL 2021 HOUSEHOLD INCOME. Add lines 28, 29, 30 and 31. Enter here and on page 1, line 1b.....	32		

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

State of Rhode Island Division of Taxation
2021 Form RI-1040H
 Rhode Island Property Tax Relief Claim

GENERAL INSTRUCTIONS

WHEN AND WHERE TO FILE

Form RI-1040H must be filed by April 15, 2022.

Since April 15, 2022 falls on a Friday, and Emancipation Day, a Washington DC holiday is being observed on this day, Rhode Island income tax returns will be considered timely filed if post-marked by **Monday, April 18, 2022**.

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, 2022. 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, 2022.

Your property tax relief claim should be filed as soon as possible after **December 31, 2021**. However, no claim for the year 2021 will be allowed unless such claim is filed by **April 15, 2022**. 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.

Since April 15, 2022 falls on a Friday, and Emancipation Day, a Washington DC holiday is being observed on this day, Rhode Island income tax returns will be considered timely filed if post-marked by **Monday, April 18, 2022**.

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 2021.
- 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 - Keep your originals - send in copies

Attached to this claim shall be:

For homeowners: A copy of your 2021 property tax bill.

For renters: Copies of three (3) rent receipts for the year 2021, or a copy of your 2021 lease agreement. **You should keep your original rent receipts and send in photocopies printed on letter sized (8 1/2" x 11") paper.**

If you lived in subsidized housing, attach a copy of your HUD statement.

If you are a claimant under age 65, you MUST attach a copy of your social security disability award letter or Form 1099-SSA for the year 2021.

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 29 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 2021 is \$415.00. In the 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 2021 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 32.
- 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 3 or line 9, 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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IMAGE ONLY

Name(s) shown on Form RI-1040 or RI-1040NR	Your social security number

PART 1 - REQUIRED ANNUAL PAYMENT

1 Enter your 2021 RI income tax from RI-1040, line 10a less lines 14d and 14e or RI-1040NR, line 13a less line 17d...	1	
2 Enter 80% of the amount shown on line 1.....	2	
3 RI withheld taxes paid for 2021 from RI-1040, line 14a or RI-1040NR, lines 17a and 17c.....	3	
4 Subtract line 3 from line 1. If the result is \$250.00 or less, do not complete the rest of this form.....	4	
5 Enter your 2020 RI income tax from RI-1040, line 10a less line 14d and 14e or RI-1040NR, line 13a less line 17d.	5	
6 Enter the SMALLER of line 2 or line 5.....	6	

PART 2 - SHORTCUT METHOD

You can use this method if you meet the following conditions (**Otherwise, you must complete RI-2210 to figure your underestimating interest**):

- ① You made no estimated payments **OR** all 4 estimated payments were equal and paid by the appropriate due dates;
- ② **AND** you did not complete RI-2210, part 5 (Annualized Income Installment Worksheet).

7 Enter the amount from Part 1, line 6 above.....	7	
8 Enter the total withholding and estimated tax you paid from RI-1040, lines 14a and 14b or RI-1040NR, lines 17a, 17b and 17c....	8	
9 Underpayment. Subtract line 8 from line 7. If zero or less, enter \$0.....	9	
10 Multiply line 9 by 11.9712% (0.119712).....	10	
11 If the amount on line 9 was paid on or after 4/15/2022, enter \$0 If the amount on line 9 was paid before 4/15/2022, make the following calculation: The amount on line 9 (times) the number of days paid before 4/15/2022 (times) 0.00033 and enter the result here	11	
12 UNDERESTIMATING INTEREST. Subtract line 11 from line 10. Enter here and on RI-1040, line 15b or RI-1040NR, line 18b....	12	

Check the box on that line and attach this form to your Rhode Island return.

INSTRUCTIONS

PURPOSE OF THIS FORM Individuals (**except qualified farmers and fishermen**) should use this form to determine if their income tax was sufficiently prepaid throughout the year by having Rhode Island tax withheld or by paying Rhode Island estimated tax; if not, an assessment may be imposed on the underpayment of the taxes. Complete Part 1 of this form to determine if the payment of the assessment may be avoided.

WHO CAN FILE THIS FORM You can use this form only if you meet the following conditions ① You made no estimated payments **OR** all 4 estimated payments were equal and paid by the appropriate due dates **AND** ② You are not completing the Annualization Income Worksheet on Form RI-2210. If you do not meet these conditions, you must file Form RI-2210. Form RI-2210 is available online at www.tax.ri.gov or by calling our forms department.

FARMERS AND FISHERMEN DO NOT USE FORM RI-2210A. YOU MUST USE FORM RI-2210.

On Form RI-2210, check the "TAXPAYER IS A FARMER OR FISHERMAN" check box and follow the instructions found on page 3 of Form RI-2210.

Form RI-2210 is available online at www.tax.ri.gov or by calling our forms department at (401) 574-8970.

PART 1 REQUIRED ANNUAL PAYMENT

- Line 1 Enter your **2021** Rhode Island tax from RI-1040, line 10a less lines 14d and 14e or RI-1040NR, line 13a less line 17d.
- Line 2 Multiply line 1 by 80% (.80).
- Line 3 Enter the amount of **2021** Rhode Island income taxes withheld from RI-1040, line 14a or RI-1040NR, lines 17a and 17c.
- Line 4 Subtract line 3 from line 1. If the result is \$250.00 or less, you do not owe any underestimating interest and need not complete the rest of this form.
- Line 5 Enter your **2020** Rhode Island income tax from RI-1040, line 10a less lines 14d and 14e or RI-1040NR, line 13a less line 17d. If you had no federal tax liability for **2020** and you were a Rhode Island resident during all of **2020**, and your **2020** federal tax was (or would have been had you been required to file) for a full 12 months, then enter zero (0).
- Line 6 Enter the **SMALLER** of line 2 or line 5 (including zero). If line 6 is zero, you do not owe any underestimating interest and need not complete the rest of this form. However, you must attach this form to your Rhode Island return.

PART 2 SHORTCUT METHOD

- Line 7 Enter the amount from part 1, line 6.
- Line 8 Enter the amount of estimated and withholding tax you paid for **2021** from RI-1040, lines 14a and 14b or RI-1040NR, lines 17a, 17b and 17c.
- Line 9 Subtract line 8 from line 7. If zero or less, enter \$0.
- Line 10 Multiply line 9 by 11.9712% (.119712).
- Line 11 If you paid the tax balance due before 4/15/2022, multiply the number of days paid before 4/15/2022 by the amount on line 9 by 0.00033 and enter the amount on line 11.
- Line 12 Subtract line 11 from line 10. Enter here and on RI-1040, page 2, line 15b or RI-1040NR, page 2, line 18b.

State of Rhode Island Division of Taxation
2021 Modification Worksheet
 Taxable Social Security Income Worksheet



IMAGEONLY

Name	Social security number

NOTE: Use this worksheet to determine the amount, if any, of your Social Security modification on Schedule M, line 1t.

MODIFICATION FOR TAXABLE SOCIAL SECURITY INCOME WORKSHEET

STEP 1: Eligibility

1 Enter your date of birth.....	1	
2 Enter your spouse's date of birth, if applicable.....	2	
3 Enter your Federal AGI from RI-1040 or RI-1040NR, line 1.....	3	
4 Enter your Filing Status.....	4	
5 Were either you or your spouse born on or before 11/01/1955? If yes, check the box to the right.	5	Yes <input type="checkbox"/>
6 Filing status amount. Enter the amount from below that corresponds to your filing status on line 4.....	6	

- Single or head of household - \$88,950
- Married filing separately - \$88,975
- Married filing jointly or qualifying widow(er) - \$111,200

7 Is your Federal AGI on line 3 less than the filing status amount on line 6? If yes, check the box to the right..	7	Yes <input type="checkbox"/>
--	---	------------------------------

If you answered yes to **both** questions 5 and 7, continue to Step 2.

Otherwise, **STOP**, you are not eligible for this modification.

STEP 2: Modification Amount

If you AND your spouse, if applicable, were born on or before 11/01/1955, enter 1.0000 on line 12 and skip lines 8 through 10.

8 Amount of social security benefits from Federal Form 1040 or 1040-SR, line 6a.....	8	
9 Amount of line 8 attributed to the person born on or before 11/01/1955.....	9	
10 Eligible percentage of social security benefits. Divide line 9 by line 8.....	10	_ . _ _ _ _
11 Taxable amount of social security from Federal Form 1040 or 1040-SR, line 6b.....	11	
12 Eligible percentage. Enter the percentage from line 10, or 1.0000, whichever applies.....	12	_ . _ _ _ _
13 Modification Amount. Multiply line 11 by line 12. Enter here and on Schedule M - page 1, line 1t.	13	

PURPOSE OF FORM RI-4868

Use Form RI-4868 to obtain an automatic 6 month extension of time to **file** a Rhode Island Individual Income Tax Return. Form RI-4868 can be used to extend the **filing** of Form RI-1040, Rhode Island Resident Individual Tax Return, or RI-1040NR, Nonresident Income Tax Return.

The filing or granting of an extension of time to file does not extend the time for payment of tax due on the return.

Filing Form RI-4868 DOES NOT extend the time to file Form RI-1040H or Form RI-6238. These forms must be filed on or before April 15, 2022 even if you file an extension for Form RI-1040 or RI-1040NR.

EXTENSION OF TIME

The Rhode Island extension form need not be filed if you are not required to make payment with Rhode Island extension form.

If you must file a Rhode Island request for extension, you should:

1. Prepare the Rhode Island Extension Form RI-4868.
2. On line A, clearly show the full amount properly estimated as Rhode Island income tax for the year 2021. If a proper estimate is not made, the extension request will not be considered valid. See Reg 280-RICR-20-55-2.
3. File the extension with the Rhode Island Division of Taxation on or before April 15, 2022.
4. Pay the amount of Rhode Island tax due as calculated on Form RI-4868 on or before April 15, 2022.
5. Be sure to attach a copy of Form RI-4868 to your Rhode Island return when it is filed.
6. Retain the top portion of this form for your records. Detach and return the lower portion with your payment.

Date Paid Check Number Amount

\$

DETACH EXTENSION AT PERFORATION TO MAIL IN



21101499990101

APPLICATION FOR AUTOMATIC EXTENSION OF TIME TO FILE RHODE ISLAND INDIVIDUAL INCOME TAX RETURN

1. Name(s)		
Address		
City	State	ZIP Code
2. Your social security number		
Spouse's social security number, if joint payment		

RI-4868

Enter tentative tax computation

- A. Tentative Rhode Island income tax _____
- B. Total tax withheld, payments & credits _____
- C. Balance Due (line A less line B) _____

3. ENTER AMOUNT ENCLOSED

\$ _____ .00

WHAT IS FORM RI 1040V AND DO YOU NEED TO USE IT?

It is a statement you send with your payment of any balance due on line 15c of your Form RI-1040 or line 18c of your Form RI-1040NR. Using Form RI-1040V allows us to process your payment more accurately and efficiently. We strongly encourage you to use Form RI-1040V, but there is no penalty if you do not do so.

HOW TO FILL IN FORM RI-1040V

RI-1040V STATE OF RHODE ISLAND Payment Voucher 2021
 DIVISION OF TAXATION - ONE CAPITOL HILL - PROVIDENCE, RI 02908

DO NOT STAPLE OR ATTACH THIS VOUCHER TO YOUR PAYMENT

1 NAME
 ADDRESS
 CITY, STATE & ZIP CODE
 2 SOCIAL SECURITY NUMBER
 SPOUSE'S SOCIAL SECURITY NUMBER

RI-1040V

4. ENTER AMOUNT ENCLOSED \$ 00 3

- Box 1. Enter your name(s) and address as shown on your return.
- Box 2. Enter your social security number and your spouse's social security number (if making a joint payment) in the boxes provided.
- Box 3. Enter the amount of the payment you are making. Also, enter below for your records.

Date Paid	Check Number	Amount
_____	_____	_____

HOW TO PREPARE YOUR PAYMENT

Make your check or money order payable to the "R.I. Division of Taxation." Do not send cash. Make sure the name and address appears on the check or money order. Write "Form RI-1040V," daytime phone number and social security number on your check or money order.

HOW TO SEND IN YOUR RETURN, PAYMENT, AND RI-1040V

Retain the top portion of this form for your records. Detach and return the lower portion with your payment. DO NOT staple or otherwise attach your payment or Form RI-1040V to your return or to each other. Instead, just put them loose in the envelope. Mail your tax return, payment and RI-1040V to the Rhode Island Division of Taxation, One Capitol Hill, Providence, RI 02908-5807.

PAYMENT BY CREDIT CARD

For information regarding the payment of taxes by credit card, please visit the Credit Card Payments page of the Division of Taxation's website.

<http://www.tax.ri.gov/misc/creditcard.php>

Enter on page 1 of Form RI-1040 or RI-1040NR, 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).

DETACH VOUCHER AT PERFORATION TO MAIL IN WITH YOUR PAYMENT



21101399990101

DO NOT STAPLE OR ATTACH THIS VOUCHER TO YOUR PAYMENT OR YOUR RETURN

1. Name(s)
Address
City State ZIP Code
2. Your social security number
Spouse's social security number, if joint payment

RI-1040V

3. ENTER AMOUNT ENCLOSED

\$ _____ .00



IMAGEONLY

REMINDER

IF YOU ARE FILING AN AMENDED RETURN,
BE SURE TO ATTACH ALL FORMS AND SCHEDULES
THAT MAKE UP YOUR RETURN TO THIS SUPPLEMENT -
EXPLANATION OF CHANGES TO INCOME, DEDUCTIONS AND CREDITS
AND CHECK THE AMENDED BOX ON
THE FRONT OF FORM RI-1040, RI-1040NR OR RI-1041.

DO NOT SEND JUST THOSE SCHEDULES THAT
CHANGED FROM YOUR ORIGINAL FILING.

ALL FORMS AND SCHEDULES ARE NEEDED IN ORDER
TO PROCESS YOUR AMENDED RETURN.

2021 INSTRUCTIONS FOR FILING RI-1040

WHAT'S NEW FOR TAX YEAR 2021

Each year the RI Division of Taxation is required to make an inflationary adjustment for the following amounts:

- Standard deduction amounts (see page I-4 for the increased amounts)
- Exemption amount (see page I-4 for the increased amount)
- Income tax brackets (see page I-10 for the new tiers)
- Increased Standard Deduction and Exemption phaseout amount (see page I-4 for the increased amount)
- Federal AGI amounts for the social security modification (see worksheet on page 18)
- Federal AGI amounts for the pension and annuity modification (see instructions starting on page I-8)
- RI-1040H - Property Tax Relief Credit (see Form RI-1040H)

Individual Health Insurance Mandate 2021 Changes

The COVID-19 exemption for 2020 allowed through HealthSource RI's regulation has expired. If you have experienced a hardship in 2021, you may be able to apply for an exemption through HealthSource RI. For more information, please visit www.healthsourceri.com/mandate

GENERAL INSTRUCTIONS

The RI-1040 Resident booklet contains returns and instructions for filing the 2021 Rhode Island Resident Individual Income Tax Return. Read the instructions in this booklet carefully. For your convenience we have provided "line by line instructions" which will aid you in completing your return. Please print or type so that it will be legible. Fillable forms are available on our website at www.tax.ri.gov. Check the accuracy of your name(s), address, social security number(s) and the federal identification numbers listed on Schedule W.

Most resident taxpayers will only need to complete the first three pages of Form RI-1040, RI Schedule W, RI Schedule E and RI Schedule U. Those taxpayers claiming modifications to federal adjusted gross income must complete RI Schedule M on pages 9 and 10. Taxpayers claiming a credit for income taxes paid to another state must complete RI Schedule II on page 3.

Nonresidents and part-year residents will file their Rhode Island Individual Income Tax Returns using Form RI-1040NR.

Complete your 2021 Federal Income Tax Return first.

It is the basis for preparing your Rhode Island income tax return. In general, the Rhode Island income tax is based on your federal adjusted gross income.

Accuracy and attention to detail in completing the return in accordance with these instructions will facilitate the processing of your tax return. You may find the following points helpful in preparing your Rhode Island Income Tax Return.

WHO MUST FILE A RETURN

RESIDENT INDIVIDUALS – Every resident individual of Rhode Island who is required to file a federal income tax return must file a Rhode Island individual income tax return (RI-1040).

A resident individual who is not required to file a federal income tax return may be required to file a Rhode Island income tax return if his/her income for the taxable year is in excess of the sum of his/her Rhode Island personal exemptions and applicable standard deduction.

"Resident" means an individual who is domiciled in the State of Rhode Island or an individual who maintains a permanent place of abode in Rhode Island and spends more than 183 days of the year in Rhode Island.

For purposes of the above definition, domicile is found to be a place an individual regards as his or her permanent home – the place to which he or she intends to return after a period of absence. A domicile, once established, continues until a new fixed and permanent home is acquired. No change of domicile results from moving to a new location if the intention is to remain only for a limited time, even if it is for a relatively long duration. For a married couple, normally both individuals have the same domicile.

Any person asserting a change in domicile must show:

- (1) an intent to abandon the former domicile,
- (2) an intent to acquire a new domicile and
- (3) actual physical presence in a new domicile.

JOINT AND SEPARATE RETURNS

JOINT RETURNS: Generally, if two married individuals file a joint federal income tax return, they also must file a joint Rhode Island income tax return. However, if either one of the married individuals is a resident and the other is a nonresident, 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, credits 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.

SEPARATE RETURNS: Married individuals filing separate federal income tax returns must file separate Rhode Island income tax returns.

MILITARY PERSONNEL

Under the provisions of the Soldiers and Sailors Civil Relief Act, the service pay of members of the armed forces can only be subject to income tax by the state of which they are legal residents. Place of legal residence at the time of entry into the service is normally presumed to be the legal state of residence and remains so until legal residence in another state is established and service records are changed accordingly. The Rhode Island income tax is imposed on all the federal taxable income of a resident who is a member of the armed forces, regardless of where such income is received.

Military pay received by a nonresident service person stationed in Rhode Island is not subject to Rhode Island income tax. This does not apply to other income derived from Rhode Island sources, e.g., if the service person holds a separate job, not connected with his or her military service, income received from that job is subject to Rhode Island income tax.

In addition, under the provisions of the Military Spouses Residency Relief Act, income for services performed by the servicemember's spouse can only be subject to income tax by the state of his/her legal residency if the servicemember's spouse meets certain conditions.

Income for services performed by the servicemember's spouse in Rhode Island would be exempt from Rhode Island income tax if the servicemember's spouse moved to Rhode Island solely to be with the servicemember complying with military orders sending the servicemember to Rhode Island. The servicemember and the servicemember's spouse must also share the same non-Rhode Island domicile.

However, other income derived from Rhode Island sources such as business income, ownership or disposition of any interest in real or tangible personal property and gambling winnings are still subject to Rhode Island income tax.

Internal Revenue Code provisions governing armed forces pay while serving in a "combat zone" or in an area under conditions that qualify for Hostile Fire Pay are applicable for Rhode Island purposes.

DECEASED TAXPAYERS

If the taxpayer died before filing a return for tax year 2021, 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 filing the return should check the "deceased" check box 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.

If you are filing Form RI-1040H, 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.

WHERE AND WHEN TO FILE

Since April 15, 2022 falls on a Friday, and Emancipation Day, a Washington DC holiday is being observed on this day, Rhode Island income tax returns will be considered timely filed if post-marked by **Monday, April 18, 2022**.

