

# **State of Rhode Island - Division of Taxation**

## **Personal Income Tax**

### **Regulation PIT 90-5**

#### **Filing Status of Husband and Wife Where One is a Partial-Year Resident**

This regulation applies when one of the spouses is a partial-year Rhode Island resident, the other spouse is a full-year Rhode Island resident, and the couple files a joint Federal income tax return. For example, a couple gets married and either the husband or the wife did not live in Rhode Island for all of the months during the year prior to marriage.

Sections 44-30-31(3) and 44-30-51(b)(4) of the Rhode Island General Laws require that separate Federal liabilities be computed for Rhode Island purposes using the married filing separately status. If one spouse itemizes, then the other spouse must also itemize his/her deductions.

The resident spouse then should file the appropriate resident return form and the partial-year resident spouse should file the appropriate partial year resident form with special attention to proper allocations and modifications.

The couple may elect to file a joint Rhode Island return as if both were residents of Rhode Island for the full year. If one of the spouses is required to report income to another state as a resident of that state, then section 44-30-18(e) must be used in determining any allowable credit for taxes paid to that state. See Regulation PIT 90-9.

CROSS REFERENCE: [PIT 90-9](#)

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TAX ADMINISTRATOR

DATE FILED: MAY 1, 1990