

Initial Return

Consolidated Return

Final Return

Short Year

Address Change

TO BE FILED BY C CORPORATIONS ONLY for calendar year 2014 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 EMPLOYER IDENTIFICATION NUMBER	TELEPHONE NUMBER

A. Gross Receipts	B. Depreciable Assets	C. Total Assets	D. RI Secretary of State Identification Number
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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.	
	3. Total Deductions from page 2, Schedule B, line 2H	3.	
	5. Total Additions from page 2, Schedule C, line 4G	5.	
Apportioned Taxable Income	6. Adjusted taxable income. Line 1 less line 3 plus line 5	6.	
	7. Rhode Island Apportionment Ratio from Schedule J, line 5	7.	
	8. Apportioned Rhode Island taxable income. Multiply line 6 by line 7	8.	
Adjustments	9. Research and development adjustments (see instructions, attach schedule)	9.	
	10. a. Pollution control and hazardous waste adjustment (see instructions)	10a	
	b. Capital investment deduction (see instructions)	10b	
	11. TOTAL ADJUSTMENTS. Add lines 9, 10a and 10b	11.	
Tax and Credits	12. Rhode Island adjusted taxable income. Subtract line 11 from line 8.....	12.	
	13. Rhode Island income tax. 9% of line 12	13.	
	14. Rhode Island Credits from page 2, Schedule D, line 14O	14.	
	15. Tax. Line 13 less line 14, but not less than Franchise Tax from Schedule H, Line 7 (Minimum \$500).....	15.	
	16. (a.) Recapture of credits _____ (b.) Jobs Growth Tax _____ Total (a.) + (b.)	16.	
	17. Tax due. Add lines 15 and 16	17.	
	18. Payments made on 2014 declaration of estimated tax.....	18.	
	19. a. Other payments	19a	
	b. Rhode Island pass-through withholding. Attach RI-1099PT	19b	
	20. TOTAL PAYMENTS. Add lines 18, 19a and 19b	20.	
Balance Due	21. Net tax due. Subtract line 20 from line 17.....	21.	
	22. (a) Interest _____ (b) Penalty _____ (c) Form 2220 interest	22.	
	23. Total due with return. Add lines 21 and 22. (Please use Form RI-1120V)	23.	
Refund	24. Overpayment. Subtract lines 17 and 22 from line 20.....	24.	
	25. Amount of overpayment to be credited to 2015	25.	
	26. Amount to be refunded. Subtract line 25 from line 24.....	26.	

Check if a Jobs Growth Tax is being reported on line 16b.

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 _____

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. 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 §44-66-1	2F.		
G. Modification for Tax Incentives for Employers under RIGL §44-55-4.1. Attach Form 107.....	2G.		
H. TOTAL DEDUCTIONS. Add lines 2A, 2B, 2C, 2D, 2E, 2F and 2G. Enter here and on page 1, line 3	2H.		

Schedule C - Additions to Federal Taxable Income

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

4. A. Interest (see instructions)	4A.		
B. Rhode Island corporate taxes (see instructions)	4B.		
C. Bonus depreciation	4C.		
D. Add back of captive REIT dividends paid deduction	4D.		
E. Intangible addback.....	4E.		
F. Domestic Production Activity add back.....	4F.		
G. TOTAL ADDITIONS. Add lines 4A, 4B, 4C, 4D, 4E and 4F. Enter here and on page 1, line 5	4G.		

Schedule D - Rhode Island Credits

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

14. A. RI-3468 - Investment Tax Credit - RIGL §44-31	14A.		
B. RI-ZN02 - Enterprise Zone Wage Credit - RIGL §42-64.3-6	14B.		
C. RI-769P - Research and Development Facilities Property Credit - RIGL §44-32-2	14C.		
D. RI-769E - Research and Development Facilities Expense Credit - RIGL §44-32-3	14D.		
E. RI-2441 - Adult and Child Day Care Assistance and Development Tax Credit - RIGL §44-47	14E.		
F. RI-8201 - Motion Picture Production Company Tax Credit - RIGL §44-31.2 and Musical and Theatrical Production Credits - RIGL §44-31.3	14F.		
G. RI-2949 - Jobs Training Tax Credit - RIGL §42-64.6	14G.		
H. RI-6324 - Adult Education Tax Credit - RIGL §44-46	14H.		
I. RI-2276 - Tax Credit for Contributions to Qualified Scholarship Organization - RIGL §44-62	14I.		
J. RI-9261 - Jobs Development Rate Reduction Credit - RIGL §42-64.5	14J.		
K. RI-286B - Historic Preservation Investment Tax Credit - RIGL §44-33.2 and Historic Preservation Tax Credits 2013 - RIGL §44-33.6	14K.		
L. RI-3675 - Employment Tax Credit - RIGL §44-39.1	14L.		
M. RI-4482 - Incentives for Innovation and Growth - RIGL §44-63	14M.		
N. Other Credits	14N.		
O. TOTAL RHODE ISLAND CREDITS. Add lines 14A through 14N. Enter here and on page 1, line 14	14O.		

Schedule E - Exempt Dividends and Interest

Table with 10 rows for dividend calculations, including lines 1-10 and a sub-section for Foreign Dividends.

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

If yes, complete Form RI-1120X immediately and submit to the Tax Administrator with any remittance that may be due.

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

Schedule H - Franchise Tax Calculation

Table with 7 rows for franchise tax calculation, including lines 1-7.

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

Table with 5 columns for years 2014, 2013, 2012, 2011, and 2010.

Schedule J - Apportionment

Check if utilizing an alternative allocation apportionment calculation allowed under 44-11-14.1 through 44-11-14.6.

Main apportionment table with columns for RI and EVERYWHERE, and rows for Average net book value, Receipts, and Salaries & Wages.