

## Rhode Island Division of Taxation

## Business Corporations Tax - Statistics of Income (SMLLC 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                |
| <b>\$\$ Under \$0</b>                | 1,544             |        |                        | (\$11,006,083,980.17)      |                  | \$179,504,139.41          |                 | \$4,209,404,501.14        |                         | (\$6,976,183,618.44)       | 1,544         | \$617,600.00          |
| <b>\$0 - \$249,999</b>               | 8,347             |        |                        | \$96,616,356.84            |                  | \$6,509,008.12            |                 | \$11,131,271.84           |                         | \$101,238,620.56           | 8,347         | \$3,339,200.00        |
| <b>\$250,000 - \$499,999</b>         | 96                |        |                        | \$33,968,288.24            |                  | \$1,533,068.51            |                 | \$5,576,703.22            |                         | \$38,011,922.95            | 96            | \$38,400.00           |
| <b>\$500,000 - \$999,999</b>         | 65                |        |                        | \$47,148,628.59            |                  | \$1,095,147.00            |                 | \$1,662,356.40            |                         | \$47,715,837.99            | 65            | \$26,000.00           |
| <b>\$1,000,000 - \$2,499,999</b>     | 81                |        |                        | \$140,088,457.52           |                  | \$757,435.00              |                 | \$9,669,054.61            |                         | \$149,000,077.13           | 81            | \$32,400.00           |
| <b>\$2,500,000 - \$4,999,999</b>     | 62                |        |                        | \$222,603,404.00           |                  | \$3,720,415.00            |                 | \$21,515,149.00           |                         | \$240,398,138.00           | 62            | \$24,800.00           |
| <b>\$5,000,000 - \$7,499,999</b>     | 40                |        |                        | \$245,632,616.00           |                  | \$2,719,149.00            |                 | \$12,416,331.00           |                         | \$255,329,798.00           | 40            | \$16,000.00           |
| <b>\$7,500,000 - \$9,999,999</b>     | 17                |        |                        | \$148,538,996.00           |                  | \$1,731,185.00            |                 | \$8,935,722.00            |                         | \$155,743,533.00           | 17            | \$6,800.00            |
| <b>\$10,000,000 - \$24,999,999</b>   | 78                |        |                        | \$1,236,474,840.43         |                  | \$101,111,365.00          |                 | \$136,617,705.91          |                         | \$1,271,981,181.34         | 78            | \$31,200.00           |
| <b>\$25,000,000 - \$49,999,999</b>   | 58                |        |                        | \$2,075,087,673.21         |                  | \$35,955,556.00           |                 | \$112,859,729.00          |                         | \$2,151,991,846.21         | 58            | \$23,200.00           |
| <b>\$50,000,000 - \$74,999,999</b>   | 25                |        |                        | \$1,566,378,059.82         |                  | \$23,771,995.00           |                 | \$93,450,890.00           |                         | \$1,636,056,954.82         | 25            | \$10,000.00           |
| <b>\$75,00,000 - \$99,999,999</b>    | 16                |        |                        | \$1,409,691,843.00         |                  | \$94,749,667.00           |                 | \$42,384,873.00           |                         | \$1,357,327,049.00         | 16            | \$6,400.00            |
| <b>\$100,000,000 - \$199,999,999</b> | 21                |        |                        | \$3,197,640,320.00         |                  | \$1,935,857,946.00        |                 | \$120,930,052.00          |                         | \$1,382,712,426.00         | 21            | \$8,400.00            |
| <b>\$200,000,000 - \$499,999,999</b> | 23                |        |                        | \$7,131,022,077.67         |                  | \$32,590,711.00           |                 | \$472,614,555.00          |                         | \$7,571,045,921.67         | 23            | \$9,200.00            |
| <b>\$500,000,000 and over</b>        | 15                |        |                        | \$32,028,074,264.00        |                  | \$707,067,995.00          |                 | \$922,978,024.00          |                         | \$32,243,984,293.00        | 15            | \$6,000.00            |
| <b>Total</b>                         | <b>10,488</b>     |        |                        | <b>\$38,572,881,845.15</b> |                  | <b>\$3,128,674,782.04</b> |                 | <b>\$6,182,146,918.12</b> |                         | <b>\$41,626,353,981.23</b> | <b>10,488</b> | <b>\$4,195,600.00</b> |

