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Residential Laad Abetisment Income Tax Credit       2310499999111         Yourname       Debesset?       Yournacel social	4_ 5			
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Processor to RLS L. 44-80.5-3; a claimant must have been denitified in the state of Rhode (slaind for the entire caledodrives) reaction of the state of Rhode (slaind for the entire caledodrives) reaction of the state of Rhode (slaind for all of 2023) PART 1 DVELLING UNIT INFORMATION (GREOT MAX de l'AKEN FOR UP TO THREE (s) DVELLING UNITS) Unit #1 Unit #2 Unit #3 1 Property Address: Womber, Steve, Ap. Nomber, Womber, Steve, Ap. Nomber, Womber, Steve, Ap. Nomber, Ste	5_	City, town or post office	State ZIP code City or town of legal residence	<b></b> 1.
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Unit #1       Unit #2       Unit #3         1       Property Address:       Wurnter, Stree, Apt, Number)       (Rurner, Stree, Apt, Number)       (Rurner, Stree, Apt, Number)         2       For each unit:       Owner Occupant       Owner Occupant       Owner Occupant         2       For each unit:       Owner Occupant       Owner Occupant       Owner Occupant         3       For each unit:       Renter       Renter       Renter         4       Check one hint applies and       Renter       Renter       Renter         5       Science hunit:       Rentorial       Rentorial       Rentorial         6       Astimum Credit:       S       S       S         4       Costs incurred:       S       S       S         5       Maximum Credit:       S       S       S         6       Maximum Credit:       S       S       S         7       Total Credit (Add all credit amounts from ine 8)       S       S       S         6       Maximum Credit:       S       S       S       S         7       Total Credit (Add all credit amounts from ine 8)       S       S       S       S         6       Maximum Credit:       S       S	ר_ ח	claim for relief under this chapter. DO	DINDT COMPLETE THIS FORM if you were not a resident of the state of Rhode Island for all of 2023.	р
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1       Coperty Address.       Wontes, state, Apr. Numer)       Wontes, state, Apr. Numer)       Wontes, app. Apr. Numer)         2       For each unit:       City of form)       City of	! <b>3</b> _	┼┼┼┼┼┼┼┼┼┼┼┼┼┼		2
2       For each unit       Owner Occupant       Owner Occupant       Owner Occupant         2       For each unit       Owner Occupant       Owner Occupant       Owner Occupant         3       For each unit:       Renter       Rentor       Landlord         3       For each unit:       Removal       Removal       Removal         Check the type of lead       Removal       Removal       Removal         Check the type of lead       Removal       Removal       Removal         4       Costs incurred:       S       S       S         5       Maximum Credif:       S       S       S         6       Maximum Credif:       S       S       S         7       Maximum Credif:       S       S       S         6       Maximum Credif:       S       S       S         7       Total Credit (Add all credit amounts from line 8)       S       S       S         4       Credit (Add all credit amounts from line 8)       S       S       S         7       Total Credit (Add all credit amounts from line 8)       S       S       S         7       Total Credit (Add all credit amounts from line 8)       S       S       S	4_	1 Property Address:	(Number, Street, Apt. Number) (Number, Street, Apt. Number) (Number, Street, Apt. Number)	
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Check one that applies and Complex Benter Coupant Complex Benter Renter	۱ <u>۵</u>	2 For each unit		2
complete the corresponding       Inventor       Inventor       Inventor         section in Part 2.       Landlord       Landlord       Landlord         3       For each unit:       Removal       Removal       Removal         4       Creck the type of lead       Reduction       Reduction       Reduction         4       Costs incurred:       S       S       S         5       Maximum Credit:       S       S       S         6       Maximum Credit:       S       S       S         6       Maximum Credit:       S       S       S         6       Maximum Credit:       S       S       S         7       Total Credit Add all credit amounts from line 5):       S       S       S         6       Maximum Credit:       S       S       S       S         7       Total Credit (Add all credit amounts from line 6):       S       S       S       S         9       7       Total Credit (Add all credit amounts from line 6):       S       S       S       S         9       7       Total Credit (Add all credit amounts from line 6):       S       S       S       S         9       7       Total Credit (Add	Г_ П	Check one that applies and		
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More periodicit.       S       S       S         4       Costs incurred:       S       S         5       Maximum Credit:       S       S         Fremoval/abstement, enter \$5,000.00. You must have a Department of Health Lead Safe Certificate for removal/abstement. It reduction/mitigation, enter \$1,500.00. You must have a Rhode Island Housing Resources: Commission Lead Hazard Mitigation Certificate of Conformance.         6       Maximum Credit:       S       S         7       Total Credit (Add all credit amounts from line 6):       S       S         7       Total Credit (Add all credit amounts from line 6):       S       S         7       Total Credit (Add all credit amounts from line 6):       S       S         9       Operative       S       S       S         9       Operative       Sources companying schedules and statements, and to the best of my knowledge and belief, it is true, accurate and complete. Declaration of preparer (other that naxpayer) is based or a	<b>I</b> 3_			З
4       Costs incurred:       \$       \$       \$         5       Maximum Credit:       \$       \$       \$         F removal/abstement, enter \$5,000.00 You must have a Rhode Island Housing Resources Commission Lead Hazard Mitigation Certificate of Cerifornance.       \$       \$         6       Maximum Credit:       \$       \$       \$       \$         6       Maximum Credit:       \$       \$       \$       \$         6       Maximum Credit:       \$       \$       \$       \$       \$         6       Maximum Credit:       \$       \$       \$       \$       \$       \$         7       Total Credit (Add all credit amounts from line 6):       \$       \$       \$       \$       \$         7       Total Credit (Add all credit amounts from line 6):       \$	4_	work performed.		З
