### MODIFICATIONS INCREASING FEDERAL TOTAL INCOME

2. A. Income from obligations of any state or its political subdivisions, other than Rhode Island under RIGL §44-30-12(b)(1) and RIGL §44-30-12(b)(2) .......................................................... 2A.
   
   B. Rhode Island fiduciary adjustment as beneficiary of an estate or trust under RIGL §44-30-17 .................................................. 2B.
   
   C. Recapture of Family Education Account modifications under RIGL §44-30-25(g) ................................................................. 2C.
   
   D. Bonus depreciation that has been taken for federal purposes that must be added back to Rhode Island income under RIGL §44-61-1 .......................................................... 2D.
   
   E. Section 179 depreciation that has been taken for federal purposes that must be added back to Rhode Island income under RIGL §44-61-1.1 .................................................. 2E.
   
   F. Recapture of Tuition Saving Program modifications (section 529 accounts) under RIGL §44-30-12(b)(4) .................................................. 2F.
   
   G. Recapture of Historic Tax Credit or Motion Picture Production Tax Credit modifications decreasing Federal Total Income previously claimed under RIGL §44-33-2.3(e)(2) and RIGL §44-31.2-9 respectively .................................................. 2G.
   
   H. Recapture of Scituate Medical Savings Account modifications under RIGL §44-30-25.1(d)(3)(i) .................................................. 2H.
   
I. Total modifications INCREASING Federal Total Income. Add lines 2A through 2H. Enter here and on Form RI-1041, page 1, line 2... 2I.

### MODIFICATIONS DECREASING FEDERAL TOTAL INCOME

3. A. Income from obligations of the US government included in Federal Total Income but exempt from state income taxes .......................................................... 3A.
   
   B. Rhode Island fiduciary adjustment as beneficiary of an estate or trust under RIGL §44-30-17 .................................................. 3B.
   
   C. Elective deduction for new research and development facilities under RIGL §44-32-1 ................................................................. 3C.
   
   D. Railroad Retirement benefits paid by the Railroad Retirement Board .......................................................... 3D.
   
   E. Qualifying investment in a certified venture capital partnership under RIGL §44-43-2 ................................................................. 3E.
   
   F. Family Education Accounts under RIGL §44-30-25(f) .......................................................... 3F.
   
   G. Tuition Saving Program contributions (section 529 accounts) under RIGL §44-30-12(c)(4). Maximum modification shall not exceed $500 ($1,000 if filing a joint return) .................................................. 3G.
   
   H. Exemptions from tax on profit or gain for writers, composers and artists under RIGL §44-30-1.1(c)(1) .................................................. 3H.
   
   I. Bonus depreciation that has already been taken on the Federal return that has not yet been subtracted from Rhode Island income under RIGL §44-61-1 .......................................................... 3I.
   
   J. Section 179 depreciation that has already been taken on the Federal return that has not yet been subtracted from Rhode Island income under RIGL §44-61-1.1 .................................................. 3J.
   
   K. Modification for performance based compensation realized by an eligible employee under the Jobs Growth Act under RIGL §42-64.11-4 .......................................................... 3K.
   
   L. Modification for exclusion for qualifying option under RIGL §44-39.3-1 AND modification for exclusion for qualifying securities or investment under RIGL §44-43-8 .................................................. 3L.
   
   M. Modification for Tax Incentives for employers under RIGL §44-55-4.1 .......................................................... 3M.
   
   N. Historic Tax Credit, Motion Picture Production Tax Credit or Musical & Theatrical Tax Credit income reported on Federal return exempt for RI purposes under RIGL §44-33.2-3(e)(2), §44-31.2-9(c) & §44-31.3-2(b)(6) .................................................. 3N.
   
   O. Active duty military pay of Nonresidents stationed in Rhode Island and income for services performed in Rhode Island by the servicemember’s spouse. This modification does NOT apply to RI residents .... 3O.
   
   P. Scituate Medical Savings Account contributions that are taxable on the Federal Return but exempt from Federal Total Income pursuant to chapter 12 of title 36 or other coverage plan under RIGL §44-30-25.1(d)(1) .................................................. 3P.
   
   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) .................................................. 3Q.
   
   R. Modification for Organ Transplantation for specific unreimbursed expenses incurred by claimant under RIGL §44-30-12(c)(7). This modification applies to RHODE ISLAND RESIDENTS ONLY .................................................. 3R.
   
   S. Modification for Resident business owner in certified enterprise zone under RIGL §42-64.3-7. This modification applies to RHODE ISLAND RESIDENTS ONLY .................................................. 3S.
   
   T. Income from the discharge of business indebtedness claimed as income on Federal return and previously claimed as RI income under the American Recovery and Reinvestment Act of 2009 under RIGL §44-66-1 .................................................. 3T.
   
   U. Total modifications DECREASING Federal Total Income. Add lines 3A through 3T. Enter as a negative amount here and on Form RI-1041, page 1, line 3... 3U.