



STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Department of Revenue
DIVISION OF TAXATION
One Capitol Hill
Providence, RI 02908-5800
Fax (401) 574-8932

October 25, 2010

Important Notice

2010 Political Organization Tax Return

Corporation Tax Section: (401) 574-8935

The Rhode Island General Assembly enacted into law Title 44, Chapter 11.1, which imposes an income tax of 7.5% on Political Organizations, effective June 25, 2010.

Beginning with tax year 2010, Political Organizations with Federal Taxable Income will now file Form RI-1120POL and pay an income tax at the rate of 7.5%. These organizations will no longer file Form RI-1120C and be subject to the minimum tax of \$500 or the 9% corporate income tax rate. A 2010 RI-1120POL has been included with this notice.

Political Organizations that are subject to this tax are those defined under section 527 of the Internal Revenue Code. Rhode Island law §44-11.1-2 imposes the tax on taxpayers with more than \$100 of federal taxable income.

RI-1120POL forms for tax year 2010 are available on our website www.tax.ri.gov. Links to the extension form and the annual tax return are posted on the Rhode Island Division of Taxation's homepage under "News". Please note, the Rhode Island Division of Taxation does not print and mail forms.



STATE OF RHODE ISLAND
DIVISION OF TAXATION * ONE CAPITOL HILL SUITE 9, PROVIDENCE, RI 02908-5814

AUTOMATIC SIX MONTH
EXTENSION REQUEST

Taxpayer Identification Number

1120POL
Extension

For Calendar Year _____
Or Taxable Year Beginning _____ and Ending _____

NAME
ADDRESS
CITY, STATE, ZIP CODE

Table with 3 columns: Description, Amount, and Total. Rows include ESTIMATED TAX CURRENT YEAR, AMOUNT PAID AND CREDITED TO DATE, and AMOUNT DUE WITH EXTENSION.

Table with 3 columns: Description, Amount, and Total. Row includes AMOUNT ENCLOSED.

I declare, under the penalties of perjury, that this document has been examined by me and, to the best of my knowledge and belief, is true, accurate and complete.