RHODE ISLAND DIVISION OF TAXATION

RHODE ISLAND TAX NEWS

A NEWSLETTER FOR TAX PROFESSIONALS

SPECIAL EDITION: FILING SEASON 2020

What's new for filing season

There's a new tax showing up on Rhode Island personal income-tax returns this season -- a voluntary entity-level tax for pass-through entities (see article below).

Some taxpayers may receive notices from out-of-

state retailers, including some online retailers, reminding them of their usetax obligations.

More taxpayers will qualify this season for the special tax break involving income from pensions, 401(k)

plans, annuities, and other such sources, and for a separate tax break involving income from Social Security benefits. This special edition of *Rhode Island Tax News* includes information about these and other filing -season matters.



Tax Topics: Approximately 120 tax preparers attended the Division of Taxation's "Seminar for Tax Preparers" (see above) held at the Community College of Rhode Island's Knight campus in Warwick in December 2019.

ENTITY-LEVEL TAX ON PASS-THROUGH ENTITIES

The Rhode Island Division of Taxation has revised some forms and made other changes for the current filing system in order to accommodate the new entity-level tax on pass-through entities.

As a result of legislation

approved by the Rhode Island General Assembly and signed into law by Rhode Island Governor Gina M. Raimondo on July 5, 2019, pass-through entities can elect to pay an entity-level tax.

The election applies to tax

years beginning on or after January 1, 2019. Thus, this is the first filing season in which the pass-through entity tax will appear on tax returns, covering the 2019 tax year.

(Please turn to page 2)



SPECIAL EDITION: FILING SEASON

This tax season, the deadline is April 15 for filing Rhode Island resident and nonresident personal income tax returns. It is also the deadline for claiming the statewide property-tax relief credit (Form RI-1040H) and for various other returns and payments. For more information about deadlines, please see pages 5 and 6.

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FILING SEASON: ENTITY-LEVEL TAX (CONTINUED FROM PAGE 1)

The new law allows a passthrough entity, which normally would not pay tax on its income, to elect to do so at the rate of 5.99%.

The pass-through entity which chooses to take advantage of the new law must list the entity-level tax paid on the new Form RI-PTE, pay the tax due on its net income, and file a copy of Form RI-PTE with the Division.

Form RI-PTE

The pass-through entity tax elected to be paid is then passed-through to the "owners" (such as shareholders or partners) on a proportionate basis -- according to their share of ownership.

The pass-through entity lists the owner's proportionate share of the entity tax paid on Rhode Island Form K-1 or Rhode Island Form RI-1099E, and provides a copy to the owner and to the Division of Taxation (along with its filing of Form RI-PTE).

Schedule M's role

Using the information from the owner's copy of Rhode Island Form K-1 or Form RI-1099E, the owner lists, on Schedule M of the owner's Rhode Island personal income tax return, his or her proportionate share of the entitylevel tax paid.

Net modifications from Schedule M are then entered on Form RI-1040 or Form RI -1040NR, page 1, line 2. This is a modification increasing federal adjusted gross income for Rhode Island tax purposes.

This step has the effect of increasing the owner's Rhode Island modified gross income to the amount it would have been if the entity had not made the election to pay Rhode Island state income tax at the entity level.

Schedule W's role

Also using the information from the owner's copy of Rhode Island Form K-1 or Form RI-1099E, the owner lists, on Schedule W of the owner's personal income tax return, his or her proportionate share of the entity-level tax paid.

That amount, along with any Rhode Island withholding ordinarily listed on Schedule W (such as withholding from wages) is carried over to Form RI-1040, line 14a, or Form RI-1040NR, line 17a, as part of the computation of total payments and credits.

This allows the owner to then claim a credit, on the owner's Rhode Island personal income tax return, for his or her proportionate share of the entity-level tax paid.

The net effect

Thus, although the owner must increase the amount of his or her federal adjusted gross income (for Rhode Island personal income tax purposes) by the proportionate amount of entity-level tax

paid, the owner also gets to claim on the same personal income tax return a credit for the proportionate share of entity-level tax paid.

It is in this way that the owner ensures that he or she is "made whole" for Rhode Island personal income tax purposes.

In other words, the overall procedures ensure that, purely from a Rhode Island personal income tax standpoint, the owner will be in the same position as before.

Forms and outreach

The Division has created some new forms and modified others to facilitate the claiming of the pass-through entity tax election.

The Division has also made numerous presentations across the state, in a variety of forums, to let preparers know about the changes and how they apply.

Furthermore, the Division has worked closely with providers of tax-preparation software to ensure that their programs accurately reflect the changes.

In addition, the Division has compiled a list of answers to common questions regarding the entity-level tax and its application. (To view the FAQs, click here. Please also read the instructions to Form RI-1040 and Form RI-1040NR. Also see the step-bystep guide on the following two pages.)



ENTITY-LEVEL TAX: STEP BY STEP

A step-by-step guide on the following two pages shows how to account for the new entity-level tax for Rhode Island purposes.

The guide explains, in summary fashion, the role of the new Form RI-PTE and the new Form RI-1099E.

The guide also shows, in summary fashion, how it all ties together, through the proper completion of Schedule M and Schedule W on the Rhode Island personal income tax return.

Those with questions may contact the Division's Personal & Corporate Income Tax unit by calling (401) 574-8829 (option # 3) or by emailing:

Tax.Assist@tax.ri.gov



NEW WEBPAGE

The Division has created a webpage to hold key forms related to the entity-level tax that pass-through entities may elect to pay. To view the page, click <u>here</u>.

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FILING SEASON: ENTITY-LEVEL TAX (CONTINUED FROM PAGE 2)

STEP 1: If your pass-through entity elects to take advantage of Rhode Island's new entity-level tax on pass-through entities, the entity must complete Form RI-PTE -- and check the box to indicate the type of entity involved (see screenshot below). The entity must file the completed form with the Division, and each owner of the entity must attach a copy of the form to his or her personal income tax return.



