

Rhode Island Division of Taxation

Business Corporations Tax - Statistics of Income (LLP Returns - Tax Year 2018)

| Federal Taxable Income | Number of Returns | | Federal Taxable Income | | Total Deductions | | Total Additions | | Adjusted Taxable Income | | Net Tax Due | |
|--------------------------------------|-------------------|--------|------------------------|----------------------------|------------------|------------------------|-----------------|-------------------------|-------------------------|----------------------------|-------------|---------------------|
| | Count | Amount | Count | Amount | Count | Amount | Count | Amount | Count | Amount | Count | Amount |
| \$\$ Under \$0 | 95 | | | (\$58,710,789.00) | | \$234,089.00 | | \$10,053,284.00 | | (\$48,891,594.00) | 95 | \$38,000.00 |
| \$0 - \$249,999 | 198 | | | \$8,229,911.86 | | \$232,750.00 | | \$765,964.00 | | \$8,763,125.86 | 198 | \$79,200.00 |
| \$250,000 - \$499,999 | 32 | | | \$11,096,722.00 | | \$594,270.00 | | \$37,838.00 | | \$10,540,290.00 | 32 | \$12,800.00 |
| \$500,000 - \$999,999 | 27 | | | \$19,448,779.00 | | \$93,635.00 | | \$13,088.00 | | \$19,368,232.00 | 27 | \$10,800.00 |
| \$1,000,000 - \$2,499,999 | 27 | | | \$40,850,429.00 | | \$49,603.00 | | \$2,126,595.00 | | \$42,927,421.00 | 27 | \$10,800.00 |
| \$2,500,000 - \$4,999,999 | 15 | | | \$54,007,323.00 | | \$171,915.00 | | \$1,013,055.00 | | \$54,848,463.00 | 15 | \$6,000.00 |
| \$5,000,000 - \$7,499,999 | 10 | | | \$62,491,507.00 | | \$11,762.00 | | \$119,242.00 | | \$62,598,987.00 | 10 | \$4,000.00 |
| \$7,500,000 - \$9,999,999 | 5 | | | \$44,501,190.00 | | \$131,831.00 | | \$198,307.00 | | \$44,567,666.00 | 5 | \$2,000.00 |
| \$10,000,000 - \$24,999,999 | 6 | | | \$111,316,032.00 | | \$240,321.00 | | \$395,010.00 | | \$111,470,721.00 | 6 | \$2,400.00 |
| \$25,000,000 - \$49,999,999 | 12 | | | \$449,149,147.00 | | \$584,539.00 | | \$828,554.00 | | \$449,393,162.00 | 12 | \$4,800.00 |
| \$50,000,000 - \$74,999,999 | 3 | | | \$196,737,673.00 | | \$0.00 | | \$2,910,534.00 | | \$199,648,207.00 | 3 | \$1,200.00 |
| \$75,00,000 - \$99,999,999 | 2 | | | \$175,610,310.00 | | \$148,583.00 | | \$0.00 | | \$175,461,727.00 | 2 | \$800.00 |
| \$100,000,000 - \$199,999,999 | 9 | | | \$1,220,440,901.00 | | \$7,633,295.00 | | \$7,909,340.00 | | \$1,220,716,946.00 | 9 | \$3,600.00 |
| \$200,000,000 - \$499,999,999 | 6 | | | \$1,553,475,837.00 | | \$3,490,496.00 | | \$15,968,578.00 | | \$1,565,953,919.00 | 6 | \$2,400.00 |
| \$500,000,000 and over | 5 | | | \$8,736,143,845.00 | | \$79,132,578.00 | | \$215,944,145.00 | | \$8,872,955,412.00 | 5 | \$2,000.00 |
| Total | 452 | | | \$12,624,788,817.86 | | \$92,749,667.00 | | \$258,283,534.00 | | \$12,790,322,684.86 | 452 | \$180,800.00 |

Rhode Island Division of Taxation

Business Corporations Tax - Statistics of Income (LLP Returns - Deductions from Federal Taxable Income - Tax Year 2018)

