



STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Department of Revenue  
DIVISION OF TAXATION  
One Capitol Hill  
Providence, RI 02908  
www.tax.ri.gov

RECEIVED

JUN 1 2011

RIHPHC

Edward Sanderson  
Rhode Island Historical Preservation & Heritage Commission  
150 Benefit Street  
Providence, RI 02903-1209

Re: Historic Homeownership Assistance Act – RIGL 44-33.1

Dear Mr. Sanderson:

In June 2010, the Rhode Island General Assembly passed legislation affecting several tax credit programs.

Effective January 1, 2011, the enacted legislation only allows for nine credits to be used against the Rhode Island personal income tax. Those credits are:

- Rhode Island Earned Income Credit
- Property Tax Relief Credit
- Lead Paint Credit
- Credit for income taxes of other states
- Historic Structures Tax Credit
- Motion Picture Productions Tax Credit
- Child and Dependent Care
- Tax Credits for Contributions to Scholarship Organizations, and
- Credit for tax withheld

Consequently, any credit not mentioned above is no longer allowed as a credit against Rhode Island personal income tax. This disallowance holds true for newly generated credits, as well as any carry forward amount.

You are receiving this letter because you are in charge of a program which issues credits which can no longer be claimed against Rhode Island personal income tax. If you continue to issue credits under your program, you need to inform recipients of your credit that effective January 1, 2011, the credit can no longer be claimed on Rhode Island Personal Income Tax returns.

If you have any questions regarding this matter, feel free to contact me.

Sincerely,

Donna Dube  
Principal Revenue Agent  
Forms, Credits & Incentives Section  
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