



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

NEED HELP?


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