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

This booklet includes:

<table>
<thead>
<tr>
<th>Form</th>
<th>Description</th>
<th>Form</th>
</tr>
</thead>
<tbody>
<tr>
<td>RI-1040</td>
<td>Shared Responsibility Worksheet</td>
<td>RI-4868</td>
</tr>
<tr>
<td>RI Schedule EIC</td>
<td>RI Schedule M</td>
<td>RI-1040V</td>
</tr>
<tr>
<td>RI Schedule W</td>
<td>RI-1040MU</td>
<td>Instructions</td>
</tr>
<tr>
<td>RI Schedule E</td>
<td>RI Schedule U</td>
<td>IND-HEALTH Instructions</td>
</tr>
<tr>
<td>RI Schedule CR</td>
<td>RI-1040H</td>
<td>RI Tax Tables</td>
</tr>
<tr>
<td>IND-HEALTH</td>
<td>RI-2210A</td>
<td></td>
</tr>
</tbody>
</table>

FILING CHECKLIST

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

- Did you attach, using a paper clip, all of your W-2s and 1099s with Rhode Island withholding?
- Did you complete and attach RI Schedule W?
- 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.
- 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?
- If all members of your tax household had minimum essential coverage for all of 2021, did you check the box on line 12b?
- Did you and, if applicable, your spouse sign and date your return?
- 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.
- 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.

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.
2021 Tax Rate Schedule - FOR ALL FILING STATUS TYPES

<table>
<thead>
<tr>
<th>Taxable Income (from RI-1040 or RI-1040NR, line 7)</th>
<th>% of the amount over</th>
</tr>
</thead>
<tbody>
<tr>
<td>Over</td>
<td>But not over</td>
</tr>
<tr>
<td>$</td>
<td>$ 66,200</td>
</tr>
<tr>
<td>66,200</td>
<td>150,550</td>
</tr>
<tr>
<td>150,550</td>
<td>..................</td>
</tr>
</tbody>
</table>

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

1. 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

2. Enter your modified federal AGI from RI-1040 or RI-1040NR, page 1, line 3: ........................................... 2.

3. 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.

4. Standard deduction phaseout amount .............................................................. 4. $210,750

5. 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.

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.

7. Enter the applicable percentage from the chart below
   - If the number on line 6 is: then enter on line 7
     - 1: 0.8000
     - 2: 0.6000
     - 3: 0.4000
     - 4: 0.2000
   - 7. 0 • • • • • •

8. Deduction amount. Multiply line 1 by line 7. Enter here and on form RI-1040 or RI-1040NR, Page 1, line 4: ............... 8.

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

1. Multiply $4,250 by the total number of exemptions .............................................................. 1.

2. Enter your modified federal AGI from RI-1040 or RI-1040NR, page 1, line 3: ................... 2.

3. 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.

4. Exemption phaseout amount .............................................................. 4. $210,750

5. 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.

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.

7. Enter the applicable percentage from the chart below
   - If the number on line 6 is: then enter on line 7
     - 1: 0.8000
     - 2: 0.6000
     - 3: 0.4000
     - 4: 0.2000
   - 7. 0 • • • • • •

8. Exemption amount. Multiply line 1 by line 7. Enter here and on form RI-1040 or RI-1040NR, Page 1, line 6: ............... 8.
# State of Rhode Island Division of Taxation

## 2021 Form RI-1040

### Resident Individual Income Tax Return

**Your social security number**

<table>
<thead>
<tr>
<th>Your first name</th>
<th>MI</th>
<th>Last name</th>
<th>Suffix</th>
</tr>
</thead>
<tbody>
<tr>
<td>Spouse’s name</td>
<td>MI</td>
<td>Last name</td>
<td>Suffix</td>
</tr>
</tbody>
</table>

**Address**

<table>
<thead>
<tr>
<th>City, town or post office</th>
<th>State</th>
<th>ZIP code</th>
</tr>
</thead>
</table>

**City or town of legal residence**

<table>
<thead>
<tr>
<th>Check each box that applies. Otherwise, leave blank.</th>
<th>Primary deceased?</th>
<th>Spouse deceased?</th>
<th>New address?</th>
<th>Amended Return?</th>
</tr>
</thead>
</table>

**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.)
- 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.

**FILING STATUS**

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

### INCOME, TAX AND CREDITS

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

---

**RETURN MUST BE SIGNED - SIGNATURE IS LOCATED ON PAGE 2**

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

* If filing an amended return, attach the Explanation of Changes supplemental page.
Submit the following information as of the due date:

