



Samaritan Members who are residents of Rhode Island

This is a reminder regarding the State of Rhode Island's new law requiring residents to purchase health care insurance—and the provisions for members of health care sharing ministries, such as Samaritan Ministries. Beginning in tax year 2020, when filing the Rhode Island individual tax return, both full- and part-time residents are required to document their compliance with the new law in order to avoid paying a health care shared responsibility penalty.

Residents of Rhode Island must provide this documentation by completing “**Form IND-HEALTH**” (and, if there is any lapse in health care provisions during the year, also the “**Shared Responsibility Worksheet**,” which will determine any applicable penalty). These forms must be enclosed with your **RI-1040** (full-time residents) or **RI-1040NR** (part-time residents) Rhode Island Individual Tax Return. For members of a healthcare sharing ministry, exemptions granted by the RI Division of Taxation will be claimed through Form **RI-1040** or **RI-1040NR**. There is no separate application process.

Below, you will find detailed instructions and a sample of completed page 1 of **RI-1040** and **RI-1040NR**, as well as a sample of **Form IND-HEALTH**.

2020 Tax Year Instructions for Forms RI-1040 and RI-1040NR and Form IND-HEALTH for Samaritan members

Forms 2020 RI-1040 and RI-1040NR

1. **RI-1040 and RI-1040NR** – Enter your personal information, then go to “Individual Mandate Penalty”—**line 12b** (RI-1040) or **line 15a** (RI-1040NR).

Because Samaritan Ministries **is not health insurance** and therefore **not** considered minimum essential coverage, only check the box next to “Individual Mandate Penalty” if you or other members of your 2020 tax household had insurance/minimum essential coverage, in addition to being a member of Samaritan Ministries.

2. Once you have completed the individual tax return, you will then complete **Form IND-HEALTH**.

Form IND-HEALTH

1. At the top of the form, enter your full name and social security number.
2. For each member of your 2020 tax household, enter full name, social security number, and exemption code (this is code “D” for members of a health care sharing ministry) for every applicable month they were active members of Samaritan Ministries. For each individual entry, document the the number of months (**if any**) for which the exemption does not apply. To do so, enter the total number of months that adults (**line 6a**) and/or children (**line 6b**) were neither members of Samaritan nor had insurance/minimum coverage, then complete the **Shared Responsibility Worksheet**,” which will determine any applicable penalty.

This is an informational service only for members of SMI and is not tax advice. For tax advice, please contact your tax adviser.

3. If you have more dependents than space allows on **Form IND-HEALTH**, print or make a copy of this form. At the top of the copy, remember to enter your last and first name(s) and middle initial(s) and social security number(s), as listed on **Forms RI-1040** or **RI-1040NR**, and then continue by listing your remaining dependents. Please note: the barcode at the top of this form is unique, so **do not download a new PDF**, as this will create a different barcode.
4. As a member of a health care sharing ministry, your exemption will be claimed through your personal income tax form; there is no separate application process. Therefore, the Exemption Number section on **Form IND-HEALTH** should be left blank.

You should not fill out the **Application for Exemption from the Rhode Island Shared Responsibility Payment** (accessed through HealthSource RI). This exemption is only for those with Christian Scientist-like beliefs regarding medical care. If you complete the application and later receive medical care, you may be fined.

If you have general questions regarding health care sharing ministries and taxes, please contact us at taxquestion@samaritanministries.org. For more specific tax questions, please consult your tax adviser.

State of Rhode Island Division of Taxation
2020 Form RI-1040
 Resident Individual Income Tax Return



20100199990101

Your social security number 123456789		Spouse's social security number 012345678	
Your first name John	MI O	Last name Anyone	Suffix Mr
Spouse's name Julie	MI A	Last name Anyone	Suffix Mrs
Address 1234 Anystreet Ave			
City, town or post office Anytown		State RI	ZIP code 12345
City or town of legal residence		Check each box that applies. Otherwise, leave blank.	Primary deceased? <input type="checkbox"/> Yes Spouse deceased? <input type="checkbox"/> New address? <input type="checkbox"/> Amended Return? * <input type="checkbox"/>
ELECTORAL CONTRIBUTION	If you want \$5.00 (\$10.00 if a joint return) to go to this fund, check here. (See instructions. This will not increase your tax or reduce your refund.) <input type="checkbox"/> Yes		If you wish the 1st \$2.00 (\$4.00 if a joint return) be paid to a specific party, check the box and fill in the name of the political party. Otherwise, it will be paid to a nonpartisan general account. <input type="checkbox"/>