State of Rhode Island at 2019 RI-PTE Pass-through Entity Elect	nd Providence Plantations		1911389999	
Federal employer identification numb	er Social security number		Short Year Address	Pro- Forma Amended
For the taxable year from			Change	Return
Name MM/DI	0/2019 through MM/DD/	YYYY		
Address 1				
Address 2				
City, town or post office		State	ZIP code	
E-mail address		NAICS	code	
Entity LLC LLP	LP Partnership	SMLLC	S-Corp	Sole Trust

STEP 2 For taxpayers claiming payments from Form RI-PTE, attach a copy of Rhode Island Form K-1 or Form RI-1099E showing the amount of Rhode Island source income earned from, and Rhode Island tax paid on your behalf by, the pass-through entity. (See screenshot below.) The owner must attach a copy of Rhode Island Form K-1 or Form RI-1099E to his or her Rhode Island personal income tax return for substantiation purposes. The pass-through entity must submit a copy of Rhode Island Form K-1 or Form RI-1099E to the Rhode Island Division of Taxation, along with its filing of Form RI-PTE.

Check if amended 1. Payer's identification number	2. Payer's entity type LLC SMLLC SMLLC LLP Sub S Corp LP Sole Prop Partnership Trust	RI-1099E Fiscal year payers, enter fiscal dates, 2019 to , 2020	Rhode Island Pass-Through Entity Election
4. Payer's name and address	5. Recipient's name and addres	7. Recipient type 8. Recipient	s identification number Individual Pass-through Other s percent of ownership s Share of RI-PTE Taxes Paid



FILING SEASON: ENTITY-LEVEL TAX (CONTINUED FROM PAGE 3)

STEP 3: The owner must list the owner's proportionate share of entity-level tax paid as an increasing modification on Schedule M, line 2h, of the owner's Rhode Island personal income tax return. (The screenshot below shows the top of Schedule M and, below the zig-zag line, the bottom of Schedule M where the entity-level tax must be included as a modification increasing federal adjusted gross income for Rhode Island personal income tax purposes.)



State of Rhode Island and Providence Plantations **2019 RI Schedule M - page 1**

RI Modifications to Federal AGI



19100999990101

Name Social security number

MODIFICATIONS INCREASING FEDERAL AGI

2a	Income from obligations of any state or its political subdivisions, other than Rhode Island under RIGL §44-30-12(1) and RIGL §44-30-12(2)	2a	
b	Rhode Island fiduciary adjustment as beneficiary of an estate or trust under RIGL §44-30-17	2b	
С	Recapture of Family Education Account modifications under RIGL §44-30-25(g)	2c	
d	Bonus depreciation taken for federal purposes that must be added back to Rhode Island income under RIGL §44-61-1	2d	
е	Recapture of Tuition Saving Program modifications (section 529 accounts) under RIGL §44-30-12(4)	2e	
Æ	Recapture of tax credit income previously claimed as a modification decreasing Federal AGI (see instructions for more information)	2f	
g	Recapture of Scituate Medical Savings Account modifications under RIGL §44-30-25.1(d)(3)(i)	2g	
h	Pass-through Entity Tax Elected to be Paid under RIGL §44-11-2.3	2h	

STEP 4: On Schedule W of the owner's Rhode Island personal income tax return, the owner must include the owner's proportionate share of the entity-level tax paid (entering letter code "E" in column B), along with any Rhode Island withholding. (See screenshot below.) The total from Schedule W is then entered on Form RI-1040, line 14a, or RI-1040NR, line 17a, as part of the computation of total payments and credits.



State of Rhode Island and Providence Plantations **2019 RI Schedule W**

Rhode Island W-2 and 1099 Information - Page 4



19101099990101

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

Your social security number

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



FILING SEASON: APRIL FILING DEADLINE

The filing and payment deadline for Rhode Island resident and nonresident personal income tax returns this season will be April 15, 2020.

Why? The normal deadline is April 15. In some years, that falls on a weekend. But this year, April 15 falls on a Wednesday.

Also in some years, the filing deadline falls on Emancipation Day in Washington, D.C., and Internal Revenue Code § 7503, says, in part, that when the filing deadline falls on a legal holiday, the deadline is moved to the next day which is not a Saturday,

Sunday, or a legal holiday.

But this year, April 15 is a Wednesday and April 16 is a

E-file reminder

The Rhode Island Division of Taxation this filing season will accept the following returns under its electronic filing program (efile):

- ♦ Form RI-1040
- ♦ Form RI-1040NR
- ♦ Form RI-II20C
- ♦ Form RI-1120S
- ♦ Form RI-1065
- ♦ Form RI-1041

Thursday, so the filing deadline for Rhode Island is Wednesday, April 15, 2020.

Neighboring states

The following information is provided for the convenience of those Rhode Island residents and preparers who file personal income tax returns to neighboring states:

Connecticut is following the federal deadline of April 15, 2020, for Connecticut tax purposes, according to the Connecticut Department of Revenue Services.

The Massachusetts filing deadline, for Massachusetts tax purposes, is also April 15, 2020, according to the Massachusetts Department of Revenue.



Reminder

The Rhode Island Division of Taxation in the fall of 2016 announced changes to the original due dates and extended due dates for a number of business returns.

As a result, starting with the 2017 filing season, businesses have the same deadlines for their federal and Rhode Island returns -- a convenience for businesses and for tax professionals.

For example, calendaryear C corporations, which formerly filed returns in March, now file them in April. Calendar-year partnerships, which formerly filed in April, now must file in March.

This is a reminder that the new original due dates and extended due dates also apply for the 2019 tax year and later tax years.

