State of Rhode Island and Providence Plantations

2015 RI Schedule M for RI-1041

RI Modifications to Federal Total Income

15101999990101

Name of estate or trust shown on Form RI-1041	Federal employer identification number
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999

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.

Refer to the instructions for RI Schedule M for more detailed information on each of the modifications listed below. If a modification is not listed, it is not an allowable Rhode Island adjustment to Federal Total Income.

MODIFICATIONS INCREASING FEDERAL TOTAL INCOME

2a	Income from obligations of any state or its political subdivisions, other than Rhode Island	2a	9999999999 99
b	Rhode Island fiduciary adjustment as beneficiary of an estate or trust	2b	9999999999 99
c	Recapture of Family Education Account modifications	2c	9999999999 99
d	Bonus depreciation taken for federal purposes that must be added back to Rhode Island income	2d	9999999999 99
e	Recapture of Tuition Saving Program modifications (section 529 accounts)	2e	9999999999 99
f	Recapture of tax credit income previously claimed as a modification decreasing Federal AGI	2f	9999999999 99
g	Recapture of Scituate Medical Savings Account modifications	2g	9999999999 99
h	Total modifications **INCREASING** Federal Total Income. Add lines 2a through 2g	2h	9999999999 99

MODIFICATIONS DECREASING FEDERAL TOTAL INCOME

3a	Income from obligations of the US government included in Federal AGI but exempt from state income taxes reduced by investment interest on the obligations taken as a federal itemized deduction	3a	9999999999 99
b	Rhode Island fiduciary adjustment as beneficiary of an estate or trust	3b	9999999999 99
c	Elective deduction for new research and development facilities	3c	9999999999 99
d	Railroad Retirement benefits paid by the Railroad Retirement Board	3d	9999999999 99
e	Qualifying investment in a certified venture capital partnership	3e	9999999999 99
f	Family Education Accounts	3f	9999999999 99
g	Tuition Saving Program contributions (section 529 accounts) . Not to exceed $500 ($1,000 if joint return)	3g	9999999999 99
h	Exemptions from tax on profit or gain for writers, composers and artists	3h	9999999999 99
i	Bonus depreciation taken on the Federal return that has not yet been subtracted from Rhode Island income	3i	9999999999 99
j	Section 179 depreciation taken on the Federal return that has not yet been subtracted from Rhode Island	3j	9999999999 99
k	Modification for performance based compensation realized by an eligible employee under the Jobs Growth Act	3k	9999999999 99
l	Modification for exclusion for qualifying option **AND** modification for exclusion for qualifying securities or investment	3l	9999999999 99
m	Modification for Tax Incentives for Employers	3m	9999999999 99
n	Tax Credit income reported on Federal return exempt for Rhode Island purposes (see instructions for eligible credits)	3n	9999999999 99
o	Active duty military pay of **Nonresidents** stationed in Rhode Island and income for services performed in Rhode Island by the servicemember's spouse	3o	9999999999 99
p	Scituate Medical Savings Account contributions taxable on the Federal Return but exempt from Rhode Island	3p	9999999999 99
q	Amounts of insurance benefits for dependents and domestic partners included in Federal AGI pursuant to chapter 12 of title 36 or other coverage plan	3q	9999999999 99
r	Modification for Organ Transplantation for specific unreimbursed expenses incurred by **Rhode Island Resident**	3r	9999999999 99
s	Modification for **Rhode Island Resident** business owner in certified enterprise zone	3s	9999999999 99
t	Income from the discharge of business indebtedness claimed as income on Federal return and previously claimed as RI income under the American Recovery and Reinvestment Act of 2009	3t	9999999999 99
u	Total modifications **DECREASING** Federal Total Income. Add lines 3a through 3t. Enter as a negative amount here and on Form RI-1041, page 1, line 3	3u	9999999999 99

DRAFT 12/03/2015