FILING STATUS Check one

Single Married filing jointly Married filing separately Head of household Qualifying widow(er)

INCOME, TAX AND CREDITS	1	2	3	4	5	6	7	8	9a	9b	9c	9d	10a	10b	11	12a	12b	13a
1 Federal AGI from Federal Form 1040 or 1040-SR, line 11	1																	
2 Net modifications to Federal AGI from RI Sch M, line 3. If no modifications, enter 0 on this line.	2																	
3 Modified Federal AGI. Combine lines 1 and 2 (add net increases or subtract net decreases).....	3																	
4 RI Standard Deduction from left. If line 3 is over \$ 207,700 see Standard Deduction Worksheet.....	4																	
5 Subtract line 4 from line 3. If zero or less, enter 0.....	5																	
6 Enter # of exemptions from RI Sch E, line 5 in box, multiply by \$4,150 and enter result on line 6. If line 3 is over \$207,700, see Exemption Worksheet	6					<input type="checkbox"/>	X \$4,150 =											
7 RI TAXABLE INCOME. Subtract line 6 from line 5. If zero or less, enter 0.....	7																	
8 RI income tax from Rhode Island Tax Table or Tax Computation Worksheet.....	8																	
9a RI percentage of allowable Federal credit from page 3, RI Sch I, line 22.....	9a																	
b RI Credit for income taxes paid to other states from page 3, RI Sch II, line 29.....	9b																	
c Other Rhode Island Credits from RI Schedule CR, line 8.....	9c																	
d Total RI credits. Add lines 9a, 9b and 9c.....	9d																	
10a Rhode Island income tax after credits. Subtract line 9d from line 8 (not less than zero).....	10a																	
b Recapture of Prior Year Other Rhode Island Credits from RI Schedule CR, line 11.....	10b																	
11 RI checkoff contributions from page 3, RI Checkoff Schedule, line 37. Contributions reduce your refund or increase your balance due	11																	
12a USE/SALES tax due from RI Schedule U, line 4 or line 8, whichever applies	12a																	
b Individual Mandate Penalty (see instructions). Check <input checked="" type="checkbox"/> to certify full year coverage.	12b																	
13a TOTAL RI TAX AND CHECKOFF CONTRIBUTIONS. Add lines 10a, 10b, 11, 12a and 12b.....	13a																	

Rhode Island Standard Deduction Single **\$8,900**
 Married filing jointly or Qualifying widow(er) **\$17,800**
 Married filing separately **\$8,900**
 Head of household **\$13,350**

Using a paper clip, please attach Forms W-2 and 1099 here.

* If filing an amended return, attach the Explanation of Changes supplemental page

State of Rhode Island Division of Taxation
2020 Form RI-1040NR
 Nonresident Individual Income Tax Return



20100499990101

Your social security number 123456789		Spouse's social security number 012345678	
Your first name John	MI O	Last name Anyone	Suffix Mr
Spouse's name Julie	MI A	Last name Anyone	Suffix Mrs
Address 1234 Anystreet Ave			
City, town or post office Anytown		State RI	ZIP code 12345
City or town of legal residence		Check each box that applies. Otherwise, leave blank.	Primary deceased? <input type="checkbox"/>
			Spouse deceased? <input type="checkbox"/>
			New address? <input type="checkbox"/>
			Amended Return? * <input type="checkbox"/>
ELECTORAL CONTRIBUTION	If you want \$5.00 (\$10.00 if a joint return) to go to this fund, check here. (See instructions. This will not increase your tax or reduce your refund.)		<input type="checkbox"/> Yes
			If you wish the 1st \$2.00 (\$4.00 if a joint return) be paid to a specific party, check the box and fill in the name of the political party. Otherwise, it will be paid to a nonpartisan general account. <input type="checkbox"/>

Reserved for 2D barcode

x: 5.00 in
 y: 1.3 in
 w: 2.75 in
 h: 1.5 in

FILING STATUS Check one

Single Married filing jointly Married filing separately Head of household Qualifying widow(er)

INCOME, TAX AND CREDITS

Rhode Island Standard Deduction	Single	\$8,900
Married filing jointly or Qualifying widow(er)		\$17,800
Married filing separately		\$8,900
Head of household		\$13,350

Using a paper clip, please attach Forms W-2 and 1099 here.

