

## Test 1 – RI -1120S

**Scenario:** Taxpayer named Great Atomic Pyrotechnics & Designs, Inc. at 36 Anytown Street, Providence, RI 02908. Return has an overpayment of \$2,000.00 which is to be refunded.

### Additional information:

FEIN 11-0007501  
Federal Taxable Income: \$75,000.00  
Estimates: \$ 2,000.00  
Extension payments: \$ 400.00  
Apportionment ratios: 1.000000  
Final Determination on **Schedule F**: No

This test will use the following sections, schedules(s) and form(s).

RI-1120S  
Schedule A  
Schedule B  
Schedule C  
Schedule E  
Schedule F  
Schedule I  
Schedule K-1

### Schedule A

Line 1: Federal taxable income	\$	75,000.00
Line 2: Total Deductions	\$	6,300.00
Line 3: Total Additions	\$	4,000.00
Line 4: Adjusted taxable income	\$	72,700.00
Line 5: Rhode Island Apportionment Ratio		1.000000
Line 6: Apportioned Rhode Island taxable income	\$	72,700.00
Line 7a: Rhode Island Minimum Tax	\$	400.00
Line 7b: Jobs Growth Tax	\$	0.00
Line 8a: Total tax	\$	400.00
Line 8b: Total Tax from page 1, Schedule A	\$	400.00
Line 9a: Estimated Payments	\$	2,000.00
Line 9d: Other Payments	\$	400.00
Line 10 Total Payments	\$	2,400.00
Line 11 Net tax due	\$	0.00
Line 12(a): Interest	\$	0.00
Line 12(b): Penalty	\$	0.00
Line 12(c): Form 2220 Interest	\$	0.00
Line 13: Total Due with Return	\$	0.00
Line 14: Overpayment	\$	2,000.00
Line 15: Amount of overpayment to be credited	\$	0.00
Line 16: Amount to be refunded	\$	2,000.00

**Test 1 – RI -1120S (continued)**

**Schedule B**

Line 1a: Exempt Interest	\$ 1,000.00
Line 1b: Bonus Depreciation and Section 179 expense adjustment	\$ 3,500.00
Line 1c: Modification for Tax Incentives for Employers	\$ 300.00
Line 1d: Cash Basis Only – Deductions for Pass-Through Entity	\$ 1,500.00
Line 1e: Total Deductions	\$ 6,300.00

**Schedule C**

Line 1a: Interest	\$ 1,200.00
Line 1b: Bonus Depreciation adjustment	\$ 500.00
Line 1c: Intangible addback	\$ 1,000.00
Line 1d: Pass-Through Entity Tax Elected to be paid	\$ 0.00
Line 1e: Taxable Portion of PPP Loan	\$ 1,300.00
Line 1f: Total Additions	\$ 4,000.00

**Schedule E**

Line 1: Elective Deduction for New Research and Development Facilities	\$5,000.00
Line 2: Qualifying Investment in a Certified Venture Capital Partnership	\$1,000.00

**Schedule I**

<b>AVERAGE NET BOOK VALUE</b>	<b>COLUMN A RHODE ISLAND</b>	<b>COLUMN B EVERYWHERE</b>
Line 1a: Inventory	\$7,500.00	\$7,500.00
Line 1b: Depreciable assets	\$5,200.00	\$5,200.00
Line 1c: Land	\$ 0.00	\$ 0.00
Line 1d Rent	\$ 0.00	\$ 0.00
Line 1e Total	\$12,700.00	\$12,700.00
Line 1f: Ratio in Rhode Island	1.000000	

<b>RECEIPTS</b>	<b>COLUMN A RHODE ISLAND</b>	<b>COLUMN B EVERYWHERE</b>
Line 2a: Rhode Island Sales	\$100,000.00	\$100,000.00
Line 2a: Sales Under 44-11-14(a)(2)(i)(B)	\$ 0.00	
Line 2b: Dividends	\$ 100.00	\$ 100.00
Line 2c: Interest	\$ 200.00	\$ 200.00
Line 2d: Rents	\$ 300.00	\$ 300.00
Line 2e: Royalties	\$ 300.00	\$ 300.00
Line 2f: Capital gains	\$ 100.00	\$ 100.00
Line 2g: Ordinary income	\$ 100.00	\$ 100.00
Line 2h Other income	\$ 500.00	\$ 500.00
Line 2i: Income exempt from taxation	\$ 100.00	\$ 100.00
Line 2j: Total	\$101,700.00	\$101,700.00
Line 2k: Ratio in Rhode Island	1.000000	

<b>Salaries</b>	<b>COLUMN A RHODE ISLAND</b>	<b>COLUMN B EVERYWHERE</b>
Line 3a: Inventory	\$500,000.00	\$500,000.00
Line 3b: Ratio in Rhode Island	1.000000	
<b>Ratios</b>		
Line 4: Total of Rhode Island ratios	3.000000	
Line 5: Apportionment Ratio	1.000000	

**Schedule K-1**

SH	Shareholder Name	SSN	Address	Ownership %
1	Mark Smith	100-00-6000	Short Street, Providence RI 02904	50%
2	Ann Big	500-00-1000	41 Tree Drive, Johnston RI 02917	50%

## Test 2 – RI -1120S

**Scenario:** Taxpayer named WorkAllDay, Inc. at 99 Anytown Street, Cranston, RI 02908. The return shows a tax due of \$1,200.00 plus pass-through withholding from Schedule PTW. The total balance due is \$2,918.00. Annualization checkbox on Form RI-2220 is checked. Taxpayer includes Q-Sub companies.