If you are claiming a refund, mail your return to:

Rhode Island Division of Taxation
One Capitol Hill
Providence, RI 02908 – 5806

If you are making a payment, mail your return, payment and Form RI-1040V to:

Rhode Island Division of Taxation
One Capitol Hill
Providence, RI 02908 – 5807

EXTENSION OF TIME

Any extension of time granted for filing an individual income tax return shall not operate to extend the time for the payment of any tax due on such return.

In General -

(1) An individual who is required to file a Rhode Island income tax return shall be allowed an automatic six month extension of time to file such return.

(2) An application must be prepared in duplicate on form RI-4868.

(3) The original of the application must be filed on or before the date prescribed for the filing of the return of the individual with the Rhode Island Division of Taxation.

(4) Such application for extension must show the full amount **properly estimated** as tax for such taxpayer for such taxable year, and such application must be accompanied by the full remittance of the amount properly estimated as tax which is unpaid as of the date prescribed for the filing of the return.

NOTE: If no payment is required to be made with your Rhode Island extension form and you are filing a federal extension form for the same period of time, **you do not need to submit the Rhode Island form**. Attach a copy of Federal Form 4868 or the electronic acknowledgment you receive from the IRS to your Rhode Island individual income tax return at the time it is submitted.

Filing for an extension of time to file Form RI-1040 does not extend the time to file Form RI-1040H, Rhode Island Property Tax Relief Claim or Form RI-6238, Rhode Island Residential Lead Paint Credit. Since April 15, 2022 falls on a Friday, and Emancipation Day, a Washington DC holiday is being observed on this day, Rhode Island income tax returns will be considered timely filed if post-marked by **Monday, April 18, 2022**.

WHERE TO GET FORMS

Forms may be obtained by:

- visiting the Division of Taxation's website: <http://www.tax.ri.gov> or
- calling the Division of Taxation's Forms Request line: (401) 574-8970
- emailing the Division of Taxation's Forms address: Tax.Forms@tax.ri.gov

MISSING OR INCORRECT FORM W-2

This form is given to you by your employer showing the amount of income tax withheld on your behalf by your employer. A copy of it must accompany your Rhode Island income tax return if you are to receive credit for such withheld tax. **Only your employer can issue or correct this form.** If you have not received a Form W-2 from your employer by February 15, 2022 or if the form which you have received is incorrect, contact your **employer** as soon as possible.

CHANGES IN YOUR FEDERAL TAXABLE INCOME OR FEDERAL TAX LIABILITY

You must report to the Rhode Island Division of Taxation any change or correction in federal taxable income or federal tax liability as reported on your federal income tax return, whether resulting from the filing of an **amended** federal return or otherwise. Such report must be made within 90 days after filing an amended federal return or final determination of such change by the Internal Revenue Service. Report any changes on Form RI-1040, and check the Amended checkbox. Using the Supplement to Individual Income Tax Return, provide an explanation of the changes to your income, deductions and/or credits. Attach the supplement to your amended return along with all schedules that are part of your return, not just those that were changed because of the amendment. The Supplement can be found on page 23 of the Resident Booklet or on the Division of

Taxation's website at:

<https://tax.ri.gov/forms/individual-tax-forms/personal-income-tax-forms>

RHODE ISLAND LOTTERY PRIZES

Winnings and prizes received from the Rhode Island Lottery are taxable under the Rhode Island personal income tax law and are to be included in the income of both residents and nonresidents alike.

ESTIMATED INCOME TAX PAYMENTS

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.

PAYMENTS OR REFUNDS

Any **PAYMENT** of tax liability shown on your return to be due to the State of Rhode Island must be paid in full with your return. Complete and submit Form RI-1040V with your payment.

An amount due of less than five dollars (\$5) need not be paid.

See "**Where and When to File**" for mailing instructions.

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 2022. 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 \$5.00 will not be paid unless specifically requested.

See "**Where and When to File**" for mailing instructions.

REFUND CLAIMS

RIGL §44-30-87 provides different time periods within which a refund claim is allowed. A refund may be claimed within three (3) years of filing a return or two (2) years from the time the tax was paid, whichever expires later.

If a claim is made within the three (3) year period, the amount of the refund cannot exceed the amount of tax paid within that three (3) year period.

If a claim is made within the two (2) year period, the amount of refund may not exceed the portion of tax paid during the two (2) years preceding the filing of the claim.

For purposes of this section, any income tax withheld from the taxpayer during any calendar year and any amount paid as estimated income tax for a taxable year is deemed to have been paid on the fifteenth day of the fourth month following the close of the taxable year for which the payments were being made.

For more information, call the Personal Income Tax Section at (401) 574-8829, option #3.

VICTIM OF IDENTITY THEFT

If you are a victim of identity theft, attach a copy of Federal Form 14039 to your return.

SIGNATURE

You must sign your Rhode Island income tax return. If filing a joint return, both married individuals must sign the 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 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.

NET OPERATING LOSS DEDUCTIONS

The Rhode Island Personal Income Tax law relating to Net Operating Loss deduction (NOL) has been amended by enactment of RIGL §44-30-2.8 and RIGL §44-30-87.1.

Under the provisions of RIGL §44-30-87.1, for losses incurred for taxable years beginning on or after January 1, 2002, an NOL deduction may not be carried back for Rhode Island personal income tax purposes, but will only be allowed as a carry forward for the number of succeeding years as provided in IRS §172. A carry forward can only be used on the Rhode Island return to the extent that the carry forward is used on the federal return.

Should you have any questions regarding this matter, please call the Personal Income Tax Section at (401) 574-8829, option #3.

BONUS DEPRECIATION

A bill passed disallowing the federal bonus depreciation for Rhode Island tax purposes. When filing a Rhode Island tax return any bonus depreciation taken for federal purposes must be added back to income as a modification on RI Schedule M - page 2, line 2d for Rhode Island purposes. In subsequent years, when federal depreciation is less than what previously would have been allowed, the difference may be deducted from income as a modification on RI Schedule M - page 1, line 1i for Rhode Island purposes.

A separate schedule of depreciation must be kept for Rhode Island purposes. The gain or loss on the sale or other disposition of the asset is to be determined, for Rhode Island purposes, using a Rhode Island depreciation schedule.

EXAMPLE: A company bought equipment after September 11, 2001 that cost \$10,000 and had a 10 year life and qualified for 30% bonus depreciation. Depreciation for federal purposes in the first year was \$3,700 (30% X \$10,000) + (10% x 7,000). Normal depreciation in the first year would have been \$1,000. The Company should add back on RI Schedule M, page 2, line 2d the amount of \$2,700 (\$3,700 - \$1,000). In subsequent years the company should deduct \$300 (\$1000 - \$700) each year while depreciation lasts. The deduction should be on RI Schedule M - page 1, line 1i.

If a taxpayer has already filed a return, an amended return should be filed. Questions on this procedure should be addressed by calling the Personal Income Tax Section at (401) 574-8829, option #3.

SECTION 179 DEPRECIATION

Rhode Island passed a bill disallowing the increase in the Section 179 depreciation under the Jobs & Growth Tax Relief Reconciliation Act of 2003. Section 179 depreciation will remain limited to \$25,000 for Rhode Island income tax purposes. When filing your Rhode Island tax return, a deduction is allowed for depreciation taken on your federal return in prior years which was previously taken as an increasing modification to adjusted gross income. Enter the deduction as a modification on Schedule M - page 1, line 1j.

A separate schedule of depreciation must be kept for Rhode Island purposes. The gain or loss on the sale or other disposition of the asset is to be determined, for Rhode Island purposes, using the Rhode Island depreciation schedule.

Legislation passed in July of 2013 sets Rhode Island to conform with the federal Section 179 deduction amounts for all assets placed in service on or after January 1, 2015.

TUITION SAVINGS PROGRAM – SECTION 529

A modification decreasing federal adjusted gross income may be claimed for contributions made to a Rhode Island "qualified tuition program" under

section 529 of the Internal Revenue Code, 26 U.S.C. §529. The maximum modification shall not exceed \$500, \$1,000 if a joint return, regardless of the number of accounts. Taxpayers should claim the modification on Schedule M - page 1, line 1g.

If the funds are rolled over to a Tuition Savings Plan of another state or are an unqualified withdrawal, recapture is required.

Taxpayers may also take a modification decreasing federal adjusted gross income in the amount of any qualified withdrawal or distribution from the "Tuition Saving Program" which is included in federal adjusted gross income. Taxpayers should claim the modification on Schedule M - page 1, line 1g.

RHODE ISLAND TAX CREDITS

Rhode Island law provides special Rhode Island tax credits which may be applied against the Rhode Island income tax. Before claiming any credits, taxpayers should refer to the Rhode Island law and/or regulations for specific requirements for each credit such as carry over provisions and the order in which the credits must be used. Taxpayers claiming credits must attach RI Schedule CR and the proper form(s) and other documentation to the return; failure to do so will result in disallowance of the credit. A list of allowable Rhode Island credits is available on RI Schedule CR.

If you do not see a particular credit on RI Schedule CR, that means the credit is no longer allowed against personal income tax.

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.

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% (0.0325) per annum.

PENALTIES

The law provides for penalties in the following circumstances:

- Failure to file an income tax return by the due date. A late filing penalty will be assessed at 5% (0.0500) per month on the unpaid tax for each month or part of a month the return is late. The maximum late filing penalty is 25% (0.2500).

- Failure to pay any tax due by the due date. A late payment penalty will be assessed at 1/2% (0.0050) per month on the unpaid tax for each month or part of a month the tax remains unpaid. The maximum late payment penalty is 25% (0.2500).

- Preparing or filing a fraudulent income tax return.

Regulation 280-RICR-20-55-4 implements the state law enacted in 2013 which establishes civil and criminal penalties for paid preparers who prepare Rhode Island personal income tax returns with the intent to wrongfully evade or reduce a tax obligation.

USE OF FEDERAL INCOME TAX INFORMATION

All amounts reported from the Federal Forms 1040, 1040NR, 1040NR-EZ and 1040-SR, as well as those reported on Form RI-1040, 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.

AMENDED RETURNS

Report any changes to your original filing on Form RI-1040, and check the Amended checkbox. Using the Supplement to Individual Income Tax Return, provide an explanation of changes to your income, deductions or credits. Attach the supplement to your amended return along with all schedules that are part of your return, not just those that were changed because of the amendment. In addition provide any documents required to support those schedules that are a part of your return. The Supplement can be found on page 23 of the Resident Booklet or on the Division of Taxation's website: <https://tax.ri.gov/forms/individual-tax-forms/personal-income-tax-forms>

OTHER QUESTIONS

Obviously the foregoing general instructions and the specific instructions for completing the return form(s) which follow will not answer all questions that may arise. If you have any doubt regarding completion of your return, further assistance may be obtained at the Division of Taxation, One Capitol Hill, Providence RI 02908-5801 or by calling the Personal Income Tax Section at (401) 574-8829, option #3.

SPECIFIC LINE INSTRUCTIONS

NAME AND ADDRESS

Complete the identification portion of the return, including your name and social security number, your spouse's name and social security number (if applicable), address, daytime telephone number and your city or town of legal residence.

ELECTORAL SYSTEM CONTRIBUTION

You may designate a contribution of five dollars (\$5) or ten dollars (\$10) if married and filing a joint return, to the account for the public financing of the electoral system. The first two dollars (\$2) or four dollars (\$4) if married and filing a joint return, up to a total of two hundred thousand dollars (\$200,000) collectively for all parties and the nonpartisan account, shall be allocated only to political parties which at the preceding general election, nominated a candidate for governor and such candidate polled at least 5 percent of the entire vote cast in the state for governor. The remaining funds shall be allocated for the public financing of campaigns for governor.

An electoral system contribution will **NOT** increase your tax due or reduce your refund.

DESIGNATION OF POLITICAL PARTY

If you don't name a political party, your contribution will be credited to the nonpartisan general account or you can check the box and designate a political party. If you designate:

- (1) a political party which did not receive at least 5 percent of the entire vote for Governor in the preceding general election,
- (2) a non-existent political party,
- (3) a particular office,
- (4) an individual officeholder or political figure, **or**
- (5) a national party which is not a state party, your electoral system contribution will be credited to the nonpartisan general account.

If you designate more than one political party, your contribution will be credited to the first political party named.

FILING STATUS

Check the appropriate box to indicate your filing status. Generally your filing status for Rhode Island income tax purposes is the same as for Federal income tax purposes.

INCOME, TAX AND CREDITS

Line 1 – Federal Adjusted Gross Income: Enter your federal adjusted gross income from Federal Form 1040 or Federal Form 1040-SR, line 11.

Line 2 – Modifications: Enter your net modifications from RI Schedule M - page 2, line 3. If you are claiming a modification, you must attach RI Schedule M along with supporting documentation to your return.

RI Schedule M is discussed further beginning on page I-8 of these instructions.

Line 3 – Modified Federal Adjusted Gross Income: Determine your modified federal adjusted gross income by combining the amount on line 1 with the amount on line 2.

Line 4 – Deductions: Enter your Rhode Island standard deduction from the list in the next column. Rhode Island does not allow the use of federal itemized deductions.

Single	\$9,050
Married Joint	\$18,100
Qualifying Widow(er)	\$18,100
Married Separate	\$9,050
Head of Household	\$13,550

However, if line 3 is more than \$210,750 see the Exemption Worksheet on page i (back of the front cover) to compute your exemption amount.

Line 5 - Subtract line 4 from line 3. If zero or less, enter zero.

Line 6 – Exemptions: Complete RI Schedule E (found on page 5 of the RI-

1040 Resident booklet) listing the name, social security number, date of birth and relationship to you of each dependent for whom you are claiming an exemption. Enter the number of Exemptions from RI Schedule E, line 5 in the box on line 6. Attach RI Schedule E to your RI-1040 tax return.

RI Schedule E is discussed further beginning on page I-7 of these instructions.

Exemption Amount: Multiply the number of exemptions in the box by \$4,250.

However, if line 3 is more than \$210,750 see the Exemption Worksheet on page i (back of the front cover) to compute your exemption amount.

NOTE: If someone else can claim you on their return, your exemption amount is zero.

Line 7 – Rhode Island Taxable Income: Subtract line 6 from line 5. If zero or less, enter zero.

Line 8 – Rhode Island Income Tax: Enter the RI income tax from the RI Tax Table or Computation Worksheet.

Line 9a – Rhode Island Percentage of Allowable Federal Credit: Enter the amount of allowable federal credit from page 3, RI Schedule I, line 22.

Line 9b – Credit for Taxes Paid to Other States: Enter amount of credit for taxes paid to other states from page 3, RI Schedule II, line 29. If credit is claimed for taxes paid to more than one state, make a separate calculation of each state using Form RI-1040MU which can be found on page 9 of the RI-1040 Resident booklet.

NOTE: You must attach a signed copy of each state return for which you are claiming credit. Failure to attach copies could result in the credit being disallowed.

Line 9c - Other Rhode Island Credits: Enter amount of Other Rhode Island Credits from page 6, RI Schedule CR, line 8. Attach RI Schedule CR and your original certificate or a carry-forward schedule to your RI-1040.

NOTE: All credits require the original certificate be attached to the return unless the credit amount is a carry forward from a prior year. Failure to attach the original certificate will result in the disallowance of the credit until the original is provided.

Line 9d - Total Rhode Island Credits: Add lines 9a, 9b and 9c.

Line 10a – Rhode Island Income Tax after Credits: Subtract line 9d from line 8. If zero or less, enter zero.

Line 10b - Recapture of Prior Year Other Rhode Island Credits: Enter amount of Credit Recapture from page 6, RI Schedule CR, line 11.

Line 11 – Rhode Island Checkoff Contributions: Enter the amount of checkoff contributions from page 3, RI Checkoff Contributions Schedule, line 37. A list of the checkoff contributions can be found on page I-6 of these instructions. These checkoff contributions will increase your tax due or reduce your refund.

Line 12a – Use/Sales Tax Due: Enter the amount of Use/Sales Tax from Schedule U, line 4 or line 8, whichever applies. For more information, see the instructions for RI Schedule U on page I-9.

Line 12b – Individual Mandate Penalty: Enter the amount of your individual mandate penalty from the 2021 Shared Responsibility Worksheet, line 15.

If you and all members of your tax household had minimum essential health coverage for all of 2021, check the checkbox next to line 12b.

If you and all members of your tax household did not have minimum essential coverage, you must complete Form IND-HEALTH and the Shared Responsibility Worksheet to determine the amount of your Individual Mandate Penalty.

For more information refer to the Instructions for the Individual Healthcare Mandate for Rhode Island Residents - Individual Healthcare Form and Shared Responsibility Worksheet.

Line 13a – Total Rhode Island Tax and Checkoff Contributions: Add lines 10a, 10b, 11, 12a and 12b.

Line 13b - Enter the amount from line 13a.

PAYMENTS AND PROPERTY TAX RELIEF CREDIT

Line 14a – Rhode Island Income Tax Withheld: Enter total amount of Rhode Island 2021 income tax withheld from RI Schedule W, line 16. (Attach state copy of all forms W-2, 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.

RI Schedule W, along with your W-2s and 1099s, must be attached to your return in order to receive credit for Rhode Island income tax withheld.

Withholding from a Pass-through entity reported on Form RI-1099PT should be entered on Schedule W and included in the amount for Line 14a.

Form RI-1099PT must be attached to your return

The tax elected to be paid by a Pass-through Entity on Form RI-PTE on behalf of the members or partners of a Pass-through entity shall also be claimed on RI Schedule W and included in the amount for Line 14a.

Form RI-1099E must be attached to your return

RI Schedule W is discussed further on page I-6 of these instructions.

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 Form RI-1040.

Line 14b – 2021 Estimated Payments and Amount Applied from 2020 Return: Enter the amount of estimated payments paid in 2021 Form RI-1040ES and the amount of overpayment applied from your 2020 return.

Line 14c – Property Tax Relief Credit: Enter the amount of allowable property tax relief credit from Form RI-1040H, line 13. If you are filing a Rhode Island Form RI-1040, attach Form RI-1040H to your RI-1040. However, if you are not required to file a Form RI-1040 or if you are filing an extension for your RI-1040, you may file Form RI-1040H separately to claim your property tax relief credit. Filing an extension of time to file Form RI-1040 does **NOT** extend the time to file Form RI-1040H.

Form RI-1040H, Rhode Island Property Tax Relief Claim, must be filed by Friday, April 15, 2022.

Since April 15, 2022 falls on a Friday, and Emancipation Day, a Washington DC holiday is being observed on this day, Rhode Island income tax returns will be considered timely filed if post-marked by **Monday, April 18, 2022.**

Line 14d – RI Earned Income Credit: Enter amount from page 3, RI Schedule EIC, line 40. If you are claiming a Rhode Island earned income credit, you must complete and attach RI Schedule EIC located on page 3 to your RI-1040.

Line 14e - RI Residential Lead Paint Credit: Enter the amount from Form RI-6238, line 7. You must attach a copy of Form RI-6238 to your RI-1040. However, if you are not required to file a Form RI-1040 or if you are filing an extension for your RI-1040, you may file Form RI-6238 separately to claim your RI Residential Lead Paint Credit. Filing an extension of time to file Form RI-1040 does **NOT** extend the time to file Form RI-6238.

Form RI-6238, Rhode Island Residential Lead Paint Credit, must be filed by Friday, April 15, 2022.

