

a member's wages.

Line 5d: Enter the amount of credit for Tax Credits for Contributions to a Scholarship Organizations, Historic Structures - Tax Credit, Historic Preservation Tax Credits 2013, Rhode Island New Qualified Jobs Incentive Act 2015 credit, Rebuild Rhode Island Tax Credit, Motion Picture Production Tax Credits, Musical and Theatrical Production Tax Credits that a member purchased for use in 2021. For tax year 2021, these are the only credits allowed to offset the pass-through withholding. This also pertains to any carry forward of a credit not mentioned above.

Line 5e: Add lines 5a, 5b, 5c and 5d. Enter the total on pg 1, line 5.

Line 6 – Subtract line 5 from line 4 for the tentative amount of Rhode Island withholding for members of the pass-through entity. This amount should not be less than zero. **If zero or less, enter zero.**

Line 7 – Enter the amount of estimated tax payments made on Form RI-1096PT-ES.

Line 8a – Enter the amount of withholding that was withheld on behalf of the reporting entity by another pass-through entity. Enter the federal employer identification number(s) of the pass-through entity(s) who withheld on your behalf on the line provided. Any RI-1099PT received by the pass-through entity **must** be attached to the front of Form RI-1096PT.

Line 8b - Enter the amount of nonresident real estate withholding on real estate sales in 2021. Enter an amount here only if the nonresident real estate withholding was paid on behalf of the entity AND a breakdown of member(s)'s shares was not provided to the Division of Taxation at the time of closing.

NOTE: Refer to the entity's nonresident real estate withholding paperwork that was filed with the Division of Taxation.

Line 8c - Enter any other payments made, including any payment made when filing for an extension using Form RI-4868PT. If an extension was filed, attach a copy of the extension.

Line 9 – Total payments: Add lines 7, 8a, 8b and 8c.

Line 10 – Balance Due: If line 6 is greater than line 9, subtract line 9 from line 6. The amount from line 6 should be allocated among the RI-1099PTs being issued to the entity's members. Remit payment for balance due along with any underestimating interest due using Form RI-1096V.

Line 11 - Excess withholding paid: If line 9 is greater than line 6, subtract line 6 from line 9. The amount on line 9 should be allocated among the RI-1099PTs being issued to the entity's members.

Excess withholding amounts cannot be refunded or carried forward. They must be passed through to the entity's members.

All issued RI-1099PTs must be attached to the back of Form RI-1096PT. In lieu of attaching multiple RI-1099PTs being issued, a schedule consisting of all of the required information may be attached.

RI-1099PT forms issued box: In the box provided, enter the total number of RI-1099PTs being issued, as well as the total amount of withholding accounted for on those RI-1099PTs.

NOTE: The total withholding amount from all RI-1099PTs that have been issued must equal the amount from line 6 or line 9, whichever is larger.

The RI-1099PTs should only include any amounts paid for nonresi-

dent real estate withholding if a breakdown of each members' share of the nonresident real estate withholding **was not** provided to the Division of Taxation at the time of closing. Refer back to the paperwork filed with the Division of Taxation to ensure that the payment of the nonresident real estate withholding is treated properly on this form.

Sign and date the return. An officer representing the pass-through entity must sign and date the return. An unsigned return cannot be processed. Any paid preparer who prepares the return must also sign as "preparer." If you wish to allow the Rhode Island Division of Taxation to contact your paid preparer should questions arise regarding your return, please check the box above your preparer's name.

Mail returns, RI-1099PTs and any payment due to:

Rhode Island Division of Taxation
One Capitol Hill
Providence, RI 02908-5806

Instructions for Schedule A - C Corporations

Line 1:
Column A: Enter the total amount of Rhode Island source income for ALL nonresident C corporation members of this entity.
Column B: Enter the total number of nonresident C corporation members.

Line 2:
Column A: Enter the total amount of Rhode Island source income for those nonresident C corporation members with income of less than \$1,000.00 each.
Column B: Enter the number of nonresident C corporation members with income of less than \$1,000.00 each.

Line 3:
Column A: Rhode Island source income of nonresident C corporation members with at least \$1,000.00 each of income. Subtract line 2, Column A from Line 1, Column A. Enter here and on page 1, Column A, Line 1a.
Column B: Number of nonresident C corporation members with income of at least \$1,000.00. Subtract Line 2, Column B from Line 1, Column B.

Instructions for Schedule B - Entity other than C Corporation

Line 1:
Column A: Enter the total amount of Rhode Island source income for ALL nonresident members other than C corporations of this entity.
Column B: Enter the total number of nonresident members other than C corporations.

Line 2:
Column A: Enter the total amount of Rhode Island source income for those nonresident members other than C corporations with income of less than \$1,000.00 each.
Column B: Enter the number of nonresident members other than C corporations with income of less than \$1,000.00 each.

Line 3:
Column A: Rhode Island source income of nonresident members other than C corporations with at least \$1,000.00 each of income. Subtract Line 2, Column A from Line 1, Column A. Enter here and on Page 1, Column B, Line 1b.
Column B: Number of nonresident members other than C corporations with income of at least \$1,000.00. Subtract Line 2, Column B from Line 1, Column B.

