

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. | 4. |
| 5. Rhode Island nonresident real estate withholding (see worksheet below for other payments)..... | 5. | 5. |
| 6. Tentative Rhode Island withholding for members. Subtract line 5 from line 4 (not less than zero)..... | 6. | 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. | 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. | 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. | 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 \$ |
|----------|-------------------------------|

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 →

()

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.