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 14f 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
<table>
<thead>
<tr>
<th>Schedule</th>
<th>Description</th>
<th>Line(s)</th>
</tr>
</thead>
<tbody>
<tr>
<td>I</td>
<td>ALLOWABLE FEDERAL CREDIT</td>
<td>19 RI income tax from page 1, line 8</td>
</tr>
<tr>
<td></td>
<td>Credit for child and dependent care expenses from Federal Form 1040 or 1040-SR, Schedule 3, line 2 or 13g</td>
<td>20</td>
</tr>
<tr>
<td></td>
<td>Tentative allowable federal credit. Multiply line 20 by 25% (0.2500)</td>
<td>21</td>
</tr>
<tr>
<td></td>
<td>MAXIMUM CREDIT. Line 19 or 21, whichever is SMALLER. Enter here and on page 1, line 9a</td>
<td>22</td>
</tr>
<tr>
<td>II</td>
<td>CREDIT FOR INCOME TAX PAID TO ANOTHER STATE</td>
<td>23 RI income tax from RI-1040, page 1, line 8 less allowable federal credit from RI-1040, page 3, line 22</td>
</tr>
<tr>
<td></td>
<td>Income derived from other state. If more than one state, see instructions.</td>
<td>24</td>
</tr>
<tr>
<td></td>
<td>Modified federal AGI from page 1, line 3</td>
<td>25</td>
</tr>
<tr>
<td></td>
<td>Divide line 24 by line 25</td>
<td>26</td>
</tr>
<tr>
<td></td>
<td>Tentative credit. Multiply line 23 by line 26</td>
<td>27</td>
</tr>
<tr>
<td></td>
<td>Tax due and paid to other state (see specific instructions). Insert abbreviation for state paid</td>
<td>28</td>
</tr>
<tr>
<td></td>
<td>MAXIMUM TAX CREDIT. Line 23, 27 or 28, whichever is the SMALLEST. Enter here and on pg 1, line 9b</td>
<td>29</td>
</tr>
<tr>
<td>CHECKOFF SCHEDULE</td>
<td>Drug program account RIGL §44-30-2.4</td>
<td>30</td>
</tr>
<tr>
<td></td>
<td>Olympic Contribution RIGL §44-30-2.1</td>
<td>31</td>
</tr>
<tr>
<td></td>
<td>RI Organ Transplant Fund RIGL §44-30-2.5</td>
<td>32</td>
</tr>
<tr>
<td></td>
<td>RI Council on the Arts RIGL §42-75.1-1</td>
<td>33</td>
</tr>
<tr>
<td></td>
<td>Nongame Wildlife Fund RIGL §44-30-2.2</td>
<td>34</td>
</tr>
<tr>
<td></td>
<td>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</td>
<td>35</td>
</tr>
<tr>
<td></td>
<td>RI Military Family Relief Fund RIGL §44-30-2.9</td>
<td>36</td>
</tr>
<tr>
<td></td>
<td>TOTAL CONTRIBUTIONS. Add lines 30 through 36. Enter here and on RI-1040, page 1, line 11</td>
<td>37</td>
</tr>
<tr>
<td>EIC</td>
<td>RHODE ISLAND EARNED INCOME CREDIT</td>
<td>38 Federal earned income credit from Federal Form 1040 or 1040-SR, line 27a</td>
</tr>
<tr>
<td></td>
<td>Rhode Island percentage</td>
<td>39</td>
</tr>
<tr>
<td></td>
<td>RI EARNED INCOME CREDIT. Multiply line 38 by line 39. Enter here and on RI-1040, page 2, line 14d</td>
<td>40</td>
</tr>
</tbody>
</table>
State of Rhode Island Division of Taxation

2021 RI Schedule W
Rhode Island W-2 and 1099 Information - Page 4

Name(s) shown on Form RI-1040 or RI-1040NR

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

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.

<table>
<thead>
<tr>
<th>Column A</th>
<th>Column B</th>
<th>Column C</th>
<th>Column D</th>
<th>Column E</th>
</tr>
</thead>
<tbody>
<tr>
<td>Enter “S” if Spouse’s W-2 or 1099</td>
<td>Enter 1099 letter code from chart</td>
<td>Employer’s Name from Box C of your W-2 or Payer’s Name from your Form 1099</td>
<td>Employer’s state ID # from box 15 of your W-2 or Payer’s Federal ID # from Form 1099</td>
<td>Rhode Island Income Tax Withheld (SEE BELOW FOR BOX REFERENCES)</td>
</tr>
</tbody>
</table>

| 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

<table>
<thead>
<tr>
<th>Form Type</th>
<th>Letter Code for Column B</th>
<th>Withholding Box</th>
<th>Form Type</th>
<th>Letter Code for Column B</th>
<th>Withholding Box</th>
<th>Form Type</th>
<th>Letter Code for Column B</th>
<th>Withholding Box</th>
</tr>
</thead>
<tbody>
<tr>
<td>W-2</td>
<td></td>
<td>17</td>
<td>1099-G</td>
<td>G</td>
<td>11</td>
<td>1099-0ID</td>
<td>O</td>
<td>14</td>
</tr>
<tr>
<td>W-2G</td>
<td>W</td>
<td>15</td>
<td>1099-INT</td>
<td>I</td>
<td>17</td>
<td>1099-R</td>
<td>R</td>
<td>14</td>
</tr>
<tr>
<td>1042-S</td>
<td>S</td>
<td>17a</td>
<td>1099-K</td>
<td>K</td>
<td>8</td>
<td>RI-1099E</td>
<td>E</td>
<td>11</td>
</tr>
<tr>
<td>1099-B</td>
<td>B</td>
<td>16</td>
<td>1099-MISC</td>
<td>M</td>
<td>15</td>
<td>RI-1099PT</td>
<td>P</td>
<td>9</td>
</tr>
<tr>
<td>1099-DIV</td>
<td>D</td>
<td>15</td>
<td>1099-NEC</td>
<td>N</td>
<td>5</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Name(s) shown on Form RI-1040 or RI-1040NR

<table>
<thead>
<tr>
<th></th>
<th>Name of Dependent</th>
<th>Social Security Number</th>
<th>Date of Birth</th>
<th>Relationship</th>
</tr>
</thead>
<tbody>
<tr>
<td>1a</td>
<td>Yourself</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>b</td>
<td>Spouse</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Exemption Number Summary**

<table>
<thead>
<tr>
<th></th>
<th>Description</th>
<th>Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>3</td>
<td>Enter the number of boxes checked on lines 1a and 1b</td>
<td>3</td>
</tr>
<tr>
<td>4a</td>
<td>Enter the number of children from lines 2a through 2m who lived with you</td>
<td>4a</td>
</tr>
<tr>
<td>b</td>
<td>Enter the number of children from lines 2a through 2m who did not live with you due to divorce or separation</td>
<td>4b</td>
</tr>
<tr>
<td>c</td>
<td>Enter the number of other dependents from lines 2a through 2m not included on lines 4a or 4b</td>
<td>4c</td>
</tr>
<tr>
<td>5</td>
<td>Add the numbers from lines 3 through 4c. Enter here and in the box on RI-1040/NR, pg 1, line 6</td>
<td>5</td>
</tr>
</tbody>
</table>
RI SCHEDULE CR - OTHER RI CREDITS

CURRENT YEAR CREDITS

NOTE: You must attach proper forms and documentation with this schedule or it will delay the processing of your return.

- The original certificate must be attached if taking credit for any of the below credits.
- If using a carry forward amount, you must attach a carry forward schedule.
- If the credit you are trying to use is not listed below, that means the credit is no longer allowed as a credit against personal income tax. Any unused carry forward amounts are also no longer allowed as a credit. Entering an ineligible credit either on one of the lines below or on an attached statement will result in the disallowance of the credit.

