



STATE OF RHODE ISLAND

Division of Taxation

Department of Revenue



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.

NEED HELP?


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