

**Rhode Island Division of Taxation**  
**Business Corporations Tax - Statistics of Income**  
**C Returns - Tax Year 2015**

Report Date: 08/21/2018

Federal Taxable Income	Number of Returns	Federal Taxable Income	Total Deductions	Total Additions	Adjusted Taxable Income	Net Tax Due
All Returns	12,832	\$742,025,660,449	\$437,393,486,441	\$92,001,416,536	\$396,630,879,555	\$110,151,907
\$\$ Under \$0	4,438	-\$198,623,005,071	\$21,067,455,008	\$15,953,483,169	-\$203,736,976,909	\$3,500,544
\$0.00 to \$249,999	4,541	\$147,663,916	\$233,679,361	\$63,754,179	-\$22,312,677	\$5,110,012
\$250,000 to \$499,999	352	\$128,624,983	\$34,698,325	\$28,582,495	\$122,509,153	\$1,908,969
\$500,000 to \$999,999	386	\$274,008,740	\$266,683,456	\$125,179,368	\$132,504,652	\$2,446,747
\$1,000,000 to \$2,499,999	524	\$870,059,701	\$308,243,237	\$289,342,605	\$851,159,069	\$7,473,301
\$2,500,000 to \$4,999,999	426	\$1,535,768,295	\$2,854,509,926	\$327,330,244	-\$994,070,964	\$4,294,325
\$5,000,000 to \$7,499,999	222	\$1,350,863,790	\$676,831,804	\$232,960,969	\$906,992,955	\$1,469,714
\$7,500,000 to \$9,999,999	138	\$1,198,896,769	\$492,170,501	\$405,419,253	\$1,112,145,521	\$937,451
\$10,000,000 to \$24,999,999	509	\$8,261,112,854	\$3,246,139,336	\$1,637,594,244	\$6,652,567,762	\$4,325,302
\$25,000,000 to \$49,999,999	303	\$10,950,156,086	\$4,146,768,627	\$2,057,148,012	\$8,860,535,471	\$3,609,640
\$50,000,000 to \$74,999,999	167	\$10,324,933,263	\$4,321,004,775	\$1,294,703,127	\$7,298,631,615	\$2,247,393
\$75,000,000 to \$99,999,999	103	\$8,918,546,974	\$3,758,932,163	\$2,080,151,473	\$7,239,766,284	\$4,943,216
\$100,000,000 to \$199,999,999	199	\$28,479,783,865	\$9,526,347,220	\$4,135,519,307	\$23,088,955,952	\$4,221,571
\$200,000,000 to \$499,999,999	235	\$73,145,479,221	\$24,510,049,771	\$8,309,157,824	\$56,944,587,274	\$8,676,199
\$500,000,000 and over	289	\$795,062,767,062	\$361,949,972,931	\$55,061,090,267	\$488,173,884,398	\$54,987,524

**Rhode Island Division of Taxation**  
**Business Corporations Tax - Statistics of Income**  
**C Returns - Deductions from Federal Taxable Income - Tax Year 2015**  
 Report Date: 08/21/2018

Federal Taxable Income	Number of		Net Operating Loss		Special Deductions		Exempt Dividends and Interest		Foreign Dividends and Gross-Up		Bonus Depreciation and Sec 179		Discharge of Indebtedness	
	Returns	Count	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount
All Returns	12,832		2,355	\$33,069,813,139	1,259	\$156,645,401,078	1,249	\$136,180,801,943	669	\$48,766,916,760	4,394	\$59,853,541,682	66	\$2,754,741,740
\$\$ Under \$0	4,438		156	-\$5,138,858,877	281	\$2,527,033,849	291	\$10,695,867,169	113	\$2,387,709,587	1,353	\$10,290,053,529	19	\$304,461,195
\$0.00 to \$249,999	4,541		1,215	\$157,367,432	178	\$1,653,765	72	\$6,401,918	7	\$1,830,953	940	\$66,056,132	1	\$585
\$250,000 to \$499,999	352		80	\$21,103,729	31	\$2,161,710	22	\$1,094,198	2	\$171,336	147	\$10,113,826	1	\$53,526
\$500,000 to \$999,999	386		88	\$45,442,928	28	\$4,550,051	21	\$125,081,273	3	\$3,499,399	177	\$87,448,632	1	\$661,173
\$1,000,000 to \$2,499,999	524		102	\$123,969,783	56	\$36,778,683	47	\$42,960,932	11	\$7,975,266	235	\$88,606,070	2	\$7,952,503
\$2,500,000 to \$4,999,999	426		102	\$270,331,085	53	\$113,119,616	37	\$21,424,599	10	\$6,798,187	196	\$2,435,694,261	2	\$7,142,178
\$5,000,000 to \$7,499,999	222		53	\$233,110,067	33	\$28,246,363	34	\$186,877,712	13	\$42,067,531	125	\$184,668,459	0	\$0
\$7,500,000 to \$9,999,999	138		32	\$170,570,929	20	\$15,475,202	21	\$30,812,459	5	\$1,972,259	66	\$273,087,876	1	\$251,776
\$10,000,000 to \$24,999,999	509		115	\$1,201,246,180	76	\$333,476,839	116	\$347,163,251	56	\$94,748,978	280	\$1,253,646,716	2	\$15,576,477
\$25,000,000 to \$49,999,999	303		82	\$1,538,956,845	67	\$581,033,247	84	\$678,925,789	56	\$259,597,461	177	\$1,076,671,109	2	\$11,539,887
\$50,000,000 to \$74,999,999	167		41	\$1,030,749,817	54	\$893,843,068	50	\$992,334,959	40	\$414,797,213	112	\$872,689,023	0	\$0
\$75,000,000 to \$99,999,999	103		34	\$1,004,481,826	35	\$546,666,525	33	\$544,276,174	19	\$122,967,446	68	\$1,516,533,051	3	\$24,007,141
\$100,000,000 to \$199,999,999	199		52	\$2,136,425,996	75	\$2,159,026,482	88	\$2,034,050,243	60	\$630,723,249	145	\$2,523,346,658	7	\$42,496,142
\$200,000,000 to \$499,999,999	235		83	\$5,759,217,362	112	\$5,972,868,019	127	\$6,801,749,567	86	\$1,641,904,120	165	\$4,093,044,526	12	\$241,218,578
\$500,000,000 and over	289		120	\$24,515,698,037	160	\$143,429,467,659	206	\$113,671,781,700	188	\$43,150,153,775	208	\$35,081,881,814	13	\$2,099,380,579

