

**RI-1120  
Schedule SN**

**RHODE ISLAND NONRESIDENT INCOME TAX AGREEMENT**  
For Nonresident Shareholder of Subchapter S Corporations  
and Limited Liability Companies  
Nonresident's Taxable Year

Beginning \_\_\_\_\_ Ending \_\_\_\_\_

Nonresident's First Name and Initial, Last Name	Social Security #
Home Address (Number and Street or Rural Route)	Spouse's Social Security #
City or Town, State and Zip Code	
Name of Organization	Federal I.D. Number
Street or Other Mailing Address	
City, State, Zip Code	
Taxable Year of Organization Beginning _____ Ending _____	

I declare that I am a nonresident of Rhode Island, and hereby agree that I will timely file a Rhode Island Nonresident Individual Income Tax Return; pay any income tax due; and that I will include in Rhode Island adjusted gross income that portion of the above-named organization's Rhode Island income attributable to my interest in said organization for the indicated taxable year. This agreement shall be binding upon my heirs, representatives assigns, successors, executors and administrators.

SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_

**GENERAL INSTRUCTIONS**

**WHO SHOULD FILE:** Any individual who has Rhode Island source income derived from a subchapter S corporation/LLC and was a nonresident of Rhode Island during any part of the organization's tax year must complete a Rhode Island Nonresident Income Tax Agreement, Form RI-1120-Schedule SN. If this form is missing for any nonresident shareholder or if the nonresident shareholder subsequently fails to file his/her Rhode Island personal income tax return, the corporation will be required to remit nine percent (9%) of the nonresident's share of the corporation's income attributable to Rhode Island sources. Remittance by the corporation does not relieve the nonresident from filling his/her Rhode Island personal income tax return. Corporations making payments on behalf of individual, nonresident shareholders must do so using a separate RI1040ES form and check for each taxpayer for whom payment is being made. When the nonresident does file his/her return, the remittance submitted by the organization will be allowed as a credit against his/her Rhode Island income tax liability.

**ATTACH THIS AGREEMENT TO THE ORGANIZATION'S RHODE ISLAND BUSINESS  
CORPORATION TAX RETURN**