

2012 RI-1096PT

RHODE ISLAND PASS-THROUGH WITHHOLDING RETURN AND TRANSMITTAL

(for attaching RI-1099PT forms)

<input type="checkbox"/> Amended	Name			
Entity Type <input type="checkbox"/> Sub S Corporation <input type="checkbox"/> LLC <input type="checkbox"/> Partnership <input type="checkbox"/> Trust	Address line 1			
	Address line 2			
	City, town or post office	State	ZIP code	Federal employer identification number

Cannot distribute due to Federal or State Restrictions (see instructions) Members with less than \$1,000 in RI source income (see instructions)

YEAR END Calendar Year: January 1, 2012 through December 31, 2012 Fiscal Year: beginning _____, 2012 through _____, 20__.

WITHHOLDING CALCULATION

	column A C Corporations only	column B Sub S Corps, Individuals, LLCs, Partnerships and Trusts
1. Rhode Island source income of nonresident members net of modifications (attach schedule)...	1a.	1b.
2. Rhode Island nonresident pass-through withholding rate.....	2a. 9.0%	2b. 5.99%
3. Rhode Island pass-through withholding. Multiply line 1 by line 2.....	3a.	3b.
4. TOTAL Rhode Island pass-through withholding. Add lines 3a and 3b.....		4.
5. Rhode Island nonresident real estate withholding (see worksheet below for other payments).....		5.
6. Tentative Rhode Island withholding for members. Subtract line 5 from line 4 (not less than zero).....		6.
7. Rhode Island estimated tax paid on form RI-1096PT-ES.....	7.	Check <input checked="" type="checkbox"/> if extension is attached. <input type="checkbox"/>
8a. Credit for withholding paid on behalf of reporting entity. Enter the identification number(s) of issuing entity or entities below. (see instructions)	8a.	
8b. Rhode Island nonresident withholding on real estate sales in 2012 - ONLY if entity name , not members' names, was provided to Division of Taxation at time of closing.....	8b.	
8c. Other payments	8c.	
9. Total payments and credits. Add lines 7, 8a, 8b and 8c		9.
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 <input type="checkbox"/> if the RI-2210PT is attached. Enter interest due \$_____ and attach the RI-2210PT to the return.		10.
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.		11.

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.

# issued	RI-1099PT forms issued for \$
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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.

Signature of officer representing the entity

Title

Date

Sign Here ➡

May the division contact your preparer about this return? Yes No

Signature of preparer other than the entity

SSN, PTIN or EIN

Telephone number

Sign Here ➡

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Mail returns to: RI Division of Taxation - One Capitol Hill - Providence, RI 02908-5806

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	5a.
5b. Rhode Island estimated tax paid by members on their personal return attributable to income on this return (see instructions).	5b.
5c. Excess Rhode Island withholding tax paid by this entity for members (see instructions).....	5c.
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.....	5d.
5e. Total. Add lines 5a, 5b, 5c and 5d (enter here and on line 5 above).....	5e.

Schedule A -

Calculation for an Entity with at least one C Corp member with less than \$1,000.00 of income

	column A C Corporations	column B Number of Members
1. Rhode Island source income of ALL nonresident C Corporation members net of modifications (attach schedule)	1.	
2. Rhode Island source income of those nonresident C Corporation members with income of less than \$1,000 net of modifications (attach schedule)	2.	
3. Rhode Island source income of nonresident C Corporation members with income of \$1,000 or more net of modifications. Subtract line 2 from line 1. Enter here and on page 1, Column A, Line 1a.....	3.	

Schedule B -

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

	column A Sub S Corps, Individuals, LLCs, Partnerships and Trusts	column B Number of Members
1. Rhode Island source income of ALL nonresident members other than C Corporations net of modifications (attach schedule)	1.	
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)	2.	
3. Rhode Island source income of nonresident members other than C Corporations with income of \$1,000 or more net of modifications. Subtract line 2 from line 1. Enter here and on page 1, Column B, Line 1b	3.	

Line by Line Instructions
Schedule A

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.

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.

Line 3:
Column A: Rhode Island source income of nonresident C Corp members 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 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.

Line by Line Instructions
Schedule B

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.

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.

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.