Filing deadline: April 15, 2020

This filing season, the deadline is April 15, 2020, for filings and payments. The April 15 deadline applies to the following for Rhode Island tax purposes:

- Resident and nonresident personal income tax returns
- Calendar-year C corporations that file their return on Form RI-1120C
- Public service corporation tax filers
- Bank excise tax filers
- Insurance gross premiums tax filers
- A single-member limited liability company (LLC) whose owner has a deadline of April 15
- Fiduciary returns, using a calendar year, on Form RI-1041
- Property-tax relief claims on Form RI-1040H
- Residential lead abatement credit claims on Form RI-6238
- \bullet First quarterly estimated payment for 2020 of Rhode Island personal income tax



FILING SEASON: FILING DEADLINES AT A GLANCE

Due dates for certain entities – calendar-year filers (For tax years beginning after December 31, 2015)						
Tax / Entity	Form	Due date	Extended due date			
Business Corporation Tax Corporate income tax, RIGL Chapter 44-11	Form RI-1120C	April 15, 2020	October 15, 2020			
Public Service Corporation Tax Public service gross earnings tax, RIGL Chapter 44-13	Form T-72	April 15, 2020	October 15, 2020			
Taxation of Banks Bank excise tax, RIGL Chapter 44-14	Form T-74	April 15, 2020	October 15, 2020			
Taxation of Insurance Companies Insurance gross premiums tax, RIGL Chapter 44-17	Form T-71	April 15, 2020	October 15, 2020			
Subchapter S Corporations Corporate income tax, RIGL § 44-11-2	Form RI-1120S	March 16, 2020	September 15, 2020			
General partnership RIGL Chapter 7-12	Form RI-1065	March 16, 2020	September 15. 2020			
Limited partnership (LP) RIGL § 7-13-69 (filing as pass-through)	Form RI-1065	March 16, 2020	September 15, 2020			
Limited liability partnership (LLP) RIGL § 7-12-60 (filing as pass-through)	Form RI-1065	March 16, 2020	September 15, 2020			
Limited liability company (LLC) RIGL § 7-16-67 (filing as pass-through)	Form RI-1065	March 16, 2020	September 15, 2020			
Single-member LLC (SMLLC) RIGL § 7-16-67 (owned by individual)	Form RI-1065	April 15, 2020	October 15, 2020			
Income tax of trust Fiduciary income tax return, RIGL § 44-30-51	Form RI-1041	April 15, 2020	October I, 2020			
Withholding of pass-through entity with nonresident partners, members, shareholders RIGL § 44-11-2.2	Form RI-1096PT	March 16, 2020	September 15, 2020			
Composite income tax return on behalf of qualified electing nonresident members RIGL § 44-11-2.2(d)	Form RI-1040C	March 16, 2020	September 15, 2020			

Notes: Original and extended due dates for corporate income tax also apply to entities subject to mandatory unitary combined reporting. Single-member LLC (SMLLC) uses same due date and extended due date as its owner; this table assumes owner is individual. "RIGL" means Rhode Island General Laws. The March filing deadline for certain pass-through entities is normally March 15, but that falls on a Sunday this year. Therefore, the deadline will move automatically to the next business day: Monday, March 16, 2020.



filing season: Notices from Remote Sellers

In August 2017, Rhode Island enacted a law involving non-collecting retailers, such as out-of-state online retailers.

The law gave such retailers a choice: Register with the Division of Taxation and collect and remit Rhode Island sales and use tax, or provide a series of notices to each of their Rhode Island customers who had cumulative annual taxable purchases from the retailer totaling \$100 or more for the prior calendar year. (The notices were intended to help taxpayers determine their Rhode Island use tax obligation.)

However, as a result of a new law enacted in 2019, the notice option is no longer available. Effective July 1, 2019, the only option is to register, collect, and remit.

The requirement applies to remote sellers with no physical presence in Rhode Island who sell products/services into Rhode Island, market-place facilitators with no physical presence in Rhode Island who facilitate the sale of products/services into Rhode Island, and referrers with no physical presence in Rhode Island who refer the sale of products/services into Rhode Island, if:

• The remote seller, marketplace facilitator, or referrer in the previous calendar year had gross revenue from sales into Rhode Island of \$100,000 or more, or

• The remote seller, marketplace facilitator, or referrer in the previous calendar year had sales into Rhode Island in 200 or more separate transactions.

However, for sales in 2019 (before July 1, 2019), such sellers still must provide notices to consumers according to the terms of the law involving non-collecting retailers.

Further, such sellers must send customers with \$100 or more in annual purchases an "annual notice" by January 31, 2020, and provide the Division of Taxation, on or before February 17, 2020, an attestation that the notice requirements were fulfilled.

Use tax obligation

Therefore, some Rhode Island taxpayers may receive such notices this season, which they will then use to compute their Rhode Island use tax obligation.

The computation can be done on the taxpayer's Rhode Island personal income tax return this season, covering the 2019 tax year. (Details of the annual notice requirement and the attestation requirement can be found on the Division's website.)



Tax Topic: The Division of Taxation's Leo Lebeuf (standing), chief, Tax Assessment & Review, was one of the featured speakers at the Division's "Seminar for Tax Preparers" held in December at the Community College of Rhode Island's Knight campus in Warwick.

FORM 1099-G

The Rhode Island Division of Taxation typically mails a Form 1099-G early in the calendar year to each Rhode Island taxpayer who received a Rhode Island personal income tax refund in the previous calendar year and who itemized deductions at the federal level.

However, as a result of federal tax reform enacted in December 2017, which generally increased the amount of the federal standard deduction, more taxpayers chose to claim the standard deduction instead of itemizing their deductions for federal tax purposes in last year's filing season. As a result, fewer taxpayers received a Form 1099-G this season from the Division of Taxation.

Questions? Contact the Division's Personal & Corporate Income Tax unit by calling (401) 574-8829 (option # 3) or by emailing:

Tax.Assist@tax.ri.gov



FILING SEASON: EARNED INCOME CREDIT

Eligible taxpayers may claim the Rhode Island earned income credit this filing season.

At issue, under federal and Rhode Island law, is a special tax credit available for the working poor.

It is called the earned income credit, or EIC. (It is sometimes referred to as the earned income tax credit, or EITC.)

Both credits

Eligible taxpayers may claim a federal earned income credit and a Rhode Island earned income credit.

For tax year 2015, the Rhode Island credit was 10 percent of the federal credit. For tax year 2016, the Rhode Island credit rose to 12.5 percent of the federal credit. For tax years 2017, 2018, and 2019, the Rhode Island credit

is 15 percent of the federal credit – and continues to be fully refundable.

Example of credit

Example: Suppose a family receives a \$1,000 federal earned income credit during the current filing season, for the 2019 tax year.

