

**Rhode Island Division of Taxation**  
**Business Corporations Tax - Statistics of Income**  
**C Returns - Tax Year 2016**

Report Date: 04/25/2019

Federal Taxable Income	Number of Returns	Federal Taxable Income	Total Deductions	Total Additions	Adjusted Taxable Income	Net Tax Due
All Returns	12,301	\$698,237,644,616	\$428,207,691,400	\$103,075,530,818	\$373,104,244,885	\$107,873,625
\$\$ Under \$0	4,613	-\$170,375,452,321	\$31,701,155,151	\$21,857,859,444	-\$180,218,747,928	\$3,547,564
\$0.00 to \$249,999	3,958	\$141,059,012	\$73,870,168	\$58,496,400	\$125,685,244	\$4,487,663
\$250,000 to \$499,999	372	\$132,339,838	\$51,639,931	\$40,178,274	\$120,878,181	\$1,608,784
\$500,000 to \$999,999	349	\$254,964,143	\$156,439,107	\$123,575,854	\$222,100,890	\$2,601,125
\$1,000,000 to \$2,499,999	519	\$839,638,356	\$476,632,741	\$290,619,012	\$652,385,378	\$7,603,014
\$2,500,000 to \$4,999,999	372	\$1,348,843,099	\$759,214,697	\$447,184,421	\$1,036,812,823	\$10,653,419
\$5,000,000 to \$7,499,999	222	\$1,364,799,192	\$403,834,745	\$237,132,357	\$1,198,096,804	\$14,475,126
\$7,500,000 to \$9,999,999	154	\$1,328,854,879	\$350,995,737	\$161,344,453	\$1,139,203,595	\$10,959,546
\$10,000,000 to \$24,999,999	440	\$7,113,975,692	\$2,910,161,525	\$2,261,333,840	\$6,465,148,007	\$6,804,970
\$25,000,000 to \$49,999,999	298	\$10,685,618,945	\$3,872,442,515	\$1,681,089,731	\$8,494,266,161	\$3,907,183
\$50,000,000 to \$74,999,999	155	\$9,507,965,290	\$4,182,918,781	\$1,547,763,182	\$6,872,809,691	\$2,281,400
\$75,000,000 to \$99,999,999	108	\$9,325,725,971	\$3,406,856,543	\$1,987,082,298	\$7,905,951,726	\$5,794,381
\$100,000,000 to \$199,999,999	238	\$34,398,432,438	\$16,963,924,237	\$9,289,728,145	\$26,724,236,346	\$3,250,355
\$200,000,000 to \$499,999,999	216	\$69,484,246,547	\$25,863,390,282	\$9,107,416,820	\$52,728,273,085	\$6,225,350
\$500,000,000 and over	287	\$722,686,633,535	\$337,034,215,240	\$53,984,726,588	\$439,637,144,883	\$23,673,745

**Rhode Island Division of Taxation**  
**Business Corporations Tax - Statistics of Income**  
**C Returns - Deductions from Federal Taxable Income - Tax Year 2016**  
 Report Date: 04/25/2019

