

**Forms, instructions updated to reflect tax treatment of UI benefits
Schedule M, and instructions for Form RI-1040 and Form RI-1040NR**

PROVIDENCE, R.I. – The Rhode Island Division of Taxation has updated its forms and instructions to make clear the Rhode Island tax treatment of unemployment benefits. The updated items, which are now available on the Division’s website, include the following:

Form/Instruction	Description	Link
Schedule M	“RI Modifications to Federal AGI”	https://go.usa.gov/xsSmC
Form RI-1040 instructions	Instructions for Rhode Island resident returns	https://go.usa.gov/xsSmI
Form RI-1040NR instructions	Instructions for Rhode Island nonresident/part-year returns	https://go.usa.gov/xsSmW

On March 28, 2021, the Division posted guidance explaining that Rhode Islanders will be able to deduct up to \$10,200 of unemployment compensation on their federal personal income tax returns under a recent federal law change, but must include that same amount as income on their Rhode Island state income tax returns under current Rhode Island law.¹

In the March 28, 2021 guidance, the Division said it was in the process of updating its forms and instructions to make clear the Rhode Island tax treatment of unemployment benefits. Those forms and instructions have now been updated and posted. (See table above.)

To view all Division forms and instructions:

<http://www.tax.ri.gov/taxforms/>

The Rhode Island Division of Taxation office is open to the public 8:30 a.m. to 3:30 p.m. business days. To learn more, see the agency’s website: www.tax.ri.gov, or call (401) 574-8829.

¹ See ADV 2021-13: http://www.tax.ri.gov/Advisory/ADV_2021_13.pdf.