## Rhode Island Division of Taxation

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

| Federal<br>Taxable Income            | Number of Returns |        | Exempt Dividends And Interest |                           | Bonus Depreciation and Sec 179 - Deductions |                           | Discharge Of Indebtedness |                   |
|--------------------------------------|-------------------|--------|-------------------------------|---------------------------|---|---------------------------|---------------------------|-------------------|
|                                      | Count             | Amount | Count                         | Amount                    | Count                                       | Amount                    | Count                     | Amount            |
| <b>\$\$ Under \$0</b>                | 1,544             |        | 1                             | \$26,717.00               | 118   | \$179,892,153.41          | 1                         | \$7,108.00        |
| <b>\$0 - \$249,999</b>               | 8,347             |        |                               |                           | 91  | \$6,512,709.12            |                           |                   |
| <b>\$250,000 - \$499,999</b>         | 96                |        |                               |                           | 13  | \$1,533,068.51            |                           |                   |
| <b>\$500,000 - \$999,999</b>         | 65                |        |                               |                           | 8   | \$1,095,147.00            |                           |                   |
| <b>\$1,000,000 - \$2,499,999</b>     | 81                |        |                               |                           | 8   | \$757,435.00              |                           |                   |
| <b>\$2,500,000 - \$4,999,999</b>     | 62                |        | 1                             | \$200,000.00              | 11  | \$3,520,415.00            |                           |                   |
| <b>\$5,000,000 - \$7,499,999</b>     | 40                |        | 1                             | \$330,156.00              | 13  | \$2,388,993.00            |                           |                   |
| <b>\$7,500,000 - \$9,999,999</b>     | 17                |        |                               |                           | 4   | \$1,731,185.00            |                           |                   |
| <b>\$10,000,000 - \$24,999,999</b>   | 78                |        | 3                             | \$2,434,317.00            | 23  | \$98,677,048.00           |                           |                   |
| <b>\$25,000,000 - \$49,999,999</b>   | 58                |        |                               |                           | 15  | \$35,955,556.00           |                           |                   |
| <b>\$50,000,000 - \$74,999,999</b>   | 25                |        |                               |                           | 6   | \$23,771,995.00           |                           |                   |
| <b>\$75,00,000 - \$99,999,999</b>    | 16                |        |                               |                           | 3   | \$94,749,667.00           |                           |                   |
| <b>\$100,000,000 - \$199,999,999</b> | 21                |        | 1                             | \$1,904,419,757.00        | 5   | \$31,438,189.00           |                           |                   |
| <b>\$200,000,000 - \$499,999,999</b> | 23                |        |                               |                           | 7   | \$32,590,711.00           |                           |                   |
| <b>\$500,000,000 and over</b>        | 15                |        | 1                             | \$8,514,782.00            | 5   | \$698,553,213.00          |                           |                   |
| <b>Total</b>                         | <b>10,488</b>     |        | <b>8</b>                      | <b>\$1,915,925,729.00</b> | <b>330</b>                                  | <b>\$1,213,167,485.04</b> | <b>1</b>                  | <b>\$7,108.00</b> |