Federal Taxable Income	Number of Returns	Net Operating Loss		Special Deductions		Exempt Dividends and Interest		Foreign Dividends and Gross-Up		Bonus Depreciation and Sec 179		Discharge of Indebtedness	
		Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount
All Returns	12,301	2,083	\$28,344,785,749	1,277	\$162,894,368,595	1,359	\$133,305,536,304	721	\$47,165,329,450	4,326	\$53,256,780,250	68	\$3,232,781,155
\$\$ Under \$0	4,613	86	-\$755,890,750	319	\$4,778,672,028	386	\$11,143,824,627	162	\$4,514,948,532	1,396	\$11,835,669,543	16	\$181,897,134
\$0.00 to \$249,999	3,958	1,089	\$33,028,708	189	\$8,768,691	63	\$1,711,724	5	\$859,728	863	\$29,500,366	2	\$950
\$250,000 to \$499,999	372	84	\$21,308,358	29	\$1,471,943	20	\$521,978	1	\$154,570	154	\$28,182,899	0	\$0
\$500,000 to \$999,999	349	75	\$38,836,438	29	\$4,488,963	17	\$3,044,946	1	\$18,098	132	\$110,050,662	0	\$0
\$1,000,000 to \$2,499,999	519	109	\$124,285,505	63	\$67,150,145	44	\$74,831,364	13	\$20,721,945	241	\$189,583,382	0	\$0
\$2,500,000 to \$4,999,999	372	89	\$217,002,863	54	\$27,226,766	52	\$247,720,080	15	\$16,891,063	199	\$240,317,783	3	\$10,056,142
\$5,000,000 to \$7,499,999	222	35	\$124,090,528	26	\$105,124,906	33	\$34,276,051	16	\$8,362,430	107	\$129,480,899	3	\$2,467,464
\$7,500,000 to \$9,999,999	154	37	\$189,957,074	20	\$32,468,368	27	\$38,737,241	10	\$8,077,819	89	\$81,755,235	0	\$0
\$10,000,000 to \$24,999,999	440	106	\$897,108,810	79	\$440,085,680	99	\$595,159,787	40	\$170,563,531	245	\$804,620,625	1	\$17,188
\$25,000,000 to \$49,999,999	298	70	\$1,334,011,376	68	\$494,420,246	82	\$818,550,786	54	\$262,601,811	177	\$942,324,145	3	\$19,801,418
\$50,000,000 to \$74,999,999	155	33	\$960,857,991	34	\$669,075,485	54	\$972,550,192	29	\$236,278,464	108	\$1,341,678,733	1	\$1,841,075
\$75,000,000 to \$99,999,999	108	26	\$477,896,362	38	\$601,141,025	39	\$801,007,670	31	\$243,706,758	72	\$1,255,582,731	4	\$27,521,997
\$100,000,000 to \$199,999,999	238	73	\$3,790,330,666	81	\$2,647,467,123	101	\$2,722,225,794	71	\$686,651,361	168	\$7,058,068,741	6	\$58,714,112
\$200,000,000 to \$499,999,999	216	64	\$4,012,078,194	85	\$6,362,071,409	123	\$6,622,633,936	93	\$3,125,762,271	155	\$5,632,420,937	8	\$108,007,570
\$500,000,000 and over	287	107	\$16,879,883,625	163	\$146,654,735,817	219	\$109,228,740,127	180	\$37,869,731,069	220	\$23,577,543,570	21	\$2,822,456,105

**Rhode Island Division of Taxation**  
**Business Corporations Tax - Statistics of Income**  
**C Returns - Additions to Federal Taxable Income - Tax Year 2016**

Report Date: 04/25/2019

Federal Taxable Income	Number of Returns	Interest Income		Rhode Island Corporate Taxes		Bonus Depreciation and Sec 179		Captive REIT Dividends Paid Deductions		Domestic Production Activity	
		Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount
All Returns	12,301	422	\$6,229,824,521	7,412	\$764,392,220	3,383	\$73,351,995,865	5	\$166,629	1,289	\$22,729,157,258
\$\$ Under \$0	4,613	100	\$1,658,720,940	2,630	\$1,379,395	1,026	\$19,786,293,346	0	\$0	30	\$411,465,212
\$0.00 to \$249,999	3,958	25	\$233,391	2,005	\$4,754,204	456	\$33,946,211	3	\$13,670	181	\$19,548,924
\$250,000 to \$499,999	372	8	\$123,526	251	\$2,728,081	112	\$35,022,257	0	\$0	48	\$2,304,410
\$500,000 to \$999,999	349	7	\$323,940	223	\$5,502,549	111	\$114,414,277	0	\$0	52	\$3,335,088
\$1,000,000 to \$2,499,999	519	13	\$4,545,874	362	\$12,424,293	196	\$262,937,961	1	\$124,794	91	\$10,592,315
\$2,500,000 to \$4,999,999	372	14	\$25,839,383	272	\$9,963,738	166	\$388,694,702	1	\$28,165	79	\$22,658,433
\$5,000,000 to \$7,499,999	222	9	\$529,975	161	\$15,591,952	103	\$202,997,317	0	\$0	45	\$18,013,113
\$7,500,000 to \$9,999,999	154	5	\$1,165,745	119	\$7,420,657	72	\$135,163,212	0	\$0	32	\$17,594,839
\$10,000,000 to \$24,999,999	440	30	\$67,339,244	336	\$56,635,862	243	\$1,988,500,485	0	\$0	113	\$148,858,249
\$25,000,000 to \$49,999,999	298	25	\$40,059,608	218	\$28,944,356	181	\$1,354,206,497	0	\$0	105	\$257,879,270
\$50,000,000 to \$74,999,999	155	15	\$31,588,256	129	\$39,500,085	105	\$1,220,669,661	0	\$0	57	\$256,005,180
\$75,000,000 to \$99,999,999	108	15	\$25,011,132	87	\$38,084,046	66	\$1,650,125,209	0	\$0	47	\$273,861,911
\$100,000,000 to \$199,999,999	238	42	\$156,992,473	199	\$81,605,012	170	\$8,074,559,464	0	\$0	114	\$976,571,196
\$200,000,000 to \$499,999,999	216	34	\$252,397,199	177	\$88,805,198	152	\$6,782,214,436	0	\$0	118	\$1,983,999,987
\$500,000,000 and over	287	80	\$3,964,953,835	243	\$371,052,792	224	\$31,322,250,830	0	\$0	177	\$18,326,469,131

