

First name	Initial	Last name	Your social security number
Spouse's first name	Initial	Last name	Spouse's social security number
Mailing address			Daytime telephone number
City, town or post office	State	ZIP code	City or town of legal residence

If using a Post Office Box or if your Mailing Address is different from your Home Address, enter your Home Address here:

PART 1 ANSWER THE FOLLOWING QUESTIONS TO DETERMINE IF YOU QUALIFY FOR PROPERTY TAX RELIEF

- | | |
|----------------------------------------------------------------------------------------------|-------------------------------------------------------------|
| A. Were you a legal resident of Rhode Island for all of 2012 | A. YES <input type="checkbox"/> <input type="checkbox"/> NO |
| B. Did you live in a household or rent a dwelling that was subject to property tax | B. YES <input type="checkbox"/> <input type="checkbox"/> NO |
| C. Are you current for property taxes or rent due on the homestead for all prior years | C. YES <input type="checkbox"/> <input type="checkbox"/> NO |
| D. Are you current on 2012 property taxes or rent and will pay any unpaid installments | D. YES <input type="checkbox"/> <input type="checkbox"/> NO |
| E. Was your household income \$30,000 or less (from part 2, line 9 below) | E. YES <input type="checkbox"/> <input type="checkbox"/> NO |

IF YOU ANSWER NO TO ANY OF THESE QUESTIONS, YOU ARE NOT ELIGIBLE FOR THIS CREDIT. STOP HERE. DO NOT COMPLETE THIS FORM.

PART 2 ENTER ALL INCOME RECEIVED BY YOU AND OTHER MEMBERS LIVING IN YOUR HOUSEHOLD

If no federal return is filed, DO NOT complete part 2. Instead go to page 2, complete part 6 and enter the result on line 9 below.

- | | | |
|------------------------------------------------------------------------------------------------------------------------------------|----|--|
| 1. Adjusted gross income from Federal Form 1040, line 37; 1040A, line 21 or 1040EZ, line 4..... | 1. | |
| 2. Non-taxable interest and dividends | 2. | |
| 3. Capital gains not included in line 1 | 3. | |
| 4. Social security (including Medicare premiums) and Railroad Retirement benefits not included in line 1 | 4. | |
| 5. Worker's compensation and tax exempt pensions | 5. | |
| 6. Cash public assistance payments (welfare, etc.) | 6. | |
| 7. Other non-taxable income (e.g. child support received, cash assistance from friends/family). Specify: | 7. | |
| 8. Addback of rental losses, business losses, capital losses, exclusion of foreign income and losses from pass-through entity..... | 8. | |
| 9. TOTAL 2012 HOUSEHOLD INCOME. Add lines 1 through 8 or enter amount from page 2, part 6, line 39 | 9. | |

PART 3 ADDITIONAL INFORMATION - ATTACH A COPY OF YOUR 2012 SOCIAL SECURITY AWARD LETTER OR FORM 1099 TO 1040H FORM

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|-----------------------------------------------------------------------------------------------------------|------|----------------------------------------------------------|----------------------------------------------------------------------------------------------|------|----------------------|
| 10A. Enter your date of birth | 10A. | / / | 10B. Enter spouse's date of birth | 10B. | / / |
| 10C. Were you or your spouse disabled and receiving Social Security Disability payments during 2012 | 10C. | YES <input type="checkbox"/> <input type="checkbox"/> NO | | | |
| 10D. Indicate the number of persons in your household | 10D. | <input type="text"/> | 10E. Enter the number of persons listed in 10D that are dependents under the age of 18 | 10E. | <input type="text"/> |

PART 4 TO BE COMPLETED BY HOMEOWNERS ONLY- ATTACH A COPY OF YOUR 2012 PROPERTY TAX BILL TO 1040H FORM

- | | | |
|------------------------------------------------------------------------------------------------------------------------------|-----|---|
| 11. Enter the amount of property taxes you paid or will pay for 2012 | 11. | |
| 12. Enter the amount from line 9 above | 12. | |
| 13. Enter percentage from computation table on back page | 13. | % |
| 14. Multiply amount on line 12 by percentage on line 13 | 14. | |
| 15. Tentative credit. Line 11 minus line 14. If line 14 is greater than line 11, enter zero..... | 15. | |
| 16. PROPERTY TAX RELIEF. Line 15 or \$300.00, whichever is LESS. Enter here and on Form RI-1040, line 14C..... | 16. | |

PART 5 TO BE COMPLETED BY RENTERS ONLY - ATTACH A COPY OF YOUR 2012 LEASE OR 3 RENT RECEIPTS TO 1040H FORM

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|------------------------------------------------------------------------------------------------------------------------------|------|---------|------------------|
| REQUIRED INFORMATION | Name | Address | Telephone number |
| Enter your LANDLORD'S name, address and telephone number: | | | |
| 17. Enter amount of rent you paid in 2012 | 17. | | |
| 18. Multiply the amount on line 17 by 20% | 18. | | |
| 19. Enter the amount from line 9 above | 19. | | |
| 20. Enter percentage from computation table on back page | 20. | % | |
| 21. Multiply amount on line 19 by percentage on line 20 | 21. | | |
| 22. Tentative credit. Line 18 minus line 21. If line 21 is greater than line 18, enter zero..... | 22. | | |
| 23. PROPERTY TAX RELIEF. Line 22 or \$300.00, whichever is LESS. Enter here and on Form RI-1040, line 14C..... | 23. | | |

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.

I also certify that the property taxes accrued and used for the purpose of the property tax relief credit have been or will be paid by me and there are no delinquent property taxes on my homestead.

