



Rhode Island Department of Revenue **Division of Taxation**

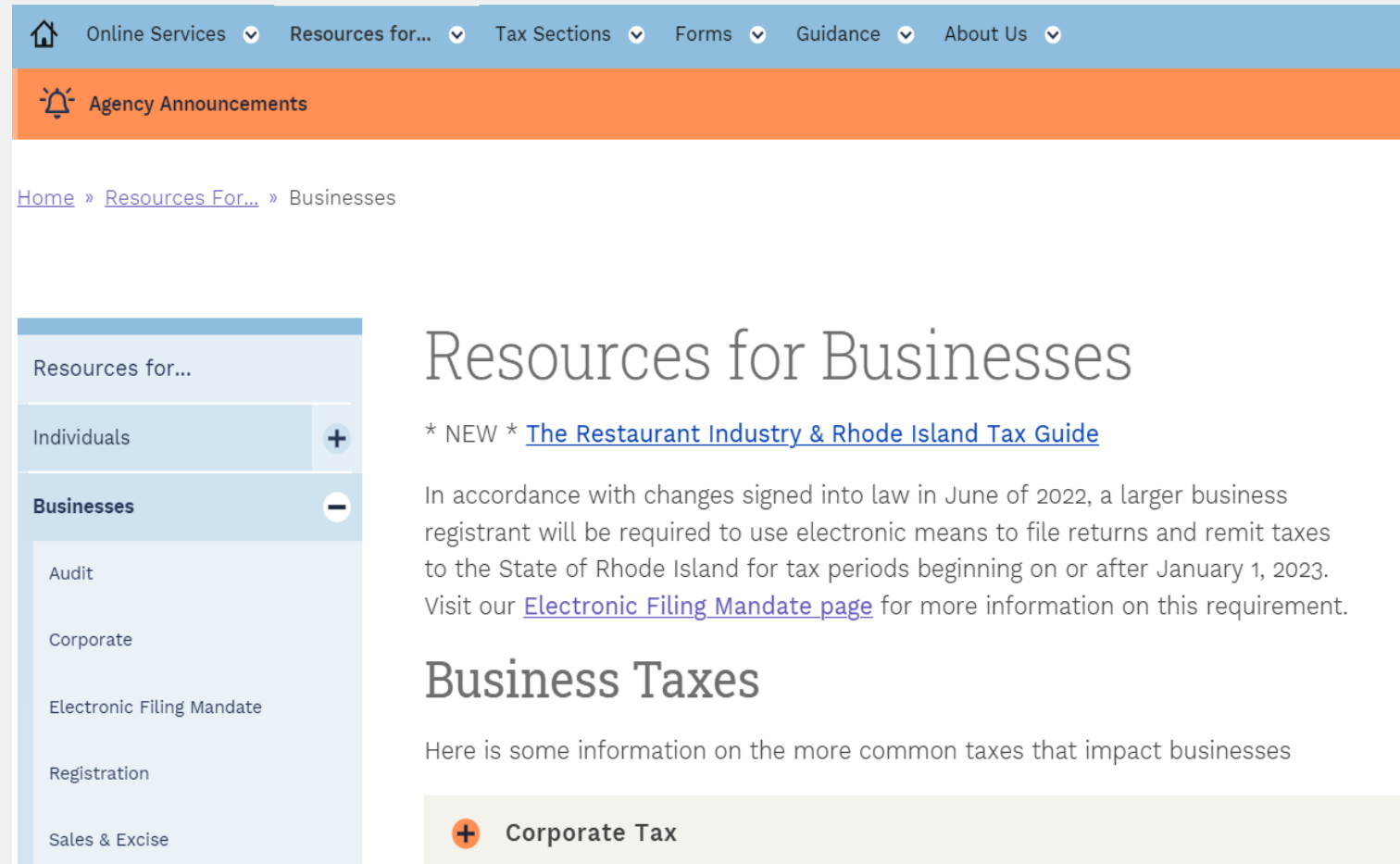
RI Food Council Presentation to Small Crop Farmers

Agenda

- Sales Tax
 - Farmers Exemption Application
- Meals and Beverage Tax
- Corporate Tax
- Personal Income Tax
- Additional Information
- Questions

Resources for Businesses

- [Sales & Excise | RI Division of Taxation](#)
- [Corporate | RI Division of Taxation](#)
- [Contact Us | RI Division of Taxation](#)
- [Credits | RI Division of Taxation](#)
- [RI Tax Credits & Financing | Rhode Island Commerce \(commerceri.com\)](#)



