INFORMATION SECTION: Enter the requested entity information on the top of the form, including name, address, federal identification number, email address, NAICS code, type of return being filed, and if the entity is not a calendar year filer, enter the beginning and end dates of the entity’s fiscal year.

Enter the following information in the corresponding boxes:

Gross Receipts: The gross receipts from U.S. Form 1065, page 1, line 1a or other applicable Federal form.

Depreciable Assets: The depreciable assets from line 10a, column (c), Schedule L, U.S. Form 1065, page 4 or other applicable Federal form.

Total Assets: Enter the total assets from line 15, column (d), Schedule L, U.S. Form 1065, page 4 or other applicable Federal form.

RETURN DUE DATE:

For all filers except for calendar year and non-June 30 fiscal year end single-member LLC filers, Form RI-1065 is due on or before the fifteenth day of the third month following the close of the taxable year.

For calendar year and non-June 30 fiscal year end single-member LLC filers, Form RI-1065 is due on or before the fifteenth day of the fourth month following the close of the taxable year.

NOTE: If filing a final return, a separate request for a letter of good standing for dissolution or withdrawal should also be filed. Attach the final return to the request form and follow the instructions for section V or VI. The final return and request form must be completed through the date of withdrawal. When filing for dissolution or withdrawal, an extension is not valid. Within thirty (30) days of the date of the letter, it must be recorded with the Secretary of State.

LIMITED LIABILITY COMPANY FILERS:

(i) If the LLC is to be treated as a corporation for federal tax purposes, it shall pay a tax the same as a “C” corporation and file Form RI-1120C.

(ii) If the LLC is to be treated as a subchapter S corporation for federal tax purposes, it shall pay a fee equal to the minimum tax as defined under §44-11-2(e) and file Form RI-1120S.

(iii) All other LLCs shall pay a fee equal to the minimum tax as defined under §44-11-2(e) and file Form RI-1065.

Check the “LLC” box in the “Entity type” section.

If the LLC is a single member LLC for federal tax purposes, check the “SMLLC” box and NOT the “LLC” box in the “Entity type” section.

LIMITED LIABILITY PARTNERSHIPS, LIMITED PARTNERSHIPS OR PARTNERSHIP FILERS:

(i) If the LLP or LP is to be treated as a corporation for federal tax purposes, it shall pay a tax the same as a “C” corporation and file Form RI-1120C.

(ii) If the LLP or LP is to be treated as a partnership for federal tax purposes, it shall pay a fee equal to the minimum tax as defined under §44-11-2(e) and file Form RI-1065.

In the “Entity type” section, LLPs check the “LLP” box, LPs check the “LP” box, and general partnerships check the “Partnership” box. Check only one box in this section. For example, if the entity type is a SMLLC, check SMLLC, not LLC, and not both SMLLC and LLC.

SCHEDULE A - COMPUTATION OF TAX

TAXABLE INCOME

Line 1 - Federal Taxable Income
Enter the taxable income as it appears on Federal Form 1065, Schedule K, line 1 from the Analysis of Net Income (Loss) section or line 31 from Federal Form 1040 or 1040-SR, Schedule C, or other applicable Federal form.

Line 2 - Total Deductions
Enter Total Deductions from page 2, Schedule B, line 1e.

Line 3 - Total Additions
Enter Total Additions from page 2, Schedule C, line 1d.

APPORTIONED TAXABLE INCOME

Line 4 - Adjusted Taxable Income
Subtract the total deductions amount on line 2 from the Federal Taxable Income amount on line 1. Add to that the total additions amount on line 3.

Line 5 - Rhode Island Apportionment Ratio
Complete Schedule I on page 4. Enter the amount from Schedule I, line 5.

Line 6 - Apportioned Rhode Island Taxable Income
Multiply your adjusted taxable income amount from line 4 times the Rhode Island Apportionment Ratio from line 5.

If the entity type is a general partnership, stop after completing line 6. No annual fee is due from an entity filing as a general partnership. Form RI-1065 must still be filed even though no annual fee is due.

Line 7a - Rhode Island Annual Fee
Enter the amount of $400.00 on this line. Pursuant to RIGL 44-11-2(e), the minimum tax imposed shall be $400.00

Line 7b - Jobs Growth Tax
Enter 5% of the aggregate performance-based compensation paid to eligible employees as per the Jobs Growth Act (§42-64.11-5).

Line 8a and 8b - Rhode Island Total Tax/Fee
Add lines 7a and 7b.

Line 9a - Estimated Tax Payments
Enter the total estimated tax payments made with respect to the taxable year, if any, including any overpayment allowed from the preceding taxable year.

Line 9b - Other Payments
Enter the amount of all other tax payments (i.e. extension payment) made with respect to the taxable year.

Note: Rhode Island pass-through withholding payments MAY NOT be claimed by LLCs, LLPs, LPs, partnerships or SMLLCs on Form RI-1065 since they themselves are pass-through entities. LLCs, LLPs, LPs, partnerships and SMLLCs must file their own Form RI-1096PT and pass any pass-through withholding payments through to their members/shareholders.

Line 10 - Total Payments
Add the amounts from lines 9a and 9b.

Line 11 - Net Tax Due
Subtract the amount on line 10 from the amount on line 8b.
**SPECIFIC INSTRUCTIONS - page 2**

**Schedule B - Deductions**

**Line 1a - Exempt Interest**
Enter the amount of interest exempt from Rhode Island tax included on line 5, Schedule K of Federal 1065.