**Business Corporations Tax - Statistics of Income  
C Returns - Credits - Tax Year 2016**

Report Date: 04/25/2019

Federal Taxable Income	Number of Returns	Historic Structure		Motion Picture		Investment Tax		Research and Development Expense		Property		Other Credits	
		Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount
All Returns	12,301	1	\$13,220	1	\$1,124,973	34	\$968,086	97	\$1,301,442	1	\$13,817	5	\$2,764,090
\$\$ Under \$0	4,613	0	\$0	0	\$0	1	\$98	9	\$8,600	0	\$0	0	\$0
\$0.00 to \$249,999	3,958	0	\$0	0	\$0	5	\$12,824	6	\$27,310	0	\$0	0	\$0
\$250,000 to \$499,999	372	0	\$0	0	\$0	0	\$0	1	\$118	0	\$0	0	\$0
\$500,000 to \$999,999	349	0	\$0	0	\$0	3	\$52,544	6	\$747	0	\$0	1	\$10,145
\$1,000,000 to \$2,499,999	519	0	\$0	0	\$0	4	\$213,453	8	\$221,237	1	\$13,817	0	\$0
\$2,500,000 to \$4,999,999	372	1	\$13,220	0	\$0	3	\$79,629	5	\$3,653	0	\$0	1	\$25,016
\$5,000,000 to \$7,499,999	222	0	\$0	0	\$0	0	\$0	4	\$47,040	0	\$0	0	\$0
\$7,500,000 to \$9,999,999	154	0	\$0	0	\$0	1	\$16,682	2	\$138,197	0	\$0	0	\$0
\$10,000,000 to \$24,999,999	440	0	\$0	0	\$0	4	\$121,765	11	\$28,718	0	\$0	0	\$0
\$25,000,000 to \$49,999,999	298	0	\$0	0	\$0	1	\$15,298	9	\$49,753	0	\$0	0	\$0
\$50,000,000 to \$74,999,999	155	0	\$0	0	\$0	1	\$5,068	6	\$35,967	0	\$0	0	\$0
\$75,000,000 to \$99,999,999	108	0	\$0	0	\$0	0	\$0	1	\$5,438	0	\$0	0	\$0
\$100,000,000 to \$199,999,999	238	0	\$0	0	\$0	4	\$351,649	9	\$89,674	0	\$0	0	\$0
\$200,000,000 to \$499,999,999	216	0	\$0	0	\$0	3	\$62,038	8	\$124,448	0	\$0	2	\$39,767
\$500,000,000 and over	287	0	\$0	1	\$1,124,973	4	\$37,038	12	\$520,542	0	\$0	1	\$2,689,162

**Rhode Island Division of Taxation**  
**Business Corporations Tax - Statistics of Income**  
**Minimum Filers - C Returns - Tax Year 2016**

Report Date: 04/25/2019

<b>Total Gross Receipts</b>	<b>Number of Returns</b>
All Returns	9,142
Under \$25,000	3,431
\$25,000 to \$99,999	331
\$100,000 to \$249,999	418
\$250,000 to \$499,999	304
\$500,000 to \$999,999	315
\$1,000,000 to \$2,499,999	485
\$2,500,000 to \$4,999,999	475
\$5,000,000 to \$9,999,999	536
\$10,000,000 and over	2,847

<b>Rhode Island Gross Receipts</b>	<b>Number of Returns</b>
All Returns	9,142
Under \$25,000	6,172
\$25,000 to \$99,999	860
\$100,000 to \$249,999	698
\$250,000 to \$499,999	439
\$500,000 to \$999,999	346
\$1,000,000 to \$2,499,999	281
\$2,500,000 to \$4,999,999	141
\$5,000,000 to \$9,999,999	91
\$10,000,000 and over	114