1	Federal AGI from Federal Form 1040 or 1040-SR, line 11	1
2	Net modifications to Federal AGI from RI Sch M, line 3. If no modifications, enter 0 on this line.	2
3	Modified Federal AGI. Combine lines 1 and 2 (add net increases or subtract net decreases)	3
4	RI Standard Deduction from left. If line 3 is over \$207,700, see Standard Deduction Worksheet	4
5	Subtract line 4 from line 3. If zero or less, enter 0	5
6	Enter # of exemptions from RI Sch E, line 5 in box, multiply by \$4,150 and enter result on line 6. If line 3 is over \$207,700, see Exemption Worksheet <input type="checkbox"/> X \$4,150=	6
7	RI TAXABLE INCOME. Subtract line 6 from line 5. If zero or less, enter 0	7
8	RI income tax from Rhode Island Tax Table or Tax Computation Worksheet	8
9	RI percentage of allowable Federal credit from page 3, RI Sch I, line 25	9
10	Rhode Island tax after allowable Federal credit - before allocation. Subtract line 9 from line 8	10
11	RI allocated income tax. Check only one box. <input type="checkbox"/> All income is from RI, enter amount from line 10 on this line. <input type="checkbox"/> Nonresident with income from outside RI, complete Sch II and enter result on this line. <input type="checkbox"/> Part-year resident with income from outside RI, complete Sch III and enter result on this line.	11
12	Other Rhode Island Credits from RI Schedule CR, line 8	12
13a	Rhode Island income tax after credits. Subtract line 12 from line 11 (not less than zero)	13a
13b	Recapture of Prior Year Other Rhode Island Credits from RI Schedule CR, line 11	13b
14	RI checkoff contributions from page 3, RI Checkoff Schedule, line 33. Contributions reduce your refund or increase your balance due	14
15a	USE/SALES tax due from RI Schedule U, line 4 or line 8, whichever applies. Check <input type="checkbox"/> to certify use tax amount on line 15a is accurate.	15a
15b	Individual Mandate Penalty (see instructions). Check <input type="checkbox"/> to certify full year coverage.	15b
16a	TOTAL RI TAX AND CHECKOFF CONTRIBUTIONS. Add lines 13a, 13b, 14, 15a and 15b	16a

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

* If filing an amended return, attach the Explanation of Changes supplemental page

State of Rhode Island Division of Taxation
Form IND-HEALTH
 Individual Health Insurance Mandate Form



20106299990101

Name <i>John O. and Julie A. Anyone</i>	Social security number <i>123456789 and 012345678</i>
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Coverage Exemption Reasons and Codes			
Income Below Filing Threshold	NC	Aggregate Self Only Coverage Considered Unaffordable	G1
Coverage Considered Unaffordable	A	Member of Tax Household Born or Adopted During the Year	H1
Short Coverage Gap	B	Member of Tax Household Died During the Year	H2
Citizens Living Abroad & Certain Noncitizens	C	Nonresident of Rhode Island	N
Members of Healthcare Sharing Ministry	D	Had Minimum Essential Health Coverage	X
Members of Indian Tribes	E	HealthSource RI Exemption	RI
Incarceration	F	COVID - Related Hardship	19

Enter the name and social security number for each member of your tax household. For each household member, use the chart above to enter an exemption code for each corresponding month in which the household member had minimum essential health coverage or an exemption. If an individual qualified for an exemption through HealthSource RI, enter the exemption number(s) in the space provided.

Refer to the Individual Mandate Instructions for details and instructions on each of the coverage exemption types listed above.

