



STATE OF RHODE ISLAND

# Division of Taxation

Department of Revenue

# 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.

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\*



## 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.

NEED HELP?


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