Since April 15, 2022 falls on a Friday, and Emancipation Day, a Washington DC holiday is being observed on this day, Rhode Island income tax returns will be considered timely filed if post-marked by **Monday, April 18, 2022.**

Line 14f – Other Payments: Enter the total amount of any other payments and any advance payments made with your application for an automatic extension of time to file (Form RI-4868). Attach a copy of Form RI-4868 to your return.

Any pass-through withholding from Form RI-1099PT or Pass-through Entity Election Tax from Form RI-1099E must be entered on RI Schedule W and not included in “Other Payments” on this line. Form RI-1099PT and Form RI-1099E must be attached to your return.

Line 14g – Total Payments and Credits: Add lines 14a, 14b, 14c, 14d, 14e and 14f.

Line 14h - Previously issued overpayments: If filing an amended return, enter the amount of any prior overpayments for this tax period (whether refunded or carried forward previously).

Line 14i - Net Payments: Subtract line 14h from line 14g.

Line 15a – Balance Due: If the amount on line 13b is greater than the amount of line 14i. **SUBTRACT** line 14i from line 13b and enter the balance due on this line. This is the amount you owe.

Line 15b – Underestimating Interest Due: Complete Form RI-2210 or Form RI-2210A. Enter the amount of interest due from Form RI-2210, line 12 or line 22 or Form RI-2210A, line 12 on this line. This amount should be added to line 15a or subtracted from line 16, whichever applies.

Line 15c – Total Amount Due: Add lines 15a and 15b. This amount is payable in full with your return. Complete Form RI-1040V. Send payment and Form RI-1040V with your return. An amount due of less than five dollars (\$5) need not be paid.

Line 16 – Overpayment: If the amount on line 14g is greater than the amount on line 13b then **SUBTRACT** line 13b from line 14i and enter the overpayment on line 16.

If there is an amount due on line 15b for underestimating interest, subtract line 15b from line 16.

If the amount of underestimating interest on line 15b is more than the amount of overpayment from line 16, subtract line 16 from line 15b and enter the result on line 15c.

Line 17 – Refund: Enter the amount of the overpayment from line 16 that is to be refunded. Refunds of less than \$5.00 will not be paid unless specifically requested.

Line 18 - Overpayment to be applied to 2022: Enter the amount of overpayment from line 16 which is to be applied to your 2022 estimated tax. (See General Instructions on page I-2)

RI SCHEDULE I ALLOWABLE FEDERAL CREDIT


Line 19 – Rhode Island Income Tax: Enter the amount from Form RI-1040, page 1, line 8.

Line 20 – Credit for Child and Dependent Care Expenses: Enter the amount from Federal Form 1040 or Federal Form 1040-SR, Schedule 3, line 2 or 13g.

Line 21 – Multiply the amount on line 20 by 25%

Line 22 - Maximum Credit: Enter the amount from line 19 or 21, whichever is less. Enter here and on form RI-1040, page 1, line 9a.

RI SCHEDULE II CREDIT FOR INCOME TAXES PAID TO ANOTHER STATE

 **RIGL §44-30-18**
If you are claiming credit for income taxes paid to more than one state, use Form RI-1040MU, Credit for Income Taxes Paid to Multiple

States. Enter the applicable amounts from Form(s) RI-1040MU onto this schedule.

Line 23 – Rhode Island Income Tax: Enter the amount from page 1, line 8 less allowable federal credit from page 3, RI Schedule I, line 22.

Line 24 – Income from Other State(s): Enter the amount of income derived from other state.

Income from more than one other state?

If state income tax has been paid to more than one other state, prepare a separate calculation for each state on Form RI-1040MU. Enter the amount of income from other states from Form RI-1040MU, line 29.

If you need to use more than one Form RI-1040MU, add all of the Form RI-1040MU line 29 amounts together and enter the total amount on line 24.

Out-of-state gross income is determined in the same manner as that which would be used for Federal purposes and generally includes the net amounts of income that appear on the face of the other state's return or what would be comparable to the face of the Federal Income Tax Return.

Line 25 – Modified Federal AGI: Enter amount from page 1, line 3.

Line 26 – Divide line 24 by line 25. If greater than 1,0000, enter 1.0000.

Line 27 – Tentative Credit: Multiply the amount on line 23 by the percentage on line 26.

Line 28 – Tax Due and Paid to Other State: Enter the amount of income tax due and paid to the other state and write the abbreviation for the name of the state in the space provided.

Income tax paid to more than one other state?

If state income tax has been paid to more than one other state, prepare a separate calculation for each state, on Form RI-1040MU. Enter the amount of credit from Form RI-1040MU, line 30.


If you need to use more than one Form RI-1040MU, add all of the Form RI-1040MU line 30 amounts together and enter the total amount on line 28.

In the space provided for the abbreviation for the name of state to which income taxes were due and paid enter "MU".

NOTE: You must attach a signed copy of the return filed with the other state(s). If you owe no tax to the other state(s) and are to be refunded all the taxes withheld or paid to the other state(s), enter \$0.00 on line 28. If included on a composite filing in another state(s), you must attach a copy of the composite filing(s) showing your income and the taxes paid on your behalf.

Line 29 – Maximum Credit for Tax Paid to Another State: Enter the amount from line 23, line 27 or line 28, whichever is the smallest. Enter here and on page 1, line 9b.

RI CHECK-OFF CONTRIBUTIONS SCHEDULE

 **These checkoff contributions will increase your tax due or reduce your refund. All checkoff contributions are voluntary.**

Lines 30 through 36 – Contributions: A contribution to the following programs may be made by checking the appropriate box(es) or by entering the amount you want to contribute. All such contributions are deposited as general revenues.

- (30) Drug Program Account
- (31) Olympic Contribution
- (32) Rhode Island Organ Transplant Fund
- (33) Rhode Island Council on the Arts
- (34) Rhode Island Non-game Wildlife Appropriation
- (35) Childhood Disease Victims' Fund and Substance Use and Mental Health Leadership Council of RI
- (36) RI Military Family Relief Fund

Line 37 – Total Contributions: Add lines 30, 31, 32, 33, 34, 35 and 36. Enter the total here and on page 1, line 11.

RI SCHEDULE EIC EARNED INCOME CREDIT

Line 38 – Federal Earned Income Credit: Enter the amount of Federal Earned Income Credit from Federal Form 1040 or Federal Form 1040-SR, line 27a.

Line 39 – The Rhode Island percentage is 15%.

Line 40 – Rhode Island Earned Income Credit: Multiply line 38 by line 39. Enter here and on page 1, line 14d.

SCHEDULE W RHODE ISLAND W2 AND 1099 INFORMATION

If claiming Rhode Island income tax withheld on Form RI-1040, page 1, line 14a, RI Schedule W must be completed and attached along with the actual form W-2 or 1099 showing the Rhode Island tax withheld amount.

Lines 1 - 15:

Please complete columns A, B, C, D and E for each W-2 and 1099 showing Rhode Island withholding.

Column A: For each W-2 or 1099 being entered, leave blank if the W-2 or 1099 is for you. Enter an "S" if the W-2 or 1099 belongs to your spouse.

Column B: For each W-2 or 1099 being entered, leave blank if the information being entered is from a W-2. For all 1099s being entered, refer to the chart on Schedule W and enter the applicable letter code.

Pass-through Election

If you and/or your spouse, if applicable, are a member or partner of a pass-through entity that has elected to pay Rhode Island tax on Form RI-PTE, enter the amount of tax paid on behalf of you and/or your spouse, if applicable by that pass-through entity on RI Schedule W along with the identification number of the pass-through entity. In column B enter the letter code "E".

Column C: For each W-2 or 1099 being entered, enter the name of the employer or payer.

Column D: For each W-2, enter the employer's state identification number from box 15 of the W-2. Note: The state identification number may be different than the employer's federal identification number. Be sure to enter the identification number from box 15, rather than box b of the W-2. For each 1099, enter the payer's federal identification number.

DO NOT ENTER MORE THAN 9 DIGITS FOR THE ID NUMBER. IF "00" FOLLOWS THE 9 DIGIT ID NUMBER, DO NOT ENTER THE "00".

Column E: For each W-2 or 1099, enter the amount of Rhode Island withholding as shown on each form. See chart on Schedule W for box reference.

Line 16 - Total Rhode Island Income Tax Withheld. Add the amounts from Column E, lines 1 through 15. Enter the total here and on RI-1040, line 14a.

Line 17 - Enter the number of W-2s and 1099s entered on lines 1-15 showing Rhode Island income tax withheld.

Schedule W plus all W-2s and 1099s with Rhode Island withholding must be attached to your Rhode Island return in order to receive credit for your Rhode Island withholding tax amount.

For those taxpayers claiming payments from Form RI-PTE, attach a copy of Form RI-PTE, and Form 1099E showing the amount of Rhode Island source income earned from, and Rhode Island tax paid on your behalf by, the pass-through entity. You must also enter the amount of tax paid on your and/or your spouse's, if applicable, behalf as a modification increasing federal adjusted gross income on RI Schedule M, line 2h.

RI SCHEDULE E DEPENDENT SCHEDULE

Unless you can be claimed as a dependent by someone else, complete Schedule E listing all dependents in your household.

You cannot claim a person as a dependent unless that person is your qualifying child or qualifying relative. Refer to IRS Publication 501 (2021) for further guidance.

Line 1a - Check the "Yourself" checkbox.

Line 1b - If filing a joint return, also check the "Spouse" checkbox.

Lines 2a - 2m - Use pages 16-20 of the IRS 1040 Instructions to determine eligible dependents that may be claimed as exemptions on your RI-1040.

Column A - List the full name of your dependent

Column B - List the social security number of your dependent

Column C - List the date of birth of your dependent using this format:

MMDDYYYY
01012020

Column D - List the relationship of your dependent to you. For example: daughter, son, mother, father, grandmother, grandfather, niece, nephew

Line 3 - Enter the number of boxes from lines 1a and 1b that are checked.

Line 4a - Enter the number of children from lines 2a - 2m who lived with you

Line 4b - Enter the number of children from lines 2a - 2m who did not live with you due to divorce or separation.

Line 4c - Enter the number of other dependents from lines 2a - 2m not included on lines 4a or 4b.

Line 5 - Add the numbers from lines 3 - 4c. Enter here and in the box on RI-1040, page 1, line 6.

RI SCHEDULE CR OTHER RI CREDITS


CURRENT YEAR OTHER RI CREDITS:

This credit schedule details "Other Rhode Island Credits" being used on your RI-1040. Each Rhode Island credit has its own line. On the appropriate line, enter the dollar amount of the credit being taken. The total of all credits will be entered on Form RI-1040, page 1, line 9c.

Proper documentation must be submitted for each credit you are using or carrying forward.

If you are using amounts carried forward from prior years, attach a schedule showing the year of credit origination and any amounts used to date.

Any missing or incomplete documentation will cause a delay in processing your return.

 Pursuant to RIGL 44-30-2.6(c)(3)(E), only the following credits are allowed as credits against Rhode Island Personal Income Tax. No other credits can be allowed. This also pertains to any carry forward of a credit that is not listed in this section.

If the credit you are trying to claim is not listed on lines 1 through 7, the credit is no longer allowed against personal income tax. Entering an amount for an ineligible credit on one of these lines or on an attached statement will delay the processing of your return and result in the disallowance of the credit.

Line 1 - Historic Residence Credit - RI-0715 – for approved residence rehabilitation. Effective for tax year 2017 and thereafter for unused carryforward amounts only. No new credits are authorized. In order to claim any unused credit, you must attach a copy of the original certification from the Rhode Island Historical Preservation & Heritage Commission, as well as a carryforward schedule showing the original amount of certified credit, the year of certification and the amount of credit used since certification. The credit used since certification should be listed by year and amount of usage. Any unused credit may be carried forward until used. RIGL §44-33.1

Line 2 - Tax Credits for Contributions to Scholarship Organizations - RI-2276 - for business entities that make contributions to qualified scholarship organizations. The entity must apply for approval of the tax credit and will receive a tax credit certificate issued by the Division of Taxation. **The original certificate must be attached to the return.** The credit must be used in the tax year that the entity made the contribution. Unused amounts **CANNOT** be carried forward. RIGL §44-62

Line 3 - Historic Structures - Tax Credit (Historic Preservation Investment Tax Credit) or Historic Preservation Tax Credits 2013 - RI-286B – for approved rehabilitation of certified historic structures. **The original certificate must be attached to the return.** Any unused credit amount may be carried forward for ten (10) years. RIGL §44-33.2 and RIGL §44-33.6

Note: This credit is for holders of a Historic Preservation Investment Tax Credit certificate received under the state's Historic Structure or Historic Preservation Tax Credits 2013 programs only. This credit is NOT for owners of historic residences who qualified under the Historic Homeownership Assistance Act - RIGL §44-33.1. Those taxpayers with unused Historic Homeownership Assistance Act credit should refer to the instructions on line 1 of this schedule.

Line 4 - Rhode Island New Qualified Jobs Incentive Act 2015 - RI-6754 - For Rhode Island businesses creating new full-time jobs that did not previously exist in this state. The Rhode Island business must be approved by the Rhode Island Commerce Corporation and must possess a tax credit certificate issued by the Rhode Island Division of Taxation. **The original certificate must be attached to the return.** Any unused amounts may be carried forward for 4 years. RIGL §44-48.3

Line 5 - Rebuild Rhode Island Tax Credit - RI-7253 - For Rhode Island businesses demonstrating that even though the business has committed capital investment or owner equity of at least 20% of the total project cost there exists a project financing gap which will likely cause the project not to be completed. The Rhode Island business must be approved by the Rhode Island Commerce Corporation and must possess a tax credit certificate issued by the Rhode Island Division of Taxation. **The original certificate must be attached to the return.** Any unused amounts may be carried forward for 4 years. RIGL §42-64.20

Line 6 - Motion Picture Production Tax Credits or Musical and Theatrical Production Tax Credits - RI-8201 - For certified production costs as determined by the Rhode Island Film and Television Office or the Division of Taxation. **The original certificate must be attached to the return.** Any unused credit amount may be carried forward for three (3) years. RIGL §44-31.2 and RIGL §44-31.3.

Line 7 - Stay Invested in RI Wavemaker Fellowship Tax Credits - RI-9283 - For eligible graduates working for a Rhode Island based employer in the field of life, natural or environmental sciences; computer, information or software technology; advanced mathematics or finance; engineering; industrial or other commercially related design; or medicine or medical device technology. The graduate must be approved by the Rhode Island Commerce Corporation and must possess a tax credit certificate issued by the Rhode Island Division of Taxation. **The original certificate must be attached to the return.** RIGL §42-64.26.

Line 8 - TOTAL CREDITS - Add lines 1, 2, 3, 4, 5, 6 and 7. Enter the total here and on RI-1040, page 1, line 9c.

RECAPTURE OF OTHER RI CREDITS:

If a Rhode Island credit amount must be recaptured, enter the credit number, the credit name, and the amount of the credit to be recaptured in the space provided on lines 9 and 10.

Line 11 - TOTAL AMOUNT OF CREDIT TO BE RECAPTURED - Add lines 9 and 10. Enter here and on RI-1040, page 1, line 10b.

Line 1m – Modification for Tax Incentives for Employers under RIGL §44-55-4.1. Attach Form RI-107.

**RI SCHEDULE M
RI MODIFICATIONS TO FEDERAL
ADJUSTED GROSS INCOME**

A complete list of modifications is available on RI Schedule M.

- 1) Modification amounts must be entered on the appropriate modification line.
- 2) You must attach all supporting schedules to any modification claimed.
- 3) If modification amounts are not listed properly on this schedule and/or supporting documents are not attached, the processing of your return will be delayed.

Modifications Decreasing Federal AGI:

Line 1a – Income from obligations of the United States Government to the extent included in adjusted gross income for federal tax purposes but exempt for state purposes. However, this amount shall be reduced by any investment interest incurred or continued on the obligation which has been taken as a federal itemized deduction. Example – US Government Series E bond interest. Taxpayers claiming these modifications must submit a schedule showing the source and amount of income claimed to be exempt. RIGL §44-30-12(c)(1)

Line 1b – Rhode Island fiduciary adjustment under RIGL §44-30-17. A fiduciary adjustment is allowed for a beneficiary for income that maintains its character as it flows from the fiduciary. For example, if the estate or trust has tax exempt interest, the beneficiary would be allowed an adjustment for the tax exempt interest and would list that fiduciary adjustment on this line.

Line 1c – Elective deduction for new research and development facilities under RIGL §44-32-1.

Line 1d – Under the Federal 1974 Railroad Retirement Act, the entire amount of Railroad Retirement benefits included in gross income for federal income tax purposes are exempt from state income taxes.

Line 1e – Qualifying investment in a certified venture capital partnership under RIGL §44-43-2.

Line 1f – Family Education Accounts under RIGL §44-30-25(f).

Line 1g – Tuition Saving Program (section 529 accounts) RIGL §44-30-12(c)(4) - A modification decreasing federal adjusted gross income may be claimed for any contributions made to a Rhode Island account under the tuition savings program. The maximum modification shall not exceed \$500, \$1,000 if a joint return. (See General Instructions on pg I-3 for more details).

Line 1h – Exemptions from tax on profit or gain for writers, composers and artists residing within a section of the defined Economic Development Zone as defined in RIGL §44-30-1.1 within the cities of Newport, Providence, Pawtucket, Woonsocket or Warwick, or the Towns of Little Compton, Tiverton, Warren or Westerly and creating artistic works while a resident of the Zone. Taxpayers claiming these modifications must submit a schedule showing the source and amount of income claimed to be exempt.

Line 1i – Depreciation that has not been taken for federal purposes because of the bonus depreciation that must be subtracted from Rhode Island income - RIGL §44-61-1. (See General Instructions on page I-3 for more details)

Line 1j – Depreciation that has not been taken for federal purposes because of the increased section 179 depreciation was not taken originally - RIGL §44-61-1.1. (See General Instructions on page I-3 for more details).

Line 1k – Allowable modification for performance based compensation realized by an eligible employee under the Rhode Island Jobs Growth Act under RIGL §42-64.11-4.

Line 1l – Modification for exclusion for qualifying option under RIGL §44-39.3 AND modification for exclusion for qualifying securities or investments under RIGL §44-43-8.

Line 1n – Tax credit income claimed on Federal return exempt for Rhode Island purposes: Historic Structures - Tax Credit income under RIGL §44-33.2-3(e)(2), Historic Preservation Tax Credits 2013 income under RIGL §44-31.2-9(c), Motion Picture Production Company Tax Credit income or Musical and Theatrical Production Tax Credit income under RIGL §44-31.3-2(b)(6), and Stay Invested in RI Wavemaker Fellowship under RIGL §42-64.26-8(d).

Line 1o – Active duty military pay of Nonresidents stationed in Rhode Island, as well as the income of their nonresident spouses for services performed in Rhode Island. Income for services performed by the servicemember's spouse in Rhode Island would be exempt from Rhode Island income tax only if the servicemember's spouse moves to Rhode Island solely to be with the servicemember complying with military orders sending him/her to Rhode Island. The servicemember and the servicemember's spouse must also share the same non-Rhode Island domicile.

Not all income earned by the servicemember or his/her spouse is exempt from Rhode Island income tax. Non-military pay of the servicemember, as well as business income, gambling winnings or income from the ownership or disposition of real or tangible property earned from Rhode Island by either the servicemember or his/her spouse is still subject to Rhode Island income tax.

