State of Rhode Island and Providence Plantations

Schedule B-CR 2014

Business Entity Credit Schedule

14111199990101

Name	Federal employer identification number
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	99-9999999

1	RI-2276 - Tax Credit for Contributions to Qualified Scholarship Organization - **RIGL §44-62**	1	9999999999 99
2	RI-2441 - Adult and Child Day Care Assistance and Development Tax Credit - **RIGL §44-47**	2	9999999999 99
3	RI-2874 - Employer's Apprenticeship Credit - **RIGL §44-11-41**	3	9999999999 99
4	RI-286B - Historic Preservation Investment Tax Credit - **RIGL §44-33.2** and Historic Preservation Tax Credits 2013 - **RIGL §44-33.6**	4	9999999999 99
5	RI-2949 - Jobs Training Tax Credit - **RIGL §42-64.6**	5	9999999999 99
6	RI-3468 - Investment Tax Credit - **RIGL §44-31**	6	9999999999 99
7	RI-3675 - Employment Tax Credit - **RIGL §44-39.1**	7	9999999999 99
8	RI-4482 - Incentives for Innovation and Growth - **RIGL §44-63**	8	9999999999 99
9	RI-5009 - Educational Assistance and Development Tax Credit - **RIGL §44-42**	9	9999999999 99
10	RI-6324 - Adult Education Tax Credit - **RIGL §44-46**	10	9999999999 99
11	RI-769E - Research and Development Facilities Expense Credit - **RIGL §44-32-3**	11	9999999999 99
12	RI-769P - Research and Development Facilities Property Credit - **RIGL §44-32-2**	12	9999999999 99
13	RI-8201 - Motion Picture Production Company Tax Credit - **RIGL §44-31.2**, and Musical and Theatrical Production Credits - **RIGL §44-31.3**	13	9999999999 99
14	RI-8826 - Disabled Access Credit - **RIGL §44-54**	14	9999999999 99
15	RI-9261 - Jobs Development Rate Reduction Credit - **RIGL §42-64.5**	15	9999999999 99
16	RI-ZN02 - Enterprise Zone Wage Credit - **RIGL §42-64.3-6**	16	9999999999 99
17	TOTAL RHODE ISLAND CREDITS. Add lines 1 through 16	17	9999999999 99

2014 INSTRUCTIONS FOR SCHEDULE B-CR

BUSINESS ENTITY CREDIT SCHEDULE
TO BE USED WITH FORMS T-71, T-72, T-74 & T-86

All supporting documentation for any credit being used must be attached to the return being filed in order for credit to be given. If complete documentation is not submitted, the credit will be disallowed until proper documentation is provided.

Original certificates must be provided for the Historic Preservation Investment Tax Credit, Historic Preservation Tax Credits 2013, the Motion Picture Production Company Tax Credit, the Musical and Theatrical Production Tax Credit, the Credit for Contributions to Qualified Scholarship Organizations, and the Incentives for Innovation and Growth Credit.

If tax is equal to the minimum income tax or the minimum franchise tax, no credit amount shall be listed, or allowed.

If you are using amounts carried forward from prior years, attach a schedule showing the year of credit origination and any amounts used to date.

Any missing or incomplete documentation will cause a delay in processing your return, and may cause a credit amount listed to be disallowed.

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NOT ALL CREDITS CAN BE USED ON EVERY RETURN. REFER TO THE INSTRUCTIONS FOR EACH CREDIT TO SEE IF THAT CREDIT IS ALLOWABLE AGAINST THE TAX ON THE RETURN BEING FILED.

TAKING A CREDIT NOT ALLOWED ON THE RETURN BEING FILED MAY RESULT IN A DELAY IN PROCESSING THE RETURN AND WILL RESULT IN THE CREDIT BEING DISALLOWED.

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Line 1 - RI-2276
Tax Credits for Contributions to Scholarship Organizations
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 original certificate must be attached to the return.** The credit must be used in the tax year that the entity made the contribution. Unused amounts **CANNOT** be carried forward.

RIGL §44-62
CAN BE USED ON FORMS T-71, T-72, T-74 and T-86

Line 2 - RI-2441
Daycare Assistance and Development Credit
For employers and others providing daycare to employees. Credits 30% of qualified expenses. This credit cannot reduce your tax below $500. Form RI-2441 must be completed and attached to the return.

RIGL §44-47
CAN BE USED ON FORMS T-71, T-72 and T-74

Line 3 - RI-2874
Employer's Apprenticeship Program
For any taxpayer who employs a machine tool and metal trade apprentice or plastic process technician apprentice duly enrolled and registered under the terms of a qualified program (as determined by the state apprenticeship council) is entitled to a tax credit for each eligible apprentice for fifty percent (50)% of actual wages paid, or four thousand eight hundred dollars ($4,800), whichever is less; provided, that the apprenticeships meet certain requirements. Form RI-2874 must be completed and attached to the return.