The screenshot shows the Rhode Island Division of Taxation website. The top navigation bar includes links for Online Services, Resources for..., Tax Sections, Forms, Guidance, and About Us. Below this is an orange banner for Agency Announcements. The breadcrumb trail reads: Home » Resources For... » Businesses. A sidebar menu titled 'Resources for...' is open, showing 'Individuals' with a plus icon and 'Businesses' with a minus icon. Under 'Businesses', the following links are listed: Audit, Corporate, Electronic Filing Mandate, Registration, and Sales & Excise. The main content area is titled 'Resources for Businesses' and features a new announcement: '* NEW * [The Restaurant Industry & Rhode Island Tax Guide](#)'. The text states that in accordance with changes signed into law in June of 2022, a larger business registrant will be required to use electronic means to file returns and remit taxes to the State of Rhode Island for tax periods beginning on or after January 1, 2023. It directs visitors to the [Electronic Filing Mandate page](#) for more information. Below this, the section 'Business Taxes' is introduced with the text: 'Here is some information on the more common taxes that impact businesses'. A highlighted box at the bottom of the screenshot contains a plus icon and the text 'Corporate Tax'.

Resources for Businesses

* NEW * [The Restaurant Industry & Rhode Island Tax Guide](#)

In accordance with changes signed into law in June of 2022, a larger business registrant will be required to use electronic means to file returns and remit taxes to the State of Rhode Island for tax periods beginning on or after January 1, 2023. Visit our [Electronic Filing Mandate page](#) for more information on this requirement.

Business Taxes

Here is some information on the more common taxes that impact businesses

+ Corporate Tax

Sales Tax Responsibilities

- [Business Application and Registration](#)
- [Sales & Use Tax | RI Division of Taxation](#)
- Returns are due monthly or quarterly
 - More than \$200 tax per month average - monthly filing frequency
 - STR form is due by the 20th of month following the sale
 - Less than \$200 per month on average - quarterly filing frequency
 - STR form due by last day of the month following the end of the quarter
 - Initial registration is monthly for first 6 months
 - Must file “zero-dollar” returns
- Current rate is 7%


Sales Tax Responsibilities

- When is a sales permit required?
 - Every business making sales at retail or renting living quarters.
 - Retail sale includes:
 - Sale, lease or rental of tangible personal property
 - “Tangible personal property” means personal property which may be seen, weighed, measured, felt, or touched, or which is in any other manner perceptible to the senses.
 - Prewritten computer software
 - Specified digital products
 - Taxable services
 - A sales permit is required even if all products sold are not subject to tax.
 - Annual renewal by 02/01 for no fee.

Sales Tax Responsibilities

- What is Taxable?
 - All Tangible Personal Property and certain enumerated services.
 - Prewritten computer software and specified digital products
 - [§ 44-18-7.3. Services defined](#)
 - Taxicab and limousine services
 - Other road transportation services
 - Pet care services
 - Room resellers
 - Investigation, Guard, and Armored Car Services
- A better question: “What is **not** taxable?”
 - [§ 44-18-30. Gross receipts exempt from sales and use taxes](#)

Sales Tax Responsibilities

State of Rhode Island Division of Taxation			
Form RI-STR		23128099990101	
Sales and Use Tax Return			
Name		Account identification number	
Address		For the period ending: <input type="checkbox"/> Amended Return	
Address 2		NAICS code	
City, town or post office	State	ZIP code	E-mail address

Computation of Tax

GROSS SALES & EXEMPTIONS

1	Gross Sales for the Period.....	1		
2 a	Resale.....	2a		
	Interstate Sales.....	2b		
	Non-Taxable Sales and Services.....	2c		
	Exempt Organizations.....	2d		
	Other (Specify):	2e		

CREDITS & TAX DUE

3	Total Deductions (Add lines 2a through 2e).....	3		
4	Taxable Sales (Line 1 less line 3).....	4		
5	Total Trust Fund Sales Tax Due and Required to be Remitted ("Sales Tax") (Multiply line 4 by 7%).....	5		
6	Total Use Tax Due (From Use Tax Worksheet in Instructions).....	6		
7	Total Sales Tax and Use Tax Due (Add lines 5 and 6).....	7		
8 a	Prepaid Sales Tax (Licensed Cigarette Dealers Only).....	8a		
	Other (Specify):	8b		
9	Total Credits (Add lines 8a and 8b).....	9		
10	Amount Due (Line 7 less line 9).....	10		