### Additional information:

FEIN 11-0007505

Q-Sub included: Yes

Number of Q-Sub companies: 2

Federal Taxable Income: \$1,500,000.00

Estimates: \$ 300.00

Extension payments: \$ 400.00

Pass-through withholding paid on Entity's behalf: \$150.00

Apportionment ratios: 0.500000

Final Determination on **Schedule F**: No

This test will use the following sections, schedules(s) and form(s).

- RI-1120S
- Schedule A
- Schedule B
- Schedule C
- Schedule E
- Schedule F
- Schedule I
- Q-Sub Schedule (mandatory)
- Schedule K-1
- Schedule PTW

### Schedule A

Line 1: Federal taxable income	\$	1,500,000.00
Line 2: Total Deductions	\$	63,000.00
Line 3: Total Additions	\$	40,000.00
Line 4: Adjusted taxable income	\$	1,477,000.00
Line 5: Rhode Island Apportionment Ratio		0.500000
Line 6: Apportioned Rhode Island taxable income	\$	738,500.00
Line 7a: Rhode Island Minimum Tax	\$	1,200.00
Line 7b: Jobs Growth Tax	\$	0.00
Line 7c: Pass-through withholding from PTW	\$	22,118.00
Line 8a: Total tax	\$	23,318.00
Line 9a: Estimated Payments	\$	15,000.00
Line 9b: Pass-through withholding paid for entity	\$	5,000.00
Line 9d: Other Payments	\$	400.00
Line 10 Total Payments	\$	20,400.00
Line 11 Net tax due	\$	2,918.00
Line 13: Total Due with Return	\$	2,918.00

**Test 2 – RI -1120S (continued)**

**Schedule B**

Line 1a: Exempt Interest	\$ 7,000.00
Line 1b: Bonus Depreciation and Section 179 expense adjustment	\$ 20,000.00
Line 1c: Modification for Tax Incentives for Employers	\$ 6,000.00
Line 1d: Cash Basis Only – Deductions for Pass-Through Entity	\$ 30,000.00
Line 1d: Total Deductions	\$ 63,000.00

**Schedule C**

Line 1a: Interest	\$ 10,250.00
Line 1b: Bonus Depreciation adjustment	\$ 3,250.00
Line 1c: Intangible addback	\$ 17,750.00
Line 1d: Pass-Through Entity Tax Elected to be paid	\$ 0.00
Line 1e: Taxable Portion of PPP Loan	\$ 8,750.00
Line 1f: Total Additions	\$ 40,000.00

**Schedule E**

Line 1: Elective Deduction for New Research and Development Facilities	\$5,000.00
Line 2: Qualifying Investment in a Certified Venture Capital Partnership	\$1,000.00

**Schedule I**

<b>AVERAGE NET BOOK VALUE</b>	<b>COLUMN A RHODE ISLAND</b>	<b>COLUMN B EVERYWHERE</b>
Line 1a: Inventory	\$2,000.00	\$4,000.00
Line 1b: Depreciable assets	\$1,750.00	\$3,500.00
Line 1c: Land	\$1,600.00	\$3,200.00
Line 1d Rent	\$1,000.00	\$2,000.00
Line 1e Total	\$6,350.00	\$12,700.00
Line 1f: Ratio in Rhode Island	0.500000	

<b>RECEIPTS</b>	<b>COLUMN A RHODE ISLAND</b>	<b>COLUMN B EVERYWHERE</b>
Line 2a: Rhode Island Sales	\$ 500,000.00	\$1,000,000.00
Line 2a: Sales Under 44-11-14(a)(2)(i)(B)	\$ 0.00	
Line 2b: Dividends	\$ 50.00	\$ 100.00
Line 2c: Interest	\$ 100.00	\$ 200.00
Line 2d: Rents	\$ 150,000.00	\$ 300,000.00
Line 2e: Royalties	\$ 150.00	\$ 300.00
Line 2f: Capital gains	\$ 50.00	\$ 100.00
Line 2g: Ordinary income	\$ 50.00	\$ 100.00
Line 2h Other income	\$ 250.00	\$ 500.00
Line 2i: Income exempt from taxation	\$ 50.00	\$ 100.00
Line 2j: Total	\$ 650,700.00	\$1,301,400.00
Line 2k: Ratio in Rhode Island	0.500000	

<b>Salaries</b>	<b>COLUMN A RHODE ISLAND</b>	<b>COLUMN B EVERYWHERE</b>
Line 3a: Inventory	\$250,000.00	\$500,000.00
Line 3b: Ratio in Rhode Island	0.500000	
<b>Ratios</b>		
Line 4: Total of Rhode Island ratios	1.500000	
Line 5: Apportionment Ratio	0.500000	

