



Rhode Island Department of Revenue Division of Taxation

Rhode Island 2022 Child Tax Rebate Frequently Asked Questions

Q: What is the Child Tax Rebate?

A: The Child Tax Rebate is a rebate payment of \$250 per qualifying child, up to a maximum of three children (maximum \$750), that will be issued to eligible taxpayers.

Q: Who is eligible for the Child Tax Rebate?

A: To receive a rebate, the eligible taxpayer must meet all of the following:

- File their Rhode Island 2021 Personal Income Tax return as either:
 - Single, married filing separately, head of household, or qualifying widow/widower with a federal adjusted gross income of \$100,000 or less; or
 - Married filing jointly with a federal adjusted gross income of \$200,000 or less.
 - Have a qualifying child dependent (eighteen years of age or under as of December 31, 2021).
 - Be **domiciled** in the State of Rhode Island per the 2021 RI-1040 or RI-1040NR filing. See next question for a detailed explanation of domiciled.
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Q: What does it mean to be domiciled in the state of Rhode Island?

A: In general, an individual is classified as domiciled in Rhode Island if he or she considers Rhode Island to be their permanent state of residence, or maintains a permanent place of residence, for more than 183 days.

Q: How does the Division of Taxation know who should receive the Child Tax Rebate?

A: Eligibility for the Child Tax Rebate is determined based on returns filed in Rhode Island for Tax Year 2021. The Division will issue rebates to those

individuals with properly filed Rhode Island 2021 Personal Income Tax returns that show they meet the eligibility requirements.

Q: When will I receive the Child Tax Rebate?

A: For those filing an original or amended filing by August 31, 2022, your rebate will be issued starting in October 2022.

For those filing on extension by the October 17, 2022 extended filing deadline, your rebate will be issued starting in December 2022.

Q: If I do not file by October 17, will I get my rebate when I file my Rhode Island 2021 Personal Income Tax return at a later date?

A: No. In order to qualify for the one-time Child Tax Rebate, your Rhode Island 2021 Personal Income Tax return must be filed by October 17, 2022.

Q: Where will my Child Tax Rebate be sent?

A: Unless you have filed a change of address form, your rebate will be mailed to the mailing address on your Rhode Island 2021 Personal Income Tax return. All rebates will be sent by check. There will be no direct deposit of rebates.

Q: What if I have moved since filing my Rhode Island 2021 Personal Income Tax return?

A: You should complete the change of address form available on [our website](#) and submit that form to tax.assist@tax.ri.gov or by mail to:

RI Division of Taxation
Attn: Personal Income Tax Section
One Capitol Hill
Providence, RI 02908

Please note, failure to provide an accurate change of address form will delay your rebate. Please complete and submit the form as soon as possible to avoid delay.

Q: What should I do if I did not have a filing requirement for 2021 but do meet the requirements for the Child Tax Rebate?

A: If you did not have a filing requirement for 2021, but qualify for the Child Tax Rebate, you are still eligible to receive the rebate. To receive your rebate, you must file a RI-1040 - even if it results in no tax liability. Filing a proper return will allow us to verify your information reported and confirm your eligibility.

Q: What if my child lives with a different family member?

A: The Child Tax Rebate will be sent to the address of person who properly claimed the child as their dependent on their Rhode Island 2021 Personal Income Tax return.

Q: I have a child who is 18 years of age or younger, but I did not include the child as a dependent on my Rhode Island 2021 Personal Income Tax return due to an agreement or other custody arrangement. Do I still qualify for the rebate?

A: No. To qualify, you must have reported all eligible dependents on your Rhode Island 2021 Personal Income Tax return.

Q: I share custody of my child, can both myself and my child's other parent or guardian claim the child for the rebate?

A: No. A child can only be claimed on one return. If a dependent is claimed on more than one return, then the Division will have to determine which taxpayer properly claimed the child.

In this case, the Division may request supporting documentation to verify the information regarding the dependent on the Rhode Island 2021 Personal Income Tax return. A letter will be issued to the taxpayer requiring the information be supplied to the Division within 20 days. Delay in providing this information may lead to the delay of the issuance of a Child Tax Rebate.

Q: The dependent claimed on my Rhode Island 2021 Personal Income Tax return is not my child. Do I still qualify for the Child Tax Rebate?

A: Yes. The dependent may be your child or a qualifying relative such as your stepchild, foster child, niece/nephew, grandchild, or other qualifying relative. All qualifying dependents must be 18 years of age or younger as of December 31, 2021.

Q: I have not received my Rhode Island 2021 Personal Income Tax refund; will this delay the issuance of my rebate if I qualify?

A: No. The issuance of your 2021 refund does not impact the receipt of the rebate. If it is determined that you meet the qualifications for the rebate, then you will receive your rebate.

Q: I have a balance due to the Division of Taxation, does this mean that I will not qualify for the rebate?

A: No. A taxpayer will not be disqualified for the rebate due to outstanding balances due.

Q: If I have a balance due, will the Division be able to offset my rebate and apply it towards the balance owed?

A: The Child Tax Rebate payments are not subject to offset and will not be applied to current tax liabilities.

Q: I am eligible to file for the 2022 Rhode Island Property Tax Relief Credit, do I need to include the rebate in my sources of income on my 2022 RI-1040H?

A: No. There is no need to include any Child Tax Rebate amounts received.

Q: For tax year 2021, I filed only the RI-1040H, is it necessary for me to file a RI-1040 return as well?

A: No. The Division can determine your eligibility for the Child Tax Rebate from your 2021 RI-1040H filing if you reported the number of dependents you claim.

Q: If I receive a rebate check, does that qualify as income that I need to report for tax year 2022?

A: The Child Tax Rebate is not income for Rhode Island tax purposes.

Q: If I must include the rebate on my federal return, how will I be able to exclude it from my Rhode Island income?

A: You will be able to exclude the rebate amount included in your federal adjusted gross income on the 2022 RI Schedule M as a decreasing modification.

Seek federal guidance to determine if the rebate is taxable at the federal level.