

RI SCHEDULE I

2008

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

Your Social Security Number

RI MODIFICATIONS TO FEDERAL AGI MODIFICATIONS INCREASING FEDERAL AGI

NOTE: You must attach documents supporting your modification. Otherwise, the processing of your return may be delayed.

- 23. (a). Income from obligations of any state or its political subdivisions, other than RI under RIGL §44-30-12(1) and §44-30-12(2) 23(a). _____
- (b). Rhode Island fiduciary adjustment as beneficiary of an estate or trust under RIGL §44-30-17 23(b). _____
- (c). Recapture of Family Education Account modifications under RIGL §44-30-25(g) 23(c). _____
- (d). Bonus depreciation that has been taken for federal purposes that must be added back to Rhode Island income under RIGL §44-61-1..... 23(d). _____
- (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 23(e). _____
- (f). Recapture of Tuition Saving Program modifications (section 529 accounts) under §44-30-12(4) 23(f). _____
- (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) & RIGL §44-31.2-9 respectively 23(g). _____
- (h). Recapture of Scituate Medical Savings Account modifications under RIGL §44-30-25.1(d)(3)(i) 23(h). _____
- 23(i). Total modifications **INCREASING** Federal AGI add lines 23(a) through 23(h) 23(i). _____

MODIFICATIONS DECREASING FEDERAL AGI

- 24. (a). Income from obligations of the US government included in Federal AGI but exempt from state income taxes 24(a). _____
- (b). Rhode Island fiduciary adjustment as beneficiary of an estate or trust RIGL §44-30-17 24(b). _____
- (c). Elective deduction for new research and development facilities RIGL §44-32-1 24(c). _____
- (d). Railroad Retirement benefits 24(d). _____
- (e). Qualifying investment in a certified venture capital partnership RIGL §44-30-2 24(e). _____
- (f). Family Education Accounts attach form RI-1040FEA RIGL §44-30-25 24(f). _____
- (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) 24(g). _____
- (h). Exemptions from tax on profit or gain for writers, composers and artists under RIGL §44-30-1.1 24(h). _____
- (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 24(i). _____
- (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 24(j). _____
- (k). Modification for performance based compensation realized by an eligible employee under the Jobs Growth Act RIGL §42-64.11-4 24(k). _____
- (l). Modification for Tax Incentives for Capital Investments in Small Businesses under RIGL §44-43-2.. 24(l). _____
- (m). Modification for Tax Incentives for employers under RIGL §44-55-4.1 24(m). _____
- (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 adjust gross income under RIGL §44-30-12(c)(1) 23(n). _____
- (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 .. 24(o). _____
- (p). Active duty military pay of Nonresidents stationed in Rhode Island. This modification does **NOT** apply to RI residents 24(p). _____
- (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) 24(q). _____
- 24(r). Total modifications **DECREASING** Federal AGI add lines 24(a) through 24(q) and enter as a negative amount 24(r). ()
- 25. **NET MODIFICATIONS TO FEDERAL AGI - COMBINE** lines 23(i) and 24(r)
(enter here and on RI-1040 or RI-1040NR, page 1, line 2) 25.