### Q-Sub Schedule

Q-Sub Name	FEIN	Address
PartDayWork, Inc	11-1551212	150 Riverside Dr, East Providence RI 02915
FullTimePay, Inc	22-2552525	100 Newport Ave, East Providence RI 02914

### Schedule PTW

#### Part A

Line 1: RI-1120S, line 6 \$ 738,500.00  
Line 2: Nonresident profit percentage 0.500000

#### Part B

Line 4b: Nonresident income by entity type \$ 369,250.00  
Line 10:NR income subject to pass-through withholding \$ 369,250.00

#### Part C

Line 1a: ABC LLC – 87-1239123 - \$5,000.00

### Schedule K-1

SH	Shareholder Name	SSN	Address	Ownership %
1	Derek James	200-00-9000	68 Spring St, Providence, RI 02908	50%
2	Madeline Nice	700-00-3000	13 Silent Rd, Edgartown, MA 02539	50%

Complete Entity Information and Taxpayer Information using information provided.  
Sections I, II and III – Complete based on 50/50 ownership

#### Section IV:

Line 1: \$369,250  
Line 2: \$22,118

### Test 3 – RI -1065

**Scenario:** TMZ, LLC at 2001 Party Street, Pawtucket RI 02860 is a single member LLC (SMLLC). Taxpayer's total tax and withholding due is \$2,181.00 plus interest and penalties.

**Additional information:**

FEIN 11-0008871

Entity type: SMLLC

Federal Taxable Income: \$900,000.00 from Federal schedule C

Estimates: \$30,000.00

Extension: \$400.00

Apportionment ratios: 0.600000

Final Determination on **Schedule F**: No

This test will use the following sections, schedules(s) and form(s).

RI-1065

Schedule A

Schedule B

Schedule C

Schedule E

Schedule F

Schedule I

Schedule PTW

#### Schedule A

Line 1: Federal taxable income	\$ 900,000.00
Line 2: Total Deductions	\$ 12,600.00
Line 3: Total Additions	\$ 8,000.00
Line 4: Adjusted taxable income	\$ 895,400.00
Line 5: Rhode Island Apportionment Ratio	0.600000
Line 6: Apportioned Rhode Island taxable income	\$ 537,240.00
Line 7a: Rhode Island Annual Fee	\$ 400.00
Line 7b: Jobs Growth Tax	\$ 0.00
Line 7c: Pass-through withholding from PTW	\$ 32,181.00
Line 8a: Total tax and withholding	\$ 32,581.00
Line 9a: Estimated Payments	\$ 30,000.00
Line 9d: Other Payments	\$ 400.00
Line 10 Total Payments	\$ 30,400.00
Line 11 Net tax due	\$ 2,181.00
Line 12(a): Interest	\$ 44.00
Line 12(b): Penalty	\$ 218.00
Line 12(c): Form 2220 Interest	\$ 0.00
Line 13: Total Due with Return	\$ 2,443.00

**Test 3 – RI -1065 (continued)**

**Schedule B**

Line 1a: Exempt Interest	\$ 2,000.00
Line 1b: Bonus Depreciation and Section 179 expense adjustment	\$ 6,000.00
Line 1c: Modification for Tax Incentives for Employers	\$ 600.00
Line 1d: Cash Basis Only – Deductions for Pass-Through Entity	\$ 4,000.00
Line 1e: Total Deductions	\$ 12,600.00

**Schedule C**

Line 1a: Interest	\$ 3,200.00
Line 1b: Bonus Depreciation adjustment	\$ 1,000.00
Line 1c: Intangible addback	\$ 2,000.00
Line 1d: Pass-Through Entity Tax Elected to be paid	\$ 1,800.00
Line 1e: Taxable Portion of PPP Loan	\$ 0.00
Line 1d: Total Additions	\$ 8,000.00

**Schedule E**

Line 1: Elective Deduction for New Research and Development Facilities	\$ 5,000.00
Line 2: Qualifying Investment in a Certified Venture Capital Partnership	\$ 1,000.00

**Schedule I**

<b>AVERAGE NET BOOK VALUE</b>	<b>COLUMN A RHODE ISLAND</b>	<b>COLUMN B EVERYWHERE</b>
Line 1a: Inventory	\$3,750.00	\$6,250.00
Line 1b: Depreciable assets	\$3,120.00	\$5,200.00
Line 1c: Land	\$ 0.00	\$ 0.00
Line 1d Rent	\$ 0.00	\$ 0.00
Line 1e Total	\$6,870.00	\$11,450.00
Line 1f: Ratio in Rhode Island	0.600000	



