



Rhode Island Department of Revenue

Division of Taxation

Entity filing requirements

Every entity registered with the Rhode Island Secretary of State may have filing requirements with the Rhode Island Division of Taxation, even if no business is conducted within Rhode Island for a particular year.

An entity treated as a C corporation for federal tax purposes must file Form RI-1120C and pay the Rhode Island business corporation tax each year, generally 7 percent of net income, as set forth in Rhode Island General Laws § 44-11-2. The minimum tax is \$400 per year for tax years beginning on or after January 1, 2017.

An entity treated as an S corporation for federal tax purposes must file Form RI-1120S and pay the annual minimum tax as set forth in Rhode Island General Laws § 44-11-2, which is \$400 for tax years beginning on or after January 1, 2017.

Any limited liability company (LLC) not treated as a corporation for federal tax purposes must pay an annual charge equal to the minimum business corporation tax, which is \$400 for tax years beginning on or after January 1, 2017. This requirement also applies to each single-member LLC (SMLLC) and to any LLC treated as a disregarded entity for federal tax purposes. Form RI-1065 must be filed for any tax year beginning on or after January 1, 2012. For tax years prior to 2012, Form RI-1120S must be filed to pay the annual charge.

Entities treated as partnerships for federal tax purposes must file Form RI-1065. Any limited liability partnership (LLP) and any limited partnership (LP) for tax years beginning on or after January 1, 2012, are subject to an annual charge equal to the minimum business corporation tax, which is \$400 for tax years beginning on or after January 1, 2017.

Pass-through entities with members, partners, etc., who are nonresidents of Rhode Island, must also file Form RI-1096PT, reporting the income flowing through and the amount of tax to be withheld for the nonresidents. Nonresident individuals and entities must file the appropriate Rhode Island tax returns reporting the pass-through income and any pass-through withheld tax. In some instances, Form RI-1040C, "Composite Income Tax Return," may be filed.

For corporation tax, partnership, and individual income tax returns, there is no registration requirement with the Division of Taxation; the filing of the first return is sufficient notice to establish an account.

While extensive, this list is not all-inclusive. For more information, please contact the Rhode Island Division of Taxation at (401) 574-8829, from 8:30 a.m. to 3:30 p.m. business days, or see its website, www.tax.ri.gov. For filing and payment deadlines for calendar-year and fiscal-year filers, please see the applicable forms and instructions: <http://www.tax.ri.gov/taxforms>.

NOTICE 2018-04
OCTOBER 24, 2018