



STATE OF RHODE ISLAND

Division of Taxation

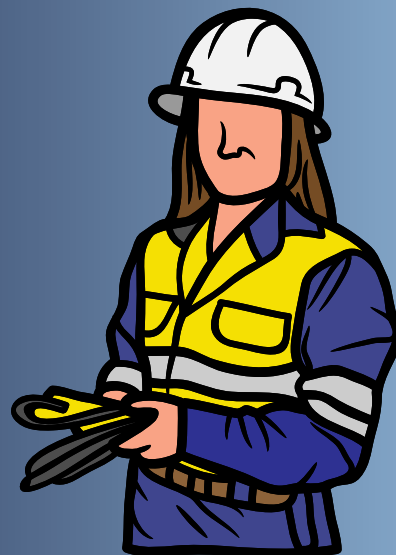
Department of Revenue

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

NEED HELP?


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