Rhode Island Business Corporation Tax Return

TO BE FILED BY C CORPORATIONS ONLY for calendar year 2012 or fiscal year beginning ___________________ - ending _________________.

Due on or before the 15th day of the 3rd month after close of the taxable year

NAME

ADDRESS

CITY STATE ZIP CODE

FEDERAL EMPLOYER IDENTIFICATION NUMBER TELEPHONE NUMBER

A. Gross Receipts  B. Depreciable Assets  C. Total Assets  D. RI Secretary of State Identification Number

NOTE: THIS RETURN WILL NOT BE CONSIDERED COMPLETE UNLESS ALL REQUIRED FEDERAL SCHEDULES ARE ATTACHED

Schedule A - Computation of Tax

1. Federal taxable income (see instructions) ................................................................. 1.
2. Total Deductions from page 2, Schedule B, line 2H .................................................. 3.
3. Total Additions from page 2, Schedule C, line 4F ...................................................... 5.
4. Adjusted taxable income. Line 1 less line 3 plus line 5 ............................................. 6.
5. Rhode Island Apportionment Ratio from Schedule J, line 5 .................................... 7.
7. Research and development adjustments (see instructions, attach schedule) ............. 9.
8. Pollution control and hazardous waste adjustment (see instructions) ................. 10a.
9. Capital investment deduction (see instructions) ..................................................... 10b.
10. TOTAL ADJUSTMENTS. Add lines 9, 10a and 10b ................................................. 11.
11. Rhode Island adjusted taxable income. Subtract line 11 from line 8 ...................... 12.
12. Rhode Island income tax. 9% of line 12 ................................................................. 13.
13. Rhode Island Credits from page 2, Schedule D, line 14O ...................................... 14.
14. Tax. Line 13 less line 14, but not less than Franchise Tax from Schedule H, Line 7 (Minimum $500) ................................................................. 15.
15. (a.) Recapture of credits (b.) Jobs Growth Tax Total (a.) + (b.) .............................. 16.
17. Payments made on 2012 declaration of estimated tax ........................................ 18.
18. Other payments ...................................................................................................... 19a.
20. TOTAL PAYMENTS. Add lines 18, 19a and 19b .................................................... 20.
22. (a) Interest (b) Penalty (c) Form 2220 interest ....................................................... 22.
25. Amount of overpayment to be credited to 2013 ................................................... 25.

Under penalties of perjury, I declare that I have examined this return, including the accompanying schedules and statements, and to the best of my knowledge it is true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which he has any knowledge.

Date Signature of authorized officer Title

Date Signature of preparer Address of preparer

MAY THE DIVISION CONTACT YOUR PREPARER ABOUT THIS RETURN? YES NO Phone number

MAILING ADDRESS: RI DIVISION OF TAXATION, ONE CAPITOL HILL, PROVIDENCE, RI 02908-5811
## Schedule B - Deductions to Federal Taxable Income

2. A. Net operating loss deduction (see instructions - attach schedule) ................................................... 2A.

B. Special deductions ........................................................................................................................... 2B.

C. Exempt dividends and interest - from page 3, Schedule E, line 10 ................................................ 2C.

D. Foreign dividend gross-up (§78) US 1120, Schedule C, line 15 ...................................................... 2D.

E. Bonus depreciation and Section 179 expense adjustment ............................................................. 2E.

F. Discharge of business indebtedness claimed as income on Federal return and previously included as RI income under American Recovery and Reinvestment Act of 2009 under RIGL §44-66-1 .......... 2F.

G. Modification for Tax Incentives for Employers under RIGL §44-55-4.1. Attach Form 107 .......... 2G.

H. TOTAL DEDUCTIONS. Add lines 2A, 2B, 2C, 2D, 2E, 2F and 2G. Enter here and on page 1, line 3 .................................. 2H.

## Schedule C - Additions to Federal Taxable Income

4. A. Interest (see instructions) ................................................................................................................. 4A.

B. Rhode Island corporate taxes (see instructions) .............................................................................. 4B.

C. Bonus depreciation and Section 179 expense adjustment .............................................................. 4C.