RIGL §44-11-41
CANNOT BE USED ON FORMS T-71, T-72, T-74, T-86.
RESERVED FOR FUTURE USE.

Line 4 - RI-286B
Historic Structures - Tax Credit (Historic Preservation Investment Tax Credit) and Historic Preservation Tax Credits 2013
For approved rehabilitation of certified historic structures. **The original certificate must be attached to the return.** Any unused credit amount may be carried forward for ten (10) years.

RIGL §44-33.2 and RIGL §44-33.6
CAN BE USED ON FORMS T-71, T-72 and T-74

Line 5 - RI-2949
Jobs Training Tax Credit
For training specifically approved by the RI Human Resource Investment Council. Form RI-2949 must be completed and attached to the return.

RIGL §42-64.6
CAN BE USED ON FORMS T-71, T-72 and T-74

Line 6 - RI-3468
Investment Tax Credit
For manufacturing and other property. Proper documentation must be attached to your return. If using a 10% ITC, the 10% Certification letter from the Department of Labor and Training must be included with your documentation. Form RI-3468 must be completed and attached to the return.

RIGL §44-31
CAN BE USED ON FORMS T-71 and T-74

Line 7 - RI-3675
Employment Tax Credit
For an employer participating in the bonus program under RIGL §40-40-6.3. A written certificate from the Director of Human Services must be attached to your return. The credit cannot reduce your tax below $500.00. Any unused amounts CANNOT be carried forward to future years.

RIGL §44-39.1
CAN BE USED ON FORMS T-71, T-72, T-74, T-86

Line 8 - RI-4482
Incentives for Innovation and Growth
An eligible qualified innovative company may apply for a tax credit certificate in an amount equal to fifty percent (50%) of any investment made in the company, not to exceed $100,000. Unused amounts may be carried forward for 3 years. **The original certificate must be attached to the return.**

RIGL §44-63
CANNOT BE USED ON FORMS T-71, T-72, T-74, T-86.
RESERVED FOR FUTURE USE.

2014 INSTRUCTIONS FOR SCHEDULE B-CR

BUSINESS ENTITY CREDIT SCHEDULE
TO BE USED WITH FORMS T-71, T-72, T-74 & T-86

Line 9 - RI-5009
Educational Assistance and Development Tax Credit
Form RI-5009 must be completed and attached to the return.

RIGL §44-42
CAN BE USED ON FORMS T-71, T-72 and T-74

Line 10 - RI-6324
Adult Education Credit
For employers offering specific types of adult education. Form RI-6324 must be completed and attached to the return.

RIGL §44-46
CAN BE USED ON FORMS T-71, T-72, T-74 and T-86

Line 11 - RI-769E
Research and Development Expense Credit
For federally defined excess RI expenses in laboratory or experimental research. Credit is 22.5% of qualified credit on first $25,000 and 16.9% of the credit above $25,000. This credit cannot reduce your tax by more than 50%. Any unused credit may be carried forward for 7 years. Form RI-7695E must be completed and attached to the return.

RIGL §44-32-3
CAN BE USED ON FORM T-71

Line 12 - RI-769P
Research and Development Property Credit
For property in laboratory or experimental research. Credit is 10% of cost or basis of property. Any unused credit may be carried forward for 7 years. A modification under 44-32-1 may not be claimed for property used in this credit.

RIGL §44-32-2
CAN BE USED ON FORM T-71

Line 13 - 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. The original certificate must be attached to the return. Any unused credit amount may be carried forward for three (3) years.

Motion Picture Production Tax Credit:
RIGL §44-31.2
CAN BE USED ON FORMS T-71 and T-74

Musical and Theatrical Production Tax Credit:
RIGL §44-31.3
CAN BE USED ON FORMS T-71, T-72 and T-74

Line 14 - RI-8826
Disabled Access Credit for Small Businesses
Form RI-8826 must be completed and attached to the return.

RIGL §44-54
CAN BE USED ON FORM T-72

Line 15 - RI-9261
Jobs Development Rate Reduction Credit
For business entities approved by the Economic Development Corporation. Form RI- 9261 must be completed and attached to the return.

RIGL §42-64.5
CAN BE USED ON FORMS T-71, T-72 and T-74

Line 16 - RI-ZN02
Distressed Areas Economic Revitalization Act - Wage Credit
Approved benchmark page with new hire information and approval letter from the Enterprise Zone Council must be attached.

RIGL §42-64.3-6
CAN BE USED ON FORMS T-71, T-72 and T-74

Line 17 - Total Rhode Island Credits.
Add lines 1 through 16. Enter the total credit amount on this line and on the applicable line for the form being filed. See below for the applicable line.

Form T-71 - Schedule A, line 8a
Form T-72 - Schedule B, line 2
Form T-74 - Schedule A, line 10
Form T-86 - line 5