### Line 4 - RI-2874
**Employer’s Apprenticeship Program**
For any taxpayer who employs a machine tool and metal trade apprentice or plastic process technician apprentice duly enrolled and registered under the terms of a qualified program (as determined by the state apprenticeship council) is entitled to a tax credit for each eligible apprentice for fifty percent (50%) of actual wages paid, or four thousand eight hundred dollars ($4,800), whichever is less; provided, that the apprenticeships meet certain requirements. Form RI-2874 must be completed and attached to the return.

**RIGL §44-11-41**
CAN BE USED ON FORM RI-1120C
CANNOT BE USED ON FORMS T-71, T-72, T-74 and T-86.

### Line 5 - RI-2880
**Residential Renewable Energy System Tax Credit**
For approved for specific types of residential systems approved by the RI Energy Office. Credit letter, application form and approval form from the RI Office of Energy Resources must be attached. Unused amounts CANNOT be carried forward to future years.

**RIGL §44-57**
CAN BE USED ON FORM RI-1120C
CANNOT BE USED ON FORMS T-71, T-72, T-74 and T-86.

### Line 6 - RI-2949
**Jobs Training Tax Credit**
For training specifically approved by the RI Human Resource Investment Council. Form RI-2949 must be completed and attached to the return.

**RIGL §42-64.6**
CAN BE USED ON FORMS RI-1120C, T-71, T-72 and T-74

### Line 7 - RI-3468
**Investment Tax Credit**
For manufacturing and other property. Proper documentation must be attached to your return. If using a 10% ITC, the 10% Certification letter from the Department of Labor and Training must be included with your documentation. Form RI-3468 must be completed and attached to the return.

**RIGL §44-31**
CAN BE USED ON FORMS RI-1120C, T-71 and T-74

### Line 8 - RI-3675
**Employment Tax Credit**
For an employer participating in the bonus program under RIGL §40-40-6.3.
A written certificate from the Director of Human Services must be attached to your return. The credit cannot reduce your tax below the minimum tax. Any unused amounts CANNOT be carried forward to future years.

**RIGL §44-39.1**
CAN BE USED ON FORMS RI-1120C, T-71, T-72, T-74 and T-86

### Line 9 - RI-4482
**Incentives for Innovation and Growth**
An eligible qualified innovative company may apply for a tax credit certificate in an amount equal to fifty percent (50%) of any investment made in the company, not to exceed $100,000. Unused amounts may be carried forward for 3 years. The original certificate must be attached to the return.

**RIGL §44-63**
CAN BE USED ON FORM RI-1120C
CANNOT BE USED ON FORMS T-71, T-72, T-74 and T-86.
2020 INSTRUCTIONS FOR SCHEDULE B-CR

BUSINESS ENTITY CREDIT SCHEDULE

TO BE USED WITH FORMS RI-1120C, T-71, T-72, T-74 & T-86

Line 10 - RI-5009
Educational Assistance and Development Tax Credit
Form RI-5009 must be completed and attached to the return.

RIGL §44-42
CAN BE USED ON FORMS RI-1120C, T-71, T-72 and T-74

Line 11 - RI-6324
Adult Education Credit
For employers offering specific types of adult education. Form RI-6324 must be completed and attached to the return.

RIGL §44-46
CAN BE USED ON FORMS RI-1120C, T-71, T-72, T-74 and T-86

Line 12 - RI-6754
Rhode Island New Qualified Jobs Incentive Act 2015
For Rhode Island businesses creating new full-time jobs that did not previously exist in this state. The Rhode Island business must be approved by the Rhode Island Commerce Corporation and must possess a tax credit certificate issued by the Rhode Island Division of Taxation. The original certificate must be attached to the return. Any unused amounts may be carried forward for 4 years.

RIGL §44-48.3
CAN BE USED ON FORMS RI-1120C, T-71, T-72 and T-74

Line 13 - RI-7233
Rhode Island Small Business Development Fund
Small business fund investors, upon making a capital investment in a small business development fund, earn a vested right to a credit against the entity's state tax liability. The small business fund investor must be approved by, and receive a tax credit certificate from, the Rhode Island Commerce Corporation. The original certificate must be attached to the return. Any unused amounts may be carried forward for 7 years.

RIGL §42-64.33
CANNOT BE USED ON FORM T-71
CANNOT BE USED ON FORMS RI-1120C, T-72, T-74 and T-86.

Line 14 - RI-7253
Rebuild Rhode Island Tax Credit
For Rhode Island businesses demonstrating that even though the business has committed capital investment or owner equity of at least 20% of the total project cost there exists a project financing gap which will likely cause the project not to be completed. The Rhode Island business must be approved by the Rhode Island Commerce Corporation and must possess a tax credit certificate issued by the Rhode Island Division of Taxation. The original certificate must be attached to the return. Any unused amounts may be carried forward for 4 years.

RIGL §42-64.20
CAN BE USED ON FORMS RI-1120C, T-71, T-72 and T-74

Line 15 - RI-769E
Research and Development Expense Credit
For federally defined excess RI expenses in laboratory or experimental research. Credit is 22.5% of qualified credit on first $25,000 and 16.9% of the credit above $25,000. This credit cannot reduce your tax by more than 50%. Any unused credit may be carried forward for 7 years. Form RI-769E must be completed and attached to the return.

RIGL §44-32-3
CAN BE USED ON FORMS RI-1120C and T-71

Line 16 - RI-769P
Research and Development Property Credit
For property in laboratory or experimental research. Credit is 10% of cost or basis of property. Any unused credit may be carried forward for 7 years. A modification under 44-32-1 may not be claimed for property used in this credit.

RIGL §44-32-2
CAN BE USED ON FORMS RI-1120C and T-71

Line 17 - RI-8201
Motion Picture Production Tax Credit or
Musical and Theatrical Production Tax Credits
For certified production costs as determined by the Rhode Island Film and Television Office and the Division of Taxation. The original certificate must be attached to the return. Any unused credit amount may be carried forward for three (3) years.

Motion Picture Production Tax Credit:
RIGL §44-31.2
CAN BE USED ON FORMS RI-1120C, T-71 and T-74

Musical and Theatrical Production Tax Credit:
RIGL §44-31.3
CAN BE USED ON FORMS RI-1120C, T-71, T-72 and T-74

Line 18 - RI-8826
Disabled Access Credit for Small Businesses
Form RI-8826 must be completed and attached to the return.

RIGL §44-54
CAN BE USED ON FORMS RI-1120C and T-72

Line 19 - RI-9261
Jobs Development Rate Reduction Credit
For business entities approved by the Economic Development Corporation.
Form RI-9261 must be completed and attached to the return.

RIGL §42-64.5
CAN BE USED ON FORMS RI-1120C, T-71, T-72 and T-74

Line 20 - RI-ZN02
Distressed Areas Economic Revitalization Act - Wage Credit
Approved benchmark page with new hire information and approval letter from the Enterprise Zone Council must be attached.

RIGL §42-64.3-6
CAN BE USED ON FORMS RI-1120C, T-71, T-72 and T-74

Line 21 - Total Rhode Island Credits
Add lines 1 through 20. Enter the total credit amount on this line and on the applicable line for the form being filed. See below for the applicable line.

Form RI-1120C - Schedule A, line 12
Form T-71 - Schedule A, line 8a
Form T-72 - Schedule B, line 2
Form T-74 - Schedule A, line 10
Form T-86 - line 5