

RI-1120C

Rhode Island Business Corporation Tax Return

2009

- Initial Return
- Consolidated Return
- Final Return
- Short Year
- Address Change

TO BE FILED BY C CORPORATIONS ONLY for calendar year 2009 or fiscal year beginning _____ - ending _____ .
 Due on or before the 15th day of the 3rd month after close of the taxable year

NAME		
ADDRESS		
CITY	STATE	ZIP CODE
FEDERAL IDENTIFICATION NUMBER		

A. Gross Receipts	B. Depreciable Assets	C. Total Assets	D. Sales Under 44-11-14 (a) (2) (i) (B)
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NOTE: THIS RETURN WILL NOT BE CONSIDERED COMPLETE UNLESS ALL REQUIRED FEDERAL SCHEDULES ARE ATTACHED

Schedule A - Computation of Tax

	1. Federal Taxable Income (see instructions)	1.	
	2. Total Deductions from page 2, Schedule B, line 2G	2.	
	3. Total Additions from page 2, Schedule C, line 3G	3.	
Apportioned Taxable Income	4. Adjusted taxable income - Line 1 less line 2 plus line 3	4.	
	5. Rhode Island Apportionment Ratio - from Schedule I, line 5	5.	
	6. Apportioned Rhode Island taxable income - Multiply line 4 by line 5	6.	
Adjustments	7. Research and development adjustments (see instructions, attach schedule)	7.	
	8. Pollution control and hazardous waste adjustment (see instructions)	8.	
	9. Capital investment deduction	9.	
	10. TOTAL ADJUSTMENTS - Add lines 7, 8 and 9	10.	
Tax and Credits	11. Rhode Island adjusted taxable income - line 6 plus or minus line 10	11.	
	12. Rhode Island income tax - 9% of line 11	12.	
	13. Rhode Island Credits from page 2, Schedule D, line 13O	13.	
	14. Tax - line 12 less line 13, but not less than \$500.00 (see instructions for Franchise Tax Calculation) ...	14.	
	15. (a.) Recapture of credits _____ (b.) Jobs Growth Tax _____ Total (a.) + (b.)	15.	
	16. Tax due - add lines 14 and 15	16.	
	17. Payments made on 2009 declaration of estimated tax.....	17.	
	18. Other payments	18.	
	19. Rhode Island Pass-through Withholding - Attach RI-1099PT to return	19.	
	20. TOTAL PAYMENTS - add lines 17, 18 and 19	20.	
Balance Due	21. Net tax due - Line 16 less line 20	21.	
	22. (a) Interest _____ (b) Penalty _____ (c) Form 2220 Interest	22.	
	23. Total due with return - Add lines 21 and 22. (Please use RI-1120V Form)	23.	
Refund	24. Overpayment - Line 20 less line 16	24.	
	25. Amount of overpayment to be credited to 2010	25.	
	26. Amount to be refunded - line 24 less line 25	26.	

Under penalties of perjury, I declare that I have examined this return, including the accompanying schedules and statements, and to the best of my knowledge it is true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which he has any knowledge.

Date Signature of authorized officer Title

Date Signature of preparer Address of preparer

MAY THE DIVISION CONTACT YOUR PREPARER ABOUT THIS RETURN? YES NO Phone number _____

MAILING ADDRESS: RHODE ISLAND DIVISION OF TAXATION, ONE CAPITOL HILL, PROVIDENCE, RI 02908-5811

Schedule B - Deductions to Federal Taxable Income

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

2. A. Net operating loss deduction (see instructions - attach schedule).....	2A.		
B. Special deductions	2B.		
C. Exempt dividends and interest - from page 3, Schedule E, line 10	2C.		
D. Foreign dividend gross-up (s78) US 1120, Schedule C, Line 15	2D.		
E. Bonus Depreciation and Section 179 expense adjustment	2E.		
F. Income from the discharge of business indebtedness deferred under American Recovery and Reinvestment Act of 2009 under RIGL 44-67-1.....	2F.		
G. TOTAL DEDUCTIONS - Add lines 2A, 2B, 2C, 2D, 2E and 2F - Enter here and on page 1, Line 2	2G.		

Schedule C - Additions to Federal Taxable Income

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

3. A. Interest (see instructions)	3A.		
B. Rhode Island corporate taxes (see instructions)	3B.		
C. Bonus Depreciation and Section 179 expense adjustment	3C.		
D. Add back of captive REIT dividends paid deduction	3D.		
E. Intangible Addback	3E.		
F. Discharge of business indebtedness claimed as income on Federal return and previously included as RI income under American Recovery and Reinvestment Act of 2009 under RIGL 44-67-1.....	3F.		
G. TOTAL ADDITIONS - Add lines 3A, 3B, 3C, 3D, 3E and 3F - Enter here and on page 1, Line 3	3G.		

Schedule D - Rhode Island Credits

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

13. A. RI-3468 - Investment Tax Credit - RIGL §44-31	13A.		
B. RI-ZN02 - Enterprise Zone Wage Credit - RIGL §42-64.3-6	13B.		
C. RI-7695 - Research and Development Facilities Property Credit - RIGL §44-32-2	13C.		
D. RI-7695 - Research and Development Facilities Expense Credit - RIGL §44-32-3	13D.		
E. RI-2441 - Adult and Child Day Care Assistance and Development Tax Credit - RIGL §44-47	13E.		
F. RI-8201 - Motion Picture Production Company Tax Credit - RIGL §44-31.2	13F.		
G. RI-2949 - Jobs Training Tax Credit - RIGL §42-64.6	13G.		
H. RI-6324 - Adult Education Tax Credit - RIGL §44-46	13H.		
I. RI-2446 - Tax Credit for Contributions to Qualified Scholarship Organization - RIGL §44-62	13I.		
J. RI-9261 - Jobs Development Rate Reduction Credit - RIGL §44-46	13J.		
K. RI-286B - Historic Preservation Investment Tax Credit - RIGL §44-33.2	13K.		
L. RI-3675 - Employment Tax Credit - RIGL §44-39.1	13L.		
M. RI-4482 - Incentives for Innovation and Growth - RIGL §44-63	13M.		
N. Other Credits	13N.		
O. TOTAL RHODE ISLAND CREDITS - Add lines 13A through 13N - Enter here and on page 1, Line 13	13O.		

Schedule E - Exempt Dividends and Interest

Table with 10 rows for dividend reporting, including sections for Foreign Dividends and Total calculation.

Schedule F - Final Determination of Net Income by Federal Government

Has the Federal Government changed your taxable income for any prior year which has not yet been reported to The Tax Administrator? Yes No
NOTE: Changes made by the Federal Government in the income of any prior year must be reported to the Tax Administrator within 60 days after a final determination.

Schedule G - General Information

Location of principal place of business in Rhode Island
Location of corporation's books and records
List states to which you are liable for income or excise taxes for the taxable year
US Business Code Number
State and date of incorporation
Number of shares of authorized stock

Schedule H - Federal Taxable Income (US 1120, page 1, line 28)

Table for Federal Taxable Income with columns for years 2009, 2008, 2007, 2006, and 2005.

Schedule I - Apportionment

Table for Apportionment with columns for COLUM A RI and COLUM B EVERYWHERE, including sections for Average net book value, Receipts, Salaries, and Ratio.