Note: The military servicemember and/or his/her spouse may be asked to submit proof of residency to support taking this modification.

Line 1p – Contributions to a Scituate Medical Savings Account deemed taxable under the Internal Revenue Code, but tax exempt under RIGL §44-30-25.1(d)(1).

Line 1q – Amounts of insurance benefits for dependents and domestic partners included in Federal adjusted gross income pursuant to chapter 12 under title 36 under §44-30-12(c)(6).

Line 1r - Rhode Island full-year residents only. Up to \$10,000 in unreimbursed expenses for travel, lodging and lost wages incurred by an individual as a result of the individual donating one or more of his/her organs to another human being for organ transplantation under RIGL §44-30-12(c)(7). Modification can only be taken once during the lifetime of the individual and is taken in the year that the human organ transplantation occurs.

Line 1s - Under RIGL §42-64.3-7 a domiciliary of an enterprise zone who owns and operates a qualified business facility in that zone may, for the first three years after certification, reduce federal AGI by \$50,000 per year and may, for the fourth and fifth years, reduce federal AGI by \$25,000 per year.

Line 1t - Taxable Social Security income under RIGL §44-30-12(c)(8). For those taxpayers who have reached full retirement age, use the Social Security Modification worksheet on page 18 of the RI-1040 Resident booklet to determine the amount of taxable social security income allowed as a decreasing modification. Enter your date of birth, and if applicable, your spouse's date of birth, in the space provided on line 1t.

Line 1u - Modification up to \$15,000 for taxable retirement income from certain pension plans or annuities under R.I. Gen. Laws §44-30-12(c)(9). For those taxpayers who have reached full retirement age, if you answer YES to the following two questions, complete the table below to determine how much taxable pension income you can deduct.

1) Were you or your spouse (if applicable) born on or before November 1, 1955?

NOTE: Only retirement income received by the taxpayer born on or before November 1, 1955 qualifies for this modification.

AND

2) Is your Federal AGI less than or equal to the amount listed below for your filing status?

Single	\$87,200
Married Joint	\$109,050
Qualifying Widow(er)	\$109,050
Married Separate	\$87,225
Head of Household	\$87,200

If you answered YES to Question 1 AND Question 2, continue to the table at the top of the next column, entering ONLY the information pertaining to the taxpayer born on or before November 1, 1955, as well as ONLY those amounts from Federal Form 1040 or Federal Form 1040-SR, line 5b pertaining to pensions and annuities.

This decreasing modification amount should NOT include any amounts for IRAs listed on line 4b of your Federal Form 1040 or Federal Form 1040-SR.

	(a) Primary	(b) Spouse
1) Date of birth		
2) For each column, if the date of birth on line 1 is on or before November 1, 1955, enter the amount from Federal Form 1040 or Federal 1040-SR, line 5b attributable to that person AND ONLY attributable to pensions and annuities. DO NOT include any amounts relating to IRAs now being included on the Federal Form 1040 or Federal Form 1040-SR, line 4b.		
3) For each person, enter the amount from line 2 or \$15,000, whichever is less.		
4) Add the amounts from lines 3a and 3b together. Enter this amount and date(s) of birth on Schedule M, line 1v.		

For more information, read Publication 2021-01 - *RHODE ISLAND PERSONAL INCOME TAX GUIDE: MODIFICATION FOR INCOME FROM PENSIONS, 401(K) PLANS, ANNUITIES, AND OTHER SUCH SOURCES* issued by the RI Division of Taxation on April 6, 2021. The Publication can be found at: <https://tax.ri.gov/guidance>

Line 1v - Cash Basis Only - Deduction for Pass-Through Entity Tax claimed in the prior year - a portion of which was refunded to the entity.

This modification only applies if the entity is a cash basis entity as shown on the entity's federal return and the RI-PTE for tax year 2020 had an overpayment that was refunded, in whole or in part, to the entity.

Tax year 2020 Overpayment Carried Forward to Tax Year 2021

If the pass-through entity applied an overpayment from tax year 2020 as a carryforward to tax year 2021 and no refund was received by the entity then the individual member(s) of the entity would not include a decreasing modification for that pass-through entity's overpayment. The entity would not account for the carryforward as income eliminating the need for the individual taxpayer to offset the additional income with a decreasing modification.

Tax Year 2020 Overpayment Refunded to the Entity

If the pass-through entity's tax year 2020 overpayment was refunded to the entity, the entity would be expected to include that refund as income on its tax year 2021 corporate filings enabling the individual taxpayer to claim a decreasing modification in tax year 2021 IF the individual taxpayer previously accounted for the tax year 2020 refund as part of the payments made in calendar year 2020 AND properly claimed the payments as an increasing modification in tax year 2020. If any part of the 2020 overpayment was due to payments made within calendar year 2021, the individual taxpayer should not have accounted for those payments as part of the 2020 increasing modification because the payments were made within 2021.

Tax Year 2020 Overpayment Split Between a Carryforward and a Refund

If the pass-through entity's tax year 2020 overpayment was split between a refund and carryforward, the individual taxpayer would apply the above treatment on the allocated amount of the overpayment.

Line 1w- Total Modifications Decreasing Federal Adjusted Gross Income: Add lines 1a through 1v. Enter as a negative number.

Modifications INCREASING Federal AGI:

Line 2a – Income from obligations of any state or its political subdivision, other than Rhode Island under RIGL §44-30-12(b)(1) and §44-30-12(b)(2).

Line 2b – Rhode Island fiduciary adjustment under RIGL §44-30-17. A fiduciary adjustment would be required for a beneficiary for income that maintains its character as it flows from the fiduciary. For example, if the estate or trust has municipal bond interest from a state other than Rhode Island, the beneficiary would be allowed an adjustment for that municipal bond interest and would list that fiduciary adjustment on this line.

Line 2c – Recapture of Family Education Account Modifications under RIGL §44-30-25(g).

Line 2d – Bonus depreciation that has been taken for federal purposes that must be added back to Rhode Island income under RIGL §44-61-1 (See General Instructions on page I-3 for more details).

Line 2e – Recapture of Tuition Savings Program modifications (section 529 accounts) under RIGL §44-30-12(b)(4) (See General Instructions on page I-3 for more details).

Line 2f – Recapture of tax credit income previously claimed as a modification decreasing Federal AGI for Historic Structures - Tax Credit, Historic Preservation Tax Credits 2013, Motion Picture Production Tax Credit or Musical and Theatrical Production Tax Credit under RIGL §44-33.2-3(e)(2), RIGL §44-33.2-3(f), RIGL §44-31.2-9(5) and §44-31.3-2, respectively.

Line 2g – Recapture of Scituate Medical Savings Account modifications under RIGL §44-30-25.1(d)(3)(i).

Line 2h – If you and/or your spouse, if applicable, are a member or partner of a pass-through entity that has elected to pay Rhode Island tax on Form RI-PTE, enter the amount of tax paid on your behalf by that pass-through entity. The amount of tax paid on your behalf must be added back to your Federal Adjusted Gross Income. You cannot claim the amount paid on you and/or your spouse's, if applicable, behalf unless that same amount is also taken as a modification increasing federal adjusted gross income.

Line 2i – Unemployment Compensation received but not included in federal adjusted gross income under RIGL §44-30-12(b)(6)

Line 2j – Taxable portion of Paycheck Protection Loan amount under RIGL §44-30-12(b)(8)

Line 2k – Reserved for future use. Leave this space blank.

Line 2l - Total Modifications Increasing Federal Adjusted Gross Income: Add lines 2a through 2k.

NET Modifications to Federal AGI:

Line 1 – **Total Modifications Decreasing Federal AGI.** Enter the amount from Schedule M, page 1, line 1w.

Line 2 – **Total Modifications Increasing Federal AGI.** Enter the amount from Schedule M, page 2, line 2l.

Line 3 – **Net Modifications to Federal AGI:** Combine lines 1 and 2. Enter the amount here and on RI-1040, page 1, line 2.

**RI SCHEDULE U
INDIVIDUAL USE TAX**

WHAT IS A USE TAX? A Use Tax is a tax on the use of tangible personal property in a state where the property has not been subject to the sales tax. Rhode Island Use Tax applies when merchandise purchased outside of Rhode Island is brought into Rhode Island. Sales and use taxes are com-

plementary taxes and are assessed at the same rate. In Rhode Island the sales and use tax rate is 7%. The Rhode Island Use Tax is most often due when merchandise subject to the sales tax in Rhode Island is purchased from an out-of-state vendor who did not collect the Rhode Island tax and the property is subsequently used in this state. Common examples of transactions from which use tax liability may arise are mail-order catalog, out-of-state purchases, toll-free "800" purchases and purchases made over the internet.

WHAT IS TAXABLE? The same items that are subject to the Rhode Island Sales Tax are subject to the use tax. Some typical examples of taxable items are jewelry, computers, electronic equipment, Software as a Service and specified digital products. Clothing and footwear costing \$250 or less are not taxable. Refer to RI Reg. 280-RICR-20-70-6 for more information regarding the tax on clothing and footwear.

Pursuant to RIGL § 44-30-100, when reporting the amount of use tax obligation on the Rhode Island personal income return, the taxpayer shall list either the actual amount (from books, records, and other sources), or an amount using a lookup table established by the tax administrator.

The tax administrator shall create the lookup table with reference to a taxpayer's federal adjusted gross income (AGI) as listed on the Rhode Island personal income tax return before modifications, adjustments, or other changes. To determine the amount of use tax from the lookup table, the taxpayer shall multiply 0.0008 by the amount of the taxpayer's federal AGI as listed on the Rhode Island personal income tax return before modifications, adjustments, or other changes.

If a taxpayer uses the lookup table, the taxpayer shall list on the return not only the result from the lookup table, but also the actual amount of each single purchase whose purchase price equals or exceeds one thousand dollars (\$1,000).

Instructions for the personal income tax form shall indicate that the use of the lookup table as described in this section is, for the taxpayer, a "safe harbor" alternative to listing the actual amount of the taxpayer's use tax obligation. When completing and filing a Rhode Island personal income tax return, the taxpayer shall check a box attesting to the amount of use tax listed on the return. The tax administrator shall direct computer software providers to require the taxpayer or the taxpayer's preparer to proactively check the box; software providers shall not program an automatically checked attestation box.

NOTE: When reporting the amount of use tax obligation on the Rhode Island personal income tax return. The taxpayer shall list either the actual amount of use tax due, or an amount using the Rhode Island Use Tax Lookup Table below. If you know the actual amount of all purchases made that are subject to the use tax, use Option #1. Otherwise, use Option #2. Be sure to check the box on page 1 of your return attesting to the amount of use tax listed on your return.

Option #1: Actual Use Tax Due

Use if the actual amount of all purchases is known.

Line 1 - Enter the total price of all purchases subject to the use tax.

Line 2 - Multiply line 1 by 7% (0.07). This is the amount of use tax due.

Line 3 - Enter the amount of sales tax paid on line 1 purchases in other states.

Line 4 - Net use tax due. Subtract line 3 from line 2. Enter the result on this line and on RI-1040, page 1, line 12.

Option #2: Rhode Island Use Tax Lookup Table

Use if the actual amount of all purchases is not known. This method is also a "safe harbor" alternative to listing the actual amount of the taxpayer's use tax obligation.

Line 5 - Enter your 2021 Federal AGI from Form RI-1040, page 1, line 1.

Line 6 - Multiply line 5 by 0.0008 or use the amount from the Use Tax Table found on Schedule U (page 12 of the RI-1040 Resident booklet).

Lines 7a through 7d - For each single purchase greater than or equal to \$1,000, enter the product purchased, product cost, tax due, sales tax paid to another state and the sales tax due.

Line 7e - Add the net use tax due on all single purchases greater than or equal to \$1,000. Add lines 7a, 7b, 7c and 7d.

Line 8 - Use tax due. Add lines 6 and 7e. Enter the result on this line and on RI-1040, page 1, line 12.

**AMENDED SUPPLEMENT
SUPPLEMENT TO INDIVIDUAL INCOME TAX RETURN**

Did you receive a W-2 after you filed Form RI-1040?

Did you forget to include a 1099?

Was there an error on your return?

Did you receive an adjustment from the IRS or another state?

Did you receive a Federal Audit Change?

The above are just a few examples of why you may need to file an Amended RI-1040.

If you need to file an amended return, you must attach the Supplement to Individual Income Tax Return to your Form RI-1040.

Check the Amended checkbox on top of page 1 and attach the Supplement to Individual Income Tax Return (page 23 of the RI-1040 Resident Booklet) along with all schedules that are part of your return. You must include all schedules and not just those that are changing with the amended filing.

NOTE: An Amended return cannot be filed to claim a Property Tax Relief credit on Form RI-1040H, or a Residential Lead Abatement Credit on Form RI-6238 after April 15, 2021. Form RI-1040H and Form RI-6238 **MUST** be filed on or before April 15, 2022.

Since April 15, 2022 falls on a Friday, and Emancipation Day, a Washington DC holiday is being observed on this day, Rhode Island income tax returns will be considered timely filed if post-marked by **Monday, April 18, 2022**.

RHODE ISLAND TAX COMPUTATION WORKSHEET

Use for all filing status types

If Taxable Income- RI-1040, line 7 or RI-1040NR, line 7 is:		(a) Enter the amount from RI-1040, line 7 or RI-1040NR, line 7	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	TAX Subtract (d) from (c) Enter here and on RI-1040, line 8 or RI-1040NR, line 8
Over	But not over					
\$0	\$66,200		3.75%		\$0.00	
\$66,200	\$150,550		4.75%		\$662.00	
Over	\$150,550		5.99%		\$2,528.82	

Individual Health Insurance Mandate for Rhode Island Residents

Individual Health Insurance Form and Shared Responsibility Worksheet

GENERAL INSTRUCTIONS

PURPOSE OF FORM

Pursuant to R.I. Gen. Laws § 44-30-101, beginning after December 31, 2019, Rhode Island residents are required to maintain health insurance, known as "Minimum Essential Coverage" or be subject to a tax known as the "Shared Responsibility Payment Penalty". Rhode Island's individual health insurance mandate is based, in part, on the federal mandate established under the Patient Protection and Affordable Care Act (Pub. Law 111-148).

The Rhode Island Individual Health Insurance Mandate requires each applicable individual to have health insurance coverage, have a health coverage exemption, or make a shared responsibility payment with their Rhode Island personal income tax return.

Forms RI-1040 and RI-1040NR include a checkbox on page 1 to indicate if all members of your tax household had minimum essential coverage for the full year. Part-year residents filing Form RI-1040NR may check the checkbox on page 1, line 15b if all members of the tax household had minimum essential health coverage for the months they were Rhode Island residents.

Form IND-HEALTH and the Shared Responsibility Worksheet are to be used and filed with your personal income tax return if not all members of your tax household had minimum essential coverage for the full year, and you are unable to check the "Full-year health care coverage" checkbox on page 1 of Form RI-1040 or RI-1040NR.

Use these instructions to determine your Shared Responsibility Payment if for any month during the year you or another member of your tax household did not have minimum essential health coverage. If you can claim any part-year exemptions for specific members of your tax household, use Form IND-HEALTH form. This will reduce the amount of your shared responsibility payment.

Coverage exemptions

If you cannot check the "Full-year health care coverage" checkbox on page 1 of Form RI-1040 or RI-1040NR, Form IND-HEALTH must be completed. If you or a member of your tax household did not have full-year health coverage and were not granted an exemption, Form IND-HEALTH must still be completed.

Shared responsibility payment

You must make a shared responsibility payment if, for any month, you or another member of your tax household did not have minimum essential health-care coverage or a coverage exemption. See the Shared Responsibility Worksheet to determine your payment, if any. Report your Shared Responsibility Payment on Form RI-1040, line 12b or Form RI-1040NR, line 15b.

Who Must File

Form IND-HEALTH, along with the Shared Responsibility Worksheet, must be filed if all of the following apply:

- You are filing a Form RI-1040 or RI-1040NR.
- You cannot be claimed as a dependent by another taxpayer.
- For one or more months of 2021, you or someone else in your tax household did not have minimum essential coverage.

Use Form IND-HEALTH to report or claim a coverage exemption if you can claim any part-year exemptions or exemptions for specific members of your tax household. This will reduce the amount of your shared responsibility payment.

Not required to file a tax return

If you are not required to file a tax return, your tax household is exempt from the shared responsibility payment and you do not need to file a tax return to claim the coverage exemption. However, if you are not required to file a tax

return but choose to file anyway, enter "NC" for each month and for each tax household member on Form IND-HEALTH.

In Summary

If, during 2021, each individual who is a member of your tax household for any month had coverage for all the months they were members of your tax household and residents of Rhode Island, you will check the "Full-year health care coverage" box on your return.

If, during 2021, one or more members of your tax household did not have minimum essential coverage, complete Form IND-HEALTH being sure to list ALL members of your tax household (**not just those with months of non-coverage**). You will also need to complete the Shared Responsibility Worksheet. Be sure to attach both the form and the worksheet to your tax return.

DEFINITIONS

BIRTH, DEATH, OR ADOPTION

An individual is included in your tax household in a month only if he or she is alive for the full month.

Adoption:

If you adopt a child during the year, the child is included in your tax household only for the full months that follow the month in which the adoption occurs.

Use Coverage Exemption Code "H1" for the month in which the adoption occurred and for all of the months preceding that month.

For example, if you adopt a child on October 10, 2021, you would enter "H1" for the months of January through October on Form IND-HEALTH.

Birth:

If you or your spouse gives birth during the year, the child is included in your tax household only for the full months that follow the month in which the birth occurs.

Use Coverage Exemption Code "H1" for the month in which the birth occurred and for all of the months preceding that month.

For example, if you or your spouse gave birth in April of 2021, you would enter "H1" for the months of January through April on Form IND-HEALTH.

Death:

If a member of your tax household passes away during the year, the household member is included in your tax household only for the full months preceding the month in which the passing occurs.

Use Coverage Exemption Code "H2" for the month in which the death occurred and for the months following for the rest of the year.

For example, if a member of the tax household passes away in May of 2021, you would enter "H2" for the months of May through December on Form IND-HEALTH.

CHILD

Means any individual under the age of eighteen (18).

For the purposes of minimum essential coverage and for calculating the shared responsibility payment, a dependent under the age of eighteen (18) on January 1st of the calendar year is considered a child for the entire calendar year.

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COVERAGE EXEMPTION CODES AND REASONS

Page IND-9 of these Instructions includes a chart of coverage exemptions allowed under 26 U.S. Code § 5000A(e). In addition to those exemptions allowed under 26 U.S. Code § 5000A(e), the chart includes other valid circumstances in which a member of your tax household may be exempt from minimum essential coverage requirements.

These Coverage Exemptions, if applicable, may be used to reduce your Shared Responsibility Payment.

The Coverage Exemption Reasons are:

Income Below the Filing Threshold
Coverage Considered Unaffordable
Short Coverage Gap
Citizens Living Abroad & Certain Noncitizens
Members of a Healthcare Sharing Ministry
Minimum Essential Health Coverage
Incarceration
Aggregate Self Only Coverage Considered Unaffordable
HealthSource RI Exemption
Member of Tax Household Born or Adopted During the Year
Member of Tax Household Died During the Year

DEPENDENT

An individual who is or may become eligible for minimum essential coverage under the terms of a health insurance plan because of a relationship to a qualified individual or enrollee.

DEPENDENTS OF MORE THAN ONE TAXPAYER

Your tax household does not include someone you can, but do not, claim as a dependent if the dependent is properly claimed on another taxpayer's return.