**Line 1b - Bonus Depreciation Adjustment**
Enter the amount of adjustment which represents the difference between normal first year depreciation and residual depreciation as long as depreciation lasts.

**Line 1c - Discharge from Business Indebtedness**
Enter the amount of income deferred under the American Recovery and Reinvestment Act of 2009 that was added back in previous years for Rhode Island purposes.

**Schedule C - Additions**

**Line 1d - Modification for Tax Incentives for Employers**
Enter the amount of modification allowed under RIGL §44-55. Attach Form RI-107 and required documentation to the return.

**Schedule D - Rhode Island Credits**

If the entity has credits passing through to its members, complete RI Schedule CR-PT - Other RI Credits for RI-1065 & RI-1120S filers.

**Schedule E - Other Deductions to Federal Taxable Income**

**Line 1 - Elective Deduction for New Research and Development Facilities**
- Refer to Section 44-32-1 of the Rhode Island General Laws for more details.

**Line 2 - Capital Investment Deduction Section 44-43-2**
- Rhode Island General Laws provide for a deduction for purposes of computing net income in accordance with Chapter 44-11, for investments in certified venture capital partnerships. Taxpayers claiming this deduction for investments in certified venture capital partnerships must provide copies of certification from the Department of Economic Development of the Venture Capital Partnership. A recapture of a previously taken deduction may be necessary under the law. This should be done by listing the recaptured amount as a negative number.

**Schedule I - Allocation Factor**

Prior to considering your apportionment factors, Regulation 280-RICR-20-25-11 and RIGL 44-11-13 should be considered in determining whether a company has the ability to apportion its Rhode Island adjusted taxable income. All apportionment factors should be filled out even if your apportionment is 100% Rhode Island.

If utilizing an alternative allocation apportionment as allowed under RIGL §44-11-14.1, §44-11-14.2, §44-11-14.3, §44-11-14.4, §44-11-14.5 or §44-11-14.6, check the box above the apportionment schedule.

**Line 1 - Average Net Book Value Factor**
Real and tangible personal property owned is valued at book value. Real and tangible personal property rented is valued at 8 times the annual net rental rate. The annual net rental rate shall be reduced (but not to less than zero) by the annual rental rate received from subrentals.
“Tangible personal property” means such property as machinery, tools, implements, goods, wares, and merchandise. It does not include cash, shares of stock, bonds, notes, credits, or evidences of an interest in property and evidences of debt.

Line 2 - Receipts Factor
2a) 100% allocation to Rhode Island of the gross receipts from sales of tangible personal property sold in the regular course of business where Rhode Island (or any other state or place) is the place of origin and Rhode Island is the destination. Sales of tangible personal property are in Rhode Island if the property is delivered or shipped to a purchaser within this state regardless of the free on board (F.O.B.) point or other conditions of the sale.

Gross income from services is attributed to Rhode Island if the services are performed in Rhode Island.

Pursuant to R.I.G.L. 44-11-14(a)(2)(i)(B), gross sales of tangible personal property where shipments are made from an office, store, warehouse, factory or other place of storage in this state and the taxpayer is not taxed in the state of purchase must now be included in the Receipts section of the Rhode Island apportionment column. This gross receipts amount must be listed separately as shown on the apportionment schedule.

2b) Dividend income. This amount should not be included in 2(h).

2c) Interest income. This amount should not be included in 2(h).

2d) Gross rental income from the leasing or renting of real and tangible personal property.

2e) Royalty income associated with Rhode Island activities.

2f) Net income from the sale of real property, tangible personal property, or other capital assets not held by the taxpayer for sale to customers in the regular course of business.

2g) Net income from the sale or disposition of securities or financial obligations. Do not include related dividends or interest. Dividends and interest are reported on line 2(b) and 2(c).

2h) Gross income from all other receipts includes income from all other sources (not listed above) and includes (but is not limited to) receipts from patents, royalties, copyrights, commissions, dividends and interest. Gross income from royalties is attributable to Rhode Island to the extent that the patent or copyright is used in this state by the person paying royalties to the taxpayer. A patent is used in Rhode Island to the extent that it is employed in fabrication, manufacturing, production or other processing in Rhode Island or to the extent that a patented product is produced in Rhode Island. A copyright is used in Rhode Island to the extent that printing or other publication originates in Rhode Island. Accordingly, all such gross income should be included in Schedule I, line 2(h), Column A. For corporations organized under Rhode Island laws, all gross income from interest and dividends must be shown on Schedule I, lines 2(b&c), Column A.

2i) Income exempt from federal taxation.

Line 3 - Salaries and Wage Factor
Schedule I, line 3, Column A represents that part of the total wages, salaries and other compensation to officers and employees paid or incurred by the taxpayer during the taxable year which is assignable to offices, agencies, or places of business within the State of Rhode Island, or which is attributable to services performed in connection with the taxpayer’s activities or transactions within this state during the taxable year.

Line 4 - Rhode Island Ratios
Total the Rhode Island ratios from lines 1f, 2k and 3b.

Line 5 - Allocation Factor
If dollar amounts for property, receipts and salaries exist in Column B, the total of the three ratios on line 4 should be divided by 3. If one factor is not found in Column B, then the total of the two ratios on line 4 must be divided by 2. If only one factor exists in Column B, then the ratio on line 4 should be carried to line 5. Also, enter this ratio on page 1, Schedule A, line 5.