D. Add back of captive REIT dividends paid deduction ....................................................................... 4D.

E. Intangible addback ............................................................................................................................ 4E.

F. TOTAL ADDITIONS. Add lines 4A, 4B, 4C, 4D, and 4E. Enter here and on page 1, line 5 ................. 4F.

## Schedule D - Rhode Island Credits

14. A. RI-3468 - Investment Tax Credit - RIGL §44-31 ........................................................................... 14A.

B. RI-ZN02 - Enterprise Zone Wage Credit - RIGL §42-64.3-6 ............................................................... 14B.

C. RI-769P - Research and Development Facilities Property Credit - RIGL §44-32-2 ....................... 14C.

D. RI-769E - Research and Development Facilities Expense Credit - RIGL §44-32-3 .................. 14D.

E. RI-2441 - Adult and Child Day Care Assistance and Development Tax Credit - RIGL §44-47 .... 14E.

F. RI-8201 - Motion Picture Production Company Tax Credit - RIGL §44-31.2 and Musical and Theatrical Production Credits - RIGL §44-31.3 ................................................................. 14F.

G. RI-2949 - Jobs Training Tax Credit - RIGL §42-64.6 ................................................................. 14G.

H. RI-6324 - Adult Education Tax Credit - RIGL §44-46 ................................................................. 14H.

I. RI-2276 - Tax Credit for Contributions to Qualified Scholarship Organization - RIGL §44-62 ........ 14I.

J. RI-9261 - Jobs Development Rate Reduction Credit - RIGL §42-64.5 ............................................. 14J.

K. RI-286B - Historic Preservation Investment Tax Credit - RIGL §44-33.2 ....................................... 14K.

L. RI-3675 - Employment Tax Credit - RIGL §44-39.1 ................................................................. 14L.

M. RI-4482 - Incentives for Innovation and Growth - RIGL §44-63 .................................................... 14M.

N. Other Credits ............................................................................................................................... 14N.

O. TOTAL RHODE ISLAND CREDITS. Add lines 14A through 14N. Enter here and on page 1, line 14 ........................................ 14O.

NOTE: You must attach documents supporting your deductions. Otherwise, the processing of your return may be delayed.
Schedule E - Exempt Dividends and Interest

1. Dividends received from shares of stock of any payer liable for RI taxes as outlined in Chapters 11, 13, & 14 (attach schedule) .................................................. 1.
2. Amount of such dividends included in Special Deductions, Schedule B, line 2B ................................................................. 2.

Foreign Dividends included on line 13, 14 & 17 Schedule C, US 1120

4. Less than 20% owned X 70% ............................................................................................................................................... 4.
5. More than 20% owned X 80% ............................................................................................................................................... 5.
6. 100% owned X 100% ......................................................................................................................................................... 6.

8. Interest on certain obligations of the US (attach schedule) ............................................................................................. 8.
9. Interest on obligations of US possessions and other interest exempt under Rhode Island Law (attach schedule).................. 9.

Schedule F - Final Determination of Net Income by Federal Government

Has the Federal Government changed your taxable income for any prior year which has not yet been reported to The Tax Administrator? ............... Yes ☐ No ☐

If yes, complete Form RI-1120X immediately and submit to the Tax Administrator with any remittance that may be due.

NOTE: Changes made by the Federal Government in the income of any prior year must be reported to the Tax Administrator within 60 days after a final determination.

Schedule G - General Information

Location of principal place of business in Rhode Island

Location of corporation's books and records

US Business Code NumberPresident

State and date of incorporation Treasurer

Schedule H - Franchise Tax Calculation

1. Number of Shares of Authorized Stock
2. Par Value per Share of Stock (No par value = $100)
3. Authorized Capital. Multiply line 1 times line 2
4. Divide line 3 by $10,000.00
5. Multiply line 4 times $2.50
6. Apportionment Ratio from Schedule J, line 5
7. Franchise Tax. Multiply line 5 times line 6, but not less than $500.00

Schedule I - Federal Taxable Income (US 1120, page 1, line 28)

Enter amount for year that ended: 2012 2011 2010 2009 2008

Schedule J - Apportionment

Check if utilizing an alternative allocation apportionment calculation allowed under 44-11-14.1 through 44-11-14.6.

