



STATE OF RHODE ISLAND

Division of Taxation

Department of Revenue



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.



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
- [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

NEED HELP?


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