Sales Tax Exemptions

- [R.I. Gen Laws § 44-18-30\(9\)](#) - Sales of food and food ingredients are exempt
 - “Food and food ingredients” means substances, whether in liquid, concentrated, solid, frozen, dried, or dehydrated form, that are sold for ingestion or chewing by humans and are consumed for their taste or nutritional value.
- [R.I. Gen Laws § 44-18-30\(32\)](#) - Farm Equipment purchases are exempt
 - From the sale and from the storage or use of machinery and equipment used directly for commercial farming and agricultural production.
 - **Farm Exemption Certificate is required - See next slide for details**
- [R.I. Gen Laws § 44-18-30\(44\)](#) - Farm structure construction materials
 - Lumber, hardware, and other materials used in the new construction of farm structures, including production facilities such as, but not limited to: farrowing sheds, free stall and stanchion barns, milking parlors, silos, poultry barns, laying houses, fruit and vegetable storages, rooting cellars, propagation rooms, greenhouses, packing rooms, machinery storage, seasonal farm worker housing, certified farm markets, bunker and trench silos, feed storage sheds, and any other structures used in connection with commercial farming.
 - **Farm Exemption Certificate is required - See next slide for details**
- [R.I. Gen Laws § 44-18-30\(65\)](#) - Seeds and plants used to grow food and food ingredients
 - From the sale, storage, use, or other consumption in this state of seeds and plants used to grow food and food ingredients as defined in § 44-18-7.1(l)(i).

Sales Tax Responsibilities

- Farming Exemption Details
 - “Commercial farming” means the keeping or boarding of five (5) or more horses or the production within this state of agricultural products, including, but not limited to, field or orchard crops, livestock, dairy, and poultry, or their products, where the keeping, boarding, or production provides at least two thousand five hundred dollars (\$2,500) in annual gross sales
 - Level 1—Annual gross sales of greater than \$2,500
 - Exemption **does not** include motor vehicles greater than \$5,000 **used in commercial farming activities**
 - Level 2—Annual gross sales greater than \$10,000
 - Exemption **does** include motor vehicles greater than \$5,000 **used in commercial farming activities**
- [Farm Exemption Application](#)
 - Required to attach preceding year(s) federal returns including schedule F
 - Renewed every four (4) years (must provide two prior years federal returns)
- [Reg 280-RICR-20-70-50 Commercial Farming and Related Items](#)

Sales Tax vs Use Tax

Sales Tax

Sales tax is a levy imposed on the retail sale, rental or lease of many goods and services. Any sale is a retail sale if the property or service sold will be used and not resold in the regular course of business

Sales tax collection is required by a retailer in most cases

Use Tax

Use tax is a levy imposed on the storage, use of other consumption in this state

Use tax is due when tax is not collected by a retailer on taxable goods or services

Meals and Beverage Tax Responsibilities

- [Meals and Beverage Tax | RI Division of Taxation](#)
- Returns are due monthly or quarterly. Filing frequency matches the sales tax frequency.
 - More than \$200 in sales tax per month average is monthly filing frequency
 - MTM form is due by the 20th of month following the sale
 - Less than \$200 in sales tax per month on average is quarterly filing frequency
 - MTQ form due by last day of the month following the end of the quarter
- Current Rate is 1%

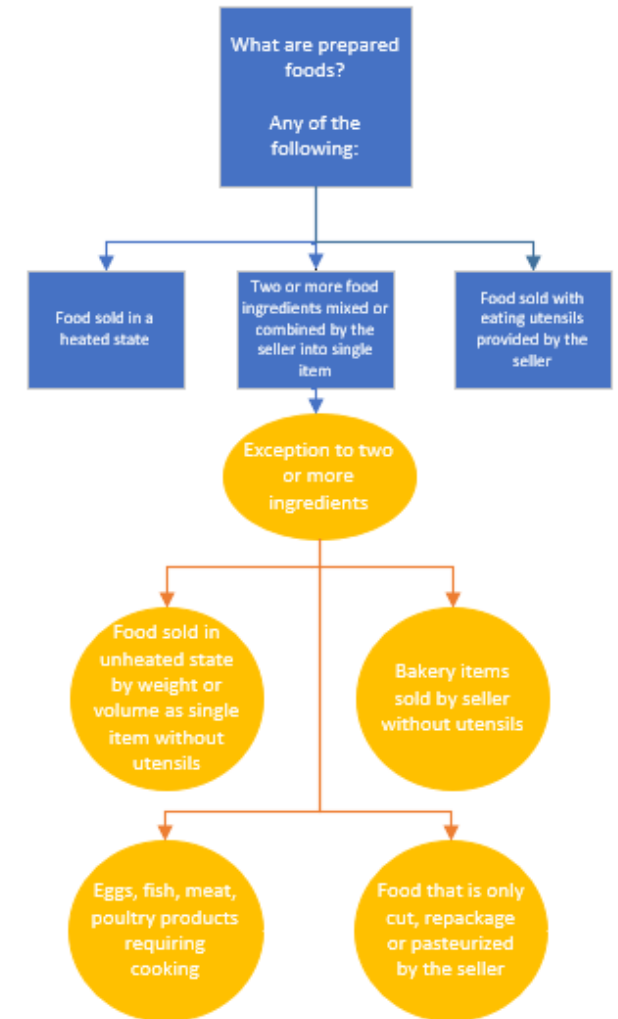
Meals and Beverage Tax Responsibilities

- Collection of Meals and Beverage Tax is required if a retailer is:

