

Department of Labor and Training

1511 Pontiac Avenue Cranston, RI 02920

**Rhode Island 10% Investment Tax Credit
Certification Form**

Name of Person Requesting Certification:		Date:
Address:		Tax Year: 2026
Fax Number:	Phone Number:	
Name & Address of Company to be Certified:		
Federal Identification Number:		NAICS Code:

Employers* may qualify for the 10% Investment Tax Credit by meeting one of the following three criteria:

- 1) The employer's median annual wage paid to its full-time equivalent employees must be greater than the average annual wage paid by all employers in the state in the same **three digit NAICS Code**.
or
- 2) The employer's median annual wage paid to its full-time equivalent employees is greater than or equal to 125 percent of the average annual wage paid by all employers in the state.
(\$70,343 X 125 % = \$87,928 from 7/1/2026 thru 6/30/2027)
or
- 3) *For manufacturing employers only* - the average annual wage paid to the employer's full-time equivalent employees classified as production workers (as defined by the Department of Labor and Training) is greater than the average annual wage paid to all production workers in the state in the same **three digit NAICS Code**.

Median Annual Wage Paid by Employer to its full-time equivalent employees: \$ _____ <i>(For Options 1 or 2 only)</i>
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Average Annual Wage Paid by Employer to its full-time equivalent <i>production</i> employees: \$ _____ <i>(For Option 3 only)</i>

I hereby declare under penalty of perjury that the wages provided above are true.

Signature of Employer Representative: _____

Based on the information provided above, the Department of Labor and Training has determined that this company meets the wage requirements under option ___ to qualify for the RI 10% Investment Tax Credit under section 44-31-1 of the General Laws. Dept of Labor & Training's endorsed document must be included with the applicable filed Income Tax Return.

Department Representative: _____

Date of Certification: _____

<p>*Employers classified in the following eligible NAICS codes may qualify for the 10% Investment Tax Credit: 311, 313-316, 321-327, 331-337, 339, 423-425,513,518, 522-525, 531,533,541,551,561, 611,621-623, 811, 51211,5122,and 7115.</p> <p><i>Employers are advised to retain supporting documentation as they may be subject to verification by the RI Division of Taxation. You may submit this form by mail, or fax it to the LMI Unit at (401) 462-8766.</i></p> <p>This certification is for the RI 10% Investment Tax Credit, as only a "qualified taxpayer", under Section 44-31-1 of the RI General Laws.</p>
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