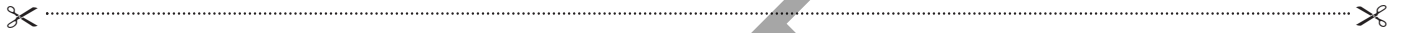


|   |  |   |  |
|---|--|---|--|
| <input type="checkbox"/> Check if amended   | 2. Payer's entity type<br><input type="checkbox"/> LLC <input type="checkbox"/> SMLLC<br><input type="checkbox"/> LLP <input type="checkbox"/> Sub S Corp<br><input type="checkbox"/> LP <input type="checkbox"/> Sole Prop<br><input type="checkbox"/> Partnership <input type="checkbox"/> Trust | 3. <b>2021</b><br><b>RI-1099E</b><br>Fiscal year payers, enter fiscal dates<br>, 2021 to , 2022 | <b>Rhode Island</b><br><b>Pass-Through</b><br><b>Entity Election</b> |
| 1. Accounting Method: <input type="checkbox"/> Cash Basis<br><input type="checkbox"/> Accrual |  |   |  |
| 4. Payer's name and address   | 6 Recipient's name and address   | 8. Recipient's percent of ownership   |  |
|   |  | 9. Recipient's Decreasing Modification<br>(for cash basis overpayments)                         |  |
|   |  | 10. Recipient's Increasing Modification   |  |
| 5. Payer's identification number  | 7. Recipient's identification number   | 11. Recipient's Rhode Island withholding  |  |

Copy A - **PAYER** copy (attach to Form RI-PTE)



|   |   |   |  |
|---|---|---|--|
| <input type="checkbox"/> Check if amended   | 2. Payer's entity type<br><input type="checkbox"/> LLC <input checked="" type="checkbox"/> SMLLC<br><input type="checkbox"/> LLP <input type="checkbox"/> Sub S Corp<br><input type="checkbox"/> LP <input type="checkbox"/> Sole Prop<br><input type="checkbox"/> Partnership <input type="checkbox"/> Trust | 3. <b>2021</b><br><b>RI-1099E</b><br>Fiscal year payers, enter fiscal dates<br>, 2021 to , 2022 | <b>Rhode Island</b><br><b>Pass-Through</b><br><b>Entity Election</b> |
| 1. Accounting Method: <input type="checkbox"/> Cash Basis<br><input type="checkbox"/> Accrual |   |   |  |
| 4. Payer's name and address   | 6. Recipient's name and address   | 8. Recipient's percent of ownership   |  |
|   |   | 9. Recipient's Decreasing Modification<br>(for cash basis overpayments)                         |  |
|   |   | 10. Recipient's Increasing Modification   |  |
| 5. Payer's identification number  | 7. Recipient's identification number  | 11. Recipient's Rhode Island withholding  |  |

Copy B - **PAYER** copy (retain for your records)



|   |   |   |  |
|---|---|---|--|
| <input type="checkbox"/> Check if amended   | 2. Payer's entity type<br><input type="checkbox"/> LLC <input type="checkbox"/> SMLLC<br><input type="checkbox"/> LLP <input type="checkbox"/> Sub S Corp<br><input checked="" type="checkbox"/> LP <input type="checkbox"/> Sole Prop<br><input type="checkbox"/> Partnership <input type="checkbox"/> Trust | 3. <b>2021</b><br><b>RI-1099E</b><br>Fiscal year payers, enter fiscal dates<br>, 2021 to , 2022 | <b>Rhode Island</b><br><b>Pass-Through</b><br><b>Entity Election</b> |
| 1. Accounting Method: <input type="checkbox"/> Cash Basis<br><input type="checkbox"/> Accrual |   |   |  |
| 4. Payer's name and address   | 6. Recipient's name and address   | 8. Recipient's percent of ownership   |  |
|   |   | 9. Recipient's Decreasing Modification<br>(for cash basis overpayments)                         |  |
|   |   | 10. Recipient's Increasing Modification   |  |
| 5. Payer's identification number  | 7. Recipient's identification number  | 11. Recipient's Rhode Island withholding  |  |

