



STATE OF RHODE ISLAND

Division of Taxation

Department of Revenue

Compliant Taxpayer Profile: 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](#) & files and pays electronically
- Annual [Sales Permit](#) renewal filed by 2/1
- [RI-STR](#) (Sales & Use 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 submitted by 1/31 using the Informational Documents function of the [Rhode Island Taxpayer Portal](#)
- [RI-1065](#) filed by 3/15 with \$400 annual charge and RI K1s to partners

→ Withholding taxes

- Withholding payments made the Monday following each payroll
- [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

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Check out the Industry Guide
**The Restaurant
 Industry & Rhode
 Island Tax**

Compliant Taxpayer Profile: Restaurant

Example:

Restaurant with annual gross receipts of \$750,000 located in Cumberland which delivers into Central Falls and Lincoln. Taxpayer is an S-corporation with 10 employees.



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Basics

- Registered for [Taxpayer Portal](#) & files and pays electronically
- Annual [Sales Permit](#) renewal filed by 2/1
- [RI-STR](#) (Sales & Use Tax Return) filed by the 20th day of the month following the month in which the tax was collected
- [MTM](#) (Meals and Beverage return) filed by 20th of each month
 - Must complete Schedule A of return with sales distributed between Cumberland, Central Falls and Lincoln

→ Withholding taxes

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

→ Annual filings

- [RI-W3](#) filed by 1/31
- W2s submitted by 1/31 using the Informational Documents function of the [Rhode Island Taxpayer Portal](#)
- [RI-1120S](#) filed by 3/15 with \$400 minimum tax and RI K1s to partners

→ 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

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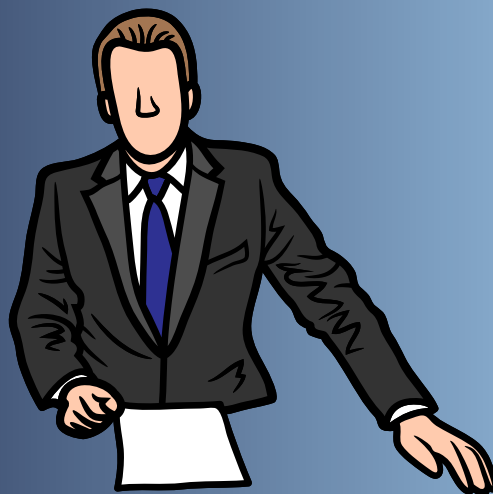
Division of Taxation

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Compliant Taxpayer Profile: Employer

Example:

Generic Employer organized as a Single member LLC (SMLLC) with annual gross receipts from non-taxable services of \$1,500,000. Taxpayer has 20 employees.



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Basics

- Registered for [Taxpayer Portal](#) & files and pays electronically
- Up to date with additional Department of Labor and Training (DLT) Employer Tax Unit requirements
 - <http://www.uitax.ri.gov/>

→ Withholding taxes

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

→ Annual filings

- [RI-W3](#) filed by 1/31
- W2s submitted by 1/31 using the Informational Documents function of the [Rhode Island Taxpayer Portal](#)
- [RI-1065](#) filed by 4/15 with \$400 annual charge and RI K1 to member

→ Personal Income Tax

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

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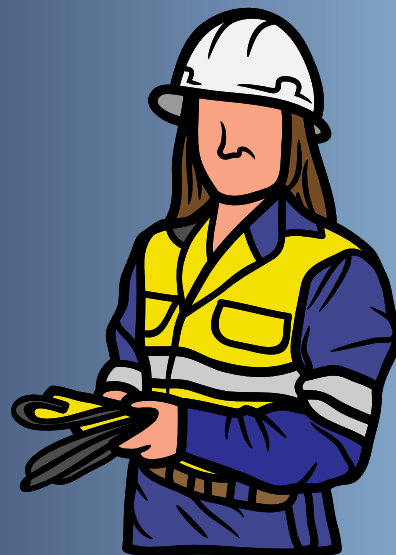
Department of Revenue

Compliant Taxpayer Profile: Manufacturer

Example:

Manufacturer with annual gross receipts of \$2,000,000.

Taxpayer is a C-corporation and has 25 employees.



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](#) & files and pays electronically
- [Manufacturer Exemption certificates](#) issued to vendors on purchases for manufacturing purposes
- [Resale certificates](#) on file for all sales to retailers

→ Withholding taxes

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

→ Annual filings

- [RI-W3](#) filed by 1/31
- W2s submitted by 1/31 using the Informational Documents function of the [Rhode Island Taxpayer Portal](#)
- [RI-1120C](#) filed by 4/15 each year with full payment of tax unless extension is filed with full payment of tax
 - Extended due date would be 10/15

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Compliant Taxpayer Profile: Online Retailer



Example:

On-line Retailer organized as a Single member LLC (SMLLC) with annual gross receipts from sale of shirts and other apparel of \$110,000. Taxpayer has no employees.

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Basics

- Registered for [Taxpayer Portal](#) & files and pays electronically
- Annual [Sales Permit](#) renewal filed by 2/1
- [RI-STR](#) (Sales & Use Tax Return) filed by the 20th day of the month following the month in which the tax was collected*



Personal Income Tax

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



Annual filing

- [RI-1065](#) filed by 4/15 with \$400 annual charge and RI K1s to member

* Quarterly filing frequency may be requested by taxpayers with six months of filings under \$200.

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Compliant Taxpayer Profile: Artist

Example:

Artistic Work Retailer is a Sole Proprietor with no employees. Taxpayer sells artistic work out of a Rhode Island location and is a resident of Providence. Taxpayer has taxable sales of less than \$2,500 per month.



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Basics

- Completed [Business Application and Registration](#) to obtain Sales Permit
- Registered for [Taxpayer Portal](#)



Exemption Certificate

- [Completed Application for Sales Tax Exemption for Artistic Work](#) for each artistic work
- Complete Renewal Application every four years



Sales Tax

- Annual [Sales Permit](#) renewal filed by 2/1
- [RI-STR](#) (Sales & Use Tax Return) filed by the 20th day of the month following the month in which the tax was collected



Personal Income Tax

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

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Check out the Industry Guide
**Contractors &
 Rhode Island Tax**

Compliant Taxpayer Profile: Contractor



Example:

Contractor located in Rhode Island organized as a single-member LLC. The contractor has 7 employees with average total taxes withheld of \$650 per month. Annual sales of \$450,000 are received through lump sum contracts.

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](#) & files and pays electronically
- Sales tax is paid on all purchases of materials and supplies at time of purchase *

→ Annual filings

- [RI-W3](#) filed by 1/31
- W2s submitted by 1/31 using the Informational Documents function of the [Rhode Island Taxpayer Portal](#)
- [RI-1065](#) filed by 4/15 with \$400 annual charge and RI K1 to member

→ Withholding taxes

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

→ Personal Income Tax

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

*Note: [280-RICR-20-70-54](#) does discuss other sales tax implications for other types of customer billings besides lump sum contracts.

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