**Test 3 – RI -1065 (continued)**

<b>RECEIPTS</b>	<b>COLUMN A RHODE ISLAND</b>	<b>COLUMN B EVERYWHERE</b>
Line 2a: Rhode Island Sales	\$ 60,000.00	\$ 100,000.00
Line 2a: Sales Under 44-11-14(a)(2)(i)(B)	\$ 0.00	
Line 2b: Dividends	\$ 60.00	\$ 100.00
Line 2c: Interest	\$ 120.00	\$ 200.00
Line 2d: Rents	\$ 180.00	\$ 300.00
Line 2e: Royalties	\$ 180.00	\$ 300.00
Line 2f: Capital gains	\$ 60.00	\$ 100.00
Line 2g: Ordinary income	\$ 60.00	\$ 100.00
Line 2h Other income	\$ 300.00	\$ 500.00
Line 2i: Income exempt from taxation	\$ 60.00	\$ 100.00
Line 2j: Total	\$ 61,020.00	\$ 101,700.00
Line 2k: Ratio in Rhode Island	0.600000	
<b>Salaries</b>	<b>COLUMN A RHODE ISLAND</b>	<b>COLUMN B EVERYWHERE</b>
Line 3a: Salaries and wages	\$300,000.00	\$500,000.00
Line 3b: Ratio in Rhode Island	0.600000	
<b>Ratios</b>		
Line 4: Total of Rhode Island ratios	1.800000	
Line 5: Apportionment Ratio	0.600000	

**Schedule PTW**

**Part A**

Line 1: \$ 537,240.00  
 Line 2: 1.000000

**Part B**

Line 4b: \$ 537,240.00  
 Line 10b: \$ 537,240.00

**Schedule K-1**

SH	Shareholder Name	SSN	Address	Ownership %
1	Ophelia Philippe	300-00-7000	68 Spring St, Ann Arbor, MI 48109	100%

Complete Entity Information and Taxpayer Information using information provided  
 Sections I, II and III – Complete based on ownership

**Section IV:**

Line 1: \$537,240  
 Line 2: \$32,181

## Test 4 – RI -1065

**Scenario:** Taxpayer named Great Idea, LLC, at 45 Royal Road, Providence, RI 02908. This is the taxpayer’s first filing, so it is to be marked “Initial Return”. There is a balance due of \$523.00.

### Additional information:

FEIN 11-0009805

Initial Return = Yes

Entity type: Limited Liability Company – “LLC”

Federal Taxable Income: \$ 800,000.00

Extension Payment: \$ 400.00

Apportionment ratios: 0.021725

Final Determination on **Schedule F**: No

This test will use the following sections, schedules(s) and form(s).

RI-1065

Schedule A

Schedule B

Schedule C

Schedule E

Schedule F

Schedule I

Schedule K-1

Schedule PTW

### Schedule A

Line 1: Federal taxable income	\$ 800,000.00
Line 2: Total Deductions	\$ 3,333.00
Line 3: Total Additions	\$ 7,777.00
Line 4: Adjusted taxable income	\$ 804,444.00
Line 5: Rhode Island Apportionment Ratio	0.021725
Line 6: Apportioned Rhode Island taxable income	\$ 17,477.00
Line 7a: Rhode Island Annual Fee	\$ 400.00
Line 7b: Jobs Growth Tax	\$ 0.00
Line 7c: Pass-through withholding from PTW	\$ 523.00
Line 8a: Total tax and withholding	\$ 923.00
Line 9a: Estimated Payments	\$ 0.00
Line 9d: Other Payments	\$ 400.00
Line 10 Total Payments	\$ 400.00
Line 11 Net tax due	\$ 523.00
Line 12(a): Interest	\$ 0.00
Line 12(b): Penalty	\$ 0.00
Line 12(c): Form 2220 Interest	\$ 0.00
Line 13: Total Due with Return	\$ 523.00

**Test 4 – RI -1065 (continued)**

**Schedule B**

Line 1a: Exempt Interest	\$ 1,111.00
Line 1b: Bonus Depreciation and Section 179 expense adjustment	\$ 0.00
Line 1c: Modification for Tax Incentives for Employers	\$ 2,222.00
Line 1d: Cash Basis Only – Deductions for Pass-Through Entity	\$ 0.00
Line 1e: Total Deductions	\$ 3,333.00

**Schedule C**

Line 1a: Interest	\$ 3,333.00
Line 1b: Bonus Depreciation adjustment	\$ 0.00
Line 1c: Intangible addback	\$ 2,444.00
Line 1d: Pass-Through Entity Tax Elected to be paid	\$ 0.00
Line 1e: Taxable Portion of PPP Loan	\$ 2,000.00
Line 1f: Total Additions	\$ 7,777.00

**Schedule E**

Line 1: Elective Deduction for New Research and Development Facilities	\$ 219.00
Line 2: Qualifying Investment in a Certified Venture Capital Partnership	\$ 611.00

**Schedule I**

<b>AVERAGE NET BOOK VALUE</b>	<b>COLUMN A RHODE ISLAND</b>	<b>COLUMN B EVERYWHERE</b>
Line 1a: Inventory	\$ 360.00	\$7,453.00
Line 1b: Depreciable assets	\$ 250.00	\$5,176.00
Line 1c: Land	\$ 150.00	3,106.00
Line 1d Rent	\$ 120.00	2,484.00
Line 1e Total	\$ 880.00	\$18,219.00
Line 1f: Ratio in Rhode Island	0.048301	