For more details on each credit, please see page I-7 of the RI-1040 instructions or page I-10 of the RI-1040NR instructions. The instructions are also available on the tax division’s website: www.tax.ri.gov

<table>
<thead>
<tr>
<th>Credit Number</th>
<th>Description</th>
<th>Credit Reference</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>RI-0715 - Historic Homeowner Assistance Act - carryforwards only - RIGL §44-33.1.</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>RI-2276 - Tax Credits for Contributions to Scholarship Organizations - RIGL §44-62.</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>RI-6754 - Rhode Island New Qualified Jobs Incentive Act 2015 - RIGL §44-48.3.</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>RI-7253 - Rebuild Rhode Island Tax Credit - RIGL §42-64.20.</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>RI-8201 - Motion Picture Production Tax Credits - RIGL §44-31.2, and Musical and Theatrical Production Tax Credits - RIGL §44-31.3.</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>RI-9283 - Stay Invested in RI Wavemaker Fellowship - RIGL §42-64.26.</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>TOTAL CREDITS. Add lines 1 through 7. Enter here and on RI-1040, pg 1, line 9c or RI-1040NR, pg 1, line 12.</td>
<td></td>
</tr>
</tbody>
</table>

RECAPTURE OF PRIOR YEAR CREDITS

<table>
<thead>
<tr>
<th>Credit Number</th>
<th>Recapture credit #1: Enter credit number and credit name</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>9</td>
<td>Recapture credit #2: Enter credit number and credit name</td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>TOTAL CREDIT RECAPTURE. Add lines 9 and 10. Enter here and on RI-1040, page 1, line 10b or RI-1040NR, page 1, line 13b.</td>
<td></td>
</tr>
</tbody>
</table>
Enter the name and social security number for each member of your tax household. For each household member, use the chart above to enter an exemption code for each corresponding month in which the household member had minimum essential health coverage or an exemption. If an individual qualified for an exemption through HealthSource RI, enter the exemption number(s) in the space provided.

Refer to the Individual Mandate Instructions for details and instructions on each of the coverage exemption types listed above.

If there are more than five (5) members in your tax household, please complete multiple IND-HEALTH Forms.

<table>
<thead>
<tr>
<th>Income Below Filing Threshold</th>
<th>NC</th>
<th>Aggregate Self Only Coverage Considered Unaffordable</th>
<th>G1</th>
</tr>
</thead>
<tbody>
<tr>
<td>Coverage Considered Unaffordable</td>
<td>A</td>
<td>Member of Tax Household Born or Adopted During the Year</td>
<td>H1</td>
</tr>
<tr>
<td>Short Coverage Gap</td>
<td>B</td>
<td>Member of Tax Household Died During the Year</td>
<td>H2</td>
</tr>
<tr>
<td>Citizens Living Abroad &amp; Certain Noncitizens</td>
<td>C</td>
<td>Nonresident of Rhode Island</td>
<td>N</td>
</tr>
<tr>
<td>Members of Healthcare Sharing Ministry</td>
<td>D</td>
<td>Had Minimum Essential Health Coverage</td>
<td>X</td>
</tr>
<tr>
<td>Members of Indian Tribes</td>
<td>E</td>
<td>HealthSource RI Exemption</td>
<td>RI</td>
</tr>
<tr>
<td>Incarceration</td>
<td>F</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Enter the name and social security number for each member of your tax household. For each household member, use the chart above to enter an exemption code for each corresponding month in which the household member had minimum essential health coverage or an exemption. If an individual qualified for an exemption through HealthSource RI, enter the exemption number(s) in the space provided.

Refer to the Individual Mandate Instructions for details and instructions on each of the coverage exemption types listed above.

If there are more than five (5) members in your tax household, please complete multiple IND-HEALTH Forms.

Name: Social Security Number

Exemption Number: Number of months for which an exemption did not apply:

<table>
<thead>
<tr>
<th>Name: Social Security Number:</th>
<th>Jan</th>
<th>Feb</th>
<th>Mar</th>
<th>Apr</th>
<th>May</th>
<th>Jun</th>
<th>Jul</th>
<th>Aug</th>
<th>Sep</th>
<th>Oct</th>
<th>Nov</th>
<th>Dec</th>
</tr>
</thead>
<tbody>
<tr>
<td>1) Check ✓ if under 18 years of age as of 01/01/2021</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
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Exemption Number: Number of months for which an exemption did not apply:

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<th>Jul</th>
<th>Aug</th>
<th>Sep</th>
<th>Oct</th>
<th>Nov</th>
<th>Dec</th>
</tr>
</thead>
<tbody>
<tr>
<td>2) Check ✓ if under 18 years of age as of 01/01/2021</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Exemption Number: Number of months for which an exemption did not apply:

<table>
<thead>
<tr>
<th>Name: Social Security Number:</th>
<th>Jan</th>
<th>Feb</th>
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<th>Jul</th>
<th>Aug</th>
<th>Sep</th>
<th>Oct</th>
<th>Nov</th>
<th>Dec</th>
</tr>
</thead>
<tbody>
<tr>
<td>3) Check ✓ if under 18 years of age as of 01/01/2021</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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</tr>
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Exemption Number: Number of months for which an exemption did not apply:

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<th>Jul</th>
<th>Aug</th>
<th>Sep</th>
<th>Oct</th>
<th>Nov</th>
<th>Dec</th>
</tr>
</thead>
<tbody>
<tr>
<td>4) Check ✓ if under 18 years of age as of 01/01/2021</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<td></td>
</tr>
</tbody>
</table>

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<th>Aug</th>
<th>Sep</th>
<th>Oct</th>
<th>Nov</th>
<th>Dec</th>
</tr>
</thead>
<tbody>
<tr>
<td>5) Check ✓ if under 18 years of age as of 01/01/2021</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Exemption Number: Number of months for which an exemption did not apply:

6a) Total periods that adults did not have coverage: 6b) Total periods that children did not have coverage:
STATE OF RHODE ISLAND  
DIVISION OF TAXATION  

2021 Shared Responsibility Worksheet  
Individual Health Insurance Mandate Penalty Calculation

NOTE: Use this worksheet to determine the amount of your Shared Responsibility Penalty Amount.  
Attach this Worksheet along with Form IND-HEALTH to your personal income tax return.

