

AD-1000, CERTIFIED STATEMENT OF INCOME AND TAX FILING STATUS RELOCATION INCOME TAX ALLOWANCE (RITA)

(For relocating personnel reporting for duty on or after 1/1/2015)

USDA will use the following information to calculate the relocation income tax allowance (RITA) as shown on the federal, state, and local (if applicable) income tax returns.

1. FILING FOR TAX YEAR 20

2. FEDERAL FILING STATUS (as shown on IRS Form 1040):

Single

Head of Household

Married Filing Jointly

Married Filing Separately

Qualifying Widow

3. TAXABLE INCOME (as shown on IRS Form 1040):

4. STATE TAX RETURNS

4a: Did any state tax your moving expense reimbursements or third-party payments (if applicable) for the tax year?

Yes

No

4b: Did more than one state tax your moving expense reimbursements or third-party payments (if applicable) for the tax year?

Yes

No

4c: Did more than one state tax the same portion of your moving expense reimbursements or third-party payments (if applicable) for the tax year?

Yes

No

4d: If two or more states taxed the same portion of your moving expense reimbursements or third-party payments (if applicable), did either state allow for an adjustment or credit of other income taxes paid to the other state?

Yes

No

4e: List the name of the states that taxed your moving expense reimbursements or third-party payments for the tax year.

States		

5. LOCAL TAX RETURNS

If you filed a local income tax return, such as a county or parish return, specify the name of the taxing localities and the applicable tax rates (example: Jefferson, .02%). If not, leave blank.

Localities	Tax Rates

DECLARATION

The information submitted is true and accurate to the best of my knowledge. I agree to notify the appropriate agency official of any significant changes in the information provided so that the RITA can be calculated correctly.

I further agree that if the 12-month service agreement required by [41 CFR 302-2.15](#) is violated or the RITA is not filed, the total amount of the RITA will become a debt due to the United States Government and will be repaid according to agency procedures.

Employee Signature

Spouse Signature

Employee Name

Spouse Name

Signature Date

Signature Date

Ensure the employee's USDA-issued W-2, with all personally identifiable information (PII) removed is included with this claim.

PRIVACY ACT STATEMENT

Collection of this information is authorized by 5 U.S.C. § 5724b. The use of an individual's information for purposes related to federal income taxes is authorized by 26 U.S.C. § 6109. The information furnished or submitted with this form is confidential and will be used to calculate the employee's RITA. Submission of the requested information is voluntary; however, the RITA cannot be calculated without it.

Form AD-1000 Instructions

Use the following instructions to complete the Form AD-1000, Certified Statement of Income and Tax Filing Status Relocation Income Tax Allowance (RITA)

Who is Required to File?

You are required to file a RITA if there is a Moving Allowance Taxed amount in Box 14 of your W2.

Getting Started

Field 1: Enter the tax year as displayed on your USDA-issued W-2. (The one which has a Moving Allowance Taxed amount in Box 14.)

Field 2: Select the Federal filing status as shown on your IRS Form 1040.

Field 3: Enter the taxable income amount. There is a line number on the IRS Form 1040 with the taxable income amount.

Field 4: The state tax questions must be answered to determine the state marginal tax rate that will be used to compute the RITA. If you do not know the answers, consult a tax preparer for assistance.

In some circumstances, an employee may incur a state income tax liability on moving expenses in more than one state. For example, an employee may incur taxes on moving expenses in one state because of residency in that state, and in another state because that state taxes income earned within its jurisdiction irrespective of whether the employee is a resident.

Note: In the questions below, third-party payments refer to amounts paid to a vendor on your behalf for expenses, such as shipment and storage of household goods and airfare.

4a: Did any state tax your moving expense reimbursements or third-party payments for the tax year? Select Yes if: (1) you moved to or from a state that taxes salary and other wages, (2) your Relocation Voucher Statement reflects state tax withholdings, or (3) state tax withholdings associated with a relocation is reflected as Transaction Code 78 (10) in the "YR TO DATE" column on your last Earnings and Leave Statement for the calendar year. Complete 4b. then enter the state name in 4e. If none of the conditions in 4a apply, select No and go to field 5.

4b: Did more than one state tax your moving expense reimbursements or third-party payments for the tax year? For example, if you were entitled to a house hunting trip or sale of residential property, these expenses would be taxable to the old duty station state. All other moving expenses, such as en route (one-way move) are taxed to the new duty station state. If so, select Yes. Continue to 4c, then enter the additional state name in 4e. If not, select No.

4c: Did more than one state tax the same portion of your moving expense reimbursements or third-party payments for the tax year? It is unlikely that more than one state taxed the same moving expenses. For example, the sale of residential property in the old duty station state would probably not have been taxed in the new state as well; however, it must be accounted for if this occurred. If the same expense was taxed in more than one state, select Yes, and go to 4d. If not, select No and go to 5.

4d: If you answered Yes to 4c, did either state allow for an adjustment or credit of income taxes paid to the other state? (View your state tax returns to determine if an adjustment or credit was allowed.) Enter Yes or No and go to 4e.

4e: List the name of the states which taxed your moving expense reimbursements or third-party payments for the tax year. If your moving expense reimbursements or third-party payments were not taxable by the states, leave blank and go to 5.

Field 5: If you filed a local (county or parish) tax return, an additional income tax liability may have occurred because of moving expense reimbursements or third-party payments for the tax year. List the name of the local taxing locality and the applicable tax rate. The rate must be entered as a decimal number. For example, 2% is entered as .02. If you filed more than one local tax return, enter the name of each locality and tax rate for the tax year.

Field 6: Carefully read the declaration statement. If agreed, sign, print your name, and date the form. If married filing jointly was selected in 2, your spouse must also read, sign, print their name, and date the form. Submit the form, per your agency's instructions.