

RI SCHEDULE M

RI MODIFICATIONS TO FEDERAL AGI

2011

Name(s) shown on Form RI-1040 or RI-1040NR

Your social security number

NOTE: For each modification being claimed you must enter the modification amount on the corresponding modification line and attach documentation supporting your modification. Otherwise, the processing of your return may be delayed.

1. MODIFICATIONS INCREASING FEDERAL AGI

- A. Income from obligations of any state or its political subdivisions, other than Rhode Island under **RIGL §44-30-12(1) and RIGL §44-30-12(2)** 1A. _____
- B. Rhode Island fiduciary adjustment as beneficiary of an estate or trust under **RIGL §44-30-17** 1B. _____
- C. Recapture of Family Education Account modifications under **RIGL §44-30-25(g)** 1C. _____
- D. Bonus depreciation that has been taken for federal purposes that must be added back to Rhode Island income under **RIGL §44-61-1** 1D. _____
- 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** 1E. _____
- F. Recapture of Tuition Saving Program modifications (section 529 accounts) under **RIGL §44-30-12(4)**..... 1F. _____
- G. Recapture of Historic Tax Credit or Motion Picture Production Tax Credit modifications decreasing Federal AGI previously claimed under **RIGL §44-33.2-3(2) and RIGL §44-31.2-9** respectively 1G. _____
- H. Recapture of Scituate Medical Savings Account modifications under **RIGL §44-30-25.1(d)(3)(i)** 1H. _____
- I. Income from the discharge of business indebtedness deferred under the American Recovery and Reinvestment Act of 2009 under **RIGL §44-66-1**..... 1I. _____
- J. Total modifications **INCREASING** Federal AGI add lines 1A through 1I 1J. _____

2. MODIFICATIONS DECREASING FEDERAL AGI

- A. Income from obligations of the US government included in Federal AGI but exempt from state income taxes 2A. _____
- B. Rhode Island fiduciary adjustment as beneficiary of an estate or trust under **RIGL §44-30-17** 2B. _____
- C. Elective deduction for new research and development facilities under **RIGL §44-32-1** 2C. _____
- D. Railroad Retirement benefits paid by the Railroad Retirement Board 2D. _____
- E. Qualifying investment in a certified venture capital partnership under **RIGL §44-43-2** 2E. _____
- F. Family Education Accounts under **RIGL §44-30-25** 2F. _____
- G. Tuition Saving Program contributions (section 529 accounts) under **RIGL §44-30-12**. Maximum modification shall not exceed \$500 (\$1,000 if filing a joint return) 2G. _____
- H. Exemptions from tax on profit or gain for writers, composers and artists under **RIGL §44-30-1.1** 2H. _____
- 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**..... 2I. _____
- 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**..... 2J. _____
- K. Modification for performance based compensation realized by an eligible employee under the Jobs Growth Act under **RIGL §42-64.11-4** 2K. _____
- L. Modification for exclusion for qualifying option under **RIGL §44-39.3 AND** modification for exclusion for qualifying securities or investment under **RIGL §44-43-8** 2L. _____
- M. Modification for Tax Incentives for employers under **RIGL §44-55-4.1** 2M. _____
- N. Interest on indebtedness incurred or continued to purchase or carry obligations or securities the Income of which is exempt from Rhode Island personal income tax, to the extent that such interest has been deducted in determining federal adjusted gross income under **RIGL §44-30-12(c)(1)**..... 2N. _____
- O. Historic Tax Credit income or Motion Picture Production Tax Credit income reported on Federal return that is tax exempt for RI purposes under **RIGL §44-33.2-3(2) & §44-31.2-9(c)** respectively..... 2O. _____
- P. 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.**..... 2P. _____
- Q. Scituate Medical Savings Account contributions that are taxable on the Federal Return but exempt from Rhode Island under **RIGL §44-30-25.1(d)(3)(i)** 2Q. _____
- R. Amounts of insurance benefits for dependents and domestic partners included in Federal AGI pursuant to chapter 12 of title 36 or other coverage plan under **RIGL §44-30-12(c)(6)** 2R. _____
- S. 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**..... 2S. _____
- T. Modification for Resident business owner in certified enterprise zone under **RIGL §42-64.3-7**. **This modification applies to RHODE ISLAND RESIDENTS ONLY**..... 2T. _____
- U. Income from the discharge of business indebtedness deferred under the American Recovery and Reinvestment Act of 2009 under **RIGL §44-66-1**..... 2U. _____
- V. Total modifications **DECREASING** Federal AGI add lines 2A through 2U and enter as a negative amount 2V. (_____)

3. NET MODIFICATIONS TO FEDERAL AGI - COMBINE lines 1J and 2V

(Enter here and on RI-1040 or RI-1040NR, Page 1, line 2)

3.