INDIVIDUAL HEALTH INSURANCE MANDATE PENALTY CALCULATION FOR RHODE ISLAND for TY2021

STEP 1: FLAT DOLLAR AMOUNT METHOD

1. Enter the number of months that members of the tax household DID NOT HAVE coverage or an exemption
   
   a. Total number of months for ALL ADULTS: _______________  X  $57.92  Enter total here -> 1b
   
   b. Total number of months for ALL CHILDREN UNDER 18 YEARS OF AGE: _______________  X  $28.96  Enter total here -> 1d

2. Add the amounts from lines 1b and 1d. ........................................................................................................... 2

3. Enter the amount from line 2 or the amount from the Flat Fee Method Worksheet on page IND-8, whichever is less. ......................................................................................................................... 3

STEP 2: PERCENTAGE OF INCOME METHOD

4. Enter your Modified Adjusted Gross income (see instructions). ........................................................................ 4

5. Enter your Federal Standard Deduction (see instructions). ............................................................................... 5

6. Subtract the amount on line 5 from the amount on line 4. ............................................................................... 6

7. Income Percentage Amount. Multiply the amount on line 6 by 2.5% (0.025). .................................................. 7

8. Enter the total number of members in your household. 
   NOTE: All members should be listed on Form IND-HEALTH - Individual Health Insurance Mandate Form. 

9. Multiply the number of household members from line 8 by 12.0. ........................................................................ 9

10. Total number of months subject to the penalty. Add lines 1a and 1c ................................................................ 10

11. Divide line 10 by line 9. Carry apportionment to four decimal places (0.0000). ..................................................... 11

12. Multiply line 11 by line 7. ................................................................................................................................. 12

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

STEP 3: BRONZE PLAN METHOD

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

    b. Multiply the number of months from line 14a X $295 and enter the total here. ........................................ 14b

    c. Enter the amount listed to the right for your tax household size 
       1 member: $3,540  2 members: $7,080  3 members: $10,620  
       4 members: $14,160  5 or more members: $17,700 .............................................................................. 14c

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

15. Individual Mandate Penalty. 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. ................................................................. 15
**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 more information on each modification. If a modification is not listed below, it is not valid and, therefore, not allowable.

### Modifications Decreasing Federal AGI

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1a</td>
<td>Income from obligations of the US government included in Federal AGI but exempt from state income taxes reduced by investment interest on the obligations taken as a federal itemized deduction.</td>
</tr>
<tr>
<td>1b</td>
<td>Rhode Island fiduciary adjustment as beneficiary of an estate or trust under RIGL §44-30-17.</td>
</tr>
<tr>
<td>1c</td>
<td>Elective deduction for new research and development facilities under RIGL §44-32-1.</td>
</tr>
<tr>
<td>1d</td>
<td>Railroad Retirement benefits paid by the Railroad Retirement Board.</td>
</tr>
<tr>
<td>1e</td>
<td>Qualifying investment in a certified venture capital partnership under RIGL §44-43-2.</td>
</tr>
<tr>
<td>1f</td>
<td>Family Education Accounts under RIGL §44-30-25.</td>
</tr>
<tr>
<td>1g</td>
<td>Tuition Saving Program contributions (section 529 accounts) under RIGL §44-30-12. Not to exceed $500 ($1,000 if joint return).</td>
</tr>
<tr>
<td>1h</td>
<td>Exemptions from tax on profit or gain for writers, composers and artists under RIGL §44-30-1.1.</td>
</tr>
<tr>
<td>1i</td>
<td>Bonus depreciation taken on the Federal return that has not yet been subtracted from Rhode Island income under RIGL §44-61-1.</td>
</tr>
<tr>
<td>1j</td>
<td>Section 179 depreciation taken on the Federal return that has not yet been subtracted from Rhode Island under RIGL §44-61-1.1.</td>
</tr>
<tr>
<td>1k</td>
<td>Modification for performance based compensation realized by an eligible employee under the Jobs Growth Act under RIGL §42-64.11-4.</td>
</tr>
<tr>
<td>1l</td>
<td>Modification for exclusion for qualifying option under RIGL §44-39.3 AND modification for exclusion for qualifying securities or investment under RIGL §44-43-8.</td>
</tr>
<tr>
<td>1m</td>
<td>Modification for Tax Incentives for Employers under RIGL §44-55-4.1.</td>
</tr>
<tr>
<td>1n</td>
<td>Tax Credit income reported on Federal return exempt for Rhode Island purposes (see instructions for eligible credits).</td>
</tr>
<tr>
<td>1o</td>
<td>Active duty military pay of Nonresidents stationed in Rhode Island and income for services performed in Rhode Island by the servicemember’s spouse.</td>
</tr>
<tr>
<td>1p</td>
<td>Scituate Medical Savings Account contributions taxable on the Federal Return but exempt from Rhode Island under RIGL §44-30-25.(d)(3)(i).</td>
</tr>
<tr>
<td>1q</td>
<td>Amounts of insurance benefits for dependents and domestic partners included in Federal AGI pursuant to chapter 12 of title 36 or other coverage plan under RIGL §44-30-12(c)(6).</td>
</tr>
<tr>
<td>1r</td>
<td>Modificaton for Organ Transplantation for specific unreimbursed expenses incurred by Rhode Island Resident pursuant to RIGL §44-30-12(c)(7).</td>
</tr>
<tr>
<td>1s</td>
<td>Modification for Rhode Island Resident business owner in certified enterprise zone under RIGL §42-64.3-7.</td>
</tr>
<tr>
<td>1t</td>
<td>Modification for taxable Social Security income under RIGL §44-30-12(c)(8). Primary Date of Birth (Required) / / Spouse Date of Birth (Required) / /</td>
</tr>
<tr>
<td>1u</td>
<td>Modification for taxable Retirement income from certain pension plans or annuities under RIGL §44-30-12(c)(9). Primary Date of Birth (Required) / / Spouse Date of Birth (Required) / /</td>
</tr>
<tr>
<td>1v</td>
<td>CASH BASIS ONLY - Deduction for Pass-Through Entity Tax claimed in Prior Year (See Instructions).</td>
</tr>
<tr>
<td>1w</td>
<td>Total modifications DECREASING Federal AGI. Add lines 1a through 1v and enter as a negative amount.</td>
</tr>
</tbody>
</table>
### MODIFICATIONS INCREASING FEDERAL AGI