The family's Rhode Island credit will be \$150 for this filing season.

Example: Suppose a family receives a \$5,000 federal earned income credit during the current filing season, for the 2019 tax year.

The family's Rhode Island credit will be \$750 for this filing season.



Talking Taxes: Carlita Annicelli (standing, left), chief of the Division of Taxation's Personal & Corporate Income Tax unit, met with tax preparers during a break at the Division of Taxation's "Seminar for Tax Preparers" held in November at the Community College of Rhode Island's Newport County campus in Newport.

FORM W-2 VERIFICATION CODE

The Security Summit is a partnership involving the Internal Revenue Service, the Rhode Island Division of Taxation, other states' tax agencies, payroll service providers, tax software providers, and the tax industry.

As part of the Security Summit's efforts to combat tax-related identity theft and refund fraud, 16-digit verification codes were included on some Forms W-2 beginning with the 2016 filing season.

The program was gradually expanded in the following years. Tax preparers and taxpayers were urged to voluntarily enter the codes onto federal tax returns.

However, because of new wage and income reporting requirements, the Form W-2 verification code project has been discontinued for the 2019 tax year. Federal law and Rhode Island law now require employers to submit Form W-2 information by January 31 each year, which helps combat fraud and identity theft and supersedes the need for a verification code.

Rhode Island earned income credit – Example I					
	Tax year 2019				
Rhode Island tax	\$0.00				
Federal EIC	\$1,000.00				
Rhode Island % (% of federal EIC)	15.00%				
Rhode Island EIC	\$150.00				

Rhode Island earned income credit – Example 2					
Tax year 2019					
Rhode Island tax	\$700.00				
Federal EIC	\$5,000.00				
Rhode Island % (% of federal EIC)	15.00%				
Rhode Island EIC	\$750.00				



FILING SEASON: PENSION/401(K) INCOME: TAX BREAK

The Rhode Island Division of Taxation reminds preparers and taxpayers about the Rhode Island personal income tax break for income from 401(k) plans, 403(b) plans, pensions, military retirement pay, annuities, and other such sources.

In general, the tax break applies to many of those who must pay federal income tax on their income from pensions, 401(k) plans, 403(b) plans, annuities, and other such sources.

This filing season, covering tax year 2019, taxpayers list the taxable amounts of such income on line 4d of the U.S. Form 1040 (please see red circle at right) or line 4d of the U.S. Form 1040-SR (please see yellow highlight on screenshot at bottom of page).

The "break" is in the form of a modification, which reduces -- by a maximum of \$15,000 -- the amount of your federal adjusted gross income (AGI) for Rhode Island purposes.

The tax break was approved by the General Assembly and signed into law by Governor Gina M. Raimondo on June 24, 2016.

(Please turn to next page)

§1040	Department of the Treasury—Internal Revenue Ser U.S. Individual Income Ta	vice X Re	(99) e turn	201	OMB No. 1545-	-0074 IRS Use Only	-Do not wr	ite or staple in this space.
Filing Status Check only one box.	Single Married filing jointy If you checked the MFS box, enter the name a child but not your dependent. ▶			parately (MFS) u checked the	_		, ,	ow(er) (QW) ing person is
Your first name	and middle initial	Last	t name				Your soc	cial security number
if joint return, s	pouse's first name and middle initial	Last	t name				Spouse's	social security number
Home address	(number and street). If you have a P.O. box, se	e instru	uctions.			Apt. no.	Check here	itial Election Campaign If you, or your spouse if filing
City, town or po	ost office, state, and ZIP code. If you have a for	reign a	ddress, als	o complete sp	aces below (see instruc	tions).		t \$3 to go to this fund. box below will not change your 1. You Spouse
Foreign country	rame		Foreign	province/stat	a/county	Foreign postal code		han four dependents, uctions and ✓ here ►
Standard Deduction	Someone can claim: You as a depend Spouse itemizes on a separate return or		_	r spouse as a status alien	dependent			
Age/Blindness	You: Were born before January 2, 195	5 🗌	Are blind	Spouse:	Was born before	January 2, 1955	ls blin	d
Dependents (: (1) First name	see instructions): Last name	((2) Social se	curtly number	(3) Relationship to you	(4) ✓ I Child tax or		(see Instructions): Credit for other dependents
	1 Wages, salaries, tips, etc. Attach Form 2a Tax-exempt interest	n(s) W-	2	· · · ¡	b Taxable interest, Al	ttach Sch. B if requir	. 1 ed 2b	
Standard Deduction for—	3a Qualified dividends	3a 4a			b Ordinary dividends.			
Single or Married filing separately, \$12,200	c Pensions and annuities	4c 5a			d Taxable amount		. 4d	
Married filing jointly or Qualifying	6 Capital gain or (loss). Attach Schedule	Diff	cuired. If r	of required o	bock boro	▶ [6	

Filing	☐ Single		larried filing j			Married filir	ig sepa	rately (MFS)
Status Check only one box.	☐ Head of household (HOH) If you checked the MFS box, enter the name if the qualifying person is a checked the MFS box.	he name		ou checked the	НОН	or QW box,	enter th	e child's
Your first nam	ne and middle initial	Last name	е				Your so	ocial security number
If joint return,	spouse's first name and middle initial	Last name	е				Spouse'	s social security number
Home addres	s (number and street). If you have a P.O. b	ox, see ins	structions.			Apt. no.	Check here	ntial Election Campaign e if you, or your spouse if filing at \$3 to go to this fund.
City, town or p	post office, state, and ZIP code. If you have	a foreign a	ddress, also com	plete spaces belov	w (see i	instructions).		box below will not change your
Foreign count	try name	Foreig	gn province/stat	e/county	Foreig	gn postal code	I	than four dependents,
							see inst	and ✓ here ►
	Someone can claim: ☐ You as ☐ Spouse itemizes on a separa					pendent	see inst	and ✓ here ►
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Deduction Age/Blindness Dependen (1) First name	□ Spouse itemizes on a separa You: □ Were born before Janu Spouse: □ Was born before Janu ts (see instructions):	te return iary 2, 19 inuary 2, (2) Socia	or you were 955 A 1955 Is al security number	a dual-status a re blind blind (3) Relationship to b Taxable b Ordinal	you you e interry divi	(4) ✓ Child tax c	'if qualifier redit . 1 . 2b	s for (see inst.): Credit for other dependents



FILING SEASON: PENSION/401(K) (continued from prior page)

The computation of Rhode Island's personal income tax begins with federal AGI. Modifications to federal AGI for Rhode Island purposes may result in an increase or decrease in federal AGI.

