



**STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS**

Rhode Island Division of Taxation  
One Capitol Hill  
Providence, RI 02908-5800

Telephone: (401) 574-XXXX  
Email: [first.last@tax.ri.gov](mailto:first.last@tax.ri.gov)

Date of Notice:	09/15/2014
Case ID Number:	XXXXXXX
Taxpayer ID Number:	XXX-XX-XXXX
Assessment Type:	Income Tax
Tax Type:	Individual Income Tax
Audit Type:	Federal Audit Change
Tax Year:	2010
Assessment Amount:	\$1,229.45
Due Date	10/15/2014

**FIRST M LAST & FIRST M LAST  
STREET ADDRESS  
BLOCK ISLAND, RI 02807**

**NOTICE OF DEFICIENCY**

**You are receiving this notice because...** You have **been notified** by the IRS that income was not reported on your original Federal return and you have not reported to RI the additional income. The IRS has reported to us the following income sources. **Note: All income sources might not be listed or might not be the income that was not reported on your original return.**

10-99-R	XXXXXXXXXX TRUST COMPANY	\$6,130.00
1099-R	XXXXXXXXXX TRUST COMPANY	\$2,940.00
1099-SSA	SOCIAL SECURITY ADMINISTRATION	\$19,890.00
1099-SSA	SOCIAL SECURITY ADMINISTRATION	\$12,222.00

When a notice is received from the IRS indicating additional income was not reported, you are required to amend your Rhode Island income tax return (RIGL XX-XX-XX). The "Proposed Assessment Detail" found on Page 2 explains how the tax has been calculated.

**If you agree with this notice...** You can pay the proposed assessment amount listed on page 2. Mail your check or money order along with the payment coupon below to the address listed on the bottom of page 2. If you agree that additional tax is due, but disagree with the amount of tax owed. Complete a RI-1040X amended tax return and mail it to the address above. Blank forms are available from several sources (see Page 4 - "What Type of Assistance is Available"). If you are adjusting any of the income items, please attach a statement explaining the change.

**If you disagree with this notice...** Please respond in writing, stating the reasons that you were not required to include this income. If the IRS has made an adjustment to your account **please see page 4**. If a payment has already been made, please include a copy of your **anceled check** (front and back). Mail this and all documentation to the above address. Also see page 3 for "What Type of Assistance is Available" and appeal procedures.

**If you do not respond to this notice...** Failure to reply to this notice could result in additional interest and penalties and may prevent your driver's license, registration, sales, tax permit and other permits from being renewed. (Chapter 75 of Title 5 and Chapter 3 of Title 31 of the General Laws of Rhode Island, as amended).



STATE OF RHODE ISLAND  
DIVISION OF TAXATION \* ONE CAPITOL HILL, PROVIDENCE, RI 02908-5800

NOTICE OF DEFICIENCY  
RI PERSONAL INCOME TAX

123456789123456789000

**RETURN THIS BILL WITH REMITTANCE**

**FIRST M LAST & FIRST M  
LAST  
STREET ADDRESS  
BLOCK ISLAND, RI 02807**

**IT-D**

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<b>FIRST M LAST XXXXXXXX</b>		<u>Original</u>	<u>Adjustment</u>	<u>Proposed</u>
<b>1.</b> Filing Status.....	<b>1.</b>			Married Filing Jointly
<b>2.</b> Federal Adjusted Gross Income .....	<b>2.</b>	\$35,307.00	\$16,780.00	\$52,087.00
<b>3.</b> Rhode Island Modifications .....	<b>3.</b>	\$0.00	\$0.00	\$0.00
<b>4.</b> Modified RI AGI (line 2 less line 3) .....	<b>4.</b>	\$35,307.00	\$18,780.00	\$52,087.00
<b>5.</b> Deductions .....	<b>5.</b>	\$19,983.00	\$-1,258.52	\$18,724.48
<b>6.</b> <b>2</b> Exemption(s) .....	<b>6.</b>	\$7,300.00	\$0.00	\$7,300.00
<b>7.</b> RI Taxable Income (line 4 less lines 5 and 6).....	<b>7.</b>	\$8,024.00	\$18,038.52	\$26,062.52
<b>8.</b> Total RI Tax.....	<b>8.</b>	\$301.00	\$676.34	\$977.34
<b>9.</b> Allowable Federal Credits .....	<b>9.</b>	\$0.00	\$0.00	\$0.00
<b>10.</b> Other RI Credits .....	<b>10.</b>	00.00	\$0.00	\$0.00
<b>11.</b> Credit for Taxes Paid to Other States.....	<b>11.</b>	\$0.00	\$0.00	\$0.00
<b>12.</b> Tax After Credits (line 8 less lines 9, 10 and 11).....	<b>12.</b>	\$301.00	\$676.34	\$977.34
<b>13.</b> Flat Tax .....	<b>13.</b>	\$2,118.42	\$1,006.80	\$3,125.22
<b>14.</b> RI Tax (smaller of lines 12 or 12).....	<b>14.</b>	\$301.00	\$676.34	\$977.34
<b>15.</b> Withholding.....	<b>15.</b>			\$957.00
<b>16.</b> Estimated Payments .....	<b>16.</b>			\$0.00
<b>17.</b> Property Tax Relief Credit.....	<b>17.</b>	\$0.00	\$0.00	\$0.00
<b>18.</b> Earned Income Credit .....	<b>18.</b>	\$0.00	\$0.00	\$0.00
<b>19.</b> Lead Paint Credit.....	<b>19.</b>			\$0.00
<b>20.</b> Other payments.....	<b>20.</b>			\$0.00
<b>21.</b> Total Payments (add lines 15, 16, 17, 18, 19 and 20).....	<b>21.</b>			\$957.00
<b>22.</b> Refunds and carryforwards .....	<b>22.</b>			\$656.00
<b>23.</b> Payments after refunds and carryforwards (line 21 less line 22) .....	<b>23.</b>			\$301.00
<b>24.</b> Tax due (line 14 less line 23).....	<b>24.</b>			\$676.34
<b>25.</b> Late payment           \$414.46                      Late payment penalty   \$138.65                      Total Due .....	<b>25.</b>			\$1,229.00

**Remit your payment and the payment coupon to:**

**RHODE ISLAND DIVISION OF TAXATION  
ONE CAPITOL HILL  
PROVIDENCE, RI 02908-5800  
Income Tax**