

Name	Federal employer identification number

## RI SCHEDULE CR - OTHER RI CREDITS for RI-1065 & RI-1120S filers

### CURRENT YEAR CREDITS

**NOTE:** You **must** attach proper forms and documentation with this schedule or it will delay the processing of your return.

- The original certificate must be attached if taking credit for any of the below credits that are in the entity's name.
- If using a carry forward amount, you must attach a carry forward schedule.
- If the credit you are trying to use is not listed below, that means the credit is no longer allowed as a credit against personal income tax. Any unused carry forward amounts are also no longer allowed as a credit. Entering an ineligible credit either on one of the lines below or on an attached statement will result in the disallowance of the credit.

For more details on each credit, please see page 2 of the RI-1065 or RI-1120S instructions. The instructions are also available on the tax division's website: [www.tax.ri.gov](http://www.tax.ri.gov)

1	RI-2276 - Tax Credits for Contributions to Scholarship Organizations - <b>RIGL §44-62</b> .....	1	
2	RI-286B - Historic Structures - Tax Credit - <b>RIGL §44-33.2</b> , and Historic Preservation Tax Credits 2013 - <b>RIGL §44-33.6</b> .....	2	
3	RI-6754 - Rhode Island New Qualified Jobs Incentive Act 2016 - <b>RIGL §44-48.3</b> .....	3	
4	RI-7253 - Rebuild Rhode Island Tax Credit - <b>RIGL §42-64.20</b> .....	4	
5	RI-8201 - Motion Picture Production Tax Credits- <b>RIGL §44-31.2</b> , and Musical and Theatrical Production Tax Credits - <b>RIGL §44-31.3</b> .....	5	
6	<b>TOTAL CREDITS.</b> Add lines 1 through 5. Enter total of credits here.....	6	

### RECAPTURE OF PRIOR YEAR CREDITS

7	<b>Recapture credit #1:</b> Enter credit number _____ and credit name _____	7	
8	<b>Recapture credit #2:</b> Enter credit number _____ and credit name _____	8	
9	<b>TOTAL CREDIT RECAPTURE.</b> Add lines 8 and 9. Enter total credit recapture here.....	9	

## INSTRUCTIONS

If the partnership has one of the tax credits listed below passing through to its members, complete Schedule CR-PT. Attach the schedule and any supporting documentation to Form RI-1065.

All supporting documentation for any credit being used must be attached to the RI-1065 in order for credit to be given. If complete documentation is not submitted, the credit will be disallowed until the documentation is provided. Original certificates that are not in the member(s)' names for any of these credits must be attached to the return along with a breakdown showing to whom the credit is passing through and the amounts being passed through. The individual tax returns should include a copy of the credit certificate and the same member schedule.

**Line 1 - RI-2276 - Contribution to Scholarship Organizations Tax Credit**

For business entities that make contributions to qualified scholarship organizations. The entity must apply for approval of the tax credit and will receive a tax credit certificate issued by the Division of Taxation. The credit must be used in the tax year that the entity made the contribution. Unused amounts **CANNOT** be carried forward. RIGL §44-62

**Line 2 - RI-286B – Historic Structures - Tax Credit (Historic Preservation Investment Tax Credit) or Historic Preservation Tax Credits 2013 -**

For approved rehabilitation of certified historic structures. Any unused credit amount may be carried forward for ten (10) years. RIGL §44-33.2 and RIGL §44-33.6, respectively.

**Line 3 - RI-6754 - Rhode Island New Qualified Jobs Incentive Act 2016 Credit**

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. Any unused amounts may be carried forward for 4 years. RIGL §44-48.3.

**Line 4 - 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. Any unused amounts may be carried forward for 4 years. RIGL §42-64.20

**Line 5- 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. Any unused credit amount may be carried forward for three (3) years. RIGL §44-31.2 and RIGL §44-31.3, respectively.

**Line 6 - Total Rhode Island Credits** - Add lines 1 through 5 and enter the total credit amount on this line. All credits flow through to the shareholder(s) or member(s) of the entity filing this return and do not reduce the tax due on this return.