

# RHODE ISLAND PASS-THROUGH WITHHOLDING RETURN AND TRANSMITTAL

## 2004

(for attaching RI 1099-PT forms)

<input type="checkbox"/> Check if corrected	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 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, 2004 through December 31, 2004     Fiscal Year: beginning \_\_\_\_\_, 2004 through \_\_\_\_\_, 20\_\_.

### WITHHOLDING CALCULATION

Attach 1099-PT(s) RECEIVED here

	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. <b>9.0%</b>	2b. <b>9.9%</b>
3. Rhode Island pass-through withholding - multiply line 1 by line 2.....	3a.	3b.
4. <b>TOTAL</b> 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 <b>2004 ONLY</b> ).....	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. NOT APPLICABLE IN 2004	
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. Other RI credits - indicate form numbers and attach forms _____	8b.	
9. Total payments and credits - Add lines 7, 8a and 8b.....	9.	9.
10. <b>BALANCE DUE</b> - subtract line 9 from line 6. If balance due, remit payment along with RI-1096V. If zero or less, allocate all withholding amounts to the RI 1099-PTs being issued.....	10.	10.

**NOTE:** The total withholding from all RI 1099-PTs that have been issued must equal the amount from line 6 or line 9 above, whichever is larger. Attach all ISSUED RI 1099-PTs to the BACK of this Form RI 1096-PT.

Number of 1099-PT Forms issued
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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
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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
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Sign Here ➡

(   )

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

### WORKSHEET FOR LINE 5 (THIS WORKSHEET IS FOR TAX YEAR 2004 ONLY)

5a. Rhode Island nonresident real estate withholding.....	5a.
5b. RI estimated tax paid by members on their personal return attributable to income on this return (see instructions).....	5b.
5c. Excess RI withholding tax paid by this entity for members (see instructions).....	5c.
5d. Rhode Island Historic Preservation Investment Tax Credit.....	5d.
5e. Total - add lines 5a, 5b, 5c and 5d (enter here and on line 5).....	5e.

# **2004 INSTRUCTIONS FOR FORM RI 1096-PT**

For more information on pass-through entity withholding or to obtain forms, refer to Rhode Island Division of Taxation's website : [www.tax.ri.gov](http://www.tax.ri.gov) or call (401) 222-1111

## **GENERAL INFORMATION**

Form RI 1096-PT is used to report the Rhode Island withholding of a pass-through entity with **nonresident** partners, members, beneficiaries and shareholders.

If the pass-through entity has no nonresident members, it is not required to file Form RI 1096-PT.

The pass-through entity is required to file Form RI 1096-PT showing the amount of Rhode Island withholding for all nonresident members for whom Rhode Island taxes were withheld. This does not include any nonresident members who have elected to file a composite return using Form RI 1040C-NE.

When filing Form RI 1096-PT, the pass-through entity must attach all corresponding Form RI 1099-PTs. Attach any Form RI 1099-PTs that were received by the pass-through entity to the front of Form RI 1096-PT. Attach any Form RI 1099-PTs that the pass-through entity issued to its members to the back of Form RI 1099-PT.

**DUE DATE:** A Sub S Corporation must file Form RI 1096-PT on or before the fifteenth day of the third month following the close of the pass-through entity's taxable year (March 15, 2005 for a pass-through entity whose taxable year for federal income tax purposes is the calendar year. LLCs, Partnerships and Trusts must file Form RI 1096-PT on or before the fifteenth day of the fourth month following the close of the pass-through entity's taxable year (April 15, 2005 for pass-through entity's whose taxable year for federal income tax purposes is the calendar year.

## **SPECIFIC INSTRUCTIONS**

Please complete the top of the return by filling in the name, address, federal identification number. Also, please check off the entity type of the pass-through entity filing this Form RI 1096-PT and whether the pass-through entity has a calendar or fiscal year end. In addition, if the pass-through entity cannot distribute funds due to Federal or State restrictions, or if the nonresident members have less than \$1,000.00 in Rhode Island source income, please check off the appropriate box.

If you cannot distribute funds due to Federal or State restrictions, Form RI 1096-PT must be submitted by the due date of the return with a statement explaining what is prohibiting the distribution of the funds along with all of the corresponding RI 1099-PTs. The RI 1099-PTs must contain the required information.

If all the nonresident members of the pass-through entity have Rhode Island source income less than \$1,000.00, Form RI 1096-PT must be filed as a zero return. All of the corresponding RI 1099-PTs should show the nonresident members' withholding as zero.

Form RI 1096-PT is not required to be filed if there are no nonresident members of the pass-through entity.

**Line 1** – Using the appropriate column based on entity type, enter the amount of Rhode Island source income of all nonresident members who have not elected (using RI Form 1040C-NE) to be included in a composite filing, Form RI-1040C for this pass-through entity.

**Line 2** – Rhode Island pass-through withholding rate. For C Corporations only, the rate is 9.0%. For Sub S Corporations, Partnerships and Trusts, the rate is 9.9%.

**Line 3** – Multiply the Rhode Island source income of nonresidents (line 1) by the pass-through withholding rate (line 2) to calculate the pass-through withholding amount.

**Line 4** – Total the pass-through withholding amounts from both columns.

**Line 5** – Using the worksheet on the bottom of Form RI 1096-PT (lines 5a, 5b, 5c and 5d), total all payments made for Rhode Island nonresident real estate withholding, Rhode Island estimated payments made by the nonresident members for their Rhode Island Personal Income Tax returns, and any excess Rhode Island withholding tax paid by the entity for members.

**Line 6** – Subtract line 5 from line 4 for the tentative amount of Rhode Island withholding for members of the pass-through entity. This amount should not be less than zero.

**Line 7** – *Do not use this line for tax year 2004.*

**Line 8** – Enter the amount of withholding that was withheld on behalf of the reporting entity by another pass-through entity. Enter the Federal Identification Number of the pass-through entity who withheld on your behalf on the line provided. Any RI 1099-PT received by the pass-through entity should be attached to the front of Form RI 1096-PT.

**Line 9** – Total payments. Add lines 7 and 8. (*For tax year 2004, enter amount from line 8 only*)

**Line 10** – Balance Due. Subtract line 9 from line 6. If balance due, remit payment along with RI-1096V. If zero or less, allocate all withholding amounts to the RI 1099-PTs being issued. All issued RI 1099-PTs must be attached to the back of Form RI 1096-PT. In lieu of attaching multiple RI 1099-PTs that have been issued, a schedule consisting of all of the required information may be attached.

**NOTE: The total withholding amount from all RI 1099-PTs that have been issued must equal the amount from line 6 or line 9, whichever is larger. Enter the number of RI 1099-PTs issued in the box provided.**

**Sign and date the return.** An officer representing the pass-through entity must sign and date the return. An unsigned return cannot be processed. Any paid preparer who prepares the return must also sign as "preparer." If you wish to allow the R.I. Division of Taxation to contact your paid preparer should questions arise regarding your return, please check the box above your preparer's name.

Make check payable to: R.I. Division of Taxation **and** mail return, 1099-PTs and check to:

R.I. Division of Taxation  
One Capitol Hill  
Providence, RI 02908-5806