Amended Rhode Island Individual Income Tax Return

To be used by resident, nonresident and part-year resident taxpayers

(USE ONLY FOR TAX YEARS 2001 AND LATER)

GENERAL AND SPECIFIC INSTRUCTIONS

GENERAL INSTRUCTIONS

WHO MUST FILE AN AMENDED RETURN
Rhode Island Form 1040X must be completed by those taxpayers who have to correct their Rhode Island return as a result of a change or correction on their federal income tax return; the filing of an amended federal income tax return; the filing of an amended out-of-state return or a notification of a change or correction on another state’s personal income tax return.

WHEN TO FILE
Federal Audit Changes - If the Internal Revenue Service increases the amount of your federal taxable income for any reason, you should file an Amended Rhode Island Income Tax Return within 90 days after the final determination of the change.

Refunds - Generally a claim for refund must be filed within 3 years from the time the return was filed or 2 years from the time the tax was paid, whichever is later. In either case the refund will be limited to the amount of payments made within the allowable period.

Property Tax Relief Credit - If you are filing an amended return to claim the property tax relief credit, you must file the return no later than April 15th in the year the original return is due. An extension of time may be allowed at the Tax Administrator’s discretion for sickness, absence or other disability.

ROUNDING OFF TO WHOLE DOLLARS
The money items on your return and schedules may be shown in whole dollars. This means that you may eliminate any amount less than 50 cents and increase any amount from 50 cents to 99 cents to the next higher dollar.

SIGNATURE
You must sign your Amended Rhode Island Income Tax Return and both husband and wife must sign their joint 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.

PAYMENTS OR REFUNDS
Any tax due must be paid in full with your return. Make check or money order payable to the Rhode Island Division of Taxation and staple the check or money order to your return. Send your payment and return to the Rhode Island Division of Taxation, One Capitol Hill, Providence, RI 02908-5806. An amount due of less than one dollar ($1) need not be paid.

A refund will be made if an overpayment of income tax is shown on your return. 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 $1.00 will not be paid unless specifically requested.

DECEASED TAXPAYERS
If the taxpayer died before filing a Rhode Island Amended Income Tax Return, 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 who files the return should write “deceased” after the deceased’s name and show the date of death in the name and address space on the return.

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.

WHERE TO FILE
Amended returns should be mailed to:
STATE OF RHODE ISLAND
Division of Taxation
One Capitol Hill
Providence, RI 02908-5806

WHERE TO GET FORMS
Additional forms and instructions may be obtained from:
The website: www.tax.state.ri.us
The faxback system: (401) 274-3676
The Division of Taxation: (401) 222-1111

SPECIFIC INSTRUCTIONS

COMPLETE YOUR AMENDED FEDERAL INCOME TAX RETURN FIRST
The Federal Amended Individual Income Tax Return is the basis for preparing your Amended Rhode Island Individual Income Tax Return. In general, the Rhode Island income tax is based on your federal taxable income. Accuracy and attention to detail in completing the return in accordance with these instructions will facilitate the processing of your tax return.

Tax Year – Indicate the tax year for which you are filing the amended return. This return may be only used for tax years 2001 and later. Amended returns for tax years 2000 and earlier may be obtained by contacting the Division of Taxation.

Name(s), Address and Social Security Number(s) – Make sure the name(s), address and Social Security Number(s) on the return are correct. Incorrect entries could delay the processing of your return.

Original Address – If the address listed is different than the address used on your original return, indicate the address used on your original return. If same as above write “SAME”

Additional Information – Answer “YES” or “NO” to the questions in the Additional Information section.

Filing Status – Check the appropriate boxes to indicate your filing status on your original return and your amended return. Generally your filing status for Rhode Island is the same as for federal income tax purposes.

Exemptions – Indicate the number of exemptions claimed on your original return and the amended return.

Column A – lines 1 through 20
Enter the dollar amounts as they appear on your original filing or on your most recent filing.

Column B – lines 1 through 20
This is used for the difference between the amounts listed in column A and C, either increases or decreases.

Column C – lines 1 through 20
Enter the corrected amounts on the appropriate lines.

Line 1 – Federal AGI (Adjusted Gross Income)
Enter the federal adjusted gross income from Federal Form 1040X, line 1, column C.

Line 2 – Modifications to Federal Adjusted Gross Income
Enter the amount of Rhode Island modifications to federal adjusted gross income from RI-1040 or RI-1040NR, page 2, schedule I, line 25. You only need to attach the schedule if you are reporting a change to the amount listed on the original return.

