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53 The amount required to be reported as income by the pass-through entity is the total of payments made by the pass-through entity FOR 53 54 the tax year of the return being filed minus any overpayment on the return. 54 55 For example, a calendar year ending pass-through entity makes four estimated tax payments on the following dates - April 15, June 15, S5 55 57 PTE following the end of the calendar year. 58 59 The accrual basis pass-through entity must report the total of the four estimates, the extension payment and a payment made with the S1 58 59 The accrual basis pass-through entity must report the total of the four estimates, the extension payment and the payment made with the S1 58 59 The accrual basis pass-through entity must report the total of the four estimates, the extension payment and the payment made with the S1 59 60 return as an increasing modification on RI Schedule M, line 2h. 51 61 52 55 55 62 If the payments made for the tax year exceeds the amount of tax on line 5, the total amount of payments must be reduced by the over- 52 63 payment angunt regardless of whether the overagyment is refunded or carried forward 55 55	51.	
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59 The accrual basis pass through entity must report the total of the four estimates, the extension payment and the payment made with the 59 60 return as an increasing modification on RI Schedule M, line 2h. 61 61 62 63 63 64 64 64 65 64 66 64 67 64 68 64 69 64 60 64 64 64 65 64 66 64 67 64 68 64 69 64 64 64 65 64 66 64 67 64 68 64 69 64 64 64 65 64 66 64 67 64 68 64 68 64 68 64 68 64 68 64 68 </td <td></td> <td></td>		
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5_	5 GENERAL INFORMATION AND INSTRUCTIONS			5
6_				6
7_	Credit for Taxes Paid to Another State A similar type of tax imposed by another state on the owners' income paid at the state entity level shall be deemed to be all	lowed (7
8_	credit for taxes paid to another jurisdiction in accordance with the provisions of § 44-30-18.			8
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77 70 ⁻		++++	+++-	11
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13	Combined reporting" as set forth in § 44-11-4.1 shall not apply to reporting under this section.			цэ
14_				14
1 ₅ _	5			15
76-		++++		76
75-		··		17
79-	<u>B</u> Line 1 – Pass-through Entity income: Enter your Total Pass-through Entity Income apportioned to Rhode Island. By wa see table below.	y of exa	ample,	18
77_		++++	+++	50
50 ⁻			╡┼┼┼	21
55			╡┼┼┼	
23				23
24_				24
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5P ⁻		++++	┛	26
27_		┿┿┿	┿┼┼┼	27
28-	Trust Allocated Rhode Island taxable income from RI-1041, multiply line 7 by line	<u>e 9</u>	┛┼┼	28
27_				29
טב_ כו	Line 2 – Percentage of the economic benefit received by each member in the entity: Enter your Percentage of ownersh to individuals.	ip attrib	utable	20
<u>75</u>		++++	+++	
33	Line 3 – Pass-through Entity income generated by the individuals: Multiply line 1 by line 2.			EE
34_				34
35_	5 Line 4 – Individual Tax Rate: The individual tax rate is 5.99%.			35
36_	Line 5 – Pass-through Entity Election Tax: Multiply line 3 by line 4.	++++	+++	36
37_	7-This is the amount of state tax credit that will be passed through to the member(s) of the pass through entity. See "De	termini	ng the	, 37
38-	- Amount of the State Tax Credit for the Pass-through Entity" and "Determining the Amount of the State Tax Credit for the	Pass-th	irough	138
37_	Entity Member(s)" on page 1 for additional information.	++++	+++	37
4U_ 111.	1. Line 6a - Pass-through Entity Election Estimates: Enter your Pass-through Entity Election Estimates made on Form B	US-ES	T plus	40
42	any amount carried forward from the preceding tax year.	ffff		42
43				43
44_	Line 6b - Other Allowable Payments: Enter the total of your Pass-through Entity Election Extension made on Form BUS- non-resident real estate withholding payments made by the pass-through entity.	-EXT ar	nd any	44
45_	5	++++	+++	45
46_	-Line 6c -Total Payments: Add lines 6a and 6b. See "Determining the Amount of Income Required to Be Reported by the	Pass-tł	hrough	46
47_	7 Entity" on page 1 for additional information.	++++	+++	47
4Ö_	0 I line 7a – Amount Dug: Subtract line 6a from line 5	++++	+++	48
47_ 50	9_Line 7a - Amount Due: Subtract line 6c from line 5.	++++	+++	50
51_		ine 12	o <mark>n th</mark> is	51.
52_	It is a state of the state of t			52
53_				53
54_		ena pa	ymeni	54
55_	5	$\downarrow\downarrow\downarrow\downarrow\downarrow$	$\downarrow \downarrow \downarrow$	55
56_				
57_		a 7b fro	m line	157
58_		++++	+++	58
59_ L D	Note: Due to the Rhode Island Division of Taxation's plan to incorporate Form RI-PTE as a schedule to be filed with Forms	RI-10F	5 and	רכ
оU_ Ц 1.	RI-1120S starting with tax years beginning on or after January 1, 2024, an overpayment can only be refunded for tax year			<u>ро</u> Ц 1.
