State of Rhode Island Division of Taxation

2025 Form RI-1040H

Rhode Island Property Tax Relief Claim

25100299990101

Your first name	MI	Last name	Suffix	Deceased?	Your social security number
				Yes ☐	
Spouse's first name	MI	Last name	Suffix	Deceased?	Spouse's social security number
				Yes ☐	
Mailing address				New address?	Daytime telephone number
				Yes ☐	
City, town or post office			State	ZIP code	City or town of legal residence
Home Address if using a PO Box or if your Mailing Address is different from Home Address				Email address	

PART 1 **ELIGIBILITY. IF YOU ANSWER NO TO ANY OF THESE QUESTIONS, YOU ARE NOT ELIGIBLE FOR THIS CREDIT.**
STOP HERE. DO NOT COMPLETE THE REST OF THIS FORM.

ELIGIBILITY

A	Were you domiciled in Rhode Island for all of 2025?	A	YES ☐	NO ☐
B	In 2025 did you live in a household or rent a dwelling that was subject to property tax?	B	YES ☐	NO ☐
C	Are you current for property taxes or rent due on the homestead for 2025 and all prior years?	C	YES ☐	NO ☐
D	Were you or your spouse 65 years of age or older and/or disabled as of December 31, 2025?	D	YES ☐	NO ☐
E	Was your 2025 total household income from page 2, line 32 $40,730 or less?	E	YES ☐	NO ☐

PART 2 **ADDITIONAL INFORMATION - ATTACH A COPY OF YOUR 2025 SOCIAL SECURITY AWARD LETTER OR FORM 1099 TO 1040H FORM**

INFO

1a	Enter the total amount of public assistance received by all members of your household	1a	
b	Enter your total household income from page 2, line 32	1b	
c	Enter your date of birth / /	1d	Enter spouse's date of birth / /
e	Were you or your spouse disabled and receiving Social Security Disability payments during 2025?	1e	YES ☐ NO ☐
f	Indicate the number of persons in your household	1f	
g	Enter the number of persons from 1f who are dependents under the age of 18	1g	

PART 3 **TO BE COMPLETED BY HOMEOWNERS ONLY– ATTACH A COPY OF YOUR 2025 PROPERTY TAX BILL TO 1040H FORM**

HOME OWNERS

2	Enter the amount of property taxes you paid or will pay for 2025	2	
3	Using your household income from line 1b enter percentage from the computation table located on pg 3	3	%
4	Multiply amount on line 1b by percentage on line 3	4	
5	Tentative credit. Subtract line 4 from line 2. If line 4 is greater than line 2, enter zero	5	
6	PROPERTY TAX RELIEF. Line 5 or $700.00, whichever is LESS	6	

PART 4 **TO BE COMPLETED BY RENTERS ONLY– ATTACH A COPY OF YOUR 2025 LEASE OR 3 RENT RECEIPTS TO 1040H**
LANDLORD INFORMATION (REQUIRED)

Name:	Address:	Telephone number:

RENTERS

7	Enter the amount of rent you paid in 2025	7	
8	Multiply the amount on line 7 by twenty (20) percent (0.2000)	8	
9	Using your household income from line 1b enter percentage from the computation table located on pg 3	9	%
10	Multiply amount on line 1b by percentage on line 9	10	
11	Tentative credit. Subtract line 10 from line 8. If line 10 is greater than line 8, enter zero	11	
12	PROPERTY TAX RELIEF. Line 11 or $700.00, whichever is LESS	12	

CREDIT

13	**PROPERTY TAX RELIEF**. Line 6 or line 12, whichever applies. Enter here and on Form RI-1040, line 14c	13	

RETURN MUST BE SIGNED - SIGNATURE IS LOCATED ON PAGE 2
Mailing address: RI Division of Taxation, One Capitol Hill, Providence, RI 02908-5806

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25100299990102

Your name	Your social security number

PART 5 ENTER ALL INCOME RECEIVED BY YOU AND ALL OTHER PERSONS LIVING IN YOUR HOUSEHOLD

Enter the income amounts from your 2025 federal 1040 on the appropriate lines below. If you did not file a federal 1040, enter your income amounts on the appropriate lines below.

