## WITHHOLDING CALCULATION

<table>
<thead>
<tr>
<th>Column A</th>
<th>Column B</th>
</tr>
</thead>
<tbody>
<tr>
<td>C Corporations only</td>
<td>Sub S Corps, Individuals, LLCs, Partnerships and Trusts</td>
</tr>
</tbody>
</table>

1. **Rhode Island source income of nonresident members net of modifications (attach schedule)...**
2. **Rhode Island nonresident pass-through withholding rate**
3. **Rhode Island pass-through withholding. Multiply line 1 by line 2**
4. **TOTAL Rhode Island pass-through withholding. Add lines 3a and 3b**
5. **Rhode Island nonresident real estate withholding (see worksheet below for other payments)**
6. **Tentative Rhode Island withholding for members. Subtract line 5 from line 4 (not less than zero)**
7. **Rhode Island estimated tax paid on form RI-1096PT-ES**
8a. **Credit for withholding paid on behalf of reporting entity. Enter the identification number(s) of issuing entity or entities below. (see instructions)**
8b. **Rhode Island nonresident withholding on real estate sales in 2013 - ONLY if entity name, not members’ names, was provided to Division of Taxation at time of closing...**
8c. **Other payments**
9. **Total payments and credits. Add lines 7, 8a, 8b and 8c**
10. **Balance due. If line 6 is greater than line 9, subtract line 9 from line 6. The amount from line 6 should be allocated to the RI-1099PTs being issued. Remit payment for balance due, plus any 2210PT interest, using Form RI-1096V. Check ✓ if the RI-2210PT is attached. Enter interest due $_____ and attach the RI-2210PT to the return.**
11. **Excess withholding paid. If line 9 is greater than line 6, subtract line 6 from line 9. The amount on line 9 should be allocated to the RI-1099PTs being issued to the entity’s members. Excess amounts cannot be refunded or carried forward.**

### NOTE:
- The total withholding from all RI-1099PTs that have been issued must equal the amount from line 6 or line 9 above, whichever is larger. Attach all ISSUED RI-1099PTs to the BACK of this Form RI-1096PT.
- Under penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and belief, it is true, correct and complete.

### WORKSHEET FOR LINE 5

5a. **Rhode Island nonresident real estate withholding - ONLY include if a breakdown of each shareholder’s withholding amount was provided to the Rhode Island Division of Taxation at the time of closing - Attach copy of 71.3 form...**
5b. **Rhode Island estimated tax paid by members on their personal return attributable to income on this return (see instructions)...**
5c. **Excess Rhode Island withholding tax paid by this entity for members (see instructions)...**
5d. **Rhode Island Historic Preservation Investment Tax Credit, Motion Picture Production Tax Credit, Musical and Theatrical Production Tax Credits or Tax Credits for Contributions to Scholarship Organizations...**
5e. **Total. Add lines 5a, 5b, 5c and 5d (enter here and on line 5 above)...**

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**Mail returns to:** RI Division of Taxation - One Capitol Hill - Providence, RI 02908-5806
**Schedule A -**
**Calculation for an Entity with at least one C Corp member with less than $1,000.00 of income**

<table>
<thead>
<tr>
<th>Column A</th>
<th>Column B</th>
</tr>
</thead>
<tbody>
<tr>
<td>C Corporations</td>
<td>Number of Members</td>
</tr>
<tr>
<td>1. Rhode Island source income of ALL nonresident C Corporation members net of modifications (attach schedule)</td>
<td>1.</td>
</tr>
<tr>
<td>2. Rhode Island source income of those nonresident C Corporation members with income of less than $1,000 net of modifications (attach schedule)</td>
<td>2.</td>
</tr>
<tr>
<td>3. Rhode Island source income of nonresident C Corporation members with income of $1,000 or more net of modifications. <strong>Subtract line 2 from line 1.</strong> Enter here and on page 1, Column A, Line 1a</td>
<td>3.</td>
</tr>
</tbody>
</table>

**Schedule B -**
**Calculation for an Entity with at least one non-C Corp member with less than $1,000.00 of income**

<table>
<thead>
<tr>
<th>Column A</th>
<th>Column B</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sub S Corps, Individuals, LLCs, Partnerships and Trusts</td>
<td>Number of Members</td>
</tr>
<tr>
<td>1. Rhode Island source income of ALL nonresident members other than C Corporations net of modifications (attach schedule)</td>
<td>1.</td>
</tr>
<tr>
<td>2. Rhode Island source income of those nonresident members other than C Corporations with income of less than $1,000 net of modifications (attach schedule)</td>
<td>2.</td>
</tr>
<tr>
<td>3. Rhode Island source income of nonresident members other than C Corporations with income of $1,000 or more net of modifications. <strong>Subtract line 2 from line 1.</strong> Enter here and on page 1, Column B, Line 1b</td>
<td>3.</td>
</tr>
</tbody>
</table>

**Line by Line Instructions**

**Schedule A**

1. **Line 1:**
   - **Column A:** Enter the total amount of Rhode Island source income for ALL nonresident C Corp members of this entity.
   - **Column B:** Enter the total number of nonresident C Corp members.

2. **Line 2:**
   - **Column A:** Enter the total amount of Rhode Island source income for those nonresident C Corp members with income of less than $1,000.00 each.
   - **Column B:** Enter the number of nonresident C Corp members with income of less than $1,000.00 each.

3. **Line 3:**
   - **Column A:** Rhode Island source income of nonresident C Corp members with at least $1,000.00 each of income.
   - **Column B:** Number of nonresident C Corp members with income of at least $1,000.00.
   - **Subtract Line 2, Column A from Line 1, Column A.**
   - **Enter amount here and on Page 1, Column A, Line 1a.**
   - **Column B:** Number of nonresident C Corp members with income of at least $1,000.00.
   - **Subtract Line 2, Column B from Line 1, Column B.**

**Schedule B**

1. **Line 1:**
   - **Column A:** Enter the total amount of Rhode Island source income for ALL nonresident members other than C Corporations of this entity.
   - **Column B:** Enter the total number of nonresident members other than C Corporations.

2. **Line 2:**
   - **Column A:** Enter the total amount of Rhode Island source income for those nonresident members other than C Corporations with income of less than $1,000.00 each.
   - **Column B:** Enter the number of nonresident members other than C Corporations with income of less than $1,000.00 each.

3. **Line 3:**
   - **Column A:** Rhode Island source income of nonresident members other than C Corporations with at least $1,000.00 each of income.
   - **Subtract Line 2, Column A from Line 1, Column A.**
   - **Enter amount here and on Page 1, Column B, Line 1b.**
   - **Column B:** Number of nonresidents other than C Corporations with income of at least $1,000.00.
   - **Subtract Line 2, Column B from Line 1, Column B.**