

Name	Social security 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 AGI**

1a Income from obligations of the US government included in Federal AGI 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 <b>RIGL §44-30-17</b> .....	1b		
c Elective deduction for new research and development facilities under <b>RIGL §44-32-1</b> .....	1c		
d Railroad Retirement benefits paid by the Railroad Retirement Board.....	1d		
e Qualifying investment in a certified venture capital partnership under <b>RIGL §44-43-2</b> .....	1e		
f Family Education Accounts under <b>RIGL §44-30-25</b> .....	1f		
g Tuition Saving Program contributions (section 529 accounts) under <b>RIGL §44-30-12</b> . Not to exceed \$500 (\$1,000 if joint return).....	1g		
h Exemptions from tax on profit or gain for writers, composers and artists under <b>RIGL §44-30-1.1</b> .....	1h		
i Bonus depreciation taken on the Federal return that has not yet been subtracted from Rhode Island income under <b>RIGL §44-61-1</b> .....	1i		
j Section 179 depreciation taken on the Federal return that has not yet been subtracted from Rhode Island under <b>RIGL §44-61-1.1</b> .....	1j		
k Modification for performance based compensation realized by an eligible employee under the Jobs Growth Act under <b>RIGL §42-64.11-4</b> .....	1k		
l Modification for exclusion for qualifying option under <b>RIGL §44-39.3</b> AND modification for exclusion for qualifying securities or investment under <b>RIGL §44-43-8</b> .....	1l		
m Modification for Tax Incentives for Employers under <b>RIGL §44-55-4.1</b> .....	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 <b>Nonresidents</b> 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 <b>RIGL §44-30-25.1(d)(3)(i)</b> .....	1p		
q Amounts of insurance benefits for dependents and domestic partners included in Federal AGI pursuant to chapter 12 of title 36 or other coverage plan under <b>RIGL §44-30-12(c)(6)</b> .....	1q		
r Modification for Organ Transplantation for specific unreimbursed expenses incurred by <b>Rhode Island Resident</b> pursuant to <b>RIGL §44-30-12(c)(7)</b> .....	1r		
s Modification for taxable Social Security income under <b>RIGL §44-30-12(c)(8)</b>	1s	Primary Date of Birth (Required) / /	Spouse Date of Birth (Required) / /
t Modification for taxable Retirement income from certain pension plans or annuities under <b>RIGL §44-30-12(c)(9)</b>	1t	Primary Date of Birth (Required) / /	Spouse Date of Birth (Required) / /
u <b>CASH BASIS ONLY</b> - Deduction for Pass-Through Entity Tax claimed in Prior Year (See Instructions).....	1u		
v Modification for Child Tax Rebate under <b>RIGL §44-30-103</b> .....	1v		
w Total modifications <b>DECREASING</b> Federal AGI. Add lines 1a through 1v and enter as a negative amount.....	1w		

State of Rhode Island Division of Taxation  
**2022 RI Schedule M - page 2**  
 RI Modifications to Federal AGI

Name	Social security 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 AGI.**

**MODIFICATIONS INCREASING FEDERAL AGI**

2a Income from obligations of any state or its political subdivisions, other than Rhode Island under <b>RIGL §44-30-12(1) and RIGL §44-30-12(2)</b> .....	2a	
b Rhode Island fiduciary adjustment as beneficiary of an estate or trust under <b>RIGL §44-30-17</b> .....	2b	
c Recapture of Family Education Account modifications under <b>RIGL §44-30-25(g)</b> .....	2c	
d Bonus depreciation taken for federal purposes that must be added back to Rhode Island income under <b>RIGL §44-61-1</b> .....	2d	
e Recapture of Tuition Saving Program modifications (section 529 accounts) under <b>RIGL §44-30-12(4)</b> .....	2e	
f Recapture of tax credit income previously claimed as a modification decreasing Federal AGI (see instructions for more information).....	2f	
g Recapture of Scituate Medical Savings Account modifications under <b>RIGL §44-30-25.1(d)(3)(i)</b> .....	2g	
h Pass-through Entity Tax Elected to be Paid under <b>RIGL §44-11-2.3</b> .....	2h	
i Unemployment compensation received but not included in federal adjusted gross income under <b>RIGL §44-30-12(b)(6)</b> .....	2i	
j Taxable portion of Paycheck Protection Program Loan amount under <b>RIGL §44-30-12(b)(8)</b> (See Instructions).....	2j	
k .....RESERVED FOR FUTURE USE.....	2k	
l Total modifications <b>INCREASING</b> Federal AGI. Add lines 2a through 2k.....	2l	

**NET MODIFICATIONS TO FEDERAL AGI:**

1 Total modifications <b>DECREASING</b> Federal AGI. Enter the amount from Schedule M, page 1, line 1w.....	1	
2 Total modifications <b>INCREASING</b> Federal AGI. Enter the amount from line 2l above.....	2	
3 COMBINE lines 1 and 2. Enter here and on RI-1040 or RI-1040NR, page 1, line 2.....	3	