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Maximum Credit:     Femoval/abatement,     Social,     Soc	16_			<u>3</u>
In reduction/mitigation, enter \$1,50.00. You must have a Rhode Island Housing Resources Commission Laad Hazard Mitigation Certificate of Conformance.      6. Maximum Criedit:     S     S     Finter the smaller of line 4 or line 5      Total Credit (Add all credit amounts from line 6):     S	і́Г ід			
Conformance.     6   Maximum Criedif:   S   Enter the smaller of line 4 or line 5     4   7   Total Credit (Add all credit amounts from line 6):   S     5   6     7   Total Credit (Add all credit amounts from line 6):     5   6     7   7   10   7   10   11   12   13     14   15   16   17    17   17 <t< td=""><td>9</td><td></td><td></td><td></td></t<>	9			
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4       7       Total Credit (Add all credit amounts from line 6):       \$         5       -       -       -         6       -       -       -         7       -       -       -         7       -       -       -       -         7       -       -       -       -       -         7       -       -       -       -       -       -         7       -       <	2_	Enter the smaller of line 4 or line 5		4
5       -         6       -         7       -         8       -         9       -         9       -         1       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 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 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 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 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 and belief, it is true, accurate and complete. Declaration of preparer is gnature       Date         9       -       -       -         9       -       -       -         9       -       -       -         9       -       -       -         9       -       -       -         1       May the Division of Taxation contact your preparer? YES       Revised 08/2023       -         1       1	З_			4
A       A         B       A         B       A         B       A         B       A         B       A         B       A         B       A         C       A         C       A         C       A         C       A         D       D         L       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 or all information of which preparer has any knowledge.         A       Date       Telephone number         C       Paid preparer signature       Print name       Date         Paid preparer address       City, town or post office       State       ZIP code       PTIN         A       A       A       A       A       A       A       A         A       A       A       A       A       A       A       A         A       A       A       A       A       A       A       A       A       A       A       A       A       A       A       A       A       A<	4_	7 Total Credit (Add all credit ar	mounts from line 6):	4
7       A         8       A         9       A         9       B         10       C         11       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 pelief, it is true, accurate and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge and pelief, it is true, accurate and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.         13       Your signature       Date         14       Date       Telephone number         15       Paid preparer signature       Print name         16       Date       Telephone number         17       Paid preparer address       City, town or post office       State       ZIP code       PTIN         16       May the Division of Taxation contact your preparer? YES       Revised 08/2023       E       E         17       May the Division of Taxation contact your preparer? YES       Revised 08/2023       E       E				4. 4
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2       belief, it is true, accurate and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.       1         3       Your signature       Date       Telephone number       1         4       Date       Telephone number       1         5       Paid preparer signature       Date       Telephone number       1         6       Date       Telephone number       1         7       Paid preparer signature       Date       Telephone number       1         6       Date       Paid preparer address       City, town or post office       State       ZIP code       PTIN         8       May the Division of Taxation contact your preparer? YES       Revised 08/2023       1	0_			5
Your signature       Date       Telephone number         Paid preparer signature       Print name       Date       Telephone number         Paid preparer signature       Print name       Date       Telephone number       E         Paid preparer signature       Print name       Date       Telephone number       E         Paid preparer address       City, town or post office       State       ZIP code       PTIN         A       Paid preparer address       City, town or post office       State       ZIP code       PTIN         A       Paid preparer address       City, town or post office       State       ZIP code       PTIN         B       Paid preparer address       City, town or post office       State       ZIP code       PTIN         B       Paid preparer address       City, town or post office       State       ZIP code       PTIN         B       Paid preparer address       City, town or post office       State       ZIP code       PTIN         C       Paid preparer address       Paid preparer?       YES       Revised 08/2023       P         C       Paid preparer?       YES       Provide 608/2023       P       P         P       P       P       P       P       P	1_			
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I       May the Division of Taxation contact your preparer? YES       Revised 08/2023         P       Image: Second secon	9_			5
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	1_	May the Division	n of Taxation contact your preparer? YES Revised 08/2023	ЦБ
	2_			6

-		State of Rhode Island Division of Taxation	
		State of Rhode Island Division of Taxation 2023 Form RI-6238	
1		Residential Lead Abatement Income Tax Credit	
1			
	Nr	ame Your social security number	
ł	INC		
+			++
+	_		++
			++
+	PA		++
┥	8	OWNER OCCUPIED PROPERTY:	NO
t	0	Were you a legal resident of Rhode Island for all of 2023?	++
t		Is your household income equal to or less than \$55,400 (use the worksheet in Part 3) ?	
