STATE OF RHODE ISLAND
SUPPLEMENTAL BUSINESS CORPORATION TAX RETURN
Report of Changes Made in Net Income
On Examination of Federal Income Tax Return for the Year (Fiscal) __________
Due 60 days after notification of final adjustment

(Name of Corporation)  (Street Address)  (City or Town)  (State)  (Zip)

Federal Employee Identification No.

Net Income (per Original Federal Return) __________________________
(Before Net Operating Loss Deductions)
Add: Unallowable Deductions
(A) __________________________
(B) __________________________
(C) __________________________
(D) __________________________
Total __________________________

Deduct: Additional Deductions
(Net Operating Losses)
(A) __________________________
(B) __________________________
(C) __________________________
(D) __________________________
Total __________________________

Net Adjustment __________________________
Net Income as Corrected __________________________
Less: Exempt Interest __________________________
Dividends Received Credit __________________________
Adjusted Net Income as Corrected __________________________
Add: Rhode Island Tax Deducted __________________________
Entire Net Income as Corrected __________________________
Deduct: Entire Net Income Per Return Filed
(Not Less Than Zero) __________________________
Additional Income Subject to Tax __________________________
Apportionment to Rhode Island (______ %) __________________________
Additional Tax (See rates for years being reported) __________________________
Deduct: Net Worth Tax Paid In Excess of Original
Income Tax __________________________

Balance Due __________________________
Add: Interest from original due date of filing __________________________

Total Amount Due __________________________

I, the undersigned, hereby certify that the foregoing is a true and exact
copy of adjustments to net income as made by the Treasury Department's
examination of our Federal Income Tax Return as shown above.

Date __________________________ Signature __________________________ Title __________________________

ATTACH COPY OF FEDERAL FORM 4549
Rate for Tax and Interest Calculations
(See Over)

Rev. 1/97
TAX RATES

For fiscal years not noted below the tax rate is 8%

For tax years with a fiscal year ending in 1983, 1984 and 1989 see R1120FY

Fiscal years ending 7/1/89 and thereafter have a tax rate of 9%

For fiscal years ending 3/31/91 through 12/31/93 have the 9% tax rate plus a surtax of 11%

INTEREST RATES

Payments of Additional Tax:
Interest shall be calculated at the rate of:
  6% - through May 15, 1974
  8% - May 16, 1974 through May 31, 1981
  12% - June 1, 1981 through March 15, 1982
  20% - March 16, 1982 through December 31, 1984
  14.75% - Calendar 1985
  11.5% - Calendar 1986
  9.5% - Calendar 1987
  10.75% - Calendar 1988
  12% - Calendar 1989
  12.5% - Calendar 1990
  12% - Calendar 1991
  10% - Calendar 1992
  8% - Calendar 1993
  12% - Calendar 1994
  12% - Calendar 1995
  12% - Calendar 1996
  12% - Calendar 1997
  12% - Calendar 1998
  12% - Calendar 1999

Refunds:
  6% - Through May 15, 1982
  14% - May 16, 1982 through December 31, 1984

From January 1, 1985 forward, the rate to be used for refunds will be the same rate as used for additional tax as outlined above.