**Test 4 – RI -1065 (continued)**

<b>RECEIPTS</b>	<b>COLUMN A RHODE ISLAND</b>	<b>COLUMN B EVERYWHERE</b>
Line 2a: Rhode Island Sales	\$ 480.00	\$ 99,379.00
Line 2a: Sales Under 44-11-14(a)(2)(i)(B)	\$ 0.00	
Line 2b: Dividends	\$ 450.00	\$ 93,168.00
Line 2c: Interest	\$ 600.00	\$ 124,224.00
Line 2d: Rents	\$ 0.00	\$ 0.00
Line 2e: Royalties	\$ 0.00	\$ 0.00
Line 2f: Capital gains	\$ 125.00	\$ 25,880.00
Line 2g: Ordinary income	\$ 960.00	\$ 198,758.00
Line 2h Other income	\$ 300.00	\$ 62,112.00
Line 2i: Income exempt from taxation	\$ 0.00	\$ 0.00
Line 2j: Total	\$ 2,915.00	\$ 603,521.00
Line 2k: Ratio in Rhode Island	0.004830	
<b>Salaries</b>	<b>COLUMN A RHODE ISLAND</b>	<b>COLUMN B EVERYWHERE</b>
Line 3a: Salaries and wages	\$ 6,000.00	\$ 498,137.00
Line 3b: Ratio in Rhode Island	0.012045	
<b>Ratios</b>		
Line 4: Total of Rhode Island ratios	0.065176	
Line 5: Apportionment Ratio	0.021725	

**Schedule PTW**

**Part A**

Line 1: \$ 17,477.00

Line 2: 0.5000000

**Part B**

Line 4b: \$ 8,739.00

Line 10b: \$ 8,739.00

**Schedule K-1**

SH	Shareholder Name	SSN	Address	Ownership
1	Tom Jefferson	100-00-9000	52 Cranberry Lane, South Dennis, MA 02660	50%
2	Ann Washington	500-00-3000	1 Country Road, Johnston RI 02917	50%

Complete Entity Information and Taxpayer Information using information provided.

Sections I, II and III – Complete based on ownership

**Section IV:**

Line 1: \$8,739

Line 2: \$523

## Test 5 – RI -1065

**Scenario:** Taxpayer named Gratis Partnership at 1575 Silver Way, Cranston, RI 02920. Taxpayer is a General Partnership. You must use the “Partnership” check box for General Partnerships, otherwise a fee will be assessed. TP has an overpayment is \$250.00. \$200 is requested as a refund and \$50.00 is a carryforward amount.

### Additional information:

FEIN 11-0009876

Entity type: Partnership -Note TP is not subject to RI Annual Fee on Schedule A, Line 7a.

Federal Taxable Income: \$ 1,310,290.00

Apportionment ratios: 1.000000

Final Determination in **Schedule F**: No

This test will use the following sections, schedules(s) and form(s).

RI-1065  
Schedule A  
Schedule B  
Schedule C  
Schedule E  
Schedule F  
Schedule I  
Schedule K-1  
Schedule PTW

### Schedule A

Line 1: Federal taxable income	\$ 1,310,290.00
Line 2: Total Deductions	\$ 121,200.00
Line 3: Total Additions	\$ 30,100.00
Line 4: Adjusted taxable income	\$ 1,219,190.00
Line 5: Rhode Island Apportionment Ratio	1.000000
Line 6: Apportioned Rhode Island taxable income	\$ 1,219,190.00
Line 7a: Rhode Island Annual Fee	\$ 0.00
Line 7b: Jobs Growth Tax	\$ 0.00
Line 7c: Pass-through withholding from PTW	\$ 0.00
Line 8a: Total tax	\$ 0.00
Line 9a: Estimated Payments	\$ 0.00
Line 9d: Other Payments	\$ 1,250.00
Line 10 Total Payments	\$ 1,250.00
Line 14: Overpayment	\$ 1,250.00
Line 15: Amount of overpayment to be credited	\$ 250.00
Line 16: Amount to be refunded	\$ 1,000.00

**Test 5 – RI -1065 (continued)**

**Schedule B**

Line 1a: Exempt Interest	\$ 0.00
Line 1b: Bonus Depreciation and Section 179 expense adjustment	\$ 121,200.00
Line 1c: Modification for Tax Incentives for Employers	\$ 0.00
Line 1d: Cash Basis Only – Deductions for Pass-Through Entity	\$ 0.00
Line 1e: Total Deductions	\$ 121,200.00

**Schedule C**

Line 1a: Interest	\$ 0.00
Line 1b: Bonus Depreciation adjustment	\$ 30,100.00
Line 1c: Intangible addback	\$ 0.00
Line 1d: Pass-Through Entity Tax Elected to be paid	\$ 0.00
Line 1e: Taxable Portion of PPP Loan	\$ 0.00
Line 1f: Total Additions	\$ 30,100.00

**Schedule E**

Line 1: Elective Deduction for New Research and Development Facilities	\$ 911.00
Line 2: Qualifying Investment in a Certified Venture Capital Partnership	\$ 725.00