Line 3 – Modified Federal AGI
Combine lines 1 and 2. Add net increases or subtract net decreases.

Line 4 – Federal Deduction
Enter the amount of deductions claimed on Federal Form 1040X, line 2, column C. However, if you have claimed modifications to federal adjusted gross income, you may need to recalculate your deductions based on your modified federal adjusted gross income.

Line 5 – Subtract line 4 from line 3

Line 6 – Federal Exemption Amount
Enter the amount of federal exemptions claimed on Federal Form 1040X, line 4, column C. However, if you have claimed a modification to federal adjusted gross income, you may need to recalculate your exemptions based on your modified federal adjusted gross income.

Line 7 – Rhode Island Taxable Income
Subtract line 6 from line 5
Line 8 – Rhode Island Income Tax
Enter the Rhode Island tax from the Rhode Island Tax Table or Rhode Island Tax Rate Schedule, Rhode Island Schedule D, Rhode Island Schedule J or RI-8615. Check the box to indicate the method used to calculate the Rhode Island tax. Check only one box. Attach Rhode Island Schedule D, Schedule J or RI-8615 only if they were used to determine your tax and the tax is different than the original amount reported.

Line 9 - Rhode Island Alternative Minimum Tax
If you are reporting an alternative minimum tax on your federal income tax return, you must complete Form RI-6251 and enter the amount from line 10 on page 1, line 9 of Form RI-1040X. Attach a copy of Form RI-6251 to your RI-1040X only if you are reporting a change to the amount on this line. However, if you have claimed modifications to federal adjusted gross income, you may need to recalculate your federal alternative minimum tax based on your modified federal adjusted gross income. If you did not report a federal alternative minimum tax, but a federal alternative minimum tax would be required based on your modified federal adjusted gross income, you must calculate a federal alternative minimum tax for Rhode Island purposes.

Line 10 – Total Rhode Island Income Tax
Add lines 8 and 9.

Lines 11 through 17
Residents: Complete page 2, part 2. Enter the amount from page 1, line 10 on page 2, part 2 line 10. See instructions for part 2 for information on lines 11 through 17.
Nonresidents: Complete page 2, part 3. Enter the amount from page 1, line 10 on page 2, part 3 line 10. See instructions for part 3 for information on lines 11 through 17.

Line 17 – Total RI Tax and Checkoff contributions
Enter the amount from Part 2, line 17 or Part 3, line 17, whichever applies.

Line 18A – Rhode Island Income Tax Withheld
Enter total amount of Rhode Island income tax withheld. Attach state copy of all forms W-2s, 1099s, etc. to the front of the return only if you are reporting a change. Credit for Rhode Island income tax withheld will be allowed only for those amounts supported by attached W-2s, 1099s, etc.

Line 18B – Payments on Form RI-1040ES and Credits Carried Forward
Enter the amount of estimated payments on Form RI-1040ES and the amount applied from your previous year return.

Line 18C - Property Tax Relief Credit (residents only) or Nonresident Real Estate Withholding (nonresidents only)
Residents: Enter the amount of allowable property tax relief credit from Form RI-1040H line 15 or 22 whichever is applicable. Note: If you did not claim the Property Tax Relief Credit on the original return, the Property Tax Relief Credit must be filed by April 15th in the year the original return is due.
Nonresidents: Enter the amount of Rhode Island income tax withheld on sales of real estate located in Rhode Island.

Line 18D – Other payments
Enter the amount of payments made with extension requests, the original return and additional payments made after the return was filed.

Line 18E – Total
Add lines 18A, 18B, 18C and 18D.

Line 18F – Overpayment allowed on original return
Enter the total overpayment that appeared on your original return. This would include amounts refunded and amounts credited to a subsequent year.

Line 18G – Total Payments After Overpayment
Subtract line 18F from 18E.

Line 19A – Balance Due
If the amount on line 17 is greater than the amount on line 18G, SUBTRACT line 18G from line 17 and enter the balance due on line 19A. This is the amount you owe. This amount is payable in full with your return. An amount due of less than one dollar ($1) need not be paid.

Line 19B – Interest Due
Enter the amount of interest due on the amount on line 19A. If you owe underestimating interest, complete Form RI-2210 and include the amount of interest due.