HOUSEHOLD INCOME

Your household income is your modified adjusted gross income (MAGI) plus the MAGI of each individual in your tax household whom you claim as a dependent if that individual is required to file a tax return because his or her income meets the income tax return filing threshold.

MINIMUM ESSENTIAL COVERAGE

"Minimum essential coverage" has the same meaning as set forth in 26 U.S.C § 5000A(f), as in effect on December 15, 2017:

1. In general.

The term "minimum essential coverage" means any of the following:

a. Government sponsored programs. Coverage under:

- (1) The Medicare program under the Social Security Act, 42 U.S.C. § 1395(c) et seq.,
- (2) The Medicaid program under the Social Security Act, 42 U.S.C. § 1396 et seq.,
- (3) The CHIP program under the Social Security Act, 42 U.S.C. § 1397(aa) et seq.,
- (4) Medical coverage under 10 U.S.C. § 1071 et seq., including coverage under the TRICARE program;
- (5) A health care program under 38 U.S.C. §§ 1701 et seq. or 1801 et seq., as determined by the Secretary of Veterans Affairs, in coordination with the Secretary of Health and Human Services and the Secretary of the Treasury,
- (6) A health plan under 22 U.S.C. § 2504(e) (relating to Peace Corps volunteers); or
- (7) The Nonappropriated Fund Health Benefits Program of the Department of Defense, established under the National Defense Authorization Act for Fiscal Year 1995, 10 U.S.C. § 1587 (1995) note.

b. Employer-sponsored plan. Coverage under an eligible employer-sponsored plan.

- c. Plans in the individual market. Coverage under a health plan offered in the individual market within a state.
- d. Grandfathered health plan. Coverage under a grandfathered health plan.
- e. Other coverage. Such other health benefits coverage, such as a state health benefits risk pool, as the federal Secretary of Health and Human Services, in coordination with the Secretary of the Treasury, recognizes for purposes of this subsection.

2. Eligible employer-sponsored plan.

The term "eligible employer-sponsored plan" means, with respect to any employee, a group health plan or group health insurance coverage offered by an employer to the employee which is:

- a. A governmental plan (within the meaning of the Public Health Service Act, 42 U.S.C. § 300gg-91(d)(8)), or
- b. Any other plan or coverage offered in the small or large group market within a state.
- c. Such term shall include a grandfathered health plan described in § 15.6 (G)(1)(d) of this Part offered in a group market.

3. Excepted benefits not treated as minimum essential coverage.

The term "minimum essential coverage" shall not include health insurance coverage which consists of coverage of excepted benefits:

- a. Described in the Public Health Service Act, 42 U.S.C. § 300gg-91(c)(1); or
- b. Described in the Public Health Service Act, 42 U.S.C. § 300gg-91(c)(2), (3) or (4) if the benefits are provided under a separate policy, certificate, or contract of insurance.

4. Individuals residing outside United States or residents of territories.

Any applicable individual shall be treated as having minimum essential coverage for any month:

- a. If such month occurs during any period described in 26 U.S.C. § 911(d)(1)(A) or (B) which is applicable to the individual, or
- b. If such individual is a bona fide resident of any possession of the United States (as determined under 26 U.S.C. § 937(a)) for such month.

MODIFIED ADJUSTED GROSS INCOME

Modified Adjusted Gross Income ("MAGI") is determined by adding to your federal adjusted gross income any amount excluded from gross income under section 911, and any amount of interest received or accrued by the taxpayer during the taxable year which is exempt from tax.

See page IND-6 of these instructions for tables to assist you in calculating the MAGI for your tax household.

PART YEAR RESIDENT

An individual who is a Rhode Island resident as defined in R.I. Gen. Laws § 44-30-5 for less than the full calendar year is only required to maintain minimum essential health coverage for those months as a Rhode Island resident.

A part year resident should enter Coverage Exemption Code "N" for those months during which he or she was not a resident of Rhode Island as well as the month in which the individual either became or ceased to be a Rhode Island resident.

For example, a member of your tax household moves to the state of Alaska in September of 2021, you would enter "N" for the months of September through December for that tax household member on Form IND-HEALTH.

Individuals residing outside United States or residents of territories.

Any applicable individual shall be treated as having minimum essential coverage for any month:

- a. If such month occurs during any period described in 26 U.S.C. § 911(d)(1)(A) or (B) which is applicable to the individual, or

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b. If such individual is a bona fide resident of any possession of the United States (as determined under 26 U.S.C. § 937(a)) for such month.

"B" for the months of August and September.

SHARED RESPONSIBILITY PAYMENT PENALTY

Tax assessed when a taxpayer fails to maintain minimum essential coverage for each month of the calendar year beginning after December 31, 2019.

SHORT COVERAGE GAP

You generally can claim a coverage exemption for yourself or another member of your tax household for each month of a gap in coverage of less than 3 consecutive months. If an individual had more than one short coverage gap during the year, the individual is exempt only for the month(s) in the first gap. If an individual had a gap of 3 months or more, the individual is not exempt for any of those months.

TAX HOUSEHOLD

For purposes of Form IND-HEALTH, your tax household generally includes you, your spouse (if filing a joint return), and any individual you claim as a dependent on your tax return. It also generally includes each individual you can, but do not, claim as a dependent on your tax return.

COVERAGE EXEMPTION DESCRIPTIONS

Code "A" = Coverage Considered Unaffordable

You can claim a coverage exemption for yourself or another member of your tax household for any month in which:

- 1 The individual is eligible for coverage under an employer plan and that coverage is considered unaffordable, or
- 2 The individual isn't eligible for coverage under an employer plan and the coverage available for that individual through the Marketplace is considered unaffordable.
- 3 Coverage is considered unaffordable if the individual's required contribution (described later) is more than 8.27% (0.0827) of household income.

Use the Affordability Worksheet on page IND-10 to help you determine if coverage is considered unaffordable for one or more months throughout the year for yourself or another family member allowing you to use Code "A" for that month(s).

Code "B" = Short Coverage Gap

You generally can claim a coverage exemption for yourself or another member of your tax household for each month of a gap in minimum essential coverage of less than three (3) consecutive months. If an individual had more than one short coverage gap during the year, the individual is exempt only for the month(s) in the first gap. If an individual had a gap of three (3) months or more, the individual is not exempt for any of those months.

For example:

Single gap in coverage less than three consecutive months

Ruth had coverage from her employer for her and her spouse for every month through July. Her spouse was able to sign up for coverage for them, but the coverage was not effective until October. Because they were only without coverage for the months of August and September, Ruth and her spouse are eligible for the short coverage gap exemption for the months of August and September. Ruth and her spouse would each enter

Single gap in coverage for three or more consecutive months

Eddie had coverage each month until September. This left Eddie without coverage for three months - October, November and December. Because Eddie did not have minimum essential coverage for three or more consecutive months, he is **not** eligible for the Short Coverage Gap exception.

Multiple gaps in coverage

Teddy had coverage for every month except February, March, October, and November. Teddy is eligible for the short coverage gap exemption only for February and March. Teddy would enter "B" for the months of February and March only, and would be subject to the Shared Responsibility Payment Penalty for the months of October and November.

Code "C" = Citizens Living Abroad and Certain Noncitizens

You can claim a coverage exemption for yourself or another member of your tax household to which any of the following apply.

The individual is a U.S. citizen or a resident alien who is physically present in a foreign country (or countries) for at least 330 full days during any period of 12 consecutive months. You can claim the coverage exemption for any month during your tax year that is included in the 12-month period. For more information, see Physical Presence Test in Pub. 54.

The individual is a U.S. citizen who is a bona fide resident of a foreign country (or countries) for an uninterrupted period which includes the entire tax year. You can claim the coverage exemption for the entire year. For more information, see Bona Fide Residence Test in Pub. 54.

The individual is a resident alien who is a citizen or national of a foreign country with which the U.S. has an income tax treaty with a nondiscrimination clause and who is a bona fide resident of a foreign country for an uninterrupted period that includes the entire tax year. You can claim the coverage exemption for the entire year. For more information, see Bona Fide Residence Test in Pub. 54.

The individual is a bona fide resident of a U.S. territory. You can claim the coverage exemption for the entire year.

The individual isn't lawfully present in the U.S. and isn't a U.S. citizen or U.S. national. For this purpose, an immigrant with Deferred Action for Childhood Arrivals (DACA) status is not considered lawfully present and therefore qualifies for this exemption. For more information about who is treated as lawfully present for purposes of this coverage exemption, visit www.HealthCare.gov.

The individual is a nonresident alien, including (1) a dual-status alien in the first year of U.S. residency and (2) a nonresident alien or dual-status alien who elects to file a joint return with a U.S. spouse. You can claim the coverage exemption for the entire year. This exemption doesn't apply if you are a nonresident alien for 2021, but met certain presence requirements and elected to be treated as a U.S. resident. For more information, see Pub. 519.

Code "D" = Members of a Health Care Sharing Ministry

You can claim a coverage exemption for yourself or another member of your tax household for any month in which the individual was a member of a health care sharing ministry for at least one (1) day in the month.

Use Coverage Exemption Code "D" for the months which apply.

In general, a health care sharing ministry is a tax-exempt organization whose members share a common set of ethical or religious beliefs and

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share medical expenses in accordance with those beliefs, even after a member develops a medical condition. For you to qualify for this exemption, the health care sharing ministry (or a predecessor) must have been in existence and sharing medical expenses continuously and without interruption since December 31, 1999. An individual who is unsure whether a ministry meets the requirements should contact the ministry for further information.

Code "E" = Members of Indian Tribes or Individuals Otherwise Eligible for Services from an Indian Health Care Provider

You can claim a coverage exemption for yourself or another member of your tax household for any month in which the individual was a member of a federally recognized Indian tribe, including an Alaska Native Claims Settlement Act (ANCSA) Corporation Shareholder (regional or village), for at least 1 day in the month. The list of village or regional corporations formed under ANCSA is available at:

<https://www.ncsl.org/research/state-tribal-institute/list-of-federal-and-state-recognized-tribes.aspx>

You also can claim a coverage exemption for yourself or another member of your tax household for any month in which the individual was eligible for services through an Indian health care provider or through the Indian Health Service.

Use Coverage Exemption Code "E" for the months which apply.

Code "F" = Incarceration

You can claim a coverage exemption for yourself or another member of your tax household for any month in which the individual was incarcerated for at least one (1) day in the month. For this purpose, an individual is considered incarcerated if he or she was confined, after the disposition of charges, in a jail, prison, or similar penal institution or correctional facility.

Use Coverage Exemption Code "F" for the months in which the individual was incarcerated.

For example, if the individual was incarcerated from March 24 until June 1, enter "F" for the months of March through June on Form IND-HEALTH.

See Code "X" on page IND-5 if there was a time period when the household member had minimum essential coverage for the months prior to or after incarceration.

Code "G1" = Aggregate Self-only Coverage Considered Unaffordable

You and any other members of your tax household you list on your 2021 tax return (such as yourself, your spouse if filing jointly, and your dependents) who can't be claimed as a dependent on someone else's 2021 tax return can claim a coverage exemption for all months in 2021 if, for at least one month in 2021, all of the following conditions apply:

- 1) The cost of self-only coverage through employers for two or more members of your tax household doesn't exceed 8.27% of household income when tested individually,
- 2) The cost of family coverage that the members of your tax household described in condition 1 could enroll in through an employer exceeds 8.27% of household income, **and**
- 3) The combined cost of the self-only coverage identified in condition 1 exceeds 8.27% of household income.

If you meet the requirements just described, you and any other members

of your tax household that you list on your 2021 tax return who can't be claimed as dependents on someone else's 2021 tax return are exempt for the entire year.

Use Coverage Exemption Code "G1" for you and your household members for the entire year if you are eligible for this coverage exemption.

Code "H1" = Member of Tax Household Born or Adopted During the Year

Your tax household for a month only includes individuals who were alive for the entire month. In general, if an individual was added to your tax household by birth or adoption and that individual had minimum essential coverage, you do not need to file Form IND-HEALTH solely to report that fact.

For example, if all members of your tax household, as well as the newborn or adopted individual, had minimum essential coverage for every month of the year they are part of your tax household and residents of Rhode Island, check the "Full-year health care coverage" box on Form RI-1040, line 12b or Form RI-1040NR, line 15b. You do not need to file Form IND-HEALTH.

However, if you had or adopted a child during 2021 and you are claiming a coverage exemption (other than code "H1") for one or more months on Form IND-HEALTH, you can claim a coverage exemption for that child for the months before (and including) the month when the child was born or adopted.

To claim this coverage exemption, enter code "H1" for the month in which the child was born or adopted and the months preceding that month to the beginning of the year.

For example, Jamison was born in September. His parents did not have minimum essential coverage for any of 2021. When Jamison's parents complete Form IND-HEALTH, code "H1" would be entered for Jamison for the months of January through September. October, November and December would be left blank.

In addition, if Jamison was born in October rather than September, when Jamison's parents complete Form IND-HEALTH, code "H1" would be entered for Jamison for the months of January through October and code "B" would be entered for the months of November and December. Even though Jamison's parents cannot claim the Short Coverage Gap (code "B") exemption, they can claim it for their newborn child.

Code "H2" = Member of Tax Household Died During the Year

Your tax household for a month only includes individuals who were alive for the entire month. In general, if a member of your tax household died during the year, you do not need to file Form IND-HEALTH solely to report that fact.

For example, if all members of your tax household, including the decedent prior to death, had minimum essential coverage for every month they are part of your tax household and residents of Rhode Island, check the "Full-year health care coverage" box on Form RI-1040, line 12b or Form RI-1040NR, line 15b. You do not need to file Form IND-HEALTH.

However, if a member of your tax household died during 2021 and you are claiming a coverage exemption (other than code "H2") for one or more months on Form IND-HEALTH, you can claim a coverage exemption for the months following (and including) the month of his or her death.

To claim this coverage exemption, enter code "H2" for the month in which the household member passed away along with the months through the end of the year.

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For example, Nick did not have minimum essential coverage from January through April. Nick had coverage starting in May and until he passed away in July. When Form IND-HEALTH is completed for the tax household which Nick is a part of, no code would be entered in January through April; May and June would have code "X" and the rest of the year would have code "H2".

Code "N" = Nonresident During the Year

An individual who is a Rhode Island resident as defined in R.I. Gen. Laws § 44-30-5 for less than the full calendar year is only required to maintain minimum essential health coverage for those months during which the individual is a Rhode Island resident.

Part-year Resident of Rhode Island:

A part-year resident who, along with all members of his/her tax household had minimum essential coverage for all of the months when they were Rhode Island residents, does not need to file Form IND-HEALTH. Instead, the box on RI-1040NR, line 15b will be checked.

A part year resident who, along with all members of his/her tax household did not maintain minimum essential coverage for all of the months when they were Rhode Island residents, should enter Coverage Exemption Code "N" for those months during which he or she was not a resident of Rhode Island as well as the month in which the individual either became or ceased to be a Rhode Island resident.

For example, a member of your tax household moves to the state of Alaska in September of 2021. During the months prior to September the household member had minimum essential coverage from January until May. You would enter "N" for the months of September through December for that tax household member on Form IND-HEALTH.

See Code "X" in the next column for the time period when the household member had minimum essential coverage prior to moving out of state.

Nonresident of Rhode Island:

A full-year nonresident is not subject to Rhode Island's requirement to maintain minimum essential health coverage. The full-year nonresident will not complete Form IND-HEALTH and will **not** check the "Full-year health care coverage" box on Form RI-1040NR.

Code "NC" = Income Below Filing Threshold

You qualify for this exemption if your household income is less than the amount of gross income requiring you to file a return as set forth in R.I. Gen. Laws § 44-30-51.

First, determine your household income for the taxable year (see definition of Household Income on page IND-2). Then compare your household income to the state filing threshold that applies to you based on your filing status and your dependents.

If you qualify for this coverage exemption, everyone in your tax household is exempt for the entire year.

Minimum filing threshold:

Standard Deduction Amounts:

Single	\$9,050
Married Joint	\$18,100
Qualifying Widow(er)	\$18,100
Married Separate	\$9,050
Head of Household	\$13,550

Exemption Amount: \$4,250

Multiply the Exemption Amount above by the number of members you would claim on your personal income tax return and then add that to the applicable Standard Deduction Amount from the list above.

If your gross income or the income of your household is less than the minimum threshold required for filing a tax return for tax year 2021, enter Coverage Exemption Code "NC" for each month and for each household member on Form IND-HEALTH.

Code "X" = Minimum Essential Health Coverage

If you and each member of your tax household had minimum essential health coverage for each month of tax year 2021, you should check the box on Form RI-1040, line 12b or Form RI-1040NR, line 15b to indicate your tax household had minimum essential health coverage for the whole year. You will not complete Form IND-HEALTH.

If, at some point during tax year 2021, you or a member of your household did not have minimum essential coverage, you should enter Coverage Exemption Code "X" for those months in which you and other members of your tax household DID have minimum essential health coverage.

You are considered to have minimum essential coverage for a month if you have that coverage for at least one (1) day during that month.

Code "RI" = HealthSource RI Exemption

HealthSource RI will be accepting applications from Rhode Islanders who may be exempt from the Shared Responsibility Payment. You may apply for an exemption from HealthSource RI for the following categories:

Members of Certain Religious Sects

Members of certain religious sects (enter ECN). An individual may claim a coverage exemption for members of recognized religious sects only if the Marketplace has granted the individual an exemption.

Hardship Affecting Ability to Purchase Coverage

You can claim a coverage exemption for yourself or another member of your tax household for 2021 if you experienced a hardship that prevented you from obtaining minimum essential coverage. Hardship exemptions usually cover the month before the hardship, the months of the hardship, and the month after the hardship.

Hardships can include:

- Being homeless;
- Being evicted or facing eviction or foreclosure;
- Receiving a shut-off notice from a utility company;
- Experiencing domestic violence;
- Experiencing the death of a close family member;
- Experiencing a fire, flood, or other natural or human-caused disaster that caused substantial damage to your property;
- Filing for bankruptcy;
- Having unreimbursed medical expenses in the last 24 months that resulted in substantial debt;
- Experiencing unexpected increases in necessary expenses due to caring for an ill, disabled, or aging family member;
- Your child was denied Medicaid and CHIP, and another person is required by court order to provide coverage to the child;
- Experiencing personal circumstances that create a hardship, such as when no affordable plans provide access to needed specialty care; or
- Experiencing a hardship not included in this list that prevented you from getting health insurance.

Use Coverage Exemption Code "RI" on Form IND-HEALTH for the months to which one of the above exemptions applies.

You must apply to HealthSource RI for an exemption certificate. You will need to enter the Exemption Certificate number on Form IND-HEALTH.

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MODIFIED AGI CALCULATION

If you do not have one or more dependents that meet the criteria requiring Table 2 to be completed, you can enter the Modified AGI amount calculated above for ALL members of your tax household on line 4 of the Shared Responsibility Worksheet.

Modified Adjusted Gross income (Modified AGI).

For purposes of Form IND-HEALTH and the Penalty Calculation Worksheet, your Modified AGI is your Adjusted Gross Income plus certain other items from your tax return.

To determine your Modified AGI, enter the amounts from the Federal Form 1040 into Table 1 in the column to the right. You will need to complete this table for ALL members of your tax household who were required to file Federal Form 1040 for tax year 2021.