**Schedule I**

<b>AVERAGE NET BOOK VALUE</b>	<b>COLUMN A RHODE ISLAND</b>	<b>COLUMN B EVERYWHERE</b>
Line 1a: Inventory	\$ 7,500.00	\$ 7,500.00
Line 1b: Depreciable assets	\$ 5,200.00	\$ 5,200.00
Line 1c: Land	\$ 1,200.00	\$ 1,200.00
Line 1d Rent	\$ 1,800.00	\$ 1,800.00
Line 1e Total	\$ 15,700.00	\$ 15,700.00
Line 1f: Ratio in Rhode Island	1.000000	

**Test 5 – RI -1065 (continued)**

<b>RECEIPTS</b>	<b>COLUMN A RHODE ISLAND</b>	<b>COLUMN B EVERYWHERE</b>
Line 2a: Rhode Island Sales	80,000.00	\$ 100,000.00
Line 2a: Sales Under 44-11-14(a)(2)(i)(B)	\$ 20,000.00	
Line 2b: Dividends	\$ 1,000.00	\$ 1,000.00
Line 2c: Interest	\$ 2,000.00	\$ 2,000.00
Line 2d: Rents	\$ 3,000.00	\$ 3,000.00
Line 2e: Royalties	\$ 4,000.00	\$ 4,000.00
Line 2f: Capital gains	\$ 5,000.00	\$ 5,000.00
Line 2g: Ordinary income	\$ 1,500.00	\$ 1,500.00
Line 2h Other income	\$ 2,500.00	\$ 2,500.00
Line 2i: Income exempt from taxation	\$ 3,500.00	\$ 3,500.00
Line 2j: Total	\$ 122,500.00	\$ 122,500.00
Line 2k: Ratio in Rhode Island	1.000000	
<b>Salaries</b>	<b>COLUMN A RHODE ISLAND</b>	<b>COLUMN B EVERYWHERE</b>
Line 3a: Salaries and wages	\$ 500,000.00	\$ 500,000.00
Line 3b: Ratio in Rhode Island	1.000000	
<b>Ratios</b>		
Line 4: Total of Rhode Island ratios	3.000000	
Line 5: Apportionment Ratio	1.000000	

**Schedule PTW**

**Part A**

Line 1: \$ 1,219,190.00  
 Line 2: 0.6000000

**Part B**

Line 4b: \$ 731,514.00  
 Line 9b: \$ 731,514.00  
 Line 10b: \$ 0.00

**Schedule K-1**

SH	Shareholder Name	SSN	Address	Ownership %
1	John Jones	100-00-4532	44 Dryden Rd, Baskett, KY 42402	30
2	James Smyth	300-00-0408	1800 Municipal Dr, Patriot, IN 47038	30
3	Kayla Jones	200-00-0715	25 Ocean St, Pawtucket RI 02860	40

Complete Entity Information and Taxpayer Information using information provided.  
 Sections I, II and III – Complete based on ownership

Section IV:  
 Line 1: \$0  
 Line 2: \$0

## Test 6 – RI -1120C

**Scenario:** Taxpayer named Colt, Inc, at 45 Anytown Street, North Providence, RI 02904. The return will have an overpayment of \$765,500.00, \$200,000.00 of which will be carried to the next tax year.

### Additional information:

FEIN 11-0007600  
Federal Taxable Income: \$ 1,628,224,989.00  
Estimated payments: \$ 3,000,000.00  
Pass-through withholding: \$ 1,800,000.00  
Other payments: \$ 1,500,000.00  
Apportionment ratio: 0.300551

This test will use the following sections, schedules(s) and form(s).

RI-1120C  
Schedule A  
Schedule B  
Schedule C  
Schedule H  
Schedule B-CR

### Schedule A

Line 1: Federal taxable income	\$ 1,628,224,989.00
Line 2: Total Deductions	\$ 1,080,045,230.00
Line 3: Total Additions	\$ 75,194.00
Line 4: Adjusted taxable income	\$ 548,254,953.00
Line 5: Rhode Island Apportionment Ratio	0.300551
Line 6: Apportioned Rhode Island taxable income	\$ 164,778,574.00
Line 7: Research & development adjustments	\$ 25,000,000.00
Line 8a: Pollution control and hazardous waste	\$ 25,000,000.00
Line 8b: Capital investment deduction	\$ 0.00
Line 9: Total adjustments	\$ 50,000,000.00
Line 10a: Rhode Island adjustable taxable income	\$ 114,778,574.00
Line 11: Total tax	\$ 8,034,500.00
Line 12: Rhode Island Credits from Schedule B-CR	\$ 3,500,000.00
Line 13: Tax	\$ 4,534,500.00
Line 14a: Recapture of Credits	\$ 600,000.00
Line 14b: Jobs Growth Tax	\$ 400,000.00
Line 15: Total Tax Due	\$ 5,534,500.00
Line 16: Estimated Payments	\$ 3,000,000.00
Line 17a: Other payments	\$ 1,500,000.00
Line 17b: RI pass-through withholding	\$ 1,800,000.00
Line 18a: Total Payments	\$ 6,300,000.00
Line 18b: Previously processed overpayments	\$ 0.00
Line 18c: Net Payments	\$ 6,300,000.00