Copy C - **RECIPIENT** copy (attach to your Rhode Island income tax return)

|   |  |   |  |
|---|--|---|--|
| <input type="checkbox"/> Check if amended   | 2. Payer's entity type<br><input type="checkbox"/> LLC <input type="checkbox"/> SMLLC<br><input type="checkbox"/> LLP <input type="checkbox"/> Sub S Corp<br><input type="checkbox"/> LP <input type="checkbox"/> Sole Prop<br><input type="checkbox"/> Partnership <input type="checkbox"/> Trust | 3. <b>2021<br/>RI-1099E</b><br>Fiscal year payers, enter fiscal dates<br>, 2021 to , 2022 | <b>Rhode Island<br/>Pass-Through<br/>Entity Election</b>                 |
| 1. Accounting Method: <input type="checkbox"/> Cash Basis<br><input type="checkbox"/> Accrual | 4. Payer's name and address  | 6. Recipient's name and address   | 8. Recipient's percent of ownership                                      |
| 5. Payer's identification number  | 7. Recipient's identification number   | 11. Recipient's Rhode Island withholding  | 9. Recipient's Decreasing Modifications<br>(for cash basis overpayments) |
|   |  |   | 10. Recipient's Increasing Modifications                                 |

Copy D - **RECIPIENT** copy (retain for your records)

## INSTRUCTIONS

For more information on pass-through entity withholding or to obtain forms, refer to the Rhode Island Division of Taxation's website : [www.tax.ri.gov](http://www.tax.ri.gov) or call (401) 574-8970.

### GENERAL INSTRUCTIONS

**PURPOSE:** Form RI-1099E is used to report Rhode Island Pass-through Entity Election Tax paid on Form RI-PTE on that portion of Rhode Island income attributable to individuals. The payment of this tax by the pass-through entity is an election and is not required to be paid.

**FOR THE RECIPIENT:** The amount in box 11 represents the amount of Rhode Island Pass-through Entity Election Tax paid on your behalf. Please note that your total pass-through entity income is not reported on this form. The total income will be reported to you on Federal Schedule K-1 by the pass-through entity of which you are an owner or beneficiary. A copy of this form RI-1099E must be attached to your Rhode Island Income Tax return in order to receive credit for any withholding made on your behalf.

**NOTE: The information from your RI-1099E must also be entered on Schedule W of your 2021 Rhode Island Income tax return. When entering your RI-1099E information on Schedule W, enter E in Column B.**

**FOR THE ENTITY:** The pass-through entity must supply each member with a copy of Form RI-1099E, showing the amount of Rhode Island Pass-through Entity Election Tax paid for that member. For a Sub S corporation, Form RI-1099E must be issued no later than the fifteenth day of the third month following the close of the entity's tax year. For an LLC, partnership or trust, Form RI-1099E must be issued no later than the fifteenth day of the fourth month following the close of the entity's tax year. The member must attach this form to their Rhode Island income tax return in order to substantiate the amount withheld.

The pass-through entity is required to submit a copy of this form to the Rhode Island Division of Taxation with its filing of Form RI-PTE.

### SPECIFIC INSTRUCTIONS

**Box 1** – Check-off the accounting method used.

**Box 2** – Check-off the pass-through entity type.

**Box 3** – If the pass-through entity operates on a fiscal year rather than a calendar year, enter the fiscal year dates.

**Box 4** – Enter the pass-through entity's name and address.

**Box 5** – Enter the identification number of the pass-through entity generating the Rhode Island source income for the recipient and electing to pay the tax.

**Box 6** – Enter the recipient's name and address.

**Box 7** – Enter the recipient's identification number.

**Box 8** – Enter the recipient's percentage of ownership in this pass-through entity. If there are multiple ownership percentages within the entity, use the income distribution ownership percentage.

**Box 9** – Enter the recipient's amount of decreasing Modifications.

**Box 10** – Enter the recipient's amount of increasing Modifications

**Box 11** – Enter the amount of Rhode Island taxes paid on behalf of the recipient by this pass-through entity.