65	arry forward of an overpayment, in whole or in part, will not be allowed.	$\uparrow \uparrow \uparrow \uparrow$	\dagger	62
		7777	777A	88
345	4567890123456789012345678901234567890Bage436789012345678901234567890123	34567	7890	175

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builtieness income less is pecially allocated depreciation and deductions allowed pursuant to § 179 of the United States Revenue Code (26) clusts cg 179, and which would be reported for instance dues Card E. Nat Income for purposes of this section does not in a low despecially allocated investment income in any administry and any any individual who is a shareholder of an S Corporation, a partner in a general partnership, is any individual who is a shareholder of an S Corporation, a partner in a general partnership, is a shareholder of an S Corporation, a general partnership, inted partnership, or all inted partnership, or all inted partnership, or all inted partnership, inted partnership, or all inted partnership, or all inted partnership, inted partnership, or all inted partnership, inted partnership, or all inted partnership, or all inted partnership, inted partnership, or all integrations are all integrations. (d) "State gar credit" means the amount of face paid by the pass-through entities = gratiable tax Integrations are all integrations are all integrations are all integrations. (d) "State gar credit" means the amount of face paid by the pass-through entitles = Clecking tay any state income tax at the entitle antitle antitle integration are all integrations. (d) "State gar care in all integar partnership. Integrations. <td>ייייי 1. כ</td> <td></td> <td></td> <td></td> <td></td> <td>t</td> <td></td> <td></td> <td></td> <td></td> <td>+</td> <td>┥</td> <td>_</td> <td></td> <td>+</td> <td>┢</td> <td>┢</td> <td></td> <td></td> <td>+</td> <td></td> <td>+</td> <td></td> <td>t</td> <td>┢</td> <td></td> <td>t</td> <td>┢</td> <td></td> <td></td> <td></td> <td></td> <td>╡</td> <td>╈</td> <td>╈</td> <td>+</td> <td>+</td> <td>┢</td> <td></td> <td></td> <td></td> <td>╡</td> <td>+</td> <td>+</td> <td>╈</td> <td>╈</td> <td>╈</td> <td>┢</td> <td>F</td> <td></td> <td>╡</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>+</td> <td></td> <td>╈</td> <td>╈</td> <td>╈</td> <td></td> <td></td> <td>$^{+}$</td> <td>+</td> <td>╈</td> <td>+</td> <td>┢</td> <td></td> <td>1.</td>	ייייי 1. כ					t					+	┥	_		+	┢	┢			+		+		t	┢		t	┢					╡	╈	╈	+	+	┢				╡	+	+	╈	╈	╈	┢	F		╡						+		╈	╈	╈			$^{+}$	+	╈	+	┢		1.
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9 Judde specially affectated investment income or any other types of deductions. 1 10	14_																																																																					ī
(a):Owner' means an individual who is a shareholder of an S Corporation: a partner in a general partnership, a limited batmership, a limited batmership, a limited batmership, a limited batmership, and the shareholder of an S Corporation under I.R.C. 1382(a):26 (b): (b): (b): (b): (b): (b): (b): (b):	15_																																								ari	a	E.		161		10	on	ne	IC	or	pu	rp	os	es	; 0	I L	nı	ss	se	cι	IOI	n (ac	be	S	no		In-	l
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4) Plass-through entity' means a corporation that for the applicable tax year is treated as an S Corporation under LR.C. 1362(a), 0.52, 91362(a), 0.52, 91362(a)	17_																																																								a li	im	ite	h	þ	ar	tn	e	rs	hiı	p,	þ	a	1
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sole proprietorship that for the applicable lax year is not taxed as a corporation for faderal tax purposes under the state's regulations, provide basis. a (5) State tax credit means the amount of tax paid by the pass-through entity is the entity level that is passed through to an owner on a provide basis. a (6) State tax credit means the amount of tax paid by the pass-through entity is the entity level that is passed through to an owner on a provide basis. a (7) State tax credit means the amount of tax paid by the pass-through entity is the entity level that is passed through to an owner on a provide basis. a (7) State tax credit means the amount of tax paid by the pass-through entities. a a (8) State tax credit means the amount of tax paid by the pass-through entities. a a (8) State tax credit means the amount of tax paid by the pass-through entities. a a (8) State tax credit means the amount of tax paid by the pass-through entities. a a (8) State tax credit means the amount of tax paid by the pass tax at the entity lave. a a (8) State tax credit means the amount of tax paid by the pass tax at the entity lave. a a (9) State tax credit means the amount of tax paid by the pass tax at the entity lave. a a (9) State tax credit means tax at the entity lave. a a a (9) State t	- U_ > 1.																																																																					
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