**Test 6 – RI -1120C (continued)**

**Schedule B**

Line 1a: Net operating loss deduction	\$ 36,300,000.00
Line 1b: Special deduction	\$ 1,000,000,000.00
Line 1c: Exempt dividends and interest	\$ 3,045,230.00
Line 1d: Foreign Dividend Gross up	\$ 5,000,000.00
Line 1e: Bonus depreciation & Section 179 adjustment	\$ 35,000,000.00
Line 1f: Modification for Tax Incentives	\$ 700,000.00
Line 1g: Total Deductions	\$ 1,080,045,230.00

**Schedule C**

Line 1a: Interest	\$ 15,000.00
Line 1b: Rhode Island corporate taxes	\$ 25,000.00
Line 1c: Bonus depreciation	\$ 25,194.00
Line 1d: Taxable Portion of PPP Loan	\$ 10,000.00
Line 1e: Total Additions	\$ 75,194.00

**Schedule D Pass-through Withholding Paid on Entity's Behalf**

Pass-through entity	FEIN	Pass-through withholding
Wilson Corporation	05-0018512	\$ 1,000,000.00
Distance Inc	06-1234567	\$ 800,000.00

**Schedule H Apportionment**

<b>RECEIPTS</b>	<b>COLUMN A RHODE ISLAND</b>	<b>COLUMN B EVERYWHERE</b>
Line 1a: Rhode Island Sales	\$60,110,200.00	\$200,110,131.00
Line 1a: Sales Under 44-11-14(a)(2)(i)(B)	\$ 0.00	
Line 1b: Dividends	\$ 37,568,875.00	\$125,000,000.00
Line 1c: Interest	\$631,157,100.00	\$2,100,000,000.00
Line 1d: Rents	\$27,049,590.00	\$90,000,000.00
Line 1e: Royalties	\$3,005,510.00	\$10,000,000.00
Line 1f: Capital gains	\$12,055,040.00	\$40,000,000.00
Line 1g: Ordinary income	\$15,027,550.00	\$50,000,000.00
Line 1h Other income	\$18,033,060.00	\$ 60,000,000.00
Line 1i: Income exempt from taxation	\$21,038,570.00	\$ 70,000,000.00
Line 1j: Total	\$825,045,495.00	\$2,745,110,131.00
Line 2: Ratio in Rhode Island	0.300551	

## Test 6 – RI -1120C (continued)

### Schedule B-CR

Line 1: RI-2276-Tax Credit for Contributions to Scholarships	\$ 100,000.00
Line 2: RI-2441-Adult and Child Day Care Assistance	\$ 30,000.00
Line 3: RI-286B-Historic Preservation	\$ 650,000.00
Line 4: RI-2874-Employers Apprenticeship Credit	\$ 160,000.00
Line 5: Residential Renewable Energy Systems	\$ 150,000.00
Line 6: RI-3468-Investment Tax Credit	\$ 255,000.00
Line 7: RI-3675-Employment Tax Credit	\$ 90,000.00
Line 8: RI-5009-Educational Assistance and Development	\$ 165,000.00
Line 9: RI 5442-Low-Income Housing	\$ 500,000.00
Line 10: RI-6324-Adult Education Tax Credit	\$ 5,000.00
Line 11: RI-6754-Rhode Island New Qualified Jobs	\$ 414,000.00
Line 12: RI-7233-Rhode Island Small Business Development Fund	\$ 105,000.00
Line 13: RI-7253 – Rebuild Rhode Island Tax Credit	\$ 310,000.00
Line 14: RI-7695E- Research and Development Expense	\$ 30,000.00
Line 15: RI-769P-Research and Development Property	\$ 400,000.00
Line 16: RI-8201 Motion Picture Production Company	\$ 135,000.00
Line 17: RI-8826-Disabled Access Credit	\$ 1,000.00
Line 18: RI-9261- Jobs Development Rate Reduction	\$ 0.00
Line 19: Total Rhode Island Credits	\$ 3,500,000.00

## Test 7 – RI -1120C

Scenario: Designated Agent/Taxpayer named Champions, Inc, at 27 161st Street, Bronx, NY 10451 is filing a calendar year end return and is a Combined Filer. The return will have a tax balance due of \$400.00.

### Additional information:

FEIN 11-0008812

Federal Taxable Income:	\$2,500,000.00
Estimated payments:	\$ 0.00
Other payments:	\$ 400.00
Apportionment ratio	0.000125

This test will use the following sections, schedules(s) and form(s).