Table 1	
Form 1040, line 2a.	
Form 1040, line 11.	
Foreign earned income exclusion or Housing exclusion from Form 2555, line 45.	
Housing deduction from Form 2555, line 50.	
Modified AGI. Total all of the above.	

If you have one or more dependents with:

- 1) a filing requirement AND
- 2) you reported the dependent's income on Form 8814, you must include each dependent's Modified AGI in the calculation of your household income.

Using Table 2 below, enter the income amounts from Federal Form 8814 for each applicable dependent.

Table 2	
Form 8814, line 1b.	
Form 8814, line 4 or 5, whichever is smaller.	
Dependent's Modified AGI.	

NOTE:

The Modified Adjusted Gross Income amount to be used on the 2021 Shared Responsibility Worksheet - Individual Mandate Penalty Calculation form MUST include the Modified AGI for each applicable member of your tax household.

Be sure to complete Table 1 for each applicable individual filing his/her own Federal Form 1040, and Table 2 for each applicable dependent with income being claimed on Federal Form 8814 and included in a household member's Federal Form 1040.

FORM IND-HEALTH LINE BY LINE INSTRUCTIONS

If you cannot check the "Full-year health care coverage" checkbox on page 1 of Form RI-1040 or RI-1040NR, Form IND-HEALTH and the Shared Responsibility Worksheet must be completed and attached to your RI-1040 or RI-1040NR.

Form IND-HEALTH is used to list each member of your tax household and the months of minimum essential coverage, coverage exemption and non-coverage.

Each member of your tax household is to be listed separately in one of the sections. Complete additional Form(s) IND-HEALTH as needed.

Complete each section of Form IND-HEALTH with information for a member of your tax household.

Name: Enter this household member's name.

Social security number: Enter this household member's social security number.

Checkbox: If this household member was under the age of eighteen as of January 1, 2021, check the box.

Exemption number: If an individual qualified for an exemption through HealthSource RI, enter the exemption number(s) in the space provided.

In the section where the months of the year are shown, you will either enter one of the Coverage Exemption Codes from the reference chart on page IND-9 for each corresponding month in which the household member had minimum essential health coverage or a coverage exemption. If an exemption did not apply, leave the corresponding months blank.

Number of months for which an exemption did not apply: In each household member's section, enter the number of months that are blank and do not contain a coverage exemption code.

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For example:

John Jones moved to Rhode Island in March. He did not have any health insurance until he found a full-time job in August. From that point on, John had minimum essential coverage.

Name:	JOHN JONES	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Social Security Number:	123-45-6789	N	N	N					X	X	X	X	X
Exemption Number:		Number of months for which an exemption did not apply.										4	

Check if under 18 years of age as of 01/01/2021

Do this for each member of your tax household. Once this is done, you will need to add up the total number of months during which the adult (over the age of 18) and child (under the age of 18 as of January 1, 2021) members of your tax household did not have minimum essential health coverage or a coverage exemption.

For all of the **adult members of your household** - find those household members that do not have the under 18 years of age checkbox checked and add the number of months from lines 1 through 5 in which these adult members of your tax household did not have minimum essential health coverage or a coverage exemption.

Enter this number on line 6a on the bottom of Form IND-HEALTH and on line 1a of the Shared Responsibility Worksheet.

For all of the **child members of your household** - find those household members that have the under 18 years of age checkbox checked and add the number of months from lines 1 through 5 in which these child members of your tax household did not have minimum essential health coverage or an exemption.

Enter this number on line 6b on the bottom of Form IND-HEALTH and on line 1c of the Shared Responsibility Worksheet.

SHARED RESPONSIBILITY WORKSHEET GENERAL INFORMATION

The Shared Responsibility Payment is determined by comparing the results of three different calculations listed below and taking the higher of percentage of income method OR the Flat Dollar Method (but not to exceed the Average Bronze Plan amount).

Percentage of Income Method - 2.5 % of your Modified Adjusted Gross Income above the tax filing threshold.

Flat Dollar Amount Penalty - The maximum penalty amount is \$2,085 (300% of the flat dollar amount penalty).

Average Bronze Plan amount as determined by HealthSource RI. For calendar year 2021, the Average Bronze Plan amount is \$295 per month.

LINE BY LINE INSTRUCTIONS

STEP 1: FLAT FEE METHOD

Line 1 - Enter the number of months that members of the household DID NOT HAVE coverage or an exemption

For tax year 2021, the Monthly Penalty Rates are:

Adult \$57.92
Child* \$28.96

*Child is an individual under 18 years of age as of January 1.

Line 1a - Total number of months without coverage or an exemption for all adults in the household. This number can be found in box 6a of Form IND-HEALTH.

Line 1b - Adult No Coverage Penalty. Multiply line 1a by \$57.92.

Line 1c - Total number of months without coverage or an exemption for all children. This number can be found in box 6b of Form IND-HEALTH.

Line 1d - Children No Coverage Penalty
Multiply line 1c by \$28.96.

Line 2 - Penalty Total Based on Calculations

Add the amounts from lines 1b and 1d.

Line 3 - Flat Fee Method Penalty

Enter amount from line 2 or the Maximum Flat Fee Penalty (using the Flat Fee Method Worksheet located on the bottom of page IND-8), whichever is less.

STEP 2: PERCENTAGE OF INCOME METHOD

Line 4 - Modified Adjusted Gross Income

Using the table(s) on page IND-6 of these instructions enter your Modified Adjusted Gross Income. If married filing separately and living in the same household, each spouse must combine their income figures from their separate returns when completing this section. If you have no filing requirement enter zero.

Individual Health Insurance Mandate for Rhode Island Residents

Individual Health Insurance Form and Shared Responsibility Worksheet

Line 5 - Federal Standard Deduction

Using the chart below, enter your Federal Standard Deduction from Federal Form 1040.

Federal Standard Deduction for tax year 2021:

Married Filing Jointly	\$25,100
Married Filing Separately	\$12,550
Head of Household	\$18,800
Single	\$12,550
Qualifying Widow(er)	\$25,100

If you and your spouse file married filing separately and living in the same household, each spouse must combine their deductions from their separate returns when completing this section.

Line 6 - Subtract the Federal Standard Deduction amount on line 5 of the worksheet from your Modified Adjusted Gross Income on line 4 of the worksheet.

Line 7 - Income Percentage Amount

Multiply the amount on line 6 by 2.5% (0.025).

Line 8 - Household Size

Enter the total number of members in your household, including yourself, your spouse (if living in the same household at any point during the year) and any dependents as claimed on Form IND-HEALTH.

NOTE: All members should be listed on the Individual Mandate schedule. If you need more space, complete an additional Form IND-HEALTH.

Line 9 - Number of Household Periods

Multiply the number of household members from line 8 by 12.0.

Line 10 - Months Subject to Penalty

Add the total number of months of no health coverage or no exemption for all adults from line 1a and the total number of months of no health coverage or no exemption for all children under the age of 18 from line 1c.

Line 11 - Uninsured/unexempted Apportionment Ratio

Divide line 10 by line 9. Carry apportionment to four decimal places (0.0000).

For example, if there are two adult members and two children in your tax household, line 9 would be 48 (4 household members times 12). If you lost your health coverage in August of 2021, line 10 would be 16 (4 household members times 4 months). $16/48 = 0.2500$

Line 12 - Multiply line 11 by line 7.

Line 13 - Enter the amount from line 3 or line 12, whichever is greater.

STEP 3: BRONZE PLAN METHOD

Line 14a - Enter the number of months subject to the penalty from line 10 of the worksheet.

Line 14b - Multiply the number of months from line 14a times \$295 and enter the total here.

Note: For tax year 2021, the average monthly bronze plan amount was \$295.

Line 14c - Household Amounts

Use the list provided to find the number of total household members that applies to your household and enter the corresponding dollar amount. This amount represents the Average Bronze Plan annual amount.

Number of Household members	Amounts
1	\$3,540
2	\$7,080
3	\$10,620
4	\$14,160
5 or More	\$17,700

Line 14d - Enter the amount from line 14b or line 14c, whichever is less.

Line 15 - Individual Mandate Fee

Enter the amount from line 13 or line 14d, whichever is less.

Enter this amount on Form RI-1040, page 1, line 12b or Form RI-1040NR, page 1, line 15b.

FLAT FEE METHOD WORKSHEET

Complete lines 1 and 3 of the Flat Fee Method Worksheet using the information from Form IND-HEALTH

Flat Fee Method Worksheet	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
1. For each month, enter the number of ADULTS without coverage or an exemption												
2. For each month, multiply the number of ADULTS times \$695												
3. For each month, enter the number of CHILDREN without coverage or an exemption												
4. For each month, multiply the number of CHILDREN by \$347.50												
5. For each month, add lines 2 and 4												
6. For each month, enter the amount from line 5 or \$2,085, whichever is less												
7. Enter the total of all of the amounts on line 6..... \$												
8. Maximum Flat Fee Penalty: Divide line 7 by 12.0.. \$												

Individual Health Insurance Mandate for Rhode Island Residents

Individual Health Insurance Form and Shared Responsibility Worksheet

Types of Coverage Exemptions

This chart shows all of the coverage exemptions available for tax year 2021, including information about each exemption and the code that is to be used on Form IND-HEALTH when you claim the exemption. If your coverage exemption was granted by HealthSource RI, you will need to enter the Exemption Certificate Number (ECN) provided by HealthSource RI on Form IND-HEALTH.

These Coverage Exemption Reasons and Codes are also listed on the top of Form IND-HEALTH for easy reference.

Coverage Exemption Reasons	Exemption Code
Income Below Filing Threshold: Your gross income or your household income was less than your applicable minimum threshold for filing a tax return.	NC
Coverage Considered Unaffordable: The required contribution is more than 8.27% of your household income.	A
Short Coverage Gap: You went without coverage for less than 3 consecutive months during this year.	B
Citizens Living Abroad and Certain Noncitizens: You were: <ul style="list-style-type: none"> - A U.S. citizen or a resident alien who was physically present in a foreign country or countries for at least 330 full days during any period of 12 consecutive months. - A U.S. citizen who was a bona fide resident of a foreign country or countries for an uninterrupted period that includes the entire tax year. - A bona fide resident of a U.S. territory. - A resident alien who was a citizen or national of a foreign country with which the U.S. has an income tax treaty with a nondiscrimination clause, and you were a bona fide resident of a foreign country for an uninterrupted period that includes the entire tax year; - Not lawfully present in the U.S. and not a U.S. citizen or U.S. national. - A nonresident alien including (1) a dual-status alien in the first year of U.S. residency and (2) a nonresident alien or dual-status alien who elects to file a joint return with a U.S. spouse. 	C
Members of a Health Care Sharing Ministry: You were a member of a health care sharing ministry.	D
Members of Federally Recognized Indian Tribes: You were either a member of a federally recognized Indian tribe or you were otherwise eligible for services through an Indian health care provider or the Indian Health Service.	E
Incarceration: You were in jail, prison, or similar penal institution or correctional facility after the disposition of charges.	F
Aggregate Self Only Coverage Considered Unaffordable: Two or more family members' aggregate cost of self-only employer-sponsored coverage was more than 8.27% of household income, as was the cost of any available employer-sponsored coverage for the entire family.	G1
Member of Tax Household Born or Adopted During the Year: The months before and including the month that the individual was added to your tax household by birth or adoption. Claim this exemption only if you are also claiming another exemption or period of no coverage on Form IND-HEALTH.	H1
Member of Tax Household Died During the Year: The months after the month that a member of your tax household died during the year. You should claim this exemption only if you are also claiming another exemption period of no coverage on Form IND-HEALTH.	H2
Nonresident of Rhode Island: The months during which the individual was a resident of another state as well as the month in which the individual either became or ceased to be a Rhode Island Resident. Claim this exemption only if you are claiming another exemption on Form IND-HEALTH or have a period of no coverage during your time as a Rhode Island resident.	N
Minimum Essential Health Coverage: You had minimum essential health coverage for part of 2021. If you had minimum essential health coverage for the entire year, see Form RI-1040 or RI-1040NR instructions.	X
Healthsource RI Exemption: An exemption you received through HealthSource RI for which you were provided a valid Exemption Certificate Number.	RI

Individual Health Insurance Mandate for Rhode Island Residents

Individual Health Insurance Form and Shared Responsibility Worksheet

Affordability Worksheet

for use with Code "A" = Coverage Considered Unaffordable

For help relating to questions about health insurance go to <https://healthsourceri.com/affordability-sheet/>.

Use this worksheet to determine whether coverage for each individual in your tax household is considered unaffordable allowing you to use Exemption Code "A".

An individual is eligible for the affordability exemption for any month in which the Required Contribution from (B), is more than the Affordability Threshold from (A). To claim this coverage exemption, enter code "A" on Form IND-HEALTH for the month(s) to which the exemption applies as determined below.

(A) Affordability Threshold

Enter 8.27% (0.0827) of your household income (see Household income) in the box to the right. For this purpose, increase household income by the amount of any premium that is paid through a salary reduction arrangement and excluded from gross income.

\$

(B) Required Contribution Amount

For each member of your tax household, enter in the columns provided the amount the individual must pay for coverage for the first situation below that applies to that person. If the required contribution is the same for the whole year, enter the annual required contribution in the space for each month.

Situations (use the first that applies to each member of your tax household, including you, for each month):

1. The lowest cost self-only policy offered to each member of your tax household by his or her employer.
2. The lowest cost family policy offered by your employer or your spouse's employer (if you are filing a joint return).
 The policy must cover everyone in your tax household:
 - a Who you list on your 2021 tax return (such as yourself, your spouse if filing jointly, and your dependents) and who cannot be claimed as a dependent on someone else's 2021 tax return,
 - b Who isn't eligible for other employer coverage, and
 - c Who doesn't qualify for another coverage exemption.
3. The amount from the Marketplace Coverage Affordability Worksheet.

For each individual, coverage is considered unaffordable and the individual is exempt for any month in which the Required Contribution Amount is more than the Affordability Threshold.

Member(s) of your tax household. Enter one name per column.					
Annualized required contribution for:					
January					
February					
March					
April					
May					
June					
July					
August					
September					
October					
November					
December					

Individual Health Insurance Mandate for Rhode Island Residents

Individual Health Insurance Form and Shared Responsibility Worksheet

Marketplace Coverage Affordability Worksheet for use with Code "A" = Coverage Considered Unaffordable

Use this worksheet to figure an individual's required contribution for any month in which the individual isn't eligible for employer-sponsored coverage. Complete a separate worksheet for each part of the year in which the number of people in your tax household who are neither exempt nor eligible for minimum essential coverage (other than individual market coverage) was different. For reference tables related to health insurance premiums and plans and for help relating to questions on health coverage go to:

<https://healthsourceri.com/affordability-sheet/>.

CAUTION: Do not complete this worksheet unless you were instructed to do so in the Affordability Worksheet on Page IND-10

1.	Enter the monthly premium for the lowest cost bronze plan that covers everyone in your tax household who you list on your 2021 tax return (such as yourself, your spouse if filing jointly, and your dependents) and who can't be claimed as a dependent on someone else's tax return, who isn't eligible for employer coverage, and who doesn't qualify for another coverage exemption for the month. To find the lowest cost bronze plan, go to https://healthsourceri.com/affordability-sheet/ . (If you are married and file a separate return, enter the monthly premium here and on line 12. Don't complete lines 2 through 11)	
2.	Enter your <u>household income</u>	
3.	Enter the total of all nontaxable social security benefits received by you, your spouse, and each claimed dependent who must file a tax return ¹	
4.	Add lines 2 and 3	
5.	Enter the federal poverty line (to access, go to: https://healthsourceri.com/affordability-sheet/) for the number of individuals in your tax household less any dependents not claimed	
6.	Divide line 4 by line 5. If the result (without rounding) is less than 1.0 or more than 4.0, skip lines 7 through 10 and enter -0- on line 11. If the result is less than 1.38, see footnote 2 below	
7.	Multiply line 6 by 100 and round down to the nearest whole number. Enter the applicable figure for the result from Table 1 in the instructions at https://healthsourceri.com/affordability-sheet	
8.	Multiply line 4 by line 7	
9.	Divide line 8 by 12.0	
10.	Enter the monthly premium for the second lowest cost silver plan premium that covers everyone in your tax household, who you list on your tax return (such as yourself, your spouse if filing jointly, and your dependents) and who can't be claimed as a dependent on someone else's tax return, who isn't eligible for minimum essential coverage (other than individual market coverage), and who doesn't qualify for another coverage exemption for the month. If one or more members of your tax household meet this criteria, find the second lowest cost silver plan for those members at https://healthsourceri.com/affordability-sheet/ . If no one in your tax household meets this criteria (for example, everyone in your tax household is eligible for Medicaid or qualifies for a coverage exemption), enter -0-	
11.	Subtract line 9 from line 10. If zero or less, enter -0-	
12.	Subtract line 11 from line 1. If zero or less, enter -0-. This is the individual's required contribution for the month	
13.	Is the individual eligible for this coverage for every month of the year? If Yes - Multiply line 12 by 12.0. This is the annualized required contribution. Enter this amount in the space for every month on the Affordability Worksheet If No - Multiply line 12 by 12.0. This is the annualized required contribution. Enter this amount in the space on the Affordability Worksheet for each month the individual was eligible for the coverage being tested	

Footnotes:

1 – Figure the nontaxable social security benefits received by that individual by subtracting Federal Form 1040, line 6b from Federal Form 1040, line 6a.

2 – If the result is less than 1.38 and you meet the Medicaid eligibility requirements, you are eligible for Medicaid and therefore not eligible for a premium tax credit. Enter -0- on line 10.

Rhode Island Tax Table

2021

Use if your Rhode Island taxable income is less than \$65,000. If your taxable income is \$65,000 or more, use the Rhode Island Tax Computation Worksheet located on page I-10.

SAMPLE TABLE:

If Taxable Income - RI-1040NR, Line 7 or RI-1040, Line 7 is:		T A X
At least	But Less than	
25,200	25,250	946
25,250	25,300	948
25,300	25,350	950
25,350	25,400	952

EXAMPLE:

- (1) Your taxable income from RI-1040 or RI-1040NR, page 1, line 7 is \$25,300.00.
- (2) Find the \$25,300 - 25,350 income line on this table.
- (3) The tax amount shown in the column "TAX" is \$950.00.
- (4) Enter the \$950 tax amount on RI-1040 or RI-1040NR, page 1, line 8.