- Selling prepared foods

And

- Eating and Drinking Establishment



Meals and Beverage Tax Responsibilities

"Eating and/or drinking establishments" includes but is not limited to restaurants, bars, taverns, lounges, cafeterias, lunch counters, drive-ins, roadside ice cream and refreshments stands, fish and chip places, fried chicken places, pizzerias, food and drink concessions, or similar facilities in amusement parks, bowling alleys, clubs, caterers, drive-in theaters, industrial plants, race tracks, shore resorts or other locations, lunch carts, mobile canteens and other similar vehicles, and other like places of business which furnish or provide facilities for immediate consumption of food at tables, chairs or counters or from trays, plates, cups or other tableware or in parking facilities provided primarily for the use of patrons in consuming products purchased at the location.

Meals and Beverage Tax Responsibilities

Additional Items of Importance

- This tax is a local tax remitted to the state thus the forms require a distribution of tax by city/town
- If delivery occurs, then those sales need to be tracked by delivery location
- Schedule A on back of the MTM or MTQ is used to report the distribution
- Retailer is subject to Meals and Beverage requirements whether product is consumed on or off premises (take-out)

Food Scenarios

- Examples such as eggs, corn, and tomatoes meet the definition of Food and Food Ingredients and are thus exempt
- Items coated with sugar or candy such as candy apples meet the definition of candy—do not meet the exemption
- If items such as heated apple pie, coffee or apple cider are served, the location would be required to collect meals and beverage tax as well as the sales tax
- Other examples can be found in [Regulation 280-RICR-20-70-4](#)

Trust Fund Taxes

What are Trust Fund Taxes?

- Trust Fund Taxes are taxes that are collected by one taxpayer from another taxpayer and are held in trust for the state.
 - Sales Tax, Hotel Tax, Meals and Beverage Tax, Withholding Tax as examples
- The statutes that enforce these taxes require the collecting taxpayer to remit those taxes to the state at a definite date.
 - [R.I. Gen Laws § 44-19-35](#)
 - [R.I. Gen Laws § 44-30-76](#)
- Additional details can be found in an article from one of our [quarterly newsletters](#).

Trust Fund Taxes

Examples of Trust Fund Taxes:

- Sales Tax
 - State Sales Tax is collected by a retailer from their customers. All sales taxes collected must be remitted to the state by the 20th of the following month. The retailer's tax obligation or liability relates directly to its collection of taxes from another taxpayer - in this case their customer.
- Withholding Taxes
 - Withholding Taxes are withheld by an employer from their employee's wages. The tax withheld or collected is held in trust for the state and not for the employer's use.

Trust Fund Taxes

How does this impact a business?

- When Trust Fund Taxes are collected, the law indicates that these funds **must** be remitted by the prescribed due date **without exception**.
- There are penalties for misappropriation of trust funds including holding a responsible officer personally liable for the misappropriation.
- It is important for a business owner and their representatives to understand the importance of trust fund remittance.

Corporate Tax

Corporation

Federal

- Files Form 1120 subject to corporate income tax rates
- No filing for the shareholders except dividend income
- Can make separate S-corporation election on [Federal Form 2553](#)
 - Same tax treatment as partnership

State

- Files RI-1120 subject to corporate 7% tax rate
- No filing for the shareholders except dividend income
- Follows S-corporation election if made federally
 - Same tax treatment as partnership
- Subject to combined reporting requirements

Corporate Tax

Partnership

Federal

- Files Federal 1065 including K-1(s) to report income/loss
- Income tax paid by partners on tax return
 - Corporation partners would pay on Form 1120
 - Individual partners would pay on Schedule E of Form 1040
 - A partnership or an LLC partner would flow through activity to their partner/member(s)

State

- Required to file RI-1065 to report income/loss and pay annual charge of \$400. No charge for general partnership.
- Income tax paid by partners on their income tax return
 - Corporation partners would pay on RI-1120C
 - Individual partners would pay on RI-1040 based on Federal AGI of Form 1040
 - Partnership or LLC partners would flow through activity to their partner/member(s)