For tax years beginning on or after January 1, 2017, a modification decreasing AGI is allowed for qualifying taxpayers who receive income from pensions, 401(k) plans, and/or certain other sources.

To qualify, you must clear three main hurdles:

- ♦ Some portion of your income -- from privatesector pensions, publicsector pensions, 401(k) plans, 403(b) plans, military retirement pay, or other such sources -- must be taxed at the federal level;
- ♦ You must have reached "full retirement age" as defined by the Social Security Administration -- generally age 66 or older (see table on this page); and
- ♦ Your federal adjusted gross income must be below a certain amount. The threshold is adjusted each year for inflation. (For the 2019 tax year, see table on this page.)

If you clear all three hurdles, the amount of your income that is taxed by Rhode Island will be reduced by up to \$15,000 of your pension/ annuity income that's taxable at the federal level, saving you money.

For example, suppose that Linda, 70, is single, retired, and receives a pension. Her federal AGI for 2019 was \$50,000, which included \$10,000 of taxable pension benefits as reported on the cover of her federal return.

Ordinarily, that entire \$50,000 would be subject to Rhode Island personal income tax. However, because she qualifies for the new modification, only \$40,000 of her federal AGI will be taxed by Rhode Island.

Therefore, assuming she is in the 3.75 percent Rhode Island tax bracket, she could save \$375 in Rhode Island personal income tax in this example.

(The example does not take into account other factors that could affect her Rhode Island tax, such as other modifications that could decrease or increase income; the Rhode Island standard deduction; personal exemption; tax credits; and use tax. For more information, see the instructions to Form RI-1040 and Form RI-1040NR.)

Table I. Full retirement a	ge
If you were born in:	Your full retirement age is:
1943-1954	66
1955	66 and 2 months
1956	66 and 4 months
1957	66 and 6 months
1958	66 and 8 months
1959	66 and 10 months
1960 or later	67

Note: If you were born on January 1 of any year, refer to previous year in table. For married couple filing joint return, "full retirement age" test applies to each spouse. If only one spouse has reached full retirement age, break applies only to that spouse's taxable retirement income (such as pension, 401(k), annuity income).

You file your return as:	Your federal AGI is less than:
single, head of household	Less than \$83,450
 married filing separately 	Less than \$83,475
 married filing jointly, or quali- fying widow, or qualifying wid- ower 	Less than \$104,350

Note: First column refers to filing status on your Rhode Island personal income tax return for tax year 2019. For a married couple filing a joint Rhode Island return, income threshold applies to couple's combined federal adjusted gross income (AGI). Income thresholds are subject to annual adjustment for inflation. Table shows thresholds as adjusted for the 2019 tax year. Filing status on your Rhode Island return must be the same as filing status on your federal return.



Filing season: Tax break on Social Security

ower

The Rhode Island Division of Taxation reminds taxpayers and tax preparers about a Rhode Island personal income tax break involving income from Social Security.

For tax years beginning on or after January 1, 2016, a modification decreasing adjusted gross income is allowed for qualifying taxpayers who receive income from pensions, 401(k) plans, and/ or certain other sources.

To qualify, you must clear three main hurdles:

- ♦ Some portion of your Social Security income must be taxed at the federal level;
- ♦ You must have reached "full retirement age" as defined by the Social Security Administration -- generally age 66 or older (see table on previous page); and
- ♦ Your federal adjusted gross income must be below a certain amount. The threshold is adjusted each year for inflation. (For the 2019 tax year, see table on this page.)

If you clear all three hurdles, the amount of your income that is taxed by Rhode Island will be reduced by the amount of your Social Security benefits that are taxed at the federal level, saving you money.

For example, suppose that William, 69, is single, retired, and collecting Social Security benefits. His federal adjusted gross income for 2019 was \$50,000, which included \$10,000 of taxable Social Security benefits.

Ordinarily, that entire \$50,000 would be subject to Rhode Island personal income tax.

However, because he qualifies for the modification, only \$40,000 of his federal adjusted gross income will be taxed by Rhode Island.

Therefore, assuming he is in the 3.75 percent Rhode Is -land tax bracket, he could save \$375 in Rhode Island personal income tax in this example.

Income threshold for Social Security tax break				
You file your return as:	Your federal AGI is less than:			
• single, head of household, or married filing separately	Less than \$85,150			
 married filing jointly, or quali- fying widow, or qualifying wid- 	Less than \$106,400			

Note: First column refers to filing status on your Rhode Island personal income tax return for tax year 2019. For a married couple filing a joint Rhode Island return, income threshold applies to couple's combined federal adjusted gross income (AGI). Income thresholds are subject to annual adjustment for inflation. Table shows thresholds as adjusted for the 2019 tax year. Filing status on your Rhode Island return must be the same as filing status on your federal return.

(The example does not take into account other factors that could affect his Rhode Island tax, such as other modifications that could decrease or increase income; the Rhode Island standard deduction; personal exemption; tax credits; and use tax.)

To take advantage of this tax break, remember to use the Social Security Modification worksheet in your Rhode Island personal income tax booklet to determine the amount of taxable Social Security income allowed as a decreasing modification.

Also be sure to fill out Schedule M of your Rhode Island personal income tax return, taking care to include where indicated your date of birth, and if applicable, your spouse's date of birth.

DIVISION THIS SEASON WILL ACCEPT E-FILED FORM RI-1041

The Rhode Island Division of Taxation this season is accepting electronically filed Form RI-1041 ("Fiduciary Income Tax Return") covering the 2019 tax year.

Form RI-1041 is the annual income tax return for certain estates and trusts.