If Taxable Income - RI-1040NR, Line 7 or RI-1040, Line 7 is:		T A X	If Taxable Income - RI-1040NR, Line 7 or RI-1040, Line 7 is:		T A X	If Taxable Income - RI-1040NR, Line 7 or RI-1040, Line 7 is:		T A X	If Taxable Income - RI-1040NR, Line 7 or RI-1040, Line 7 is:		T A X	If Taxable Income - RI-1040NR, Line 7 or RI-1040, Line 7 is:		T A X
At least	But Less than		At least	But Less than		At least	But Less than		At least	But Less than		At least	But Less than	
0			2,000			4,000			6,000			8,000		10,000
0	50	0	2,000	2,050	76	4,000	4,050	151	6,000	6,050	226	8,000	8,050	301
50	100	3	2,050	2,100	78	4,050	4,100	153	6,050	6,100	228	8,050	8,100	303
100	150	5	2,100	2,150	80	4,100	4,150	155	6,100	6,150	230	8,100	8,150	305
150	200	7	2,150	2,200	82	4,150	4,200	157	6,150	6,200	232	8,150	8,200	307
200	250	8	2,200	2,250	83	4,200	4,250	158	6,200	6,250	233	8,200	8,250	308
250	300	10	2,250	2,300	85	4,250	4,300	160	6,250	6,300	235	8,250	8,300	310
300	350	12	2,300	2,350	87	4,300	4,350	162	6,300	6,350	237	8,300	8,350	312
350	400	14	2,350	2,400	89	4,350	4,400	164	6,350	6,400	239	8,350	8,400	314
400	450	16	2,400	2,450	91	4,400	4,450	166	6,400	6,450	241	8,400	8,450	316
450	500	18	2,450	2,500	93	4,450	4,500	168	6,450	6,500	243	8,450	8,500	318
500	550	20	2,500	2,550	95	4,500	4,550	170	6,500	6,550	245	8,500	8,550	320
550	600	22	2,550	2,600	97	4,550	4,600	172	6,550	6,600	247	8,550	8,600	322
600	650	23	2,600	2,650	98	4,600	4,650	173	6,600	6,650	248	8,600	8,650	323
650	700	25	2,650	2,700	100	4,650	4,700	175	6,650	6,700	250	8,650	8,700	325
700	750	27	2,700	2,750	102	4,700	4,750	177	6,700	6,750	252	8,700	8,750	327
750	800	29	2,750	2,800	104	4,750	4,800	179	6,750	6,800	254	8,750	8,800	329
800	850	31	2,800	2,850	106	4,800	4,850	181	6,800	6,850	256	8,800	8,850	331
850	900	33	2,850	2,900	108	4,850	4,900	183	6,850	6,900	258	8,850	8,900	333
900	950	35	2,900	2,950	110	4,900	4,950	185	6,900	6,950	260	8,900	8,950	335
950	1,000	37	2,950	3,000	112	4,950	5,000	187	6,950	7,000	262	8,950	9,000	337
1,000			3,000			5,000			7,000			9,000		11,000
1,000	1,050	38	3,000	3,050	113	5,000	5,050	188	7,000	7,050	263	9,000	9,050	338
1,050	1,100	40	3,050	3,100	115	5,050	5,100	190	7,050	7,100	265	9,050	9,100	340
1,100	1,150	42	3,100	3,150	117	5,100	5,150	192	7,100	7,150	267	9,100	9,150	342
1,150	1,200	44	3,150	3,200	119	5,150	5,200	194	7,150	7,200	269	9,150	9,200	344
1,200	1,250	46	3,200	3,250	121	5,200	5,250	196	7,200	7,250	271	9,200	9,250	346
1,250	1,300	48	3,250	3,300	123	5,250	5,300	198	7,250	7,300	273	9,250	9,300	348
1,300	1,350	50	3,300	3,350	125	5,300	5,350	200	7,300	7,350	275	9,300	9,350	350
1,350	1,400	52	3,350	3,400	127	5,350	5,400	202	7,350	7,400	277	9,350	9,400	352
1,400	1,450	53	3,400	3,450	128	5,400	5,450	203	7,400	7,450	278	9,400	9,450	353
1,450	1,500	55	3,450	3,500	130	5,450	5,500	205	7,450	7,500	280	9,450	9,500	355
1,500	1,550	57	3,500	3,550	132	5,500	5,550	207	7,500	7,550	282	9,500	9,550	357
1,550	1,600	59	3,550	3,600	134	5,550	5,600	209	7,550	7,600	284	9,550	9,600	359
1,600	1,650	61	3,600	3,650	136	5,600	5,650	211	7,600	7,650	286	9,600	9,650	361
1,650	1,700	63	3,650	3,700	138	5,650	5,700	213	7,650	7,700	288	9,650	9,700	363
1,700	1,750	65	3,700	3,750	140	5,700	5,750	215	7,700	7,750	290	9,700	9,750	365
1,750	1,800	67	3,750	3,800	142	5,750	5,800	217	7,750	7,800	292	9,750	9,800	367
1,800	1,850	68	3,800	3,850	143	5,800	5,850	218	7,800	7,850	293	9,800	9,850	368
1,850	1,900	70	3,850	3,900	145	5,850	5,900	220	7,850	7,900	295	9,850	9,900	370
1,900	1,950	72	3,900	3,950	147	5,900	5,950	222	7,900	7,950	297	9,900	9,950	372
1,950	2,000	74	3,950	4,000	149	5,950	6,000	224	7,950	8,000	299	9,950	10,000	374

Rhode Island Tax Table (continued)

2021

If Taxable Income - RI-1040NR, Line 7 or RI-1040, Line 7 is:		T A X	If Taxable Income - RI-1040NR, Line 7 or RI-1040, Line 7 is:		T A X	If Taxable Income - RI-1040NR, Line 7 or RI-1040, Line 7 is:		T A X	If Taxable Income - RI-1040NR, Line 7 or RI-1040, Line 7 is:		T A X	If Taxable Income - RI-1040NR, Line 7 or RI-1040, Line 7 is:		T A X	If Taxable Income - RI-1040NR, Line 7 or RI-1040, Line 7 is:		T A X
At least	But Less than		At least	But Less than		At least	But Less than		At least	But Less than		At least	But Less than		At least	But Less than	
12,000			15,000			18,000			21,000			24,000			27,000		
12,000	12,050	451	15,000	15,050	563	18,000	18,050	676	21,000	21,050	788	24,000	24,050	901	27,000	27,050	1,013
12,050	12,100	453	15,050	15,100	565	18,050	18,100	678	21,050	21,100	790	24,050	24,100	903	27,050	27,100	1,015
12,100	12,150	455	15,100	15,150	567	18,100	18,150	680	21,100	21,150	792	24,100	24,150	905	27,100	27,150	1,017
12,150	12,200	457	15,150	15,200	569	18,150	18,200	682	21,150	21,200	794	24,150	24,200	907	27,150	27,200	1,019
12,200	12,250	458	15,200	15,250	571	18,200	18,250	683	21,200	21,250	796	24,200	24,250	908	27,200	27,250	1,021
12,250	12,300	460	15,250	15,300	573	18,250	18,300	685	21,250	21,300	798	24,250	24,300	910	27,250	27,300	1,023
12,300	12,350	462	15,300	15,350	575	18,300	18,350	687	21,300	21,350	800	24,300	24,350	912	27,300	27,350	1,025
12,350	12,400	464	15,350	15,400	577	18,350	18,400	689	21,350	21,400	802	24,350	24,400	914	27,350	27,400	1,027
12,400	12,450	466	15,400	15,450	578	18,400	18,450	691	21,400	21,450	803	24,400	24,450	916	27,400	27,450	1,028
12,450	12,500	468	15,450	15,500	580	18,450	18,500	693	21,450	21,500	805	24,450	24,500	918	27,450	27,500	1,030
12,500	12,550	470	15,500	15,550	582	18,500	18,550	695	21,500	21,550	807	24,500	24,550	920	27,500	27,550	1,032
12,550	12,600	472	15,550	15,600	584	18,550	18,600	697	21,550	21,600	809	24,550	24,600	922	27,550	27,600	1,034
12,600	12,650	473	15,600	15,650	586	18,600	18,650	698	21,600	21,650	811	24,600	24,650	923	27,600	27,650	1,036
12,650	12,700	475	15,650	15,700	588	18,650	18,700	700	21,650	21,700	813	24,650	24,700	925	27,650	27,700	1,038
12,700	12,750	477	15,700	15,750	590	18,700	18,750	702	21,700	21,750	815	24,700	24,750	927	27,700	27,750	1,040
12,750	12,800	479	15,750	15,800	592	18,750	18,800	704	21,750	21,800	817	24,750	24,800	929	27,750	27,800	1,042
12,800	12,850	481	15,800	15,850	593	18,800	18,850	706	21,800	21,850	818	24,800	24,850	931	27,800	27,850	1,043
12,850	12,900	483	15,850	15,900	595	18,850	18,900	708	21,850	21,900	820	24,850	24,900	933	27,850	27,900	1,045
12,900	12,950	485	15,900	15,950	597	18,900	18,950	710	21,900	21,950	822	24,900	24,950	935	27,900	27,950	1,047
12,950	13,000	487	15,950	16,000	599	18,950	19,000	712	21,950	22,000	824	24,950	25,000	937	27,950	28,000	1,049
13,000			16,000			19,000			22,000			25,000			28,000		
13,000	13,050	488	16,000	16,050	601	19,000	19,050	713	22,000	22,050	826	25,000	25,050	938	28,000	28,050	1,051
13,050	13,100	490	16,050	16,100	603	19,050	19,100	715	22,050	22,100	828	25,050	25,100	940	28,050	28,100	1,053
13,100	13,150	492	16,100	16,150	605	19,100	19,150	717	22,100	22,150	830	25,100	25,150	942	28,100	28,150	1,055
13,150	13,200	494	16,150	16,200	607	19,150	19,200	719	22,150	22,200	832	25,150	25,200	944	28,150	28,200	1,057
13,200	13,250	496	16,200	16,250	608	19,200	19,250	721	22,200	22,250	833	25,200	25,250	946	28,200	28,250	1,058
13,250	13,300	498	16,250	16,300	610	19,250	19,300	723	22,250	22,300	835	25,250	25,300	948	28,250	28,300	1,060
13,300	13,350	500	16,300	16,350	612	19,300	19,350	725	22,300	22,350	837	25,300	25,350	950	28,300	28,350	1,062
13,350	13,400	502	16,350	16,400	614	19,350	19,400	727	22,350	22,400	839	25,350	25,400	952	28,350	28,400	1,064
13,400	13,450	503	16,400	16,450	616	19,400	19,450	728	22,400	22,450	841	25,400	25,450	953	28,400	28,450	1,066
13,450	13,500	505	16,450	16,500	618	19,450	19,500	730	22,450	22,500	843	25,450	25,500	955	28,450	28,500	1,068
13,500	13,550	507	16,500	16,550	620	19,500	19,550	732	22,500	22,550	845	25,500	25,550	957	28,500	28,550	1,070
13,550	13,600	509	16,550	16,600	622	19,550	19,600	734	22,550	22,600	847	25,550	25,600	959	28,550	28,600	1,072
13,600	13,650	511	16,600	16,650	623	19,600	19,650	736	22,600	22,650	848	25,600	25,650	961	28,600	28,650	1,073
13,650	13,700	513	16,650	16,700	625	19,650	19,700	738	22,650	22,700	850	25,650	25,700	963	28,650	28,700	1,075
13,700	13,750	515	16,700	16,750	627	19,700	19,750	740	22,700	22,750	852	25,700	25,750	965	28,700	28,750	1,077
13,750	13,800	517	16,750	16,800	629	19,750	19,800	742	22,750	22,800	854	25,750	25,800	967	28,750	28,800	1,079
13,800	13,850	518	16,800	16,850	631	19,800	19,850	743	22,800	22,850	856	25,800	25,850	968	28,800	28,850	1,081
13,850	13,900	520	16,850	16,900	633	19,850	19,900	745	22,850	22,900	858	25,850	25,900	970	28,850	28,900	1,083
13,900	13,950	522	16,900	16,950	635	19,900	19,950	747	22,900	22,950	860	25,900	25,950	972	28,900	28,950	1,085
13,950	14,000	524	16,950	17,000	637	19,950	20,000	749	22,950	23,000	862	25,950	26,000	974	28,950	29,000	1,087
14,000			17,000			20,000			23,000			26,000			29,000		
14,000	14,050	526	17,000	17,050	638	20,000	20,050	751	23,000	23,050	863	26,000	26,050	976	29,000	29,050	1,088
14,050	14,100	528	17,050	17,100	640	20,050	20,100	753	23,050	23,100	865	26,050	26,100	978	29,050	29,100	1,090
14,100	14,150	530	17,100	17,150	642	20,100	20,150	755	23,100	23,150	867	26,100	26,150	980	29,100	29,150	1,092
14,150	14,200	532	17,150	17,200	644	20,150	20,200	757	23,150	23,200	869	26,150	26,200	982	29,150	29,200	1,094
14,200	14,250	533	17,200	17,250	646	20,200	20,250	758	23,200	23,250	871	26,200	26,250	983	29,200	29,250	1,096
14,250	14,300	535	17,250	17,300	648	20,250	20,300	760	23,250	23,300	873	26,250	26,300	985	29,250	29,300	1,098
14,300	14,350	537	17,300	17,350	650	20,300	20,350	762	23,300	23,350	875	26,300	26,350	987	29,300	29,350	1,100
14,350	14,400	539	17,350	17,400	652	20,350	20,400	764	23,350	23,400	877	26,350	26,400	989	29,350	29,400	1,102
14,400	14,450	541	17,400	17,450	653	20,400	20,450	766	23,400	23,450	878	26,400	26,450	991	29,400	29,450	1,103
14,450	14,500	543	17,450	17,500	655	20,450	20,500	768	23,450	23,500	880	26,450	26,500	993	29,450	29,500	1,105
14,500	14,550	545	17,500	17,550	657	20,500	20,550	770	23,500	23,550	882	26,500	26,550	995	29,500	29,550	1,107
14,550	14,600	547	17,550	17,600	659	20,550	20,600	772	23,550	23,600	884	26,550	26,600	997	29,550	29,600	1,109
14,600	14,650	548	17,600	17,650	661	20,600	20,650	773	23,600	23,650	886	26,600	26,650	998	29,600	29,650	1,111
14,650	14,700	550	17,650	17,700	663	20,650	20,700	775	23,650	23,700	888	26,650	26,700	1,000	29,650	29,700	1,113
14,700	14,750	552	17,700	17,750	665	20,700	20,750	777	23,700	23,750	890	26,700	26,750	1,002	29,700	29,750	1,115
14,750	14,800	554	17,750	17,800	667	20,750	20,800	779	23,750	23,800	892	26,750	26,800	1,004	29,750	29,800	1,117
14,800	14,850	556	17,800	17,850	668	20,800	20,850	781	23,800	23,850	893	26,800	26,850	1,006	29,800	29,850	1,118
14,850	14,900	558	17,850	17,900	670	20,850	20,900	783	23,850	23,900	895	26,850	26,900	1,008	29,850	29,900	1,120
14,900	14,950	560	17,90														

Rhode Island Tax Table (continued)