Corporate Tax

Limited Liability Company

Federal

- No entity filing requirement
- Income tax paid by member(s) on tax return
 - Corporation member(s) would pay on Form 1120
 - Individual member(s) would pay on Schedule C, E, or F of 1040
 - A partnership or another LLC member(s) would flow through activity to their member(s)

State

- Required to file RI-1065 to report income/loss and pay annual charge of \$400
- Income tax paid by member(s) on their income tax return
 - Corporation member(s) would pay on RI-1120C
 - Individual member(s) would pay on RI-1040 flow from Federal AGI of Form 1040
 - A partnership or another LLC member(s) would flow through activity to their member(s)

Corporate Tax

- [Tax Filing Requirements | RI Division of Taxation](#)
- [Pass-Through Entity Requirements](#)
 - S-corp, LLC, LP, LLP and General Partnership
 - Pass-through Withholding Requirement
 - Composite Election for non-resident members
 - Pass-through Entity Election

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By statute, a pass-through entity is defined as a corporation that for the applicable tax year is treated as an S Corporation under IRC § 1362(a) [26 U.S.C. § 1362(a)], and a general partnership, limited partnership, limited liability partnership, trust, or limited liability company that for the applicable tax year is not taxed as a corporation for federal tax purposes under the state's check-the-box regulation.

Corporate Tax

State of Rhode Island General Laws

- Related Statutes
 - Corporate Tax [R.I. Gen Laws §44-11-1](#) et al.
 - Limited Partnership [R.I. Gen Laws §7-13.1-213](#)
 - Limited Liability Partnerships [R.I. Gen Laws §7-12-60](#)
 - Limited Liability Company [R.I. Gen Laws §7-16-67](#)
 - Pass-through Entity Requirements R.I. Gen Laws §§44-11-[2.2](#) & [2.3](#)

Single Member LLC vs Sole Proprietor

Single Member LLC

- Entity separate from its owner
- Registered as an entity with RI Department of State
- Has liability protection—limited to investment
- Registration date—dissolution date
- Subject to annual charge (currently \$400) on separate tax form for state purposes

Similarities

- Files Form 1040 reporting on Schedule C, E or F to pay federal income taxes
- Files RI-1040/RI-1040NR to pay state income tax on Federal AGI including Schedule C income

Sole Proprietor

- Owner is the entity
- Can register a trade name with local municipality
- Personal liability
- No dissolution to close business
- No separate filing requirement or annual charge

Personal Income Taxes

- [Individuals | RI Division of Taxation](#)
- [Personal Income Tax | RI Division of Taxation](#)
- [Personal Income Tax Forms | RI Division of Taxation](#)
- Returns for residents and non-residents are due by 04/15 each year
- 2023 Filing Threshold Single \$14,700
 - [Individual Tax Filing Requirements | RI Division of Taxation](#)
- RI tax returns begin with Federal Adjusted Gross Income

Personal Income Estimated Payment Requirements

- Federal and State Income Taxes are a “Pay as you go” system.
 - Withholding taxes as employee; or
 - Estimated payments
- A new business may have to file estimated payments in place of income taxes withheld by an employer.
- Required if annual liability is greater than \$250.
- How do I determine the dollar amount of estimated payments to make?
 - Payments must equal the lower of:
 - **100% of prior year tax liability (aka “safe-harbor”)** or
 - 80% of current year tax liability
- Underestimated interest assessment—statutory rate of 12% per year.
- State requirement mirrors [IRS requirement](#).

Personal Income Estimated Payment Requirements

Existing Business

2021

1	Federal AGI from Federal Form 1040 or 1040-SR, line 11	1	65000
2	Net modifications to Federal AGI from RI Sch M, line 3. If no modifications, enter 0 on this line.	2	
3	Modified Federal AGI. Combine lines 1 and 2 (add net increases or subtract net decreases).....	3	65000
4	RI Standard Deduction from left. If line 3 is over \$ 210,750 see Standard Deduction Worksheet	4	9050
5	Subtract line 4 from line 3. If zero or less, enter 0.....	5	55950
6	Enter # of exemptions from RI Sch E, line 5 in box, multiply by \$4,250 and enter result on line 6. If line 3 is over \$210,750, see Exemption Worksheet <input type="text" value="1"/> X \$4,250 =	6	4250
7	RI TAXABLE INCOME. Subtract line 6 from line 5. If zero or less, enter 0.....	7	51700
8	RI income tax from Rhode Island Tax Table or Tax Computation Worksheet.....	8	1939

