

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

Your Social Security Number

## RI MODIFICATIONS TO FEDERAL AGI

### MODIFICATIONS INCREASING FEDERAL AGI

- 23. A. income from obligations of any state or its political subdivisions, other than RI (attach copies of 1099s or other documentation) ..... 23A. \_\_\_\_\_
- B. Rhode Island fiduciary adjustment as beneficiary of an estate or trust under RIGL §44-30-17 ..... 23B. \_\_\_\_\_
- C. 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 or taxable income ..... 23C. \_\_\_\_\_
- D. Family Education Accounts (RIGL 44-30-25)..... 23D. \_\_\_\_\_
- E. Bonus depreciation (RIGL 44-61-1) ..... 23E. \_\_\_\_\_
- F. Section 179 depreciation (RIGL 44-61-1.1) ..... 23F. \_\_\_\_\_
- 23G. Total modifications **INCREASING** Federal AGI add lines 23A, 23B, 23C, 23D, 23E and 23F ..... 23G. \_\_\_\_\_

### MODIFICATIONS DECREASING FEDERAL AGI

- 24. A. Income from obligations of the US government included in Federal AGI but exempt from state income taxes (attach copies of 1099s or other documentation) ..... 24A. \_\_\_\_\_
- B. Rhode Island fiduciary adjustment as beneficiary of an estate or trust under RIGL §44-30-17 ..... 24B. \_\_\_\_\_
- C. Elective deduction for new research and development facilities (attach form 1040RD) ..... 24C. \_\_\_\_\_
- D. Railroad Retirement benefits ..... 24D. \_\_\_\_\_
- E. Qualifying investment in a certified venture capital partnership ..... 24E. \_\_\_\_\_
- F. Family Education Accounts attach form RI-1040FEA (RIGL §44-30-25) ..... 24F. \_\_\_\_\_
- G. Tuition Saving Program (section 529 accounts) ..... 24G. \_\_\_\_\_
- H. Exemptions from tax on profit or gain for writers, composers and artists under RIGL §44-30-1.1 .... 24H. \_\_\_\_\_
- I. Bonus depreciation (RIGL §44-61-1) ..... 24I. \_\_\_\_\_
- J. Section 179 depreciation (RIGL §44-61.1) ..... 24J. \_\_\_\_\_
- K. Performance based compensation under the Jobs Growth Act (RIGL §44-64.11) ..... 24K. \_\_\_\_\_
- L. Modification for Tax Incentives for Capital Investments in Small Businesses under RIGL §44-43-2 24L. \_\_\_\_\_
- M. Modification for Tax Incentives for employers under RIGL §44-55-4.1 ..... 24M. \_\_\_\_\_
- 24N. Total modifications **DECREASING** Federal AGI add lines 24A, 24B, 24C, 24D, 24E, 24F, 24G, 24H, 24I, 24J, 24K, 24L and 24M.. 24N. \_\_\_\_\_

- 25. **NET MODIFICATIONS TO FEDERAL AGI - COMBINE** lines 23G and 24N  
(Enter here and on RI-1040 or RI-1040NR, page 1, line 2)..... 25.