2021

If Taxable Income - RI-1040NR, Line 7 or RI-1040, Line 7 is:			If Taxable Income - RI-1040NR, Line 7 or RI-1040, Line 7 is:			If Taxable Income - RI-1040NR, Line 7 or RI-1040, Line 7 is:			If Taxable Income - RI-1040NR, Line 7 or RI-1040, Line 7 is:			If Taxable Income - RI-1040NR, Line 7 or RI-1040, Line 7 is:			If Taxable Income - RI-1040NR, Line 7 or RI-1040, Line 7 is:		
At least	But Less than	T A X	At least	But Less than	T A X	At least	But Less than	T A X	At least	But Less than	T A X	At least	But Less than	T A X	At least	But Less than	T A X
30,000			33,000			36,000			39,000			42,000			45,000		
30,000	30,050	1,126	33,000	33,050	1,238	36,000	36,050	1,351	39,000	39,050	1,463	42,000	42,050	1,576	45,000	45,050	1,688
30,050	30,100	1,128	33,050	33,100	1,240	36,050	36,100	1,353	39,050	39,100	1,465	42,050	42,100	1,578	45,050	45,100	1,690
30,100	30,150	1,130	33,100	33,150	1,242	36,100	36,150	1,355	39,100	39,150	1,467	42,100	42,150	1,580	45,100	45,150	1,692
30,150	30,200	1,132	33,150	33,200	1,244	36,150	36,200	1,357	39,150	39,200	1,469	42,150	42,200	1,582	45,150	45,200	1,694
30,200	30,250	1,133	33,200	33,250	1,246	36,200	36,250	1,358	39,200	39,250	1,471	42,200	42,250	1,583	45,200	45,250	1,696
30,250	30,300	1,135	33,250	33,300	1,248	36,250	36,300	1,360	39,250	39,300	1,473	42,250	42,300	1,585	45,250	45,300	1,698
30,300	30,350	1,137	33,300	33,350	1,250	36,300	36,350	1,362	39,300	39,350	1,475	42,300	42,350	1,587	45,300	45,350	1,700
30,350	30,400	1,139	33,350	33,400	1,252	36,350	36,400	1,364	39,350	39,400	1,477	42,350	42,400	1,589	45,350	45,400	1,702
30,400	30,450	1,141	33,400	33,450	1,253	36,400	36,450	1,366	39,400	39,450	1,478	42,400	42,450	1,591	45,400	45,450	1,703
30,450	30,500	1,143	33,450	33,500	1,255	36,450	36,500	1,368	39,450	39,500	1,480	42,450	42,500	1,593	45,450	45,500	1,705
30,500	30,550	1,145	33,500	33,550	1,257	36,500	36,550	1,370	39,500	39,550	1,482	42,500	42,550	1,595	45,500	45,550	1,707
30,550	30,600	1,147	33,550	33,600	1,259	36,550	36,600	1,372	39,550	39,600	1,484	42,550	42,600	1,597	45,550	45,600	1,709
30,600	30,650	1,148	33,600	33,650	1,261	36,600	36,650	1,373	39,600	39,650	1,486	42,600	42,650	1,598	45,600	45,650	1,711
30,650	30,700	1,150	33,650	33,700	1,263	36,650	36,700	1,375	39,650	39,700	1,488	42,650	42,700	1,600	45,650	45,700	1,713
30,700	30,750	1,152	33,700	33,750	1,265	36,700	36,750	1,377	39,700	39,750	1,490	42,700	42,750	1,602	45,700	45,750	1,715
30,750	30,800	1,154	33,750	33,800	1,267	36,750	36,800	1,379	39,750	39,800	1,492	42,750	42,800	1,604	45,750	45,800	1,717
30,800	30,850	1,156	33,800	33,850	1,268	36,800	36,850	1,381	39,800	39,850	1,493	42,800	42,850	1,606	45,800	45,850	1,718
30,850	30,900	1,158	33,850	33,900	1,270	36,850	36,900	1,383	39,850	39,900	1,495	42,850	42,900	1,608	45,850	45,900	1,720
30,900	30,950	1,160	33,900	33,950	1,272	36,900	36,950	1,385	39,900	39,950	1,497	42,900	42,950	1,610	45,900	45,950	1,722
30,950	31,000	1,162	33,950	34,000	1,274	36,950	37,000	1,387	39,950	40,000	1,499	42,950	43,000	1,612	45,950	46,000	1,724
31,000			34,000			37,000			40,000			43,000			46,000		
31,000	31,050	1,163	34,000	34,050	1,276	37,000	37,050	1,388	40,000	40,050	1,501	43,000	43,050	1,613	46,000	46,050	1,726
31,050	31,100	1,165	34,050	34,100	1,278	37,050	37,100	1,390	40,050	40,100	1,503	43,050	43,100	1,615	46,050	46,100	1,728
31,100	31,150	1,167	34,100	34,150	1,280	37,100	37,150	1,392	40,100	40,150	1,505	43,100	43,150	1,617	46,100	46,150	1,730
31,150	31,200	1,169	34,150	34,200	1,282	37,150	37,200	1,394	40,150	40,200	1,507	43,150	43,200	1,619	46,150	46,200	1,732
31,200	31,250	1,171	34,200	34,250	1,283	37,200	37,250	1,396	40,200	40,250	1,508	43,200	43,250	1,621	46,200	46,250	1,733
31,250	31,300	1,173	34,250	34,300	1,285	37,250	37,300	1,398	40,250	40,300	1,510	43,250	43,300	1,623	46,250	46,300	1,735
31,300	31,350	1,175	34,300	34,350	1,287	37,300	37,350	1,400	40,300	40,350	1,512	43,300	43,350	1,625	46,300	46,350	1,737
31,350	31,400	1,177	34,350	34,400	1,289	37,350	37,400	1,402	40,350	40,400	1,514	43,350	43,400	1,627	46,350	46,400	1,739
31,400	31,450	1,178	34,400	34,450	1,291	37,400	37,450	1,403	40,400	40,450	1,516	43,400	43,450	1,628	46,400	46,450	1,741
31,450	31,500	1,180	34,450	34,500	1,293	37,450	37,500	1,405	40,450	40,500	1,518	43,450	43,500	1,630	46,450	46,500	1,743
31,500	31,550	1,182	34,500	34,550	1,295	37,500	37,550	1,407	40,500	40,550	1,520	43,500	43,550	1,632	46,500	46,550	1,745
31,550	31,600	1,184	34,550	34,600	1,297	37,550	37,600	1,409	40,550	40,600	1,522	43,550	43,600	1,634	46,550	46,600	1,747
31,600	31,650	1,186	34,600	34,650	1,298	37,600	37,650	1,411	40,600	40,650	1,523	43,600	43,650	1,636	46,600	46,650	1,748
31,650	31,700	1,188	34,650	34,700	1,300	37,650	37,700	1,413	40,650	40,700	1,525	43,650	43,700	1,638	46,650	46,700	1,750
31,700	31,750	1,190	34,700	34,750	1,302	37,700	37,750	1,415	40,700	40,750	1,527	43,700	43,750	1,640	46,700	46,750	1,752
31,750	31,800	1,192	34,750	34,800	1,304	37,750	37,800	1,417	40,750	40,800	1,529	43,750	43,800	1,642	46,750	46,800	1,754
31,800	31,850	1,193	34,800	34,850	1,306	37,800	37,850	1,418	40,800	40,850	1,531	43,800	43,850	1,643	46,800	46,850	1,756
31,850	31,900	1,195	34,850	34,900	1,308	37,850	37,900	1,420	40,850	40,900	1,533	43,850	43,900	1,645	46,850	46,900	1,758
31,900	31,950	1,197	34,900	34,950	1,310	37,900	37,950	1,422	40,900	40,950	1,535	43,900	43,950	1,647	46,900	46,950	1,760
31,950	32,000	1,199	34,950	35,000	1,312	37,950	38,000	1,424	40,950	41,000	1,537	43,950	44,000	1,649	46,950	47,000	1,762
32,000			35,000			38,000			41,000			44,000			47,000		
32,000	32,050	1,201	35,000	35,050	1,313	38,000	38,050	1,426	41,000	41,050	1,538	44,000	44,050	1,651	47,000	47,050	1,763
32,050	32,100	1,203	35,050	35,100	1,315	38,050	38,100	1,428	41,050	41,100	1,540	44,050	44,100	1,653	47,050	47,100	1,765
32,100	32,150	1,205	35,100	35,150	1,317	38,100	38,150	1,430	41,100	41,150	1,542	44,100	44,150	1,655	47,100	47,150	1,767
32,150	32,200	1,207	35,150	35,200	1,319	38,150	38,200	1,432	41,150	41,200	1,544	44,150	44,200	1,657	47,150	47,200	1,769
32,200	32,250	1,208	35,200	35,250	1,321	38,200	38,250	1,433	41,200	41,250	1,546	44,200	44,250	1,658	47,200	47,250	1,771
32,250	32,300	1,210	35,250	35,300	1,323	38,250	38,300	1,435	41,250	41,300	1,548	44,250	44,300	1,660	47,250	47,300	1,773
32,300	32,350	1,212	35,300	35,350	1,325	38,300	38,350	1,437	41,300	41,350	1,550	44,300	44,350	1,662	47,300	47,350	1,775
32,350	32,400	1,214	35,350	35,400	1,327	38,350	38,400	1,439	41,350	41,400	1,552	44,350	44,400	1,664	47,350	47,400	1,777
32,400	32,450	1,216	35,400	35,450	1,328	38,400	38,450	1,441	41,400	41,450	1,553	44,400	44,450	1,666	47,400	47,450	1,778
32,450	32,500	1,218	35,450	35,500	1,330	38,450	38,500	1,443	41,450	41,500	1,555	44,450	44,500	1,668	47,450	47,500	1,780
32,500	32,550	1,220	35,500	35,550	1,332	38,500	38,550	1,445	41,500	41,550	1,557	44,500	44,550	1,670	47,500	47,550	1,782
32,550	32,600	1,222	35,550	35,600	1,334	38,550	38,600	1,447	41,550	41,600	1,559	44,550	44,600	1,672	47,550	47,600	1,784
32,600	32,650	1,223	35,600	35,650	1,336	38,600	38,650	1,448	41,600	41,650	1,561	44,600	44,650	1,673	47,600	47,650	1,786
32,650	32,700	1,225	35,650	35,700	1,338	38,650	38,700	1,450	41,650	41,700	1,563	44,650	44,700	1,675	47,650	47,700	1,788
32,700	32,750	1,227	35,700	35,750	1,340	38,700	38,750	1,452	41,700	41,750	1,565	44,700	44,750	1,677	47,700	47,750	1,790
32,750	32,800	1,229	35,750	35,800	1,342	38,750	38,800	1,454	41,750	41,800	1,567	44,750	44,800	1,679	47,750	47,800	1,792
32,800	32,850	1,231	35,800	35,850	1,343	38,800	38,850	1,456	41,800	41,850	1,568	44,800	44,850	1,681	47,800	47,850	1,793
32,850	32,900	1,233	35,850	35,900	1,345	38,850	38,900	1,458	41,850	41,900	1,570	44,850	44,900	1,683	47,850	47,900	1,795
32,900	32,950	1,235	35,900	35,950													

Rhode Island Tax Table (continued)

2021

If Taxable Income - RI-1040NR, Line 7 or RI-1040, Line 7 is:			If Taxable Income - RI-1040NR, Line 7 or RI-1040, Line 7 is:			If Taxable Income - RI-1040NR, Line 7 or RI-1040, Line 7 is:			If Taxable Income - RI-1040NR, Line 7 or RI-1040, Line 7 is:			If Taxable Income - RI-1040NR, Line 7 or RI-1040, Line 7 is:			If Taxable Income - RI-1040NR, Line 7 or RI-1040, Line 7 is:		
At least	But Less than	TAX	At least	But Less than	TAX	At least	But Less than	TAX	At least	But Less than	TAX	At least	But Less than	TAX	At least	But Less than	TAX
48,000			51,000			54,000			57,000			60,000			63,000		
48,000	48,050	1,801	51,000	51,050	1,913	54,000	54,050	2,026	57,000	57,050	2,138	60,000	60,050	2,251	63,000	63,050	2,363
48,050	48,100	1,803	51,050	51,100	1,915	54,050	54,100	2,028	57,050	57,100	2,140	60,050	60,100	2,253	63,050	63,100	2,365
48,100	48,150	1,805	51,100	51,150	1,917	54,100	54,150	2,030	57,100	57,150	2,142	60,100	60,150	2,255	63,100	63,150	2,367
48,150	48,200	1,807	51,150	51,200	1,919	54,150	54,200	2,032	57,150	57,200	2,144	60,150	60,200	2,257	63,150	63,200	2,369
48,200	48,250	1,808	51,200	51,250	1,921	54,200	54,250	2,033	57,200	57,250	2,146	60,200	60,250	2,258	63,200	63,250	2,371
48,250	48,300	1,810	51,250	51,300	1,923	54,250	54,300	2,035	57,250	57,300	2,148	60,250	60,300	2,260	63,250	63,300	2,373
48,300	48,350	1,812	51,300	51,350	1,925	54,300	54,350	2,037	57,300	57,350	2,150	60,300	60,350	2,262	63,300	63,350	2,375
48,350	48,400	1,814	51,350	51,400	1,927	54,350	54,400	2,039	57,350	57,400	2,152	60,350	60,400	2,264	63,350	63,400	2,377
48,400	48,450	1,816	51,400	51,450	1,928	54,400	54,450	2,041	57,400	57,450	2,153	60,400	60,450	2,266	63,400	63,450	2,378
48,450	48,500	1,818	51,450	51,500	1,930	54,450	54,500	2,043	57,450	57,500	2,155	60,450	60,500	2,268	63,450	63,500	2,380
48,500	48,550	1,820	51,500	51,550	1,932	54,500	54,550	2,045	57,500	57,550	2,157	60,500	60,550	2,270	63,500	63,550	2,382
48,550	48,600	1,822	51,550	51,600	1,934	54,550	54,600	2,047	57,550	57,600	2,159	60,550	60,600	2,272	63,550	63,600	2,384
48,600	48,650	1,823	51,600	51,650	1,936	54,600	54,650	2,048	57,600	57,650	2,161	60,600	60,650	2,273	63,600	63,650	2,386
48,650	48,700	1,825	51,650	51,700	1,938	54,650	54,700	2,050	57,650	57,700	2,163	60,650	60,700	2,275	63,650	63,700	2,388
48,700	48,750	1,827	51,700	51,750	1,940	54,700	54,750	2,052	57,700	57,750	2,165	60,700	60,750	2,277	63,700	63,750	2,390
48,750	48,800	1,829	51,750	51,800	1,942	54,750	54,800	2,054	57,750	57,800	2,167	60,750	60,800	2,279	63,750	63,800	2,392
48,800	48,850	1,831	51,800	51,850	1,943	54,800	54,850	2,056	57,800	57,850	2,168	60,800	60,850	2,281	63,800	63,850	2,393
48,850	48,900	1,833	51,850	51,900	1,945	54,850	54,900	2,058	57,850	57,900	2,170	60,850	60,900	2,283	63,850	63,900	2,395
48,900	48,950	1,835	51,900	51,950	1,947	54,900	54,950	2,060	57,900	57,950	2,172	60,900	60,950	2,285	63,900	63,950	2,397
48,950	49,000	1,837	51,950	52,000	1,949	54,950	55,000	2,062	57,950	58,000	2,174	60,950	61,000	2,287	63,950	64,000	2,399
49,000			52,000			55,000			58,000			61,000			64,000		
49,000	49,050	1,838	52,000	52,050	1,951	55,000	55,050	2,063	58,000	58,050	2,176	61,000	61,050	2,288	64,000	64,050	2,401
49,050	49,100	1,840	52,050	52,100	1,953	55,050	55,100	2,065	58,050	58,100	2,178	61,050	61,100	2,290	64,050	64,100	2,403
49,100	49,150	1,842	52,100	52,150	1,955	55,100	55,150	2,067	58,100	58,150	2,180	61,100	61,150	2,292	64,100	64,150	2,405
49,150	49,200	1,844	52,150	52,200	1,957	55,150	55,200	2,069	58,150	58,200	2,182	61,150	61,200	2,294	64,150	64,200	2,407
49,200	49,250	1,846	52,200	52,250	1,958	55,200	55,250	2,071	58,200	58,250	2,183	61,200	61,250	2,296	64,200	64,250	2,408
49,250	49,300	1,848	52,250	52,300	1,960	55,250	55,300	2,073	58,250	58,300	2,185	61,250	61,300	2,298	64,250	64,300	2,410
49,300	49,350	1,850	52,300	52,350	1,962	55,300	55,350	2,075	58,300	58,350	2,187	61,300	61,350	2,300	64,300	64,350	2,412
49,350	49,400	1,852	52,350	52,400	1,964	55,350	55,400	2,077	58,350	58,400	2,189	61,350	61,400	2,302	64,350	64,400	2,414
49,400	49,450	1,853	52,400	52,450	1,966	55,400	55,450	2,078	58,400	58,450	2,191	61,400	61,450	2,303	64,400	64,450	2,416
49,450	49,500	1,855	52,450	52,500	1,968	55,450	55,500	2,080	58,450	58,500	2,193	61,450	61,500	2,305	64,450	64,500	2,418
49,500	49,550	1,857	52,500	52,550	1,970	55,500	55,550	2,082	58,500	58,550	2,195	61,500	61,550	2,307	64,500	64,550	2,420
49,550	49,600	1,859	52,550	52,600	1,972	55,550	55,600	2,084	58,550	58,600	2,197	61,550	61,600	2,309	64,550	64,600	2,422
49,600	49,650	1,861	52,600	52,650	1,973	55,600	55,650	2,086	58,600	58,650	2,198	61,600	61,650	2,311	64,600	64,650	2,423
49,650	49,700	1,863	52,650	52,700	1,975	55,650	55,700	2,088	58,650	58,700	2,200	61,650	61,700	2,313	64,650	64,700	2,425
49,700	49,750	1,865	52,700	52,750	1,977	55,700	55,750	2,090	58,700	58,750	2,202	61,700	61,750	2,315	64,700	64,750	2,427
49,750	49,800	1,867	52,750	52,800	1,979	55,750	55,800	2,092	58,750	58,800	2,204	61,750	61,800	2,317	64,750	64,800	2,429
49,800	49,850	1,868	52,800	52,850	1,981	55,800	55,850	2,093	58,800	58,850	2,206	61,800	61,850	2,318	64,800	64,850	2,431
49,850	49,900	1,870	52,850	52,900	1,983	55,850	55,900	2,095	58,850	58,900	2,208	61,850	61,900	2,320	64,850	64,900	2,433
49,900	49,950	1,872	52,900	52,950	1,985	55,900	55,950	2,097	58,900	58,950	2,210	61,900	61,950	2,322	64,900	64,950	2,435
49,950	50,000	1,874	52,950	53,000	1,987	55,950	56,000	2,099	58,950	59,000	2,212	61,950	62,000	2,324	64,950	65,000	2,437
50,000			53,000			56,000			59,000			62,000					
50,000	50,050	1,876	53,000	53,050	1,988	56,000	56,050	2,101	59,000	59,050	2,213	62,000	62,050	2,326	<div style="border: 1px solid black; border-radius: 15px; padding: 10px; text-align: center;"> If your Rhode Island taxable income from RI-1040, line 7 or RI-1040NR, line 7 is \$65,000 or over use the Rhode Island Tax Computation Worksheet on page I-10 to compute your Rhode Island Income Tax. </div>		
50,050	50,100	1,878	53,050	53,100	1,990	56,050	56,100	2,103	59,050	59,100	2,215	62,050	62,100	2,328			
50,100	50,150	1,880	53,100	53,150	1,992	56,100	56,150	2,105	59,100	59,150	2,217	62,100	62,150	2,330			
50,150	50,200	1,882	53,150	53,200	1,994	56,150	56,200	2,107	59,150	59,200	2,219	62,150	62,200	2,332			
50,200	50,250	1,883	53,200	53,250	1,996	56,200	56,250	2,108	59,200	59,250	2,221	62,200	62,250	2,333			
50,250	50,300	1,885	53,250	53,300	1,998	56,250	56,300	2,110	59,250	59,300	2,223	62,250	62,300	2,335			
50,300	50,350	1,887	53,300	53,350	2,000	56,300	56,350	2,112	59,300	59,350	2,225	62,300	62,350	2,337			
50,350	50,400	1,889	53,350	53,400	2,002	56,350	56,400	2,114	59,350	59,400	2,227	62,350	62,400	2,339			
50,400	50,450	1,891	53,400	53,450	2,003	56,400	56,450	2,116	59,400	59,450	2,228	62,400	62,450	2,341			
50,450	50,500	1,893	53,450	53,500	2,005	56,450	56,500	2,118	59,450	59,500	2,230	62,450	62,500	2,343			
50,500	50,550	1,895	53,500	53,550	2,007	56,500	56,550	2,120	59,500	59,550	2,232	62,500	62,550	2,345			
50,550	50,600	1,897	53,550	53,600	2,009	56,550	56,600	2,122	59,550	59,600	2,234	62,550	62,600	2,347			
50,600	50,650	1,898	53,600	53,650	2,011	56,600	56,650	2,123	59,600	59,650	2,236	62,600	62,650	2,348			
50,650	50,700	1,900	53,650	53,700	2,013	56,650	56,700	2,125	59,650	59,700	2,238	62,650	62,700	2,350			
50,700	50,750	1,902	53,700	53,750	2,015	56,700	56,750	2,127	59,700	59,750	2,240	62,700	62,750	2,352			
50,750	50,800	1,904	53,750	53,800	2,017	56,750	56,800	2,129	59,750	59,800	2,242	62,750	62,800	2,354			
50,800	50,850	1,906	53,800	53,850	2,018	56,800	56,850	2,131	59,800	59,850	2,243	62,800	62,850	2,356			
50,850	50,900	1,908	53,850	53,900	2,020	56,850	56,900	2,133	59,850	59,900	2,245	62,850	62,900	2,358			
50,900	50,950	1,910	53,900	53,950	2,022	56,900	56,950	2,135	59,900	59,950	2,247	62,900	62,950	2,360			
50,950	51,000	1,912	53,950	54,000	2,024	56,950	57,000	2,137	59,950	60,000	2,249	62,950	63,000	2,362			

DO NOT WRITE ABOVE LINE

WHERE TO GET FORMS AND INFORMATION



On the World Wide Web
www.tax.ri.gov



Telephone
Information (401) 574-8829, Option #3
Forms (401) 574-8970



In person
8:30am to 3:30pm

The Rhode Island Division of Taxation no longer prepares current-year tax returns on a walk-in basis. However, certain groups will prepare your Rhode Island personal income tax return, and your property-tax relief form, for you at no charge.

For locations and other details, contact:

United Way of Rhode Island's helpline: 2-1-1. Call toll-free by dialing 2-1-1, or visit: www.211ri.org

The Volunteer Income Tax Assistance program. Call toll-free at 1-800-906-9887, or visit: www.irs.gov

The AARP Tax-Aide program. Call toll-free at 1-888-227-7669, or visit: www.aarp.org/money/taxes/aarp_taxaide

The following non-profit organizations operate Low Income Tax Clinics partially funded by the IRS which assist qualified individuals with tax problems. While this is not a recommendation or endorsement by the R.I Division of Taxation, the information below is supplied as a public service.

Rhode Island Legal Services, Inc. (401) 274-2652

Rhode Island Tax Clinic, Inc. (401) 421-1040

WANT YOUR REFUND FASTER? Ask your preparer about electronic filing with direct deposit and get your refund weeks faster.

DON'T HAVE A PAID PREPARER? Free electronic filing is available through the Free File Alliance. Visit the IRS web site for details and links - www.irs.gov/Filing



Directions

From points south

Take 95 north to exit 23 (State Offices). At the end of the exit ramp, go straight through the traffic light onto State Street. Take your first right into the parking lots. The Department of Administration building is the second building on your left.

From points north

Take 95 south to exit 23 (State Offices). At the end of the exit ramp, you can only continue in one direction onto Charles Street. Take a left onto Ashburton Avenue (at the liquor store). This will lead you back onto Charles Street in the opposite direction. At the second traffic light, take a right onto Orms Street (at the Marriott). At the next traffic light, take a left onto State Street. Take your first right into the parking lots. The Department of Administration building is the second building on your left.

RHODE ISLAND DIVISION OF TAXATION MISSION STATEMENT

To assess and collect all revenue that the legislature places under the control of the Tax Administrator in the most efficient and cost effective manner and to foster voluntary compliance with the tax laws by instilling public confidence through professional, impartial and ethical conduct.