RI-1120C  
Schedule A  
Schedule B  
Schedule C  
Schedule H  
Schedule CGM

### Schedule A

Line 1: Federal taxable income	\$ 2,500,000.00
Line 2: Total Deductions	\$ 316,345,600.00
Line 3: Total Additions	\$ 105,654.00
Line 4: Adjusted taxable income	\$ (313,739,946.00)
Line 5: Rhode Island Apportionment Ratio	0.000125
Line 6: Apportioned Rhode Island taxable income	\$ (39,217.00)
Line 7: Research & development adjustments	\$ 0.00
Line 8a: Pollution control and hazardous waste	\$ 0.00
Line 8b: Capital investment deduction	\$ 50,000.00
Line 9: Total adjustments	\$ 50,000.00
Line 10a: Rhode Island adjustable taxable income	\$ (89,217.00)
Line 11: Total tax	\$ 800.00
Line 12: Rhode Island Credits from Schedule B-CR	\$ 0.00
Line 13: Tax	\$ 800.00
Line 14a: Recapture of Credits	\$ 0.00
Line 14b: Jobs Growth Tax	\$ 0.00
Line 15: Total Tax Due	\$ 800.00
Line 16: Estimated Payments	\$ 0.00
Line 17a: Other payments	\$ 400.00
Line 17b: RI pass-through withholding	\$ 0.00
Line 18a: Total Payments	\$ 400.00
Line 18b: Previously processed overpayments	\$ 0.00
Line 18c: Net Payments	\$ 400.00
Line 19: Net tax due	\$ 400.00
Line 21: Total tax due with return	\$ 400.00

**Test 7 – RI -1120C (continued)**

**Schedule B**

Line 1a: Net operating loss deduction	\$ 45,000,000.00
Line 1b: Special deduction	\$ 130,000,000.00
Line 1c: Exempt dividends and interest	\$ 22,000,000.00
Line 1d: Foreign Dividend Gross up	\$ 70,000,000.00
Line 1e: Bonus depreciation & Section 179 adjustment	\$ 18,000,000.00
Line 1f: Modification for Tax Incentives	\$ 31,345,600.00
Line 1g: Total Deductions	\$ 316,345,600.00

**Schedule C**

Line 1a: Interest	\$ 37,524.00
Line 1b: Rhode Island corporate taxes	\$ 12,250.00
Line 1c: Bonus depreciation	\$ 36,000.00
Line 1d: Taxable Portion of PPP Loan	\$ 19,880.00
Line 1e: Total Additions	\$ 105,654.00

**Schedule H Apportionment**

<b>RECEIPTS</b>	<b>COLUMN A RHODE ISLAND</b>	<b>COLUMN B EVERYWHERE</b>
Line 1a: Rhode Island Sales	\$25,000.00	\$200,000,000.00
Line 1a: Sales Under 44-11-14(a)(2)(i)(B)	\$ 0.00	
Line 1b: Dividends	\$ 15,625.00	\$125,000,000.00
Line 1c: Interest	\$262,500.00	\$2,100,000,000.00
Line 1d: Rents	\$11,250.00	\$90,000,000.00
Line 1e: Royalties	\$1,250.00	\$10,000,000.00
Line 1f: Capital gains	\$5,000.00	\$40,000,000.00
Line 1g: Ordinary income	\$6,250.00	\$50,000,000.00
Line 1h Other income	\$7,500.00	\$ 60,000,000.00
Line 1i: Income exempt from taxation	\$8,750.00	\$ 70,000,000.00
Line 1j: Total	\$343,125.00	\$2,745,110,131.00
Line 2: Ratio in Rhode Island	0.000125	

**Schedule-CGM** contains 2 members and the designated agent:

CGM Member Name	FEIN	Nexus	CGM Member Address
Champions, Inc	11-0008812	Yes	27 161 <sup>st</sup> STREET, BRONX, NY 10451
Core Four, Inc	11-0008813	Yes	34 SPRINGFIELD BLVD, SAN DIEGO, CA 10678
Clipper, Inc	11-0008814	No	1 CLIPPER WAY, TUSCON, AZ 14712

Please note: The combined group is required to attach a computational schedule or schedules with columns which report the income and apportionment information of all entities of the taxpayer member's combined group, as well as any supporting information required to substantiate the amounts in the computation schedule or schedules. The schedule format used for Federal consolidated returns is preferable.

The computational schedule(s) must be attached/uploaded as a PDF when the MeF return is transmitted.

## MeF Notes

Where to find the MeF registration form and schema information

<https://tax.ri.gov/resources/software-developers>

Rhode Island requires testing and registration every year.

Manifest Information:

- Here is the list of items we expect in the `StateSubmissionType` element in the manifest.
  - "RI1120C"
  - "RI1120S"
  - "RI1065"

Business Rules:

- Must be an original filing we do not allow duplicates.
- The other is the software ID must be approved.

Rule Number Rule Text

X0000-002	Incorrect Transmission data.
X0000-003	SubmissionId in the submission file mismatches SubmissionId in the manifest file.
X0000-004	No submission file found in state submission directory.
X0000-005	The XML data has failed schema validation.
X0000-006	MeF Gateway experiences system error.
X0000-007	Other State Submission
X0000-008	The namespace declarations in the root element of the return ('Return' element) is incorrect.
1040-060	Software Developer ID must be approved for Individual Efile.
1040-062	Transmission cannot be a duplicate of a previously accepted transmission.
1120-060	Software Developer ID must be approved for Individual Efile.
1120-062	Transmission cannot be a duplicate of a previously accepted transmission.