





RI Modifications to Federal Total Income

Name of estate or trust shown on Form RI-1041

Federal employer identification number

NOTE: For each modification being claimed you must enter the modification amount on the corresponding modification line and attach documentation supporting your modification. Otherwise, the processing of your return may be delayed.

Refer to the instructions for RI Schedule M for more detailed information on each of the modifications listed below.

If a modification is not listed, it is not an allowable Rhode Island adjustment to Federal Total Income.

MODIFICATIONS INCREASING FEDERAL TOTAL INCOME

- 2a Income from obligations of any state or its political subdivisions, other than Rhode Island under RIGL §44-30-12(1) and RIGL §44-30-12(2)
b Rhode Island fiduciary adjustment as beneficiary of an estate or trust under RIGL §44-30-17
c Recapture of Family Education Account modifications under RIGL §44-30-25(g)
d Bonus depreciation taken for federal purposes that must be added back to Rhode Island income under RIGL §44-61-1
e Recapture of Tuition Saving Program modifications (section 529 accounts) under RIGL §44-30-12(4)
f Recapture of tax credit income previously claimed as a modification decreasing Federal Total Income under RIGL §44-31.2-9, RIGL §44-31.3-2, RIGL §44-33.2-3(e)(2) and RIGL §44-33.6-3(f)
g Recapture of Scituate Medical Savings Account modifications under RIGL §44-30-25.1(d)(3)(i)
h Pass-through Entity Tax Elected to be paid under RIGL §44-11-2.3 - NOT FOR ESTATES OR TRUSTS - FOR INDIVIDUALS ONLY
i Total modifications INCREASING Federal Total Income. Add lines 2a through 2h. Enter here and on RI-1041, page 1, line 2.