T		Did you incur the full cost of the lead removal/reduction?	
T		Are you the sole owner of the property?	
		If no, what is your ownership percentage? %	
	$\square$	Who is the other owner(s)?	ЦĪ
	9	Name         Address           RENTER/LESSEE:	$\parallel$
	3	KENTER/LESSEE: Were you a legal resident of Rhode Island for all of 2023?	╈
4	++	Is your household income equal to or less than \$55,400 (use the worksheet in Part 3) ?	
+	++	Did you incur any of the cost of the lead removal/reduction?	$\square$
+	++	Who is your landlord?	$\square$
+	10	LANDLORD:	++
+	++	Have you rented out property in 2023?	Ħ
+		Is your household income equal to or less than \$55,400 (use the worksheet in Part 3) ?	
┥		If applicable, is the household income of the tenant(s) in Unit 1 equal to or less than \$55,400?	
1		If applicable, is the household income of the tenant(s) in Unit 2 equal to or less than \$55,400?	
1		If applicable, is the household income of the tenant(s) in Unit 3 equal to or less than \$55,400?	
T			
-			
ľ	· [ ] ·	RT 3 WORKSHEET FOR COMPUTING TOTAL HOUSEHOLD INCOME	
ľ	· [ ] ·	THE FOLLOWING WORKSHEET TO COMPUTE YOUR TOTAL HOUSEHOLD INCOME	
ľ	· [ ] ·		
ľ	USE	THE FOLLOWING WORKSHEET TO COMPUTE YOUR TOTAL HOUSEHOLD INCOME	
	<b>USE</b> 11	E THE FOLLOWING WORKSHEET TO COMPUTE YOUR TOTAL HOUSEHOLD INCOME           Social Security (including Medicare premiums) and Railroad Retirement benefits	
	<b>USE</b> 11 12	THE FOLLOWING WORKSHEET TO COMPUTE YOUR TOTAL HOUSEHOLD INCOME       11         Social Security (including Medicare premiums) and Railroad Retirement benefits	
	USE 11 12 13	THE FOLLOWING WORKSHEET TO COMPUTE YOUR TOTAL HOUSEHOLD INCOME       11         Social Security (including Medicare premiums) and Railroad Retirement benefits	
	USE 11 12 13 14 15	THE FOLLOWING WORKSHEET TO COMPUTE YOUR TOTAL HOUSEHOLD INCOME       11         Social Security (including Medicare premiums) and Railroad Retirement benefits	
	USE 11 12 13 14 15 16	THE FOLLOWING WORKSHEET TO COMPUTE YOUR TOTAL HOUSEHOLD INCOME       11         Social Security (including Medicare premiums) and Railroad Retirement benefits	
	USE 11 12 13 14 15 16 17	THE FOLLOWING WORKSHEET TO COMPUTE YOUR TOTAL HOUSEHOLD INCOME       11       11       11       11       11       11       11       11       11       11       11       11       11       12	
	US 11 12 13 14 15 16 17 18	THE FOLLOWING WORKSHEET TO COMPUTE YOUR TOTAL HOUSEHOLD INCOME       11	
	USE 11 12 13 14 15 16 17	THE FOLLOWING WORKSHEET TO COMPUTE YOUR TOTAL HOUSEHOLD INCOME       11	
	US 11 12 13 14 15 16 17 18	THE FOLLOWING WORKSHEET TO COMPUTE YOUR TOTAL HOUSEHOLD INCOME       11         Social Security (including Medicare premiums) and Railroad Retirement benefits	
	USE 11 12 13 14 15 16 17 18 19	THE FOLLOWING WORKSHEET TO COMPUTE YOUR TOTAL HOUSEHOLD INCOME       11	
	USE 11 12 13 14 15 16 17 18 19 20	THE FOLLOWING WORKSHEET TO COMPUTE YOUR TOTAL HOUSEHOLD INCOME       11         Social Security (including Medicare premiums) and Railroad Retirement benefits	
	USE 11 12 13 14 15 16 17 18 19 20 21 22	THE FOLLOWING WORKSHEET TO COMPUTE YOUR TOTAL HOUSEHOLD INCOME       11       11       11       12       11       12	
	USE 11 12 13 14 15 16 17 18 19 20 21 22 23	THE FOLLOWING WORKSHEET TO COMPUTE YOUR TOTAL HOUSEHOLD INCOME       11         Social Security (including Medicare premiums) and Railroad Retirement benefits	