Line 19C – Total Balance Due
Add lines 19A and 19B.

Line 20 – Overpayment
If the amount on line 18G is greater than the amount on line 17 then subtract line 17 from line 18G and enter the overpayment on line 20.

PART 2 – RESIDENT CREDIT AND TAX CALCULATION

Line 10 – Enter the amount from line 10 on page 1.

Line 11A - Rhode Island Percentage of Allowable Federal Credits
Enter the amount of allowable federal credits from RI-1040, page 2, schedule II, line 34. Attach schedule II only if you are reporting a change.

Line 11B – Other Rhode Island Credits
Enter amount of other Rhode Island credits and list the credit form number on line 11B. Attach a copy of the appropriate credit form to your RI-1040X only if you are reporting a change.

Line 11C - Credit for Taxes Paid to Other States
Enter amount of credit for taxes paid to other states from RI-1040, page 2, schedule III, line 41. If the amended return is the result of a change in credit allowed for income taxes paid to another state, you must attach a signed copy of the return filed with the other state.

Line 12 – Total Rhode Island Credits
Add lines 11A, 11B, and 11C.

Line 13 – Rhode Island Tax after Credits
Subtract line 12 from line 10 (if zero or less enter zero).

Line 14 – Rhode Island Use/Sales Tax
Enter the amount of Rhode Island Use Tax from Form T-205P. Attach T-205P only if you are reporting a change.

Line 15 – Total Rhode Island Tax
Add lines 13 and 14.

Line 16 – Rhode Island Checkoff Contributions
Enter the amount of checkoff contributions from RI-1040NR, page 2, Schedule IV, line 35G. Attach schedule IV only if you are reporting a change.

Line 17 – Total Rhode Island Tax and Checkoff Contributions
Add lines 15 and 16. Also include any Use Tax from Form T-205P.

PART 4 – EXPLANATION OF CHANGES TO INCOME, DEDUCTIONS AND CREDITS
Enter the line number from the form for each item you are changing and give the reason for each change. Attach only the supporting forms and schedules for the items changed. If you do not attach the required information, your form RI-1040X may be returned.
**Amended Rhode Island Individual Income Tax Return**

(To be used by resident, nonresident and part-year resident taxpayers)

<table>
<thead>
<tr>
<th>Name and Address</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>First Name Initial Last Name</td>
<td>Your Social Security Number</td>
</tr>
<tr>
<td>Spouse's First Name Initial Last Name</td>
<td>Spouse's Social Security Number</td>
</tr>
<tr>
<td>Present Home Address (Number and Street, Including Apartment No. or Rural Route)</td>
<td>Daytime Telephone Number ( )</td>
</tr>
<tr>
<td>City, Town or Post Office</td>
<td>State</td>
</tr>
<tr>
<td>City or Town of Legal Residence</td>
<td></td>
</tr>
</tbody>
</table>

**Original Address**
Enter name and address used on original return (if same as above write "SAME")

**Additional Information**
Are you filing an amended federal return? ………………………………………………………………………………………………
Have you been advised your federal return is under examination? ……………………………………………………………………
Have you been advised your Rhode Island return is under examination? ……………………………………………………………

**Filing Status**
<table>
<thead>
<tr>
<th>Status</th>
<th></th>
</tr>
</thead>
</table>

**Exemptions**
Number of federal exemptions claimed:

<table>
<thead>
<tr>
<th>Exemptions</th>
<th>On original return</th>
<th>On this return</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>A. Originally reported</td>
</tr>
</tbody>
</table>

**Income**

1. Federal AGI…………………………………………………………………………………
2. Modifications - RI-1040 or RI-1040NR, page 2, schedule I, line 25……………
3. Modified federal AGI - combine lines 1 and 2 (add net increases or subtract net decreases)……………………………
4. Federal deductions……………………………………………………………………
5. Subtract line 4 from line 3……………………………………………………………
6. Federal exemption amount……………………………………………………………
7. RI taxable income - subtract line 6 from line 5…………………………………

**Tax**

8. RI income tax - check method used in column C
   - Tax Table or Rate Schedule
   - Schedule D
   - Schedule J
   - RI-8615

9. RI alternative minimum tax - from RI-6251, line 10……………………………

10. Total RI income tax - Add lines 8 and 9……………………………………………

**Form Type**

<table>
<thead>
<tr>
<th>Form Type</th>
<th>Residents - Complete page 2, part 2</th>
<th>Nonresidents - Complete page 2, part 3</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Enter amount from line 10 on page 2, part 2, line 10</td>
<td>Enter amount from line 10 on page 2, part 3, line 10</td>
</tr>
</tbody>
</table>

