



Name	Social security number

MODIFICATIONS DECREASING FEDERAL AGI

Attach supporting documentation for each modification being claimed. Refer to the instructions for more information on each modification.

1a 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.....	1a			
b Rhode Island fiduciary adjustment as beneficiary of an estate or trust under RIGL §44-30-17	1b			
c Elective deduction for new research and development facilities under RIGL §44-32-1	1c			
d Railroad Retirement benefits paid by the Railroad Retirement Board.....	1d			
e Qualifying investment in a certified venture capital partnership under RIGL §44-43-2	1e			
f Family Education Accounts under RIGL §44-30-25	1f			
g Tuition Saving Program contributions (section 529 accounts) under RIGL §44-30-12 . Not to exceed \$500 (\$1,000 if joint return).....	1g			
h Exemptions from tax on profit or gain for writers, composers and artists under RIGL §44-30-1.1	1h			
i Bonus depreciation taken on the Federal return that has not yet been subtracted from Rhode Island income under RIGL §44-61-1	1i			
j Section 179 depreciation taken on the Federal return that has not yet been subtracted from Rhode Island under RIGL §44-61-1.1	1j			
k Modification for performance based compensation realized by an eligible employee under the Jobs Growth Act under RIGL §42-64.11-4	1k			
l Modification for exclusion for qualifying option under RIGL §44-39.3 AND modification for exclusion for qualifying securities or investment under RIGL §44-43-8	1l			
m Modification for Tax Incentives for Employers under RIGL §44-55-4.1	1m			
n Tax Credit income reported on Federal return exempt for Rhode Island purposes (see instructions for eligible credits).....	1n			
o Active duty military pay of Nonresidents stationed in Rhode Island and income for services performed in Rhode Island by the servicemember's spouse.....	1o			
p Scituate Medical Savings Account contributions taxable on the Federal Return but exempt from Rhode Island under RIGL §44-30-25.1(d)(3)(i)	1p			
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 under RIGL §44-30-12(c)(6)	1q			
r Modification for Organ Transplantation for specific unreimbursed expenses incurred by Rhode Island Resident pursuant to RIGL §44-30-12(c)(7)	1r			
s Modification for taxable Social Security income under RIGL §44-30-12(c)(8)	1s			
Primary Date of Birth / / Spouse Date of Birth / / (Required) (Required)				
t Modification for taxable Retirement income from certain pension plans or annuities under RIGL §44-30-12(c)(9)	1t			
Primary Date of Birth / / Spouse Date of Birth / / (Required) (Required)				
u CASH BASIS ONLY - Deduction for Pass-Through Entity Tax claimed in Prior Year (see instructions).....	1u			
v Modification for taxpayers receiving military service pensions under RIGL §44-30-12(c)(11)	1v			
w Modification for taxpayers licensed under RIGL § 21-28.6 and/or RIGL § 21-28.11 for the amount of any expenditure eligible to be claimed as a federal income tax deduction but disallowed under 26 U.S.C. § 280E. RIGL § 44-30-12(c)(13)	1w			
x Section 174A Amortization Adjustment for research and development expensing [I.R.S. Code 174A].....	1x			

y Total modifications DECREASING Federal AGI. Add lines 1a through 1x and enter as a negative amount.....	1y			
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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

2a 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)	2a		
b Rhode Island fiduciary adjustment as beneficiary of an estate or trust under RIGL §44-30-17	2b		
c Recapture of Family Education Account modifications under RIGL §44-30-25(g)	2c		
d Bonus depreciation taken for federal purposes that must be added back to Rhode Island income under RIGL §44-61-1	2d		
e Recapture of Tuition Saving Program modifications (section 529 accounts) under RIGL §44-30-12(4)	2e		
f Recapture of tax credit income previously claimed as a modification decreasing Federal AGI (see instructions for more information).....	2f		
g Recapture of Scituate Medical Savings Account modifications under RIGL §44-30-25.1(d)(3)(i)	2g		
h Pass-through Entity Tax Elected to be Paid under RIGL §44-11-2.3	2h		
i Unemployment compensation received but not included in federal adjusted gross income under RIGL §44-30-12(b)(6)	2i		
j Taxable portion of Paycheck Protection Program Loan amount under RIGL §44-30-12(b)(8) (See Instructions).....	2j		
k Add back of Federal P.L. 119-21, H.R.1 Provisions from 2025 RI Schedule HR1 - Individual.....	2k		
l Reserved for future use.....	2l		
m Total modifications INCREASING Federal AGI. Add lines 2a through 2l.....	2m		

NET MODIFICATIONS TO FEDERAL AGI:

1 Total modifications DECREASING Federal AGI. Enter the amount from Schedule M, page 1, line 1y.....	1		
2 Total modifications INCREASING Federal AGI. Enter the amount from line 2m above.....	2		
3 COMBINE lines 1 and 2. Enter here and on RI-1040 or RI-1040NR, page 1, line 2.....	3		