	USE 11 12 13 14 15 16 17 18 19 20 21 22 23 24	THE FOLLOWING WORKSHEET TO COMPUTE YOUR TOTAL HOUSEHOLD INCOME       11         Social Security (including Medicare premiums) and Railroad Retirement benefits	
	USE 11 12 13 14 15 16 17 18 19 20 21 22 23	THE FOLLOWING WORKSHEET TO COMPUTE YOUR TOTAL HOUSEHOLD INCOME       11         Social Security (including Medicare premiums) and Railroad Retirement benefits	
	USE 11 12 13 14 15 16 17 18 19 20 21 22 23 24	THE FOLLOWING WORKSHEET TO COMPUTE YOUR TOTAL HOUSEHOLD INCOME       11         Social Security (including Medicare premiums) and Railroad Retirement benefits	
	USE 11 12 13 14 15 16 17 18 19 20 21 22 23 24	THE FOLLOWING WORKSHEET TO COMPUTE YOUR TOTAL HOUSEHOLD INCOME       11         Social Security (including Medicare premiums) and Railroad Retirement benefits	
	USE 11 12 13 14 15 16 17 18 19 20 21 22 23 24	THE FOLLOWING WORKSHEET TO COMPUTE YOUR TOTAL HOUSEHOLD INCOME       11         Social Security (including Medicare premiums) and Railroad Retirement benefits	
	USE 11 12 13 14 15 16 17 18 19 20 21 22 23 24	THE FOLLOWING WORKSHEET TO COMPUTE YOUR TOTAL HOUSEHOLD INCOME       11         Social Security (including Medicare premiums) and Railroad Retirement benefits	
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5 2023 Form RI-6238	
10 WHEN AND WHERE TO FILE	IMPORTANT DEFINITIONS
L Form RI-6238 must be filed by April 15, 2024.	"Claimant" means a property owner or lessee, who has filed a claim under ], ],
L = Even if you are requesting an extension of time to file your Rhode Island in- come tax return - Form RI-1040 by filing Form RI-4868 or a federal exten-	this chapter and was domiciled in this state for the entire calendar year
sion, you <u>must</u> still file Form RI-6238 by April 15, 2023. An extension of	for which he or she files a claim for relief under this chapter. In the case of a claim for rented or leased residential premises, the claimant shall
L u time to file Form RI-1040, does NOT extend the time to file Form RI- 6238	have rented property during the preceding year for which he or she files $14$
15 If filing with Form RI-1040, your Residential Lead Abatement Income Tax	for relief under this chapter. Claimant does not mean or include any per-
L Credit will decrease any income tax due or increase any income tax re-	son claimed as a dependent by any taxpayer under the Internal Revenue
J.7 fund. J.a. If you are not required to file a Rhode Island income tax return, Form RI-	<u>"Residential premise" means a single-family home, an individual condo-</u>
6238 may be filed by itself without attaching it to a Rhode Island Income	minium, and individual units in either apartment buildings or multi-family u b homes.
tax return. However, Form RI-0238 must be filed by April 15, 2024.	"Household" means one or more persons occupying a dwelling unit and liv-
<ul> <li>Your Residential Lead Abatement Income Tax Credit should be filed as soon</li> <li>as possible after December 31, 2023. No claim for the year [2023 will</li> </ul>	ing as a single nonprofit housekeeping unit. Household does not mean
be allowed unless such claim is filed by April 15, 2024.	boha fide lessees, tenants or roomers and borders on contract.
