

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 more information on each modification. If a modification is not listed below, it is not valid and, therefore, not allowable.

MODIFICATIONS DECREASING FEDERAL TOTAL INCOME

- 1a Income from obligations of the US government included in Federal Total Income but exempt from state income taxes reduced by investment interest on the obligations taken as a federal itemized deduction..... 1a
b Rhode Island fiduciary adjustment as beneficiary of an estate or trust under RIGL §44-30-17..... 1b
c Elective deduction for new research and development facilities under RIGL §44-32-1..... 1c
d Railroad Retirement benefits paid by the Railroad Retirement Board..... 1d
e Qualifying investment in a certified venture capital partnership under RIGL §44-43-2..... 1e
f Family Education Accounts under RIGL §44-30-25..... 1f
g Tuition Saving Program contributions (section 529 accounts) under RIGL §44-30-12. Not to exceed \$500 (\$1,000 if joint return)..... 1g
h Exemptions from tax on profit or gain for writers, composers and artists under RIGL §44-30-1.1..... 1h
i Bonus depreciation taken on the Federal return that has not yet been subtracted from Rhode Island income under RIGL §44-61-1..... 1i
j Section 179 depreciation taken on the Federal return that has not yet been subtracted from Rhode Island under RIGL §44-61-1.1..... 1j
k Modification for performance based compensation realized by an eligible employee under the Jobs Growth Act under RIGL §42-64.11-4..... 1k
l Modification for exclusion for qualifying option under RIGL §44-39.3 AND modification for exclusion for qualifying securities or investment under RIGL §44-43-8..... 1l
m Modification for Tax Incentives for Employers under RIGL §44-55-4.1..... 1m
n Tax Credit income reported on Federal return exempt for Rhode Island purposes (see instructions for eligible credits)..... 1n
o Active duty military pay of Nonresidents stationed in Rhode Island and income for services performed in Rhode Island by the servicemember's spouse..... 1o
p Scituate Medical Savings Account contributions taxable on the Federal Return but exempt from Rhode Island under RIGL §44-30-25.1(d)(3)(i)..... 1p
q Amounts of insurance benefits for dependents and domestic partners included in Federal Total Income pursuant to chapter 12 of title 36 or other coverage plan under RIGL §44-30-12(c)(6)..... 1q
r Modification for Organ Transplantation for specific unreimbursed expenses incurred by Rhode Island Resident pursuant to RIGL §44-30-12(c)(7)..... 1r
s Modification for Rhode Island Resident business owner in certified enterprise zone under RIGL §42-64.3-7..... 1s
t Modification for taxable Social Security income under RIGL §44-30-12(c)(8) Primary Date of Birth / / Spouse Date of Birth / / (Required) (Required)..... 1t
u Modification for taxable Retirement income from certain pension plans or annuities under RIGL §44-30-12(c)(9) Primary Date of Birth / / Spouse Date of Birth / / (Required) (Required)..... 1u
v CASH BASIS ONLY - Deduction for Pass-Through Entity Tax claimed in Prior Year - NOT FOR ESTATES OR TRUSTS - FOR INDIVIDUALS ONLY..... 1v
w Total modifications DECREASING Federal Total Income. Add lines 1a through 1v. Enter as a negative amount here and on RI-1041, page 1, line 3..... 1w



RI Modifications to Federal Total Income

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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

Table with 2 columns: Description (2a-2k) and Amount (2a-2k). Includes items like 'Income from obligations of any state or its political subdivisions', 'Rhode Island fiduciary adjustment', 'Recapture of Family Education Account modifications', etc.