Your signature	Date	Spouse's signature	Date
Paid preparer's signature and address		SSN, PTIN or EIN	Telephone number ()

PART 6 WORKSHEET FOR COMPUTING TOTAL HOUSEHOLD INCOME

IF YOU DO NOT FILE A FEDERAL TAX RETURN, USE THE FOLLOWING WORKSHEET TO COMPUTE YOUR TOTAL HOUSEHOLD INCOME.

24. Social security (including Medicare premiums) and Railroad Retirement benefits.....	24.	
25. Unemployment benefits, worker's compensation.....	25.	
26. Wages, salaries, tips, etc.....	26.	
27. Dividends and interest (taxable and nontaxable).....	27.	
28. Business and Farm income (net of expenses).....	28.	
29. Pension and annuity income (taxable and nontaxable).....	29.	
30. Rental income (net of expenses).....	30.	
31. Partnership, estate and trust income.....	31.	
32. Total gain on sale or exchange of property.....	32.	
33. Loss on sale or exchange of property (capital losses are limited to \$3,000.00).....	33.	
34. Cash public assistance (welfare, etc.).....	34.	
35. Alimony and child support received.....	35.	
36. Nontaxable military compensation and cash benefits.....	36.	
37. Other income, including cash assistance from friends or family for rent or utilities. Specify:	37.	
38. Addback of rental losses, business losses, capital losses, exclusion of foreign income and losses from pass-through entity.....	38.	
39. TOTAL 2012 HOUSEHOLD INCOME. Add lines 24 through 38. Enter here and on Form RI-1040H, page 1, line 9.....	39.	

COMPUTATION TABLE INSTRUCTIONS

Step 1 Read down the column titled household income until you find the income range that includes the amount shown on line 9.

Step 2 Read across from the income range line determined in step 1 to find the percent of income allowed as a credit. Enter this percentage on line 13 or line 20, whichever applies.

Household income	Percentage of income allowable as credit	
	1 person	2 or more
Less than 6,001	3%	3%
6,001 - 9,000	4%	4%
9,001 - 12,000	5%	5%
12,001 - 15,000	6%	5%
15,001 - 30,000	6%	6%

GENERAL INSTRUCTIONS

WHEN AND WHERE TO FILE

Form RI-1040H **must** be filed by April 15, 2013.

Even if you are seeking a filing extension for your Rhode Island income tax return, RI-1040, Form RI-1040H **must** be filed by April 15, 2013. An extension of time to file Form RI-1040, does **NOT** extend the time to file Form RI-1040H.

If filing with Form RI-1040, your property tax relief credit will decrease any income tax due or increase any income tax refund.

If you are not required to file a Rhode Island income tax return, Form RI-1040H may be filed by itself without attaching it to a Rhode Island income tax return. However, Form RI-1040H **must** be filed by April 15, 2013.

Your property tax relief claim should be filed as soon as possible after **December 31, 2012**. However, no claim for the year 2012 will be allowed unless such claim is filed by **April 15, 2013**. For additional filing instructions, see RIGL §44-33. Mail your property tax relief claim to the Rhode Island Division of Taxation - One Capitol Hill - Providence, RI 02908-5806.

WHO MAY QUALIFY

To qualify for the property tax relief credit you must meet all of the following conditions:

- You must have been a legal resident of Rhode Island for the entire calendar year 2012.
- Your household income must have been \$30,000.00 or less.
- You must have lived in a household or rented a dwelling that was subject to property taxes.
- You must be current on property tax due on your homestead for all prior years and on any current installments.

WHO MAY CLAIM CREDIT

If you meet all of the qualifications outlined above, you should complete Form RI-1040H to determine if you are entitled to a credit.

Only one person of a household may claim the credit.

The right to file a claim does not survive a person's death; therefore a claim filed on behalf of a deceased person cannot be allowed. If the claimant dies after having filed a timely claim, the amount thereof will be disbursed to another member of the household as determined by the Tax Administrator.

IMPORTANT DEFINITIONS

What is meant by "*homestead*" - The term "homestead" means your Rhode Island dwelling, whether owned or rented, and so much of the land around it as is reasonably necessary for the use of the dwelling as a home, but not exceeding one acre. It may consist of a part of a multi-dwelling, a multi-purpose building or another shelter in which people live. It may be an apartment, a houseboat, a mobile home or a farm.

What is meant by a "*household*" - The term "household" means one or more persons occupying a dwelling unit and living as a single nonprofit house-keeping unit. Household does not mean bona fide lessees, tenants or roomers and borders on contract.

What is meant by a "*dependent*" - The term "dependent" means any person living in the household who is under the age of 18 who can be claimed by someone else on their tax return.

What is meant by "*household income*" - The term "household income" means all income received both taxable and nontaxable by all persons of a household in a calendar year while members of the household.

What is meant by "*rent paid for occupancy only*" - The term "rent paid for occupancy only" means the gross rent paid only for the right of occupying your homestead. If you rented furnished quarters, or if utilities were furnished, such as heat, electricity, etc., then you must reduce the amount of gross rent by the reasonable rental value (not cost) of the furniture and the reasonable value of such utilities as were furnished.

LIMITATIONS ON CREDIT

Under the provisions of Section 44-33-16, a claim for relief shall exclude all taxes or rent paid with public assistance funds. The maximum amount of credit allowable under Chapter 44-33, Property Tax Relief Act, for calendar year 2012 is \$300.00. In event that more than one person owns the residence, the taxes will be divided by the owner's share.

RENTED LAND

If you live on land that is rented and your home or trailer is subject to property tax. Multiply the amount of rent you paid in 2012 by 20% and add the amount to the property tax paid. Then enter the total on RI-1040H, line 11.

Example:

Rent (3,600 X 20%).....	720.00
Property Tax.....	+ 2,000.00
Amount to be entered on line 11...	2,720.00