

SCHEDULE I BENEFICIARY INFORMATION (All estates and trusts must complete this schedule)

	Name	Address	State of Residence	Social Security Number
20. Beneficiary				
21. Beneficiary				
22. Beneficiary				

If more space is needed, please attach the required information on a separate sheet of paper.

SCHEDULE II ALLOCATION AND MODIFICATION (To be completed by trusts and estates with nonresident beneficiaries)

	Column A	Column B	Column C	Column D	Column E
	Percent of beneficiaries' interest (must equal 100%)	Column A times total federal income page 1, line 1	Column A times total net modifications page 1, line 4	Combine Columns B and C. (add net increases or subtract net decreases.)	Residents enter amount from col D. Nonresidents enter RI source income from col B.
		Total Federal Income	Modifications to Federal Income	Modified Federal Income	Total Rhode Island Source Income
Resident Beneficiaries	23. Beneficiary				
	24. Beneficiary				
	25. Beneficiary				
	26. Beneficiary				
Nonresident Beneficiaries	27. Beneficiary				
	28. Beneficiary				
	29. Beneficiary				
	30. Beneficiary				
31. Total	100%				
32. Modifications to Rhode Island source income. Enter amount from column C that is included in column E					32.
33. Modified Rhode Island source income. Combine lines 31, column E and 32 (add net increases - subtract net decreases).....					33.
34. RI allocation. Divide line 33 by line 31, column D (not greater than 1.000). Enter here and on RI-1041, page 1, line 9.....					34.

SCHEDULE III CREDIT FOR INCOME TAXES PAID TO ANOTHER STATE

(resident estates or trusts only - a signed copy of the other state return must be attached)

35. Rhode Island income tax from page 1, line 8	35.	
36. Income from other state. If more than one state, see instructions.....	36.	
37. Modified federal total income from page 1, line 5	37.	
38. Divide line 36 by line 37	38.	_____
39. Multiply line 35 by line 38	39.	
40. Tax due and paid to other state Insert name of state paid _____	40.	
41. Maximum tax credit (line 35, 39 or 40, whichever is the SMALLEST). Enter here and on RI-1041, page 1, line 11	41.	

RI SCHEDULE M RI MODIFICATIONS TO FEDERAL TOTAL INCOME 2013

Name of estate or trust shown on Form RI-1041

Federal employer identification number

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.

MODIFICATIONS INCREASING FEDERAL TOTAL INCOME

2. A. Income from obligations of any state or its political subdivisions, other than Rhode Island under **RIGL §44-30-12(b)(1) and RIGL §44-30-12(b)(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 that has been taken for federal purposes that must be added back to Rhode Island income under **RIGL §44-61-1** 2D. _____
- E. Section 179 depreciation that has been taken for federal purposes that must be added back to Rhode Island income under **RIGL §44-61-1.1** 2E. _____
- F. Recapture of Tuition Saving Program modifications (section 529 accounts) under **RIGL §44-30-12(b)(4)**.... 2F. _____
- G. Recapture of Historic Tax Credit or Motion Picture Production Tax Credit modifications decreasing Federal Total Income previously claimed under **RIGL §44-33.2-3(e)(2) and RIGL §44-31.2-9** respectively 2G. _____
- H. Recapture of Scituate Medical Savings Account modifications under **RIGL §44-30-25.1(d)(3)(i)** 2H. _____
- I. Total modifications **INCREASING** Federal Total Income. Add lines 2A through 2H. Enter here and on Form RI-1041, page 1, line 2... 2I. _____

MODIFICATIONS DECREASING FEDERAL TOTAL INCOME

3. A. Income from obligations of the US government included in Federal Total Income but exempt from state income taxes..... 3A. _____
- B. Rhode Island fiduciary adjustment as beneficiary of an estate or trust under **RIGL §44-30-17** 3B. _____
- C. Elective deduction for new research and development facilities under **RIGL §44-32-1** 3C. _____
- D. Railroad Retirement benefits paid by the Railroad Retirement Board 3D. _____
- E. Qualifying investment in a certified venture capital partnership under **RIGL §44-43-2** 3E. _____
- F. Family Education Accounts under **RIGL §44-30-25(f)**..... 3F. _____
- G. Tuition Saving Program contributions (section 529 accounts) under **RIGL §44-30-12(c)(4)**. Maximum modification shall not exceed \$500 (\$1,000 if filing a joint return) 3G. _____
- H. Exemptions from tax on profit or gain for writers, composers and artists under **RIGL §44-30-1.1(c)(1)**.... 3H. _____
- I. Bonus depreciation that has already been taken on the Federal return that has not yet been subtracted from Rhode Island income under **RIGL §44-61-1**..... 3I. _____
- J. Section 179 depreciation that has already been taken on the Federal return that has not yet been subtracted from Rhode Island income under **RIGL §44-61-1.1**..... 3J. _____
- K. Modification for performance based compensation realized by an eligible employee under the Jobs Growth Act under **RIGL §42-64.11-4** 3K. _____
- L. Modification for exclusion for qualifying option under **RIGL §44-39.3-1 AND** modification for exclusion for qualifying securities or investment under **RIGL §44-43-8** 3L. _____
- M. Modification for Tax Incentives for employers under **RIGL §44-55-4.1** 3M. _____
- N. Historic Tax Credit, Motion Picture Production Tax Credit or Musical & Theatrical Tax Credit income reported on Federal return exempt for RI purposes under **RIGL §44-33.2-3(e)(2), §44-31.2-9(c) & §44-31.3-2(b)(6)**.... 3N. _____
- O. Active duty military pay of Nonresidents stationed in Rhode Island and income for services performed in Rhode Island by the servicemember's spouse. **This modification does NOT apply to RI residents**..... 3O. _____
- P. Scituate Medical Savings Account contributions that are taxable on the Federal Return but exempt from Rhode Island under **RIGL §44-30-25.1(d)(1)** 3P. _____
- Q. Amounts of insurance benefits for dependents and domestic partners included in Federal Total Income pursuant to chapter 12 of title 36 or other coverage plan under **RIGL §44-30-12(c)(6)** 3Q. _____
- R. Modification for Organ Transplantation for specific unreimbursed expenses incurred by claimant under **RIGL §44-30-12(c)(7)**. **This modification applies to RHODE ISLAND RESIDENTS ONLY**..... 3R. _____
- S. Modification for Resident business owner in certified enterprise zone under **RIGL §42-64.3-7**. **This modification applies to RHODE ISLAND RESIDENTS ONLY**..... 3S. _____
- 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 under **RIGL §44-66-1** 3T. _____
- 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. (_____)