100% of prior year is \$1,939.00

2022

1	Federal AGI from Federal Form 1040 or 1040-SR, line 11	1	85000
2	Net modifications to Federal AGI from RI Sch M, line 3. If no modifications, enter 0 on this line.	2	
3	Modified Federal AGI. Combine lines 1 and 2 (add net increases or subtract net decreases).....	3	85000
4	RI Standard Deduction from left. If line 3 is over \$ 217,050 see Standard Deduction Worksheet	4	9300
5	Subtract line 4 from line 3. If zero or less, enter 0.....	5	75700
6	Enter # of exemptions from RI Sch E, line 5 in box, multiply by \$4,350 and enter result on line 6. If line 3 is over \$217,050, see Exemption Worksheet <input type="text" value="1"/> X \$4,350 =	6	4350
7	RI TAXABLE INCOME. Subtract line 6 from line 5. If zero or less, enter 0.....	7	71350
8	RI income tax from Rhode Island Tax Table or Tax Computation Worksheet.....	8	2707

80% of current year is \$2,166

Personal Income Estimated Payment Requirements

New Business

2021				2022			
1	Federal AGI from Federal Form 1040 or 1040-SR, line 11	1	75000	1	Federal AGI from Federal Form 1040 or 1040-SR, line 11	1	75000
2	Net modifications to Federal AGI from RI Sch M, line 3. If no modifications, enter 0 on this line.	2		2	Net modifications to Federal AGI from RI Sch M, line 3. If no modifications, enter 0 on this line.	2	
3	Modified Federal AGI. Combine lines 1 and 2 (add net increases or subtract net decreases)....	3	75000	3	Modified Federal AGI. Combine lines 1 and 2 (add net increases or subtract net decreases)....	3	75000
4	RI Standard Deduction from left. If line 3 is over \$ 210,750 see Standard Deduction Worksheet	4	9050	4	RI Standard Deduction from left. If line 3 is over \$ 217,050 see Standard Deduction Worksheet	4	9300
5	Subtract line 4 from line 3. If zero or less, enter 0.....	5	65950	5	Subtract line 4 from line 3. If zero or less, enter 0.....	5	65700
6	Enter # of exemptions from RI Sch E, line 5 in box, multiply by \$4,250 and enter result on line 6. If line 3 is over \$210,750, see Exemption Worksheet 1 X \$4,250 =	6	4250	6	Enter # of exemptions from RI Sch E, line 5 in box, multiply by \$4,350 and enter result on line 6. If line 3 is over \$217,050, see Exemption Worksheet 1 X \$4,350 =	6	4350
7	RI TAXABLE INCOME. Subtract line 6 from line 5. If zero or less, enter 0.....	7	61700	7	RI TAXABLE INCOME. Subtract line 6 from line 5. If zero or less, enter 0.....	7	61350
8	RI income tax from Rhode Island Tax Table or Tax Computation Worksheet.....	8	2314	8	RI income tax from Rhode Island Tax Table or Tax Computation Worksheet.....	8	2301
14 a	RI 2021 income tax withheld from RI Schedule W, line 16. You must attach Sch W AND all W-2 and 1099 forms with RI withholding.	14a	3000	14 a	RI 2022 income tax withheld from RI Schedule W, line 16. You must attach Sch W AND all W-2 and 1099 forms with RI withholding.	14a	0
b	2021 estimated tax payments and amount applied from 2020 return	14b		b	2022 estimated tax payments and amount applied from 2021 return	14b	
100% of prior year is \$2,314.00				80% of current year is \$1,841			

Personal Income Estimated Payment Requirements

- Federal tax or self-employment tax awareness
 - Includes social security contribution
- Can use the [RI-1040ES](#) as a worksheet
- Most payments are 4 equal installments
 - However, annualization based on current year is possible
- Portal payment options

2023 RI-1040ES

STATE OF RHODE ISLAND ESTIMATED PAYMENT COUPON
DIVISION OF TAXATION - ONE CAPITOL HILL - PROVIDENCE, RI 02908



22101599990101

PART 1 ESTIMATED RHODE ISLAND INCOME TAX WORKSHEET

Single \$10,000
Married filing jointly or Qualifying widow(er) \$20,050
Married filing separately \$10,025
Head of household \$15,050


1. Modified Federal AGI.....	1.	
2. Rhode Island Standard Deduction Amount from Deduction Worksheet below.....	2.	
3. Rhode Island Exemption Amount from Exemption Worksheet below.....	3.	
4. Taxable income. Subtract lines 2 and 3 from line 1.....	4.	
5. Figure your 2023 tax on the amount on line 4 using the 2023 Tax Rate Schedule located on the front.....	5.	
6. Enter your 2022 Rhode Island income tax.....	6.	
7. Enter the SMALLER of lines 5 or 6.....	7.	
8. Estimated Rhode Island credits. See instructions on the front for allowable credits.....	8.	
9. Line 7 less line 8.....	9.	
10. Rhode Island income tax withheld.....	10.	
11. Estimated Rhode Island income tax. Subtract line 10 from line 9.....	11.	
12. Enter amount of 2022 RI overpayment elected for credit towards your 1st quarter 2023 estimated tax.....	12.	
13. Amount of estimated payments to be paid. Subtract line 12 from line 11.....	13.	
14. Divide line 13 by the number of installments to be made and enter here.....	14.	

