Complete the Entity Information and Taxpayer Information boxes with the entity’s identification number, name, address, and entity type, and the taxpayer’s identification number, name and address.

If this is either an amended or final K-1, please indicate by checking the applicable box.

In the boxes provided, enter the taxpayer’s state of residency, Rhode Island apportionment ratio and ownership percentage of the entity. Rhode Island residents should enter 100% on the apportionment percentage line. The apportionment ratio should be calculated to six (6) decimal places.

All amounts reported on Rhode Island Schedule K-1 should reflect the taxpayer's share of income, not the entity's amounts. Amounts should be based on the Rhode Island apportionment ratio of the entity, as well as the taxpayer's ownership percentage.

**Section I - Taxpayer’s Income and Deduction Information**

1. Enter the taxpayer’s apportioned amount of Ordinary Business Income from Federal Form 1120S or 1065, Schedule K, line 1.

2. Enter the taxpayer’s apportioned amount of Interest and Dividends from Federal Form 1120S, Schedule K, lines 4 and 5a or Federal Form 1065, Schedule K, lines 5 and 6a.

3. Enter the taxpayer’s apportioned amount of Income from the Sale or Exchange of Property from Federal Form 1120S, Schedule K, lines 7, 8a and 9 or Federal Form 1065, Schedule K, lines 8, 9a and 10.

4. Enter the taxpayer’s apportioned amount of Rents and Royalties from Federal Form 1120S, Schedule K, lines 2, 3c and 6 or Federal Form 1065, Schedule K, lines 2, 3c and 7.

5. Enter the taxpayer’s apportioned amount of Miscellaneous Income from Federal Form 1120S, Schedule K, line 10 or Federal Form 1065, Schedule K, lines 4 and 11.

6. Enter the taxpayer’s apportioned amount of Section 179 deduction from Federal Form 1120S, Schedule K, line 11 or Federal Form 1065, Schedule K, line 12.

7. Enter the taxpayer’s apportioned amount of Other Deductions from Federal Form 1120S, Schedule K, lines 12a, 12b, 12c(2) and 12d or Federal Form 1065, Schedule K, line 13a, 13b, 13c(2) and 13d.

**Section II - Taxpayer’s Other Additions**

1. Enter the taxpayer’s apportioned amount of income from obligations of any state or its political subdivisions, other than Rhode Island under RIGL 44-30-12(1) and RIGL 44-30-12(2) from Form RI-1120S, Schedule C, line 1a or Form RI-1065, Schedule C, line 1a.

2. Enter the taxpayer’s apportioned amount of bonus depreciation that has been taken for federal purposes that must be added back to Rhode Island income under RIGL 44-61-1 from Form RI-1120S, Schedule C, line 1b or Form RI-1065, Schedule C, line 1b.

**Section III - Taxpayer’s Other Deductions**

1. Enter the taxpayer’s apportioned amount of income from obligations of the US government included in Federal AGI, but exempt from state income taxes from Form RI-1120S, Schedule B, line 1a or Form RI-1065, Schedule B, line 1a. This amount should be reduced by any investment interest incurred or continued on the obligation which has been taken as a federal itemized deduction.