Although the Division has taken numerous steps to update its computer systems to allow for the receipt and processing of the e-filed Form RI-1041, that does not necessarily mean that a given taxpayer or tax preparer will be able to file the form

electronically.

In the end, whether a given taxpayer or tax preparer can e-file Form RI-1041 this season will depend on whether the taxpayer's or tax preparer's commercial software provider has taken steps to update its programs to allow for it.

Thus, whether a taxpayer or preparer can e-file Form RI-1041 is up to the software provider. Taxpayers and tax preparers who wish to e-file Form RI-1041 are urged to contact their software providers for information.



FILING SEASON: FILING TIPS FOR ALL FILERS

The Rhode Island Division of Taxation urges taxpayers to gather and organize their financial records for 2019 to assist in the preparation of complete and accurate returns.

- Because the earned income credit is intended for those who have earned income (and who meet certain other requirements), those claiming the credit need to have bona fide documentation showing the source(s) of their earned income, such as Form W-2 wage statements.
- Because the statewide property-tax relief credit (Form RI-1040H) is generally intended for those who own or rent local property (and who meet certain other requirements), those claiming the credit need to have bona fide documentation showing that they paid local property tax, or paid rent to a landlord that paid local property tax.
- According to the Tax Preparers Act of 2013, preparers must exercise due diligence when preparing Rhode Island personal income tax returns involving the earned income credit and property-tax relief credit.
- To facilitate accurate processing of the return (and any related refund), be consistent from year to year with the names on the return. For example, if the taxpayer's first name is Michael, don't use "Michael" one year on the return, and "Mike" on the next year's return—use "Michael" both years.

The Division urges taxpayers and preparers to make sure that a Rhode Island personal income tax return



Tax Tips: Rhode Island Tax Administrator Neena Savage in December reminded taxpayers that using strong passwords and keeping those passwords secure are critical steps in preventing thieves from stealing identities or money -- or using the information to file fraudulent tax returns. She was interviewed about the issue by Jared Pelletier, reporter at WJAR-TV (NBC 10).

includes a properly and accurately completed Schedule W—if the tax-payer had Rhode Island personal income tax withheld last year from a paycheck, a pension, or other such source of income. The Division also urges filers to remember to include their Social Security number (or ITIN). If a filer is married, the filer

should include the Social Security number (or ITIN) of the spouse, too.

Also, don't forget to complete and include the Schedule E with your return. Schedule E is required whether you are single or married, resident or nonresident. Also, Schedule E is required even if you

have no dependents.

When making a payment, taxpayers should be sure to include a payment voucher. For those using tax software, vouchers can be printed out along with a copy of the return. Vouchers are also on the <u>Division website</u>.



🌌 Filing season: Filing tips for paper returns

The Rhode Island Division of Taxation advises against the use of staples when preparing paper returns for mailing because staples delay processing.

"Our staff works hard every day to process Rhode Island personal income tax returns as quickly and efficiently as possible. But when returns or attachments are stapled, our mailroom staff must stop to remove the staples so that the documents will be ready for scanning into our high-speed scanners," said Rhode Island Tax Administrator Neena S. Savage.

That slows down processing time, she said. Furthermore, if a stapled document is missed during preparation for the high-speed scanners, it can clog up a scanner, further delaying processing of returns and of any associated refunds.

Instead of using staples or sticky tape to bind tax return documents together prior to mailing, taxpayers should use binder clips, paper clips, or rubber bands — all of which can be quickly removed by Division staff during the processing of the return.

Each year, the Division of Taxation processes more than 650,000 Rhode Island resident and nonresident personal income tax returns.

For every staple encountered, members of the Division's mailroom operations staff must stop what they are doing to remove the staple

State of Rhode Is 2019 Form R Resident Individu	I-10			19100199990101
Your social security number		Spouse's social security number		
Your first name	MI	Last name	Suffix	
Spouse's name	мі	Last name	Suffix	
Address				
City, town or post office		State ZIP code		
City or town of legal residence		Check each box that applies. Otherwise, leave blank.		ouse New Amended ceased? address? Return?*
CONTRIBUTION to this fund, check	here. (if a joint return) to go See instructions. This Yes b	ox and fill	the 1st \$2.00 (\$4.00 if a joint return) be paid to a specific party, check in the name of the political party. Other- be paid to a nonpartisan general account.
FILING STATUS Check one Single		Married filing	ng 📥	Head of household ⇔ Qualifying widow(er) ⇔
TAX AND	Fede	ral Form 1040 or 1040-SR, line 8b		1
	s to Fe	deral AGI from RI Sch M, line 3. If no m	odificatio	ons, enter 0 on this line. 2
Rhode Island				

and recondition the affected documents before the documents can be scanned.

That, in turn, slows down individual income tax refunds and other services. Staples should only be applied where tax form instructions advise to use them.

All tax forms typically come with instructions. By paying close attention to the instructions, and appropriately preparing tax documents, taxpayers can expect faster service.

Other filing tips

Although most tax returns are electronically filed, some taxpayers still mail in paper returns. The Division of Taxation makes the following recommendations for paper filers:

- ♦ Sign your return.
- ♦ Include with your return any Form W-2 wage statements.
- ♦ If you had any Rhode Island income tax withheld last year (from a job, a pension, or oth-

er source of income), don't forget to accurately complete your return's Schedule W and include it in your mailing.

- ♦ Remember to enter the number of exemptions in the boxes provided on your return. Also fill out and include Schedule E with your return.
- ♦ Include your Social Security number (or ITIN). If you're married, include the Social Security number (or ITIN) of your spouse, too.
- ♦ Include all pages of the return.
- ♦ Use a standard-size envelope.
- ♦ Keep folding of the return to a minimum, to ease in processing.
- ♦ Include with the return only the required documents as shown in the instructions. (For example, do not include birth certificates.)

Keep in mind . .

The best way to file your Rhode Island personal income tax return is electronically. E-filing is faster, results in fewer errors, and generates refunds more quickly. Also, e-filing is the only way to ensure that your refund is deposited directly into your bank or credit union account. (Direct deposit is not available for paper-filed returns.)