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

### 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

<table>
<thead>
<tr>
<th>Name(s) shown on Form RI-1040</th>
<th>Your social security number</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

### PART 2

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

### PART 3

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

### PART 4

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

### 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.

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                      
   b Purchase #2                     
   c Purchase #3                     
   d Purchase #4                     
   e Net use tax due on purchases equal to or greater than $1,000. Add lines 7a, 7b, 7c and 7d................... 7e
7. 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

<table>
<thead>
<tr>
<th>Federal AGI from RI-1040/NR, line 1</th>
<th>Use Tax Amount</th>
<th>Federal AGI from RI-1040/NR, line 1</th>
<th>Use Tax Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>At least</td>
<td>Less than</td>
<td>$5</td>
<td>At least</td>
</tr>
<tr>
<td>$0</td>
<td>6,950</td>
<td>$5</td>
<td>$41,700</td>
</tr>
<tr>
<td>6,950</td>
<td>13,900</td>
<td>10</td>
<td>48,650</td>
</tr>
<tr>
<td>13,900</td>
<td>20,850</td>
<td>15</td>
<td>55,600</td>
</tr>
<tr>
<td>20,850</td>
<td>27,800</td>
<td>20</td>
<td>62,550</td>
</tr>
<tr>
<td>27,800</td>
<td>34,750</td>
<td>25</td>
<td>69,500</td>
</tr>
<tr>
<td>34,750</td>
<td>41,700</td>
<td>30</td>
<td>76,450</td>
</tr>
</tbody>
</table>

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

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.

A Were you domiciled in Rhode Island for all of 2021? ................................................................. A YES ☐ NO ☐
B In 2021 did you live in a household or rent a dwelling that was subject to property tax? ...................... B YES ☐ NO ☐
C Are you current for property taxes or rent due on the homestead for 2021 and all prior years? .......... C YES ☐ NO ☐
D Were you or your spouse 65 years of age or older and/or disabled as of December 31, 2021? .......... D YES ☐ NO ☐
E Was your 2021 total household income from page 2, line 32 $30,000 or less? ..................................... E YES ☐ 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 ☐ NO ☐

f Indicate the number of persons in your household ............................................................................. 1f

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)

RENTERS

Name: Address: Telephone number:

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

RETURN MUST BE SIGNED - SIGNATURE IS LOCATED ON PAGE 2
Mailing address: RI Division of Taxation, One Capitol Hill, Providence, RI 02908-5806
### 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.

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

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
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, 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 photographs 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.

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.

<table>
<thead>
<tr>
<th>Household income</th>
<th>Percentage of income allowable as credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less than 6,001</td>
<td>3%</td>
</tr>
<tr>
<td>6,001 - 9,000</td>
<td>3%</td>
</tr>
<tr>
<td>9,001 - 12,000</td>
<td>4%</td>
</tr>
<tr>
<td>12,001 - 15,000</td>
<td>5%</td>
</tr>
<tr>
<td>15,001 - 30,000</td>
<td>6%</td>
</tr>
<tr>
<td>2 or more</td>
<td>6%</td>
</tr>
</tbody>
</table>

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 .......

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.
### PART 1 - REQUIRED ANNUAL PAYMENT

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

### 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).

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Formula/Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>7</td>
<td>Enter the amount from Part 1, line 6 above</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Enter the total withholding and estimated tax you paid from RI-1040, lines 14a and 14b or RI-1040NR, lines 17a, 17b and 17c</td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Underpayment. Subtract line 8 from line 7. If zero or less, enter $0.</td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>Multiply line 9 by 11.9712% (0.119712)</td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>If the amount on line 9 was paid on or after 4/15/2022, enter $0</td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>Check the box on that line and attach this form to your Rhode Island return</td>
<td></td>
</tr>
</tbody>
</table>

Check the box on line 11 and enter the amount on line 11.

### 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.

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

#### STEP 1: Eligibility

<table>
<thead>
<tr>
<th>Step</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Enter your date of birth.</td>
</tr>
<tr>
<td>2</td>
<td>Enter your spouse’s date of birth, if applicable.</td>
</tr>
<tr>
<td>3</td>
<td>Enter your Federal AGI from RI-1040 or RI-1040NR, line 1.</td>
</tr>
<tr>
<td>4</td>
<td>Enter your Filing Status.</td>
</tr>
<tr>
<td>5</td>
<td>Were either you or your spouse born on or before 11/01/1955? If yes, check the box to the right.</td>
</tr>
<tr>
<td>6</td>
<td>Filing status amount. Enter the amount from below that corresponds to your filing status on line 4.</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Step</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>7</td>
<td>Is your Federal AGI on line 3 less than the filing status amount on line 6? If yes, check the box to the right.</td>
</tr>
</tbody>
</table>

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.

<table>
<thead>
<tr>
<th>Step</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>8</td>
<td>Amount of social security benefits from Federal Form 1040 or 1040-SR, line 6a.</td>
</tr>
<tr>
<td>9</td>
<td>Amount of line 8 attributed to the person born on or before 11/01/1955.</td>
</tr>
<tr>
<td>10</td>
<td>Eligible percentage of social security benefits. Divide line 9 by line 8.</td>
</tr>
<tr>
<td>11</td>
<td>Taxable amount of social security from Federal Form 1040 or 1040-SR, line 6b.</td>
</tr>
<tr>
<td>12</td>
<td>Eligible percentage. Enter the percentage from line 10, or 1.0000, whichever applies.</td>
</tr>
<tr>
<td>13</td>
<td>Modification Amount. Multiply line 11 by line 12. Enter here and on Schedule M - page 1, line 1t.</td>
</tr>
</tbody>
</table>
APPLICATION FOR AUTOMATIC EXTENSION OF TIME TO FILE RHODE ISLAND INDIVIDUAL INCOME TAX RETURN

1. Name(s)
2. Your social security number
   Spouse's social security number, if joint payment

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

$ 0.00

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.

