State of Rhode Island and Providence Plantations

2015 RI Schedule M

RI Modifications to Federal AGI

15100999990101

Name(s) shown on Form RI-1040 or RI-1040NR	Your social security number
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999-99-9999

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 AGI.

MODIFICATIONS INCREASING FEDERAL AGI

1a	Income from obligations of any state or its political subdivisions, other than Rhode Island	1a	9999999999 99
b	Rhode Island fiduciary adjustment as beneficiary of an estate or trust	1b	9999999999 99
c	Recapture of Family Education Account modifications	1c	9999999999 99
d	Bonus depreciation taken for federal purposes that must be added back to Rhode Island income	1d	9999999999 99
e	Recapture of Tuition Saving Program modifications (section 529 accounts)	1e	9999999999 99
f	Recapture of tax credit income previously claimed as a modification decreasing Federal AGI	1f	9999999999 99
g	Recapture of Scituate Medical Savings Account modifications	1g	9999999999 99
h	Total modifications **INCREASING** Federal AGI. Add lines 1a through 1g	1h	9999999999 99

MODIFICATIONS DECREASING FEDERAL AGI

2a	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	2a	9999999999 99
b	Rhode Island fiduciary adjustment as beneficiary of an estate or trust	2b	9999999999 99
c	Elective deduction for new research and development facilities	2c	9999999999 99
d	Railroad Retirement benefits paid by the Railroad Retirement Board	2d	9999999999 99
e	Qualifying investment in a certified venture capital partnership	2e	9999999999 99
f	Family Education Accounts	2f	9999999999 99
g	Tuition Saving Program contributions (section 529 accounts) . Not to exceed $500 ($1,000 if joint return)	2g	9999999999 99
h	Exemptions from tax on profit or gain for writers, composers and artists	2h	9999999999 99
i	Bonus depreciation taken on the Federal return that has not yet been subtracted from Rhode Island income	2i	9999999999 99
j	Section 179 depreciation taken on the Federal return that has not yet been subtracted from Rhode Island	2j	9999999999 99
k	Modification for performance based compensation realized by an eligible employee under the Jobs Growth Act	2k	9999999999 99
l	Modification for exclusion for qualifying option **AND** modification for exclusion for qualifying securities or investment	2l	9999999999 99
m	Modification for Tax Incentives for Employers	2m	9999999999 99
n	Tax Credit income reported on Federal return exempt for Rhode Island purposes (see instructions for eligible credits)	2n	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	2o	9999999999 99
p	Scituate Medical Savings Account contributions taxable on the Federal Return but exempt from Rhode Island	2p	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	2q	9999999999 99
r	Modification for Organ Transplantation for specific unreimbursed expenses incurred by **Rhode Island Resident**	2r	9999999999 99
s	Modification for **Rhode Island Resident** business owner in certified enterprise zone	2s	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	2t	9999999999 99
u	Total modifications **DECREASING** Federal AGI. Add lines 2a through 2t and enter as a negative amount	2u	9999999999 99

NET MODIFICATIONS TO FEDERAL AGI

3	NET MODIFICATIONS. COMBINE lines 1h and 2u. Enter here and on RI-1040 or RI-1040NR, page 1, line 2	3	9999999999 99

DRAFT 12/03/2015