☐ Check if amended	2. Payer's entity type ☐ Sub S corporation ☐ LLC ☐ Partnership ☐ Trust	3. **2016** **RI-1099PT** **Fiscal year payers, enter fiscal dates , 2016 to , 2017**	**Rhode Island Pass-Through Withholding**
1. Payer's federal employer identification number			
4. Payer's name and address	5. Recipient's name and address	6. Recipient's identification number	
		7. Recipient type ☐ Individual ☐ Pass-through ☐ Other _____	
		8. Recipient's percent of ownership	
		9. Recipient's Rhode Island withholding	

Copy A - **PAYER** copy (attach to Form RI-1096PT)

☐ Check if amended	2. Payer's entity type ☐ Sub S corporation ☐ LLC ☐ Partnership ☐ Trust	3. **2016** **RI-1099PT** **Fiscal year payers, enter fiscal dates , 2016 to , 2017**	**Rhode Island Pass-Through Withholding**
1. Payer's federal employer identification number			
4. Payer's name and address	5. Recipient's name and address	6. Recipient's identification number	
		7. Recipient Type ☐ Individual ☐ Pass-through ☐ Other _____	
		8. Recipient's percent of ownership	
		9. Recipient's Rhode Island withholding	

Copy B - **PAYER** copy (retain for your records)

☐ Check if amended	2. Payer's entity type ☐ Sub S corporation ☐ LLC ☐ Partnership ☐ Trust	3. **2016** **RI-1099PT** **Fiscal year payers, enter fiscal dates , 2016 to , 2017**	**Rhode Island Pass-Through Withholding**
1. Payer's federal employer identification number			
4. Payer's name and address	5. Recipient's name and address	6. Recipient's identification number	
		7. Recipient Type ☐ Individual ☐ Pass-through ☐ Other _____	
		8. Recipient's percent of ownership	
		9. Recipient's Rhode Island withholding	

Copy C - **RECIPIENT** copy (attach to your Rhode Island income tax return)

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☐ Check if amended	2. Payer's entity type ☐ Sub S corporation ☐ LLC ☐ Partnership ☐ Trust	3. **2016 RI-1099PT** **Fiscal year payers, enter fiscal dates , 2016 to , 2017**	**Rhode Island Pass-Through Withholding**
1. Payer's federal employer identification number			

4. Payer's name and address	5. Recipient's name and address	6. Recipient's identification number
		7. Recipient Type ☐ Individual ☐ Pass-through ☐ Other _____
		8. Recipient's percent of ownership
		9. Recipient's Rhode Island withholding

Copy D - **RECIPIENT** copy (retain for your records)

INSTRUCTIONS

For more information on pass-through entity withholding or to obtain forms, refer to the Rhode Island Division of Taxation's website : www.tax.ri.gov or call (401) 574-8970.

GENERAL INSTRUCTIONS

PURPOSE: Form RI-1099PT is used to report Rhode Island pass-through entity withholding for **nonresident** partners, members, beneficiaries and shareholders.

FOR THE RECIPIENT: The amount in box 9 represents the amount of Rhode Island taxes withheld by the pass-through entity on your behalf. Please note that your total pass-through entity income is not reported on this form. The total income will be reported to you on Federal Schedule K-1 by the pass-through entity of which you are an owner or beneficiary. A copy of this form RI-1099PT must be attached to your Rhode Island Income Tax return in order to receive credit for any withholding made on your behalf.

NOTE: The information from your RI-1099PT must also be entered on Schedule W of your 2016 Rhode Island Income tax return. When entering your RI-1099PT information on Schedule W, enter P in Column B.

FOR THE ENTITY: The pass-through entity must supply each nonresident member with a copy of Form RI-1099PT, showing the amount of Rhode Island withholding for that member. For a Sub S corporation, Form RI-1099PT must be issued to the nonresident member(s) no later than the fifteenth day of the third month following the close of the entity's tax year. For an LLC, partnership or trust, Form RI-1099PT must be issued to the nonresident member(s) no later than the fifteenth day of the fourth month following the close of the entity's tax year. The member must attach this form to their Rhode Island income tax return in order to substantiate the amount withheld.

The pass-through entity is required to submit a copy of this form to the Rhode Island Division of Taxation with its filing of Form RI-1096PT.

SPECIFIC INSTRUCTIONS

Box 1 – Enter the Federal employer identification number of the pass-through entity generating the Rhode Island source income for the recipient and submitting the withholding tax payments on behalf of the recipient.

Box 2 – Check-off the pass-through entity type.

Box 3 – If the pass-through entity operates on a fiscal year rather than a calender year, enter the fiscal year dates.

Box 4 – Enter the pass-through entity's name and address.

Box 5 – Enter the recipient's name and address.

Box 6 – Enter the recipient's identification number.

Box 7 – Check-off the recipient type if known. Otherwise leave blank.

Box 8 – Enter the recipient's percentage of ownership in this pass-through entity. If there are multiple ownership percentages within the entity, use the income distribution ownership percentage.

Box 9 – Enter the amount of Rhode Island taxes withheld on behalf of the recipient by this pass-through entity.

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