Average net book value

1. a. Inventory 1a.
   b. Depreciable assets 1b.
   c. Land 1c.
   d. Rent (8 times annual net rental rate) .................................................. 1d.
   e. Total 1e.
   f. Ratio in Rhode Island. Line 1e, column A divided by line 1e, column B .................................................. 1f.

Receipts

2. a. Gross receipts - Rhode Island Sales, .................................................. 2a.
    Gross receipts - Sales Under 44-11-14 (a) (2) (i) (B) .............................. 2a.
    b. Dividends 2b.
    c. Interest 2c.
    d. Rents 2d.
    e. Royalties 2e.
    f. Net capital gains 2f.
    g. Ordinary income ............................................................................ 2g.
    h. Other income .................................................................................. 2h.
    i. Income exempt from federal taxation ............................................ 2i.
    j. Total ............................................................................................... 2j.
    k. Ratio in Rhode Island. Line 2j, column A divided by line 2j, column B ........................................................................... 2k.

Salaries & Wages

3. a. Salaries and wages paid or incurred - (see instructions) ............... 3a.
    b. Ratio in Rhode Island. Line 3a, column A divided by line 3a, column B .................................................. 3b.

Ratio

4. Total of Rhode Island Ratios shown on lines 1f, 2k and 3b................................................................................................. 4.
5. Apportionment Ratio. Line 4 divided by 3 or by the number of ratios. Enter here and on page 1, Schedule A, line 7. 5.
Schedule CRS - Required Data for Combined Reporting Study

Section 1 - Combined Group Information
A. Is this company a member of a combined group of companies? .................................................................
   Yes  No
B. Is another company the designated agent responsible for the combined group? ..............................................
   Yes  No
C. If yes, provide the federal employer identification number of the designated agent filing the combined report.
   .................................................................
D. Is an election being made to file based on the federal consolidated return? ......................................................
   Yes  No
E. Is a FAS 109 Deduction Statement attached? ...................................................................................................
   Yes  No
F. If yes, provide the lump sum FAS 109 deduction amount.................................................................

Section 2 - Combined Group Calculations
1. Combined Federal Taxable Income..............................................................................................................
2. Combined Deductions (Attach detailed schedule) ........................................................................................
3. Combined Additions (Attach detailed schedule) ...........................................................................................
4. Adjusted Taxable Income. Line 1 minus Line 2 plus Line 3...........................................................................
   Rhode Island  Everywhere  Ratio
5. Combined Average Net Book Value of Property............................................................................................
6. Combined Receipts using Joyce Method........................................................................................................
7. Combined Receipts using Finnigan Method....................................................................................................
8. Combined Salaries, Wages and Compensation.............................................................................................
   Joyce Method  Finnigan Method
9. Combined Ratios Total Joyce Method - Add Ratios from lines 5, 6 and 8
   Finnigan Method - Add Ratios from lines 5, 7 and 8
10. Combined Apportionment Ratio - For each method, divide line 9 by 3.0...................................................
11. Rhode Island Adjusted Taxable Income - For each method, multiply line 4 times line 10......................
12. Combined Rhode Island Tax (If zero or less, enter zero.) ............................................................................
13. Credits under Combined Reporting (Attach detailed schedule) .................................................................
14. Tax Due under Combined Reporting - Line 12 minus Line 13 (If zero or less, enter zero.) ....................
15. Tax Due using Single Sales Factor (If zero or less, enter zero.) ...............................................................
16. Tax Due on actual filing (Including Rhode Island Minimum Tax for all members of the combined group)
17. Minimum Tax for the combined group (see instructions)...........................................................................
   Rhode Island  Worldwide
18. Combined Sales..............................................................................................................................................
19. Taxable Income.............................................................................................................................................

Section 3 - Listing of Companies included in this Combined Report (If more space is needed, attach a separate sheet.)

<table>
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<th>Federal ID#</th>
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Total number of companies included in this Combined Report:  

Rhode Island Everywhere