ADDITIONAL INFORMATION
The tax due on the return must be paid on or before April 15, 2022.

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 your name and address appear on your check or money order. Write “Form RI-4868”, your daytime phone number and your social security number on your check or money order.

HOW TO SEND IN YOUR RI-4868
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 and Form RI-4868 to each other. Instead, just put them loose in the envelope. Mail your payment and Form RI-4868 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).
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).
EXPLANATION OF CHANGES TO INCOME, DEDUCTIONS AND CREDITS

Enter the line number from the form for each item which you are changing and give the reason for each change. If you do not attach the required information, your Amended Return may not be approved.

Be sure to include all schedules and forms that were part of your original return and not just those that are being adjusted. A complete return is needed for timely processing.
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.
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 I-8)
- 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 provide Schedule M on page 5.

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


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 Individual 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, she 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.

Revised 12/2021
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 deduction under the Jobs & Growth Tax Relief Reconciliation Act of 2003. Section 179 deduction 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.

Page I-3
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.

<table>
<thead>
<tr>
<th></th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Single</td>
<td>$9,050</td>
</tr>
<tr>
<td>Married</td>
<td>$18,100</td>
</tr>
<tr>
<td>Qualifying Widow(er)</td>
<td>$18,100</td>
</tr>
<tr>
<td>Married Separate</td>
<td>$9,050</td>
</tr>
<tr>
<td>Head of Household</td>
<td>$13,550</td>
</tr>
</tbody>
</table>

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 box 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.
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.

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

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 14 – 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 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.

**Line 30 – 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, enter 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
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.
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 state 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. Examples – 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 1-3 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 1-3 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 1-3 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 1m** – Modification for Tax Incentives for Employers under RIGL §44-55-4.1. Attach Form RI-107.

**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 domicile 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?

<table>
<thead>
<tr>
<th>Filing Status</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Single</td>
<td>$87,200</td>
</tr>
<tr>
<td>Married Joint</td>
<td>$109,050</td>
</tr>
<tr>
<td>Qualifying Widow(er)</td>
<td>$109,050</td>
</tr>
<tr>
<td>Married Separate</td>
<td>$87,225</td>
</tr>
<tr>
<td>Head of Household</td>
<td>$87,200</td>
</tr>
</tbody>
</table>
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.

<table>
<thead>
<tr>
<th>1) Date of birth</th>
<th>(a) Primary</th>
<th>(b) Spouse</th>
</tr>
</thead>
<tbody>
<tr>
<td>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 Form 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.</td>
<td>(a) Primary</td>
<td>(b) Spouse</td>
</tr>
<tr>
<td>3) For each person, enter the amount from line 2 or $15,000, whichever is less.</td>
<td>(a) Primary</td>
<td>(b) Spouse</td>
</tr>
<tr>
<td>4) Add the amounts from lines 3a and 3b together. Enter this amount and date(s) of birth on Schedule M, line 1v.</td>
<td>(a) Primary</td>
<td>(b) Spouse</td>
</tr>
</tbody>
</table>

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 2i.

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

**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-
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).

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 (from books, records, and other sources), or an amount using a lookup table established by the tax administrator.

The above are just a few examples of why you may need to file an amended return.

Did you receive a W-2 after you filed Form RI-1040?
Did you receive an adjustment from the IRS or another state?
Was there an error on your return?
Did you forget to include a 1099?
Did you receive a W-2 after you filed Form RI-1040?

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

<table>
<thead>
<tr>
<th>If Taxable Income - RI-1040, line 7 or RI-1040NR, line 7 is:</th>
<th>(a) Enter the amount from RI-1040, line 7 or RI-1040NR, line 7</th>
<th>(b) Multiplication amount</th>
<th>(c) Multiply (a) by (b)</th>
<th>(d) Subtraction amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Over $0 But not over</td>
<td>$66,200</td>
<td>3.75%</td>
<td>$0.00</td>
<td></td>
</tr>
<tr>
<td>$66,200 $150,550</td>
<td>$150,550</td>
<td>4.75%</td>
<td>$662.00</td>
<td></td>
</tr>
<tr>
<td>Over $150,550</td>
<td></td>
<td>5.99%</td>
<td>$2,528.82</td>
<td></td>
</tr>
</tbody>
</table>

TAX
Subtract (d) from (c) Enter here and on RI-1040, line 8 or RI-1040NR, line 8
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.

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.
The term “minimum essential coverage” means any of the following:

In general.

1. U.S.C § 5000A(f), as in effect on December 15, 2017:
   MINIMUM ESSENTIAL COVERAGE
   Her income meets the income tax return filing threshold.
   b. 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
   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(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.

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-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.

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.

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

DEPENDING ON 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 (MAI) 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.

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
Individual Health Insurance Mandate for Rhode Island Residents
Individual Health Insurance Form and Shared Responsibility Worksheet

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 “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 coverage 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.

**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 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 coverage 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.

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 "B" for the months of August and September.

**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 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.

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.

The individual is a U.S. citizen or a resident alien who is physically present in 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 Physical Presence Test in Pub. 54.

