## MODIFICATIONS INCREASING FEDERAL AGI

1. 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) .................................................. 1A.
2. Bonus depreciation that has already been taken for federal purposes that must be added back to Rhode Island income under RIGL §44-61-1.1 .......................................................... 1B.
3. Recapture of Family Education Account modifications under RIGL §44-30-25(g) ................................................. 1C.
4. Recapture of Historic Tax Credit or Motion Picture Production Tax Credit modifications decreasing Federal AGI previously claimed under RIGL §44-33.2-3(e)(2) and RIGL §44-31.2-9 respectively .................. 1D.
5. Recapture of Tuition Saving Program modifications (section 529 accounts) under RIGL §44-30-12(b)(4) ........................................ 1E.
6. Recapture of Scituate Medical Savings Account modifications under RIGL §44-30-25.1(d)(3)(i) ........................................ 1F.
7. Total modifications INCREASING Federal AGI. Add lines 1A through 1H. ......................................................... 1I.

## MODIFICATIONS DECREASING FEDERAL AGI

2. 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 ........................................... 2A.
3. 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 .................................. 2B.
4. Exemptions from tax on profit or gain for writers, composers and artists under RIGL §44-30-1.1(c)(1) ........................................ 2C.
5. Total modifications DECREASING Federal AGI. Add lines 2A through 2T and enter as a negative amount ............................ 2D.
6. Modification for exclusion for qualifying option under RIGL §44-33.2-1 AND modification for exclusion for qualifying securities or investment under RIGL §44-43-8 .................................................. 2E.
7. 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 ........................................ 2F.
8. 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) .................................................. 2G.
9. Total modifications DECREASING Federal AGI. Add lines 2A through 2T and enter as a negative amount ............................ 2I.

## NET MODIFICATIONS TO FEDERAL AGI

3. NET MODIFICATIONS TO FEDERAL AGI. COMBINE lines 1I and 2I. Enter here and on RI-1040 or RI-1040NR, page 1, line 2. 3.