🌌 Filing season: How to find tax regulations

Looking for Rhode Island tax regulations? An easy way to find them is from the home page of the Division of Taxation's website:

www.tax.ri.gov.

Once there, look at the list of links on the left side of the page. Click on the one labeled "Regulations". (See the arrow in the screenshot on this page.)

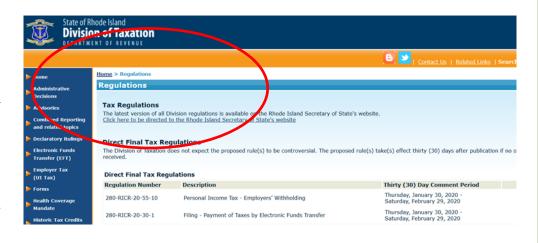
By clicking on the link, you'll be taken directly to a Division of Taxation page dealing with regulations. (See the screenshot at the bottom of this page.) Or simply go directly to the Division's regulation page via the following link:

www.tax.ri.gov/regulations

Note: The "Regulations" link on the Division's home page formerly went directly to the Secretary of State (Department of State) website, which serves as a repository for all regulations, including those involving Rhode Island state taxes.

However, the "Regulations" link on the Division's home page now takes you to the Division's own regulations page. There, you can view regulations by category. For example, for final regulations, there's a link for the Secretary of State website. (See circled area on screenshot at right.) For "direct final" regulations - in other words, those for which no hearing is required - the Division's webpage provides a list. And for proposed regulations, there's a separate listing.







FILING SEASON: CORPORATE MINIMUM TAX

The Rhode Island Division of Taxation reminds taxpayers and tax preparers about the annual corporate minimum tax.

The tax, under Rhode Island General Laws § 44-11-2(e), had long been set at \$500, but dropped by 10 percent, to \$450, for the 2016 tax year.

For tax years beginning on or after January 1, 2017, the tax dropped again, by another \$50, to \$400.

This filing season, the new lower amount of \$400 will again appear on returns.

Pass-through entities

Pass-through entities pay an annual filing fee, or annual filing charge, to the Division. It is equivalent to the annual corporate minimum tax, and it, too, had long been set at \$500.

But it dropped by \$50, to \$450, for 2016. And it fell again, by another \$50, to \$400 for tax years beginning on or after January 1, 2017.

20% drop overall

Thus, the annual corporate minimum tax, and the annual filing charge for pass-through entities, have each been reduced by a total of \$100 per entity, or 20 percent overall, in recent years.

The latest reduction in the annual corporate minimum tax, and in the annual filing

charge for pass-through entities, are appearing on tax forms during this filing season (covering the 2019 tax year).

The latest reduction is the result of legislation approved by the General Assembly and signed into law by Governor Gina M. Raimondo in June 2016.

Subchapter S

The overall reduction applies not only to C corporations, but also to subchapter S corporations, limited liability companies, limited partnerships, limited liability partnerships, and other such entities that are treated as pass-through entities for federal income tax purposes.

Because the annual filing charge also applies to singlemember LLCs, the reductions apply to them, as well. Taxpayers are urged to stay current with their annual filing and payment requirement.

At a glance: Minimum annual tax			
C corporations	\$400		
S corporations	\$400		
Limited liability companies	\$400		
Limited partner-	\$400		
Limited liability partnerships	\$400		

Pass-through entities, including singlemember LLCs, pay an annual charge, or annual filing fee, equivalent to annual corpo-



Tax Points: Assistant Tax Administrator Michael F. Canole, CPA, met with tax preparers at the Rhode Island Division of Taxation's "Seminar for Tax Preparers" held at the Community College of Rhode Island's Knight campus in December.



IRS unveils new form for filing season

The Internal Revenue Service wants seniors to know about the availability of a new tax form, U.S. Form 1040-SR, featuring larger print and a standard deduction chart with a goal of making it easier for older Americans to read and use.

Under federal law, taxpayers age 65 or older now have the option to use U.S. Form 1040-SR ("U.S. Tax Return for Seniors") instead of U.S. Form 1040 ("U.S. Individual Income Tax Return"). Form 1040-SR, when printed, features larger font and better readability.

Taxpayers who electronically file U.S. Form 1040-SR may notice the change when they print their return. More than 90% of taxpayers now use tax software to prepare and file their tax return.

Taxpayers born before January 2, 1955, have the option to file U.S. Form 1040-SR whether they are working, not working, or retired. The form allows income reporting from other sources common to seniors such as investment income, Social Security, and distributions from qualified retirement plans, annuities, or similar deferred-payment arrangements.

Thus, new for this season, some seniors -- and their preparers -- will be using key numbers from U.S. Form 1040-SR to prepare Rhode Island personal income tax returns (including claiming certain Rhode Island tax benefits, such as the tax break for income from Social Security benefits and income from pensions, 401(k) plans, annuities, and other such sources). Rhode Island forms have been updated to include line references to U.S. Form 1040-SR.

Learn more about the new form from the IRS:

https://go.usa.gov/xdW6E



Filing season: Free File programs now online

Many taxpayers this season can file their federal and Rhode Island returns online, at no charge, by using the Free File program available on the Rhode Island Division of Taxation website:

https://go.usa.gov/xdjeR

To use the Free File program, go to the Rhode Island Division of Taxation's Free File webpage (use the link above) and review the free offers displayed on that page from brand-name online tax providers to see the ones for which you may be eligible.

Choose the one that best suits your needs and click on it.

The federal tax-filing season is also now open. Therefore, if you are eligible for Free File — and many taxpayers are, you can now prepare and electronically file your federal and Rhode Island personal income tax returns at no charge through the Division of Taxation's website.

"Free File online products offer free federal and Rhode Island tax return preparation, free e-filing, and free direct deposit of refunds to ensure that you get your money faster," said Rhode Island Tax Administrator Neena Savage. "We encourage do-it-yourself taxpayers to visit our website and check to see if they're eligible for any of the Free File offers," she said.



Free File may be especially appealing to the following groups:

- ♦ College students
- ♦ Young adults
- ♦ First-time filers
- ♦ Seniors and retirees
- People in the military
- ♦ Some young families

But those are not the only taxpayers who may benefit. To see if you may qualify, read each Free File offer for full details.