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 applies 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
Individual Health Insurance Mandate for Rhode Island Residents
Individual Health Insurance Form and Shared Responsibility Worksheet

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 were 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.
Individual Health Insurance Mandate for Rhode Island Residents

Individual Health Insurance Form and Shared Responsibility Worksheet

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:**

<table>
<thead>
<tr>
<th>Standard Deduction Amounts:</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Single</td>
<td>$9,050</td>
<td></td>
</tr>
<tr>
<td>Married Joint</td>
<td>$18,100</td>
<td></td>
</tr>
<tr>
<td>Qualifying Widow(er)</td>
<td>$18,100</td>
<td></td>
</tr>
<tr>
<td>Married Separate</td>
<td>$9,050</td>
<td></td>
</tr>
<tr>
<td>Head of Household</td>
<td>$13,550</td>
<td></td>
</tr>
</tbody>
</table>

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.
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>
<thead>
<tr>
<th>Table 1</th>
</tr>
</thead>
<tbody>
<tr>
<td>Form 1040, line 2a.</td>
</tr>
<tr>
<td>Form 1040, line 11.</td>
</tr>
<tr>
<td>Foreign earned income exclusion or Housing exclusion from Form 2555, line 45.</td>
</tr>
<tr>
<td>Housing deduction from Form 2555, line 50.</td>
</tr>
<tr>
<td>Modified AGI. Total all of the above.</td>
</tr>
</tbody>
</table>

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>
<thead>
<tr>
<th>Table 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>Form 8814, line 1b.</td>
</tr>
<tr>
<td>Form 8814, line 4 or 5, whichever is smaller.</td>
</tr>
<tr>
<td>Dependent’s Modified AGI.</td>
</tr>
</tbody>
</table>

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.
Individual Health Insurance Mandate for Rhode Island Residents

Individual Health Insurance Form and Shared Responsibility Worksheet

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
Social Security Number: 123-45-6789
Exemption Number: N

Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec
--- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | ---
N   | N   | N   | X   | X   | X   | X   | X   | X   | X   | X   | X

Number of months for which an exemption did not apply. 4

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**

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**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.

<table>
<thead>
<tr>
<th>Number of Household members</th>
<th>Amounts</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>$3,540</td>
</tr>
<tr>
<td>2</td>
<td>$7,080</td>
</tr>
<tr>
<td>3</td>
<td>$10,620</td>
</tr>
<tr>
<td>4</td>
<td>$14,160</td>
</tr>
<tr>
<td>5 or More</td>
<td>$17,700</td>
</tr>
</tbody>
</table>

**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.

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

Page IND-8
### 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.

<table>
<thead>
<tr>
<th>Coverage Exemption Reasons</th>
<th>Exemption Code</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Income Below Filing Threshold:</strong></td>
<td>NC</td>
</tr>
<tr>
<td>Your gross income or your household income was less than your applicable minimum threshold for filing a tax return.</td>
<td></td>
</tr>
<tr>
<td><strong>Coverage Considered Unaffordable:</strong></td>
<td>A</td>
</tr>
<tr>
<td>The required contribution is more than 8.27% of your household income.</td>
<td></td>
</tr>
<tr>
<td><strong>Short Coverage Gap:</strong></td>
<td>B</td>
</tr>
<tr>
<td>You went without coverage for less than 3 consecutive months during this year.</td>
<td></td>
</tr>
<tr>
<td><strong>Citizens Living Abroad and Certain Noncitizens:</strong></td>
<td>C</td>
</tr>
<tr>
<td>You were:</td>
<td></td>
</tr>
<tr>
<td>- 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.</td>
<td></td>
</tr>
<tr>
<td>- 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.</td>
<td></td>
</tr>
<tr>
<td>- A bona fide resident of a U.S. territory.</td>
<td></td>
</tr>
<tr>
<td>- 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;</td>
<td></td>
</tr>
<tr>
<td>- Not lawfully present in the U.S. and not a U.S. citizen or U.S. national.</td>
<td></td>
</tr>
<tr>
<td>- 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.</td>
<td></td>
</tr>
<tr>
<td><strong>Members of a Health Care Sharing Ministry:</strong></td>
<td>D</td>
</tr>
<tr>
<td>You were a member of a health care sharing ministry.</td>
<td></td>
</tr>
<tr>
<td><strong>Members of Federally Recognized Indian Tribes:</strong></td>
<td>E</td>
</tr>
<tr>
<td>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.</td>
<td></td>
</tr>
<tr>
<td><strong>Incarceration:</strong></td>
<td>F</td>
</tr>
<tr>
<td>You were in jail, prison, or similar penal institution or correctional facility after the disposition of charges.</td>
<td></td>
</tr>
<tr>
<td><strong>Aggregate Self Only Coverage Considered Unaffordable:</strong></td>
<td>G1</td>
</tr>
<tr>
<td>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.</td>
<td></td>
</tr>
<tr>
<td><strong>Member of Tax Household Born or Adopted During the Year:</strong></td>
<td>H1</td>
</tr>
<tr>
<td>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.</td>
<td></td>
</tr>
<tr>
<td><strong>Member of Tax Household Died During the Year:</strong></td>
<td>H2</td>
</tr>
<tr>
<td>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.</td>
<td></td>
</tr>
<tr>
<td><strong>Nonresident of Rhode Island:</strong></td>
<td>N</td>
</tr>
<tr>
<td>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.</td>
<td></td>
</tr>
<tr>
<td><strong>Minimum Essential Health Coverage:</strong></td>
<td>X</td>
</tr>
<tr>
<td>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.</td>
<td></td>
</tr>
<tr>
<td><strong>Healthsource RI Exemption:</strong></td>
<td>RI</td>
</tr>
<tr>
<td>An exemption you received through HealthSource RI for which you were provided a valid Exemption Certificate Number.</td>
<td></td>
</tr>
</tbody>
</table>
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.

<table>
<thead>
<tr>
<th>Member(s) of your tax household. Enter one name per column.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annualized required contribution for:</td>
</tr>
<tr>
<td>January</td>
</tr>
<tr>
<td>February</td>
</tr>
<tr>
<td>March</td>
</tr>
<tr>
<td>April</td>
</tr>
<tr>
<td>May</td>
</tr>
<tr>
<td>June</td>
</tr>
<tr>
<td>July</td>
</tr>
<tr>
<td>August</td>
</tr>
<tr>
<td>September</td>
</tr>
<tr>
<td>October</td>
</tr>
<tr>
<td>November</td>
</tr>
<tr>
<td>December</td>
</tr>
</tbody>
</table>

Page IND-10
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/.