Electronic Filing & Payment Mandate

- Electronic filing and payment mandate for large business registrant taxpayers effective 01/01/2023
 - Large Business Registrant defined:
 - is operating a business whose combined annual liability for **all taxes** administered by the Division of Taxation for the entity is or exceeds \$5,000; or
 - is operating a business whose annual gross income is over \$100,000 for the entity
 - Penalties
 - \$50 per occurrence for failure to file electronically
 - 5% of tax amount or \$500, whichever is less for failure to pay electronically
 - Taxpayers with reasonable causes may be exempt on a case-by-case basis
 - Individuals and trusts filing personal or fiduciary income tax returns are not larger business registrants for the purposes of R.I. Gen Laws §44-1-31.2

How do I file/pay? The Division of Taxation Taxpayer Portal

Step 1: Visit www.taxportal.ri.gov and create a User ID and password.



STATE OF RHODE ISLAND
Division of Taxation
Department of Revenue

Home

Member Sign In

User ID

Password

SIGN IN

[Forgot User ID?](#) [Forgot password?](#)


New User?
[Create a New User](#)

Don't Have a Portal User Account?
Use our Same-Day Services
[Make a Payment \(same day withdrawal\)](#)
[File a Form \(alone or with payment\)](#)

Customer support is available weekdays between 8:30am - 3:30pm at 401-574-8484 or you can e-mail support at taxportal@tax.ri.gov at any time.

Don't have your PIN? Unable to log in to your account? Many forms can be filed and paid without a PIN using our Same Day Services.

The File a Form link is located on the bottom left of this page.



Popular Services

[Tax Forms](#)
[Administrative Decisions](#)
[Advisories](#)
[Where's My Refund](#)
[Business Registration](#)
[Reports](#)
[Regulations](#)
[Newsletters](#)
[Contact Us](#)
[Liquor License Renewals – Certificates of Good Standing](#)
[Individual Mandate Reporting - NEW](#)

Frequently Asked Questions

[Guest Bill Payments \(Video\)](#)
[Guest Filing \(Video\)](#)
[Portal Registration \(Video\)](#)
[Portal User Guide](#)
[Who should use the online taxpayer portal and what taxes can be filed?](#)
[How do I link my tax entity to my portal account?](#)

Virtual Training
Sessions to come

Contact info to
request a pin or any
other questions:

- taxportal@tax.ri.gov
- 401-574-8484

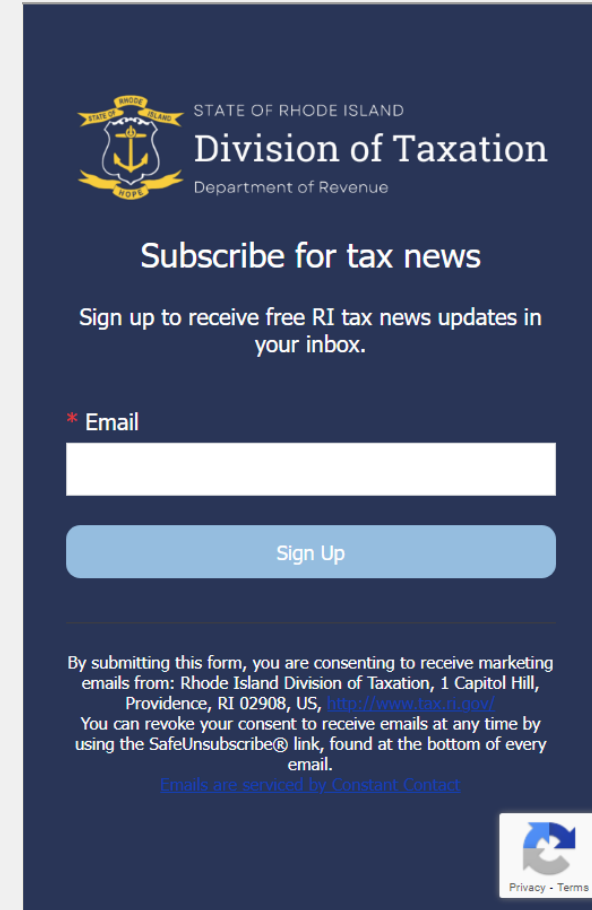
Record Keeping Requirements

What records should a taxpayer maintain?