| Federal Taxable Income | Number of Returns | | Exempt Dividends And Interest | | Bonus Depreciation and Sec 179 - Deductions | | Modification For Tax Incentives | |
|--------------------------------------|-------------------|--------|-------------------------------|-----------------------|---|------------------------|---------------------------------|--------------------|
| | Count | Amount | Count | Amount | Count | Amount | Count | Amount |
| \$\$ Under \$0 | 95 | | | | 13 | \$234,089.00 | | |
| \$0 - \$249,999 | 198 | | 1 | \$163.00 | 32 | \$232,587.00 | | |
| \$250,000 - \$499,999 | 32 | | 1 | \$122.00 | 6 | \$594,148.00 | | |
| \$500,000 - \$999,999 | 27 | | 1 | \$31,514.00 | 4 | \$62,121.00 | | |
| \$1,000,000 - \$2,499,999 | 27 | | | | 11 | \$49,603.00 | | |
| \$2,500,000 - \$4,999,999 | 15 | | | | 5 | \$171,915.00 | | |
| \$5,000,000 - \$7,499,999 | 10 | | | | 3 | \$11,762.00 | | |
| \$7,500,000 - \$9,999,999 | 5 | | 1 | \$68,982.00 | 2 | \$62,849.00 | | |
| \$10,000,000 - \$24,999,999 | 6 | | 1 | \$194,314.00 | 2 | \$46,007.00 | | |
| \$25,000,000 - \$49,999,999 | 12 | | | | 2 | \$584,539.00 | | |
| \$50,000,000 - \$74,999,999 | 3 | | | | | | | |
| \$75,00,000 - \$99,999,999 | 2 | | | | 1 | \$148,583.00 | | |
| \$100,000,000 - \$199,999,999 | 9 | | | | 5 | \$7,633,295.00 | | |
| \$200,000,000 - \$499,999,999 | 6 | | | | 2 | \$3,429,397.00 | 1 | \$61,099.00 |
| \$500,000,000 and over | 5 | | 2 | \$8,426,831.00 | 2 | \$70,705,747.00 | | |
| Total | 452 | | 7 | \$8,721,926.00 | 90 | \$83,966,642.00 | 1 | \$61,099.00 |

Rhode Island Division of Taxation

Business Corporations Tax - Statistics of Income (LLP Returns - Additions to Federal Taxable Income - Tax Year 2018)

| Federal Taxable Income | Number of Returns | | Interest Income | | Bonus Depreciation and Sec 179 - Additions | | Intangible Addback | |
|--------------------------------------|-------------------|--------|-----------------|-----------------------|--|-------------------------|--------------------|-------------------|
| | Count | Amount | Count | Amount | Count | Amount | Count | Amount |
| \$\$ Under \$0 | 95 | | | | 16 | \$10,053,284.00 | | |
| \$0 - \$249,999 | 198 | | 5 | \$117,101.00 | 10 | \$647,963.00 | 1 | \$900.00 |
| \$250,000 - \$499,999 | 32 | | 1 | \$105.00 | 4 | \$37,733.00 | | |
| \$500,000 - \$999,999 | 27 | | | | 3 | \$13,088.00 | | |
| \$1,000,000 - \$2,499,999 | 27 | | | | 2 | \$2,123,514.00 | 1 | \$3,081.00 |
| \$2,500,000 - \$4,999,999 | 15 | | | | 4 | \$1,013,055.00 | | |
| \$5,000,000 - \$7,499,999 | 10 | | | | 2 | \$119,242.00 | | |
| \$7,500,000 - \$9,999,999 | 5 | | 1 | \$198,307.00 | | | | |
| \$10,000,000 - \$24,999,999 | 6 | | 2 | \$395,010.00 | | | | |
| \$25,000,000 - \$49,999,999 | 12 | | | | 3 | \$828,554.00 | | |
| \$50,000,000 - \$74,999,999 | 3 | | | | 1 | \$2,910,534.00 | | |
| \$75,00,000 - \$99,999,999 | 2 | | | | | | | |
| \$100,000,000 - \$199,999,999 | 9 | | | | 4 | \$7,909,340.00 | | |
| \$200,000,000 - \$499,999,999 | 6 | | | | 4 | \$15,968,578.00 | | |
| \$500,000,000 and over | 5 | | 2 | \$3,099,819.00 | 3 | \$212,844,326.00 | | |
| Total | 452 | | 11 | \$3,810,342.00 | 56 | \$254,469,211.00 | 2 | \$3,981.00 |

Rhode Island Division of Taxation

Business Corporations Tax - Statistics of Income - (Minimum Filers - LLP - Tax Year 2018)

| Total Gross Receipts ▲ | Number of Returns |
|---------------------------|-------------------|
| Under \$25,000 | 243 |
| \$25,000 - \$99,999 | 36 |
| \$100,000 - \$249,999 | 26 |
| \$250,000 - \$499,999 | 14 |
| \$500,000 - \$999,999 | 14 |
| \$1,000,000 - \$2,499,999 | 25 |
| \$2,500,000 - \$4,999,999 | 7 |
| \$5,000,000 - \$9,999,999 | 14 |
| \$10,000,000 and over | 73 |
| Total | 452 |

| Rhode Island Gross Receipts ▲ | Number of Returns |
|----------------------------------|-------------------|
| Under \$25,000 | 281 |
| \$25,000 - \$99,999 | 43 |
| \$100,000 - \$249,999 | 32 |
| \$250,000 - \$499,999 | 21 |
| \$500,000 - \$749,999 | 16 |
| \$750,000 - \$999,999 | 10 |
| \$1,000,000 - \$2,499,999 | 21 |
| \$2,500,000 - \$4,999,999 | 9 |
| \$5,000,000 - \$9,999,999 | 9 |
| \$10,000,000 and over | 10 |
| Total | 452 |