The Rhode Island Division of Taxation's Free File webpage lists the Free File offers in alphabetical order and provides a brief description of each and a direct weblink to each.

Remember: Each of the offers on the Division of Taxation's Free File webpage is for free online tax-preparation and filing of your federal and Rhode Island personal income tax returns. The Division encourages do-it-yourself taxpayers to read the information on each offer carefully before beginning the filing process.

The Division also urges do-it -yourself taxpayers to keep the following points in mind:

- •You must be eligible for Free File and you must file both your federal and state returns via the same Free File program in order to avoid charges/fees.
- •If you have already filed your federal return using another electronic filing service, you will not be able to file your state return electronically.
- •There may be a charge to file your taxes electronically if you do not meet the qualifications under the Free File program.
- •Before you begin the online tax-preparation and e-filing process, gather up all the records that you would normally need to file a complete and accurate return, including

Form W-2 wage statements, Form 1099 statements, Social Security numbers, and bank account information.

- •E-filing is the only method available for having your Rhode Island personal income tax refund deposited directly into your bank or credit union account. Direct deposit is not available for paper returns.
- ◆The Free File offers will be available from January through October 2020 for returns that cover the 2019 tax year.

The Free File offers are not produced or endorsed by the Rhode Island Division of Taxation. Rather, they are produced by private-sector taxpreparation companies that have agreed to provide free online taxpreparation and e-filing services to those who qualify (based on income and/or other criteria). Do-it-yourself taxpayers who want to take advantage of the program should carefully read details of each offer before starting the tax- filing process.

Rhode Island is one of 20 states nationwide offering the Free File program to taxpayers. The free service is made possible from Free File, which is a partnership between the Internal Revenue Service, the Rhode Island Division of Taxation, a number of other states, and the Free File Alliance.

OTHER OPTIONS

Not comfortable preparing and e-filing your own return? The Rhode Island Division of Taxation recently posted an Advisory with information about how to find a paid tax preparer and how to find a volunteer tax preparer in your area. Please see page 5 of the Advisory using the following link:

https://go.usa.gov/xd26p



Filing season: Property-tax relief credit hike

The maximum credit available for qualifying taxpayers under the statewide property-tax relief program has increased approximately 5.5 percent.

For the current filing season (covering tax year 2019 returns), the maximum credit claimed on Form RI-1040H is \$385, up from \$365 for the prior year. That represents an increase of \$20.

(Some may qualify for the maximum, some for a smaller amount, some for no credit: Applicants must meet various rules, which are spelled out on the form.)

Established in 1977

The maximum annual credit was established at \$55 per household in 1977, and was increased by the General Assembly several times until it reached \$300 starting in 2006.

Under that legislative change, the credit can increase based on net terminal income generated by State-authorized video lottery games.

Although such increases had been possible since July 2007, it turns out that tax year 2014 was the first time that an increase could occur based on the limits of the formula. And, based on the formula, the maximum credit has increased again, and will apply on returns filed this season.

Keep in mind that the deadline for filing claims on Form RI-1040H this season is April 15, 2020. Also, although the maximum credit amount has increased for this filing season, eligibility rules remain the same.

The program was established only for those 65 and older or disabled. ("Disabled" means those persons who are receiving a Social Security disability benefit or Supplemental Security Income (SSI) payment.)

The program was broadened by a 1988 law to include disabled persons (elderly or not). In 1997, the program was expanded to non-disabled people younger than 65.

However, under legislation enacted in 2013, effective for 2014 and later tax years, the program returned to its roots, with the credit solely for those 65 and older or disabled. The annual household income limit also remains at \$30,000.

(Form RI-1040H)		
Effective date:	Maximum:	
January 2019	\$385.00	
January 2018	\$365.00	
January 2017	\$350.00	
January 2016	\$335.00	
January 2015	\$320.00	
January 2014	\$305.00	

\$300.00

\$250.00

\$200.00

\$175.00

\$150.00

\$55.00

Statewide property-tax relief credit

Legislation enacted in 2006 allowed the credit to increase based on net terminal income generated by State-authorized video lottery games. Tax year 2014 was the first time that the credit increased due to that statutory formula. The credit increased again, for tax years 2015, 2016, 2017, 2018, and 2019 due to the formula.

'WHERE'S MY REFUND?'

July 2006

July 1997

July 1980

July 1979

July 1978

July 1977

The Rhode Island Division of Taxation is regularly updating its online "Where's My Refund?" tool: https://www.ri.gov/taxation/refund. The tool (see screenshot below) is a handy way to find out the status of your Rhode Island personal income tax refund.



Tax Refund Status

Check the status of your state tax refund

You filed your tax return, now - "Where's My Refund?"

Access this secure Web site to find out if the Division of Taxation received your return and whether your refund was processed

To get to your refund status, you'll need the following information as shown on your return:

- · Your social security number
- Your filing type



Rhode Island Department of Revenue Division of Taxation

NEWSLETTER POLICY

Rhode Island Tax News is a newsletter from the Rhode Island Department of Revenue's Division of Taxation. It is typically published each quarter. Its purpose is to provide taxpayers and tax professionals with general information regarding Rhode Island tax laws, regulations, and rulings, and procedures. It is neither designed nor intended to address complex issues in detail. Nothing contained in this newsletter in any way alters or otherwise changes any provisions of the Rhode Island General Laws, regulations of the Tax Division, or formal rulings. The Tax Division is at One Capitol Hill, Providence, RI 02908. Its website is www.tax.ri.gov.

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COMMENTS AND SUGGESTIONS

If you have comments or suggestions for Rhode Island Tax News, please e-mail its editor, Neil Downing: Neil.Downing@tax.ri.gov

BACK ISSUES

Rhode Island Tax News back issues are on the Tax Division website: www.tax.ri.gov

How to contact us

Taxpayers may contact the Division of Taxation online, by phone, by letter, or in person. (Hours of operation are typically 8:30 a.m. to 3:30 p.m. business days.)

Website

www.tax.ri.gov

(For numbers and e-mail addresses for specific sections, click the "Contact us" link.)

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