**Tax**

17. Total RI tax and checkoff contributions - from page 2, part 2, line 17 or page 2, part 3, line 17, whichever applies…………………

**Payments and Property Tax Relief Credit**

18. A. RI income tax withheld (Please attach forms - W-2, 1099, etc.)……………
18A.
B. Payments on form RI-1040ES and credits carried forward………………
18B.
C. Property tax relief credit (residents only) or Nonresident Real estate withholding (nonresidents only)………………
18C.
D. Other payments - Amount paid with original return, plus any additional payments made after it was filed………………
18D.
E. Total - add lines 18A, 18B, 18C, and 18D…………………………
18E.
F. Overpayment allowed on original return…………………………
18F.
G. Total payments after overpayment - subtract line 18F from 18E…………………………
18G.

**Amount Due**

19. A. If line 17 is larger than Line 18G, SUBTRACT line 18G from line 17. **This is the amount you owe**…………………………
19A.
B. Interest due on amount on line 19A…………………………
19B.
C. Total Balance due - add lines 19A and 19B…………………………
19C.

**Refund**

20. If line 18G is larger than line 17, subtract line 17 from 18G. **This is the amount you overpaid**…………………………

RETURN MUST BE SIGNED - SIGNATURE LINE IS LOCATED ON PAGE 2
### PART 2  RESIDENT CREDIT AND TAX CALCULATION

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>A. Originally reported</th>
<th>B. Net change</th>
<th>C. Correct amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>10</td>
<td>Total RI income tax - enter amount from page 1, line 10.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>11A</td>
<td>A. RI percentage of allowable federal credits from RI-1040, page 2, schedule II, line 34.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>11B</td>
<td>B. Other RI credits - indicate credit form numbers.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>11C</td>
<td>C. RI credit for income taxes paid to other states from RI-1040, page 2, schedule III, Line 41.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>Total RI credits - add lines 11A, 11B and 11C.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>RI income tax after credits - subtract line 12 from line 10 (not less than zero).</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>Total RI tax - add lines 13 and 14.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>16</td>
<td>RI checkoff contributions - RI-1040, page 2, schedule IV, line 42G.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>17</td>
<td>Total RI tax and checkoff contributions - add lines 15 and 16 Enter here and on page 1, line 17.</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### PART 3  NONRESIDENT CREDIT AND TAX CALCULATION

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>A. Originally reported</th>
<th>B. Net change</th>
<th>C. Correct amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>10</td>
<td>Total RI income tax to be allocated - enter amount from page 1, line 10.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>RI percentage of allowable federal credits - RI-1040NR, page 2, schedule II, line 34.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>RI tax after allowable federal credits - before allocation subtract line 11 from line 10 (not less than zero).</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
| 13   | RI allocated income tax - (check only)  
☑️ All income is from RI, enter amount from line 12 on this line.                                                                                       |                       |               |                  |
| 14   | Other RI credits - indicate credit form numbers.                                                                                                                                                      |                       |               |                  |
| 15   | Total RI income tax after RI credits - subtract line 14 from line 13 (not less than zero).                                                                                                             |                       |               |                  |
| 16   | RI checkoff contributions - RI-1040NR, page 2, schedule IV, line 35G.                                                                                                                                      |                       |               |                  |
| 17   | Total RI tax and checkoff contributions - add lines 15, 16 and any Use/Sales tax due $___________ from RI-1040NR, page 4, T205P, line 31 Enter here and on page 1, line 17. |                       |               |                  |

### PART 4  EXPLANATION OF CHANGES TO INCOME, DEDUCTIONS, AND CREDITS

Enter the line number from the form for each item you are changing and give the reason for each change. Attach only the supporting forms and schedules for the items changed. If you do not attach the required information, your form RI-1040X may be returned.

Under penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and belief, it is true, correct and complete.

<table>
<thead>
<tr>
<th>Your Signature</th>
<th>Spouse’s Signature</th>
</tr>
</thead>
<tbody>
<tr>
<td>Date</td>
<td>Date</td>
</tr>
</tbody>
</table>

PAID PREPARER’S SIGNATURE & ADDRESS

SSN, PTIN OR EIN

Date