



Rhode Island Division of Taxation

State of Rhode Island and Providence Plantations
Department of Revenue

June 13, 2012

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 shall be required to file Form RI-1120C and pay the greater of the business corporation tax or the franchise tax. Note that there is a minimum tax, currently \$500 per year.
- An entity treated as an “S” corporation for federal tax purposes shall be required to file Form RI-1120S and pay the franchise tax. Note that there is a minimum tax, currently \$500 per year.
- Any Limited Liability Company (LLC) not treated as a corporation for federal tax purposes shall pay an annual charge equal to the minimum business corporation tax, currently \$500 per year. This includes a LLC treated as a disregarded entity for federal tax purposes. Form RI-1065 shall be filed for any tax year beginning on or after January 1, 2012. For tax years prior to 2012, Form RI-1120S shall be filed to pay the annual charge. See Regulation CT 12-14.
- Entities treated as partnerships for federal tax purposes shall file Form RI-1065. Any Limited Liability Partnership (LLP) and any Limited Partnership (LP) for tax years beginning on or after January 1, 2012 shall be subject to an annual charge equal to the minimum business corporation tax, currently \$500 per year. See Regulation CT 12-16.
- Pass-through entities with members, partners, etc., who are nonresidents of Rhode Island, shall 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 shall be required to 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. See Bulletin on Pass-through Entities to Non-resident Taxpayers: http://www.tax.ri.gov/misc/passthrough_entities.php.

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

While extensive, this list is not all inclusive. Please contact the Rhode Island Division of Taxation at (401) 574-8829 if you have any questions.