HOUSEHOLD INCOME WORKSHEET

14	Wages, salaries, tips, etc. from Federal Form 1040 or 1040-SR, lines 1i and 1z	14	
15	Interest and dividends (taxable and nontaxable) from Federal Form 1040 or 1040-SR, lines 2a, 2b and 3b	15	
16	Taxable refunds, credits or offsets of state and local income taxes from Federal Form 1040 or 1040-SR, Sch 1, line 1	16	
17	Alimony received from Federal Form 1040 or 1040-SR, Schedule 1, line 2a	17	
18	Business income (or loss) from Federal Form 1040 or 1040-SR, Schedule 1, line 3	18	
19	Sale or exchange of property from Federal Form 1040 or 1040-SR line 7a and Federal Form 1040 or 1040-SR Schedule 1, line 4	19	
20	IRA distributions, and pensions and annuities from Federal Form 1040 or 1040-SR, line 4a and 5a. If your pension and/or annuity is fully taxable, use the amount from Federal Form 1040 or 1040-SR, line 5b	20	
21	Rental real estate, royalties, S corps, trusts, etc. from Federal Form 1040 or 1040-SR, Sch 1, line 5	21	
22	Farm income or loss from Federal Form 1040 or 1040-SR, Schedule 1, line 6	22	
23	Unemployment compensation from Federal Form 1040 or 1040-SR, Schedule 1, line 7	23	
24	Social security benefits (including Medicare premiums) taxable and nontaxable, and Railroad Retirement Benefits from Federal Form 1040 or 1040-SR, line 6a	24	
25	Other income from Federal Form 1040 or 1040-SR, Schedule 1, line 9	25	
26	Total income from Federal 1040 or 1040-SR- taxable and nontaxable. Add lines 14 through 25	26	
27	Deductions from Federal Form 1040 or 1040-SR, line 10	27	
28	Adjusted income. Subtract line 27 from line 26	28	
29	Cash public assistance received. Enter here and on page 1, Part 2, line 1a	29	
30	Other non-taxable income including child support, worker's compensation and monetary gifts	30	
31	Addback of rental losses, etc. from lines 18, 19, 21, 22 or 25 above	31	
32	**TOTAL 2025 HOUSEHOLD INCOME**. Add lines 28, 29, 30 and 31. Enter here and on page 1, line 1b	32	
33	Bank Account Withdrawals (see instructions)	33	

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.

Your signature	Spouse's signature		Date	Telephone number
Paid preparer signature	**Print name**		**Date**	**Telephone number**
Paid preparer address	**City, town or post office**	**State**	**ZIP code**	**PTIN**

May the Division of Taxation contact your preparer? YES ☐

Revised
09/2025

State of Rhode Island Division of Taxation

2025 Form RI-1040H

Rhode Island Property Tax Relief Claim

GENERAL INSTRUCTIONS

WHEN AND WHERE TO FILE

Form RI-1040H must be filed by April 15, 2026.

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, 2026. 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, 2026.

Your property tax relief claim should be filed as soon as possible after **December 31, 2025**. However, no claim for the year 2025 will be allowed unless such claim is filed by **April 15, 2026**. For additional filing instructions, see R.I. Gen. Laws § 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:

a) You must be sixty-five (65) years of age or older and/or disabled.
b) You must have been domiciled in Rhode Island for the entire calendar year 2025.
c) Your household income must have been $40,730.00 or less.
d) You must have lived in a household or rented a dwelling that was subject to property taxes.
e) You must be current on property tax and rent payments 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. If there are multiple individuals within a household, the taxable and non-taxable income of all household members must be included in part 5 of this return. If the household income of all members is less than or equal to the $40,730.00 threshold, the credit may still be claimed, but only by one member of the household.

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.

ATTACHMENTS - Keep your originals - send in copies

Attached to this claim shall be:
For homeowners: A copy of your 2025 property tax bill.
For renters: Copies of three (3) rent receipts for the year 2025, or a copy of your 2025 lease agreement. **You should keep your original rent receipts and send in photocopies printed on letter sized (8 1/2" x 11") paper**.
If you lived in subsidized housing, attach a copy of your HUD statement.

If you are a claimant under age 65, you MUST attach a copy of your social security disability award letter or Form 1099-SSA for the year 2025.

IMPORTANT DEFINITIONS

What is meant by *"bank account withdrawals"* - The term "bank account withdrawals" means withdrawals made by any persons of a household from a bank account to pay rent, property taxes or other personal expenses for the year. Report this amount on line 33. This is not classified as additional taxable income, but it is understood that some individuals may use prior deposits to pay current year rent, property tax or other personal expenses. As with all reported items on this return, documentation may be requested.

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 *"disabled"* - The term "disabled" means you are receiving a social security disability benefit.

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 housekeeping unit. Household does not mean bona fide lessees, tenants or roomers and borders on contract.

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 *"public assistance"* - The term "public assistance" means cash assistance from government assistance programs informally known as welfare assistance, and more commonly known as "Temporary Assistance for Needy Families (TANF)". Under R.I. Gen. Laws § 44-33-16, a claim for property tax relief shall exclude all taxes or rent paid with public assistance.

Note: Part 5, line 29 and Part 2, line 1a must be equal.

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 R.I. Gen. Laws § 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 2025 is $700.00. In the 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 2025 by 20% and add the amount to the property tax paid. Then enter the total on RI-1040H, line 2.

Example:

Rent ($3,600 X 20%)..... _____

Property Tax..... _____

Amount to be entered on line 2..... _____

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 32.

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 3 or line 9, whichever applies.

Household income	Percentage of income allowable as credit	
	1 person	2 or more
Less than 6,991	3%	3%
6,991 - 10,480	4%	4%
10,481 - 13,970	5%	5%
13,971 - 17,460	6%	5%
17,461 - 40,730	6%	6%