## Rhode Island Division of Taxation

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

| Federal<br>Taxable Income            | Number of Returns |        | Interest Income |                         | Bonus Depreciation and Sec 179 - Additions |                           | Intangible Addback |                        |
|--------------------------------------|-------------------|--------|-----------------|-------------------------|--|---------------------------|--------------------|------------------------|
|                                      | Count             | Amount | Count           | Amount                  | Count                                      | Amount                    | Count              | Amount                 |
| <b>\$\$ Under \$0</b>                | 1,544             |        | 18              | \$113,899,237.00        | 137  | \$4,095,505,264.14        |                    |                        |
| <b>\$0 - \$249,999</b>               | 8,347             |        |                 |                         | 53   | \$11,131,271.84           |                    |                        |
| <b>\$250,000 - \$499,999</b>         | 96                |        | 1               | \$1,179.00              | 10   | \$5,575,524.22            |                    |                        |
| <b>\$500,000 - \$999,999</b>         | 65                |        |                 |                         | 6  | \$1,662,356.40            |                    |                        |
| <b>\$1,000,000 - \$2,499,999</b>     | 81                |        | 1               | \$2,980.61              | 17   | \$9,666,074.00            |                    |                        |
| <b>\$2,500,000 - \$4,999,999</b>     | 62                |        | 1               | \$561,221.00            | 14   | \$20,953,928.00           |                    |                        |
| <b>\$5,000,000 - \$7,499,999</b>     | 40                |        | 4               | \$2,031.00              | 8  | \$12,414,300.00           |                    |                        |
| <b>\$7,500,000 - \$9,999,999</b>     | 17                |        |                 |                         | 2  | \$8,935,722.00            |                    |                        |
| <b>\$10,000,000 - \$24,999,999</b>   | 78                |        | 3               | \$30,379.00             | 23   | \$136,587,326.91          |                    |                        |
| <b>\$25,000,000 - \$49,999,999</b>   | 58                |        |                 |                         | 16   | \$112,859,729.00          |                    |                        |
| <b>\$50,000,000 - \$74,999,999</b>   | 25                |        | 1               | \$10.00                 | 12   | \$93,450,880.00           |                    |                        |
| <b>\$75,00,000 - \$99,999,999</b>    | 16                |        |                 |                         | 3  | \$42,384,473.00           | 1                  | \$400.00               |
| <b>\$100,000,000 - \$199,999,999</b> | 21                |        | 1               | \$1,714,991.00          | 8  | \$119,215,061.00          |                    |                        |
| <b>\$200,000,000 - \$499,999,999</b> | 23                |        | 1               | \$7,753,808.00          | 8  | \$464,860,747.00          |                    |                        |
| <b>\$500,000,000 and over</b>        | 15                |        | 3               | \$35,912,942.00         | 6  | \$797,568,630.00          | 1                  | \$89,496,452.00        |
| <b>Total</b>                         | <b>10,488</b>     |        | <b>34</b>       | <b>\$159,878,778.61</b> | <b>323</b>                                 | <b>\$5,932,771,287.51</b> | <b>2</b>           | <b>\$89,496,852.00</b> |

## Rhode Island Division of Taxation

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

| Total Gross Receipts<br>▲ | Number of Returns |
|---------------------------|-------------------|
| Under \$25,000            | 8,807             |
| \$25,000 - \$99,999       | 490               |
| \$100,000 - \$249,999     | 237               |
| \$250,000 - \$499,999     | 113               |
| \$500,000 - \$999,999     | 84                |
| \$1,000,000 - \$2,499,999 | 95                |
| \$2,500,000 - \$4,999,999 | 66                |
| \$5,000,000 - \$9,999,999 | 68                |
| \$10,000,000 and over     | 528               |
| <b>Total</b>              | <b>10,488</b>     |

| Rhode Island Gross Receipts<br>▲ | Number of Returns |
|----------------------------------|-------------------|
| Under \$25,000                   | 9,176             |
| \$25,000 - \$99,999              | 531               |
| \$100,000 - \$249,999            | 278               |
| \$250,000 - \$499,999            | 141               |
| \$500,000 - \$749,999            | 64                |
| \$750,000 - \$999,999            | 40                |
| \$1,000,000 - \$2,499,999        | 108               |
| \$2,500,000 - \$4,999,999        | 59                |
| \$5,000,000 - \$9,999,999        | 41                |
| \$10,000,000 and over            | 50                |
| <b>Total</b>                     | <b>10,488</b>     |