23 For additional filing instructions, see R.I.Gen.Laws §44-30.3. Mail your	all persons of a household in a calendar year while members of the 2 3
24 Residential Lead Abatement Income Tax Credit to the Rhode Island Di-	household. 24
25 vision of Taxation - One Capitol Hill - Providence, RI 02908-5806.	LIMITATIONS ON CREDIT
26 NOTE: Documentation of work performed, costs incurred and certification	Under the provisions of Section 44-30.3, for calendar year 2023 the maxi- 2 L
-7 of lead-safe status must be attached to Form RI-6238 in order to quality -7 for the Residential Lead Abatement Income Tax Credit. Failure to attach	mum amount of credit allowable per dwelling unit (up to three (3) units) for 27
28_the necessary documentation will delay the processing of your credit.	reduction/mitigation is \$1,500.00. The maximum amount of credit allowable per dwelling unit (up to three (3) units) for removal/abatement is \$5,000.00.
29 WHO MAY QUALIFY	In the event two (2) individuals of a household are able to meet the qualifi-
30 To qualify for the Residential Lead Abatement Income Tax Credit you must	cations for a claimant, they may determine between themselves as to who
A) Have been a legal resident of Rhode Island for the entire 2023 calendar	the claimant is. If they are unable to agree, the matter is referred to the tax
B) Be either a property owner or renter/lessee of a residential premise that	administrator and his or her decision is final. If a property is owned by two (2) or more individuals, and more than one individual is able to gualify as a 33
had lead reduction or lead removal.	claimant, and some or all of the qualified individuals are not related, the in-
- C) Have incurred expenses for the lead reduction or removal on the resi- 35 dential premise	dividuals may determine among themselves as to who the claimant is. If
<b>3</b> D) Have proof of payment for all costs incurred.	they are unable to agree, the matter is referred to the tax administrator and his or her decision is final.
37 Complete documentation for all costs incurred must be provided. Re-	
3 ceipts must clearly show lead related items, costs and dates pur- chased. Only receipts for required lead work can be used for this	Only one abatement claim may be filed for any dwelling unit. If a mitigation claim has previously been filed for a dwelling unit, an abatement claim will 38
39 credit. Provide a list of all required lead work that was done and in-	be reduced by the amount of the mitigation credit already claimed. This 39
4 dicate which receipt(s) and costs are associated with that required	holds true even if the dwelling unit has been transferred to another owner 4 🛛
4]         lead work.           Attach all of your documentation to this form.	or lessee. 41
<sup>H</sup> <sup>L</sup> − E) Have certification in the form of a Housing Resources Commission reg-	This credit program has a maximum of \$250,000 per year in available 42
43 ulated Certificate of Conformance for Mitigation (reduction) or a Depart-	funds for all claims filed. 43
44 ment of Health regulated Lead Safe Certificate for Abatement (removal). L C Attach your certification to this form.	
45 Attach your certification to this form. 46 WHO MAY CLAIM CREDIT	If a claim has been determined to be excessive and filed with fraudulent in-
4 VIO MAT CLAIM CREDI	tent, the claim will be disallowed in full. If the claim has been paid or credited 4 against a claimant's tax liability, the credit will be cancelled and assessed 4 7
ц д Form RI-6238 to determine if you are entitled to a credit.	with interest from the date of payment or credit until paid. Any claimant and L R
40 49 Pursuant to R.I.Gen. Laws 44-30.3:	preparer involved with filing with fraudulent intent will be guilty of a misde-
A claimant whose household income for 2023 was equal to or less than	If a claim has been determined to be excessive and negligently prepared, 50
55 400 will receive the full amount of the credit he/she is entitled to receive. 5 L A claimant who rents or leases a dwelling unit to individuals whose house-	ten percent of the corrected claim will be disallowed. If the claim has been 51,
52_hold income was equal to or less than \$55,400 will receive their credit after	paid or credited against a claimant's tax liability, the credit will be reduced 5 2
5 3 the claimants whose own income was equal to or less than \$55,400.	or cancelled, and the proper amount will be assessed with interest from the date of payment or credit until paid.
5 4 All other claimarits, without regard to income or property ownership, will be paid after the previously mentioned claimants. However, if insufficient tunds	54
exist to pay this third group of claimants the full amount of the credit, the	55
56 Tax Administrator will make payments to each claimant proportionately	<u></u> 56
57 based on the amount of remaining funds.	57
<sup>30</sup> filed on behalf of a deceased person cannot be allowed. If the claimant dies	58
57 after having filed a timely claim, the amount thereof will be disbursed to an-	
Ь 0_other member of the household as determined by the Tax Administrator Ь Ъ	
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