- Federal & State Income Tax returns
- Copies of all state tax returns filed and backup detail
- Sales Records and credit card receipts including
 - Any exemption certificates
 - Daily sales receipts/reports
 - Merchant statements and 1099K forms
 - Delivery slips
- Purchase invoices and ledger listings
- Asset schedules and invoices
- Bank statements, General Ledger and chart of accounts
- Other records as needed

More Tax Resources

- Sign up for our emails
 - Tax news delivered to your inbox
 - Quarterly newsletters
 - Important updates



The screenshot shows a dark blue sign-up form for the Rhode Island Division of Taxation. At the top left is the state seal, followed by the text "STATE OF RHODE ISLAND", "Division of Taxation", and "Department of Revenue". The heading "Subscribe for tax news" is centered. Below it, a line of text says "Sign up to receive free RI tax news updates in your inbox." A label "* Email" is positioned to the left of a white input field. Below the field is a blue "Sign Up" button. At the bottom, a paragraph of terms and conditions is provided, including a link to the website and a link to revoke consent. A "Privacy - Terms" link with a circular icon is in the bottom right corner.

STATE OF RHODE ISLAND
Division of Taxation
Department of Revenue

Subscribe for tax news

Sign up to receive free RI tax news updates in your inbox.

* Email

Sign Up

By submitting this form, you are consenting to receive marketing emails from: Rhode Island Division of Taxation, 1 Capitol Hill, Providence, RI 02908, US, <http://www.tax.ri.gov/>
You can revoke your consent to receive emails at any time by using the SafeUnsubscribe® link, found at the bottom of every email.
[Emails are serviced by Constant Contact](#)

Privacy - Terms

Questions?



Thank you



STATE OF RHODE ISLAND

Division of Taxation

Department of Revenue

Contact Us

401-574-8983

Tax.Experience@tax.ri.gov

One Capitol Hill

Providence, RI 02908



Appendix A

Compliant Taxpayer Profiles





STATE OF RHODE ISLAND

Division of Taxation

Department of Revenue

Compliant Taxpayer Guide: Retailer

Example:

Generic Retailer with retail sales out of a RI location of \$250,000 per year of mostly taxable goods. Taxpayer is an LLC taxed as a partnership for federal tax purposes with two partners. They have 5 employees with average total taxes withheld of \$700 per month.



This example is for educational and informational purposes only. It is not a substitute for compliance with the R.I. General Laws and any relevant rules or regulations. Depending on your specific business model, you may have additional or different requirements.

Basics

- Registered for [Taxpayer Portal](#)
- Annual [Sales Permit](#) renewal filed by 2/1
- [RI-STR \(Sales tax return\)](#) filed by the 20th day of the month following the month in which the tax was collected

→ Annual filings

- [RI-W3](#) filed by 1/31
- [W2s filed by secure FTP](#) using tax.prodcontrol@tax.ri.gov by 1/31
- [RI-1065](#) filed by 4/15 with \$400 annual charge and RI K1s to partners

→ Withholding taxes

- [Withholding payments made each Monday](#)
- [RI-941](#) filed quarterly before 4/30, 7/31, 10/31, and 1/31

→ Personal Income Tax

- Shareholders filed [RI-1040ES](#) making estimated payments on 4/15, 6/15, 9/15, and 1/15
- Shareholders filed [RI-1040](#) by 4/15

NEED HELP?



Tax.Experience@tax.ri.gov



401-574-8983



<https://tax.ri.gov/>

Appendix B

Sales Tax Return Guidance



Sales Tax Return Guidance

STEP 1

Log on to the Taxpayer Portal: taxportal.ri.gov.

STEP 2

Choose: "Transactions" → "File a Form"

STEP 3

Complete the return. Remember to enter your NAICS code & Account ID#.

STEP 4

Enter Sales and Deductions

STEP 5

Certify, sign, and submit your return & submit payment.

Tips:

- Know your Account ID#
- Know your NAICS code
- Enter your Gross Sales Amount



Sales Tax Return Guidance

SALES TAX FILING AND PAYMENT CHECKLIST:

- ☐ Know your Account ID #
- ☐ Know your NAICS code
- ☐ Have your Gross Sales Amount
- ☐ Identify each distinct deduction amount
- ☐ Log on to the Taxpayer Portal
- ☐ Choose:
 "Online Transactions" → "File a Form"
- ☐ Enter Sales and Deductions
- ☐ Click Calculate and Submit