<table>
<thead>
<tr>
<th>CAUTION: Do not complete this worksheet unless you were instructed to do so in the Affordability Worksheet on Page IND-10</th>
</tr>
</thead>
<tbody>
<tr>
<td>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 <a href="https://healthsourceri.com/affordability-sheet/%3E">https://healthsourceri.com/affordability-sheet/&gt;</a>. (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)</td>
</tr>
<tr>
<td>2. Enter your household income</td>
</tr>
<tr>
<td>3. Enter the total of all nontaxable social security benefits received by you, your spouse, and each claimed dependent who must file a tax return¹</td>
</tr>
<tr>
<td>4. Add lines 2 and 3</td>
</tr>
<tr>
<td>5. Enter the federal poverty line (to access, go to: <a href="https://healthsourceri.com/affordability-sheet/">https://healthsourceri.com/affordability-sheet/</a>) for the number of individuals in your tax household less any dependents not claimed</td>
</tr>
<tr>
<td>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</td>
</tr>
<tr>
<td>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 <a href="https://healthsourceri.com/affordability-sheet">https://healthsourceri.com/affordability-sheet</a></td>
</tr>
<tr>
<td>8. Multiply line 4 by line 7</td>
</tr>
<tr>
<td>9. Divide line 8 by 12.0</td>
</tr>
<tr>
<td>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 <a href="https://healthsourceri.com/affordability-sheet/">https://healthsourceri.com/affordability-sheet/</a>. 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-</td>
</tr>
<tr>
<td>11. Subtract line 9 from line 10. If zero or less, enter -0-</td>
</tr>
<tr>
<td>12. Subtract line 11 from line 1. If zero or less, enter -0-. This is the individual’s required contribution for the month</td>
</tr>
<tr>
<td>13. Is the individual eligible for this coverage for every month of the year?</td>
</tr>
<tr>
<td>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</td>
</tr>
<tr>
<td>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</td>
</tr>
</tbody>
</table>

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

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:**

<table>
<thead>
<tr>
<th>Taxable Income - RI-1040NR, Line 7</th>
<th>TAX</th>
<th>At least</th>
<th>But Less than</th>
<th>TAX</th>
<th>At least</th>
<th>But Less than</th>
<th>TAX</th>
<th>At least</th>
<th>But Less than</th>
<th>TAX</th>
<th>At least</th>
<th>But Less than</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td></td>
<td></td>
<td></td>
<td>4,000</td>
<td></td>
<td></td>
<td>6,000</td>
<td></td>
<td></td>
<td>8,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2,000</td>
<td>0</td>
<td>50</td>
<td>2,050</td>
<td>76</td>
<td>4,000</td>
<td>4,050</td>
<td>151</td>
<td>6,000</td>
<td>6,050</td>
<td>226</td>
<td>8,000</td>
<td>8,050</td>
</tr>
<tr>
<td>50</td>
<td>100</td>
<td>90</td>
<td>2,100</td>
<td>80</td>
<td>4,100</td>
<td>4,150</td>
<td>155</td>
<td>6,100</td>
<td>6,150</td>
<td>220</td>
<td>8,100</td>
<td>8,150</td>
</tr>
<tr>
<td>100</td>
<td>150</td>
<td>140</td>
<td>2,150</td>
<td>82</td>
<td>4,150</td>
<td>4,200</td>
<td>157</td>
<td>6,150</td>
<td>6,200</td>
<td>222</td>
<td>8,150</td>
<td>8,200</td>
</tr>
<tr>
<td>150</td>
<td>200</td>
<td>190</td>
<td>2,200</td>
<td>83</td>
<td>4,200</td>
<td>4,250</td>
<td>158</td>
<td>6,200</td>
<td>6,250</td>
<td>233</td>
<td>8,200</td>
<td>8,250</td>
</tr>
<tr>
<td>200</td>
<td>250</td>
<td>240</td>
<td>2,250</td>
<td>85</td>
<td>4,250</td>
<td>4,300</td>
<td>160</td>
<td>6,250</td>
<td>6,300</td>
<td>235</td>
<td>8,250</td>
<td>8,300</td>
</tr>
<tr>
<td>250</td>
<td>300</td>
<td>290</td>
<td>2,300</td>
<td>87</td>
<td>4,300</td>
<td>4,350</td>
<td>162</td>
<td>6,300</td>
<td>6,350</td>
<td>237</td>
<td>8,300</td>
<td>8,350</td>
</tr>
<tr>
<td>300</td>
<td>350</td>
<td>340</td>
<td>2,350</td>
<td>89</td>
<td>4,350</td>
<td>4,400</td>
<td>164</td>
<td>6,350</td>
<td>6,400</td>
<td>239</td>
<td>8,350</td>
<td>8,400</td>
</tr>
<tr>
<td>350</td>
<td>400</td>
<td>390</td>
<td>2,400</td>
<td>91</td>
<td>4,400</td>
<td>4,450</td>
<td>166</td>
<td>6,400</td>
<td>6,450</td>
<td>241</td>
<td>8,400</td>
<td>8,450</td>
</tr>
<tr>
<td>400</td>
<td>450</td>
<td>440</td>
<td>2,450</td>
<td>93</td>
<td>4,450</td>
<td>4,500</td>
<td>168</td>
<td>6,450</td>
<td>6,500</td>
<td>243</td>
<td>8,450</td>
<td>8,500</td>
</tr>
<tr>
<td>450</td>
<td>500</td>
<td>490</td>
<td>2,500</td>
<td>95</td>
<td>4,500</td>
<td>4,550</td>
<td>170</td>
<td>6,500</td>
<td>6,550</td>
<td>245</td>
<td>8,500</td>
<td>8,550</td>
</tr>
<tr>
<td>500</td>
<td>550</td>
<td>540</td>
<td>2,550</td>
<td>97</td>
<td>4,550</td>
<td>4,600</td>
<td>172</td>
<td>6,550</td>
<td>6,600</td>
<td>247</td>
<td>8,550</td>
<td>8,600</td>
</tr>
<tr>
<td>550</td>
<td>600</td>
<td>590</td>
<td>2,600</td>
<td>99</td>
<td>4,600</td>
<td>4,650</td>
<td>173</td>
<td>6,600</td>
<td>6,650</td>
<td>248</td>
<td>8,600</td>
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</table>

**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.

**Continued on page T-2**
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## Rhode Island Tax Table (continued) 2021

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</table>

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.
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.