If there are more than five (5) members in your tax household, please complete multiple IND-HEALTH Forms.

Name: <i>John O. Anyone</i>		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Social Security Number: <i>123456789</i>	Check <input type="checkbox"/> if under 18 years of age as of 01/01/2020	D	D	D	D	D	D	D	D	D	D	D	D
Exemption Number:		Number of months for which an exemption did not apply:											
Name: <i>Julie A. Anyone</i>		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Social Security Number: <i>012345678</i>	Check <input type="checkbox"/> if under 18 years of age as of 01/01/2020	D	D	D	D	D	D	D	D	D	D	D	D
Exemption Number:		Number of months for which an exemption did not apply:											
Name: <i>Joey A. Anyone</i>		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Social Security Number: <i>001234567</i>	Check <input checked="" type="checkbox"/> if under 18 years of age as of 01/01/2020	D	D	D	D	D	D	D	D	D	D	D	D
Exemption Number:		Number of months for which an exemption did not apply:											
Name:		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Social Security Number:	Check <input type="checkbox"/> if under 18 years of age as of 01/01/2020												
Exemption Number:		Number of months for which an exemption did not apply:											
Name:		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Social Security Number:	Check <input type="checkbox"/> if under 18 years of age as of 01/01/2020												
Exemption Number:		Number of months for which an exemption did not apply:											

6a) Total periods that adults did not have coverage:

6b) Total periods that children did not have coverage:

State of Rhode Island Division of Taxation
2020 Shared Responsibility Worksheet
 Individual Health Insurance Mandate Penalty Calculation

Name	Social security number

**NOTE: Use this worksheet to determine the amount of your Shared Responsibility Penalty Amount
 Attach this Worksheet along with Form IND-HEALTH to your personal income tax return**

INDIVIDUAL HEALTH INSURANCE MANDATE PENALTY CALCULATION FOR RHODE ISLAND for TY2020

STEP 1: FLAT DOLLAR AMOUNT METHOD

1 Enter the number of months that members of the tax household **DID NOT HAVE** coverage or an exemption

a Total number of months for ALL ADULTS: _____ X \$57.92 Enter total here -> 1b

c Total number of months for ALL CHILDREN UNDER 18 YEARS OF AGE: _____ X \$28.96 Enter total here -> 1d

2 Add the amounts from lines 1b and 1d..... 2

3 Enter the amount from line 2 or the amount from the Flat Fee Method Worksheet on page IND-8, whichever is less..... 3

STEP 2: PERCENTAGE OF INCOME METHOD

4 Enter your Modified Adjusted Gross Income.....

5 Enter your Federal Income Tax.....

6 Subtract the amount of Federal Income Tax.....

7 Income Percentage.....

8 Enter the total number of household members.....
 NOTE: All members of the household are counted.

9 Multiply the number of household members from line 8 by 12.0..... 9

10 Total number of months subject to the penalty. Add lines 1a and 1c..... 10

11 Divide line 10 by line 9. Carry apportionment to four decimal places (0.0000)..... 11

12 Multiply line 11 by line 7..... 12

13 Enter the amount from line 3 or line 12, whichever is greater..... 13

ONLY COMPLETE THIS FORM IF THERE IS ANY PERIOD OF TIME IN TAX YEAR 2020 WHEN YOU OR ANY MEMBER OF YOUR TAX HOUSEHOLD DID NOT HAVE APPROVED HEALTH CARE PROVISIONS OR AN APPROVED EXEMPTION.

STEP 3: BRONZE PLAN METHOD

14 a Enter the number of months subject to the penalty from line 10..... 14a

b Multiply the number of months from line 14a X \$280 and enter the total here..... 14b

c Enter the amount listed to the right for your tax household size
 1 member: \$3,360 2 members: \$6,720 3 members: \$10,080
 4 members: \$13,440 5 or more members: \$16,800
 14c

d Enter the amount from line 14b or line 14c, whichever is less..... 14d

15 **Individual Mandate Penalty.** Enter the amount from line 13 or line 14d, whichever is less. Enter this amount on Form RI-1040, page 1, line 12b or Form RI-1040NR, page 1, line 15b..... 15