**Rhode Island Division of Taxation**  
**Business Corporations Tax - Statistics of Income**  
**C Returns - Additions to Federal Taxable Income - Tax Year 2015**

Report Date: 08/21/2018

Federal Taxable Income	Number of		Interest Income		Rhode Island Corporate Taxes		Bonus Depreciation and Sec 179		Captive REIT Dividends Paid Deductions		Domestic Production Activity	
	Returns	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount	
All Returns	12,832	409	\$5,594,227,879	7,382	\$1,001,443,471	3,343	\$61,744,543,323	65	\$2,421,193,559	984	\$21,288,989,194	
\$\$ Under \$0	4,438	95	\$868,019,814	2,578	\$142,559,105	996	\$14,667,995,084	3	\$1,222,168	14	\$261,775,595	
\$0.00 to \$249,999	4,541	21	\$96,538	2,026	\$4,613,572	487	\$57,276,750	11	\$776,297	96	\$740,078	
\$250,000 to \$499,999	352	7	\$877,567	213	\$2,711,323	98	\$23,794,413	6	\$146,475	25	\$1,052,717	
\$500,000 to \$999,999	386	4	\$64,379	251	\$2,050,924	124	\$117,496,341	3	\$1,094,956	32	\$2,460,008	
\$1,000,000 to \$2,499,999	524	19	\$4,871,398	347	\$8,760,918	206	\$257,732,679	8	\$1,317,687	53	\$11,012,103	
\$2,500,000 to \$4,999,999	426	13	\$13,134,883	302	\$7,343,179	172	\$292,611,007	2	\$445,182	48	\$13,836,373	
\$5,000,000 to \$7,499,999	222	14	\$4,643,288	137	\$6,388,371	102	\$200,602,728	0	\$0	37	\$15,769,923	
\$7,500,000 to \$9,999,999	138	8	\$1,518,836	100	\$6,130,065	69	\$370,173,439	1	\$183,491	34	\$23,319,085	
\$10,000,000 to \$24,999,999	509	25	\$10,262,261	378	\$49,635,590	259	\$1,425,295,560	5	\$6,917,012	106	\$137,991,678	
\$25,000,000 to \$49,999,999	303	23	\$285,943,586	231	\$43,896,529	165	\$1,531,509,094	4	\$9,218,190	86	\$186,580,613	
\$50,000,000 to \$74,999,999	167	20	\$28,604,720	130	\$51,635,265	102	\$1,089,998,566	4	\$14,269,344	46	\$197,064,073	
\$75,000,000 to \$99,999,999	103	10	\$19,427,686	80	\$24,464,072	66	\$1,790,414,059	7	\$60,215,952	31	\$185,629,704	
\$100,000,000 to \$199,999,999	199	26	\$72,493,526	156	\$112,216,657	131	\$3,147,117,121	1	\$18,443,985	88	\$784,285,753	
\$200,000,000 to \$499,999,999	235	44	\$459,916,157	199	\$155,692,065	162	\$5,773,775,364	5	\$2,267,268,942	106	-\$347,494,704	
\$500,000,000 and over	289	80	\$3,824,353,240	254	\$383,345,836	204	\$30,998,751,118	5	\$39,673,878	182	\$19,814,966,195	

**Rhode Island Division of Taxation**  
**Business Corporations Tax - Statistics of Income**  
**C Returns - Credits - Tax Year 2015**

Report Date: 08/21/2018

Federal Taxable Income	Number of	Historic Structure		Motion Picture		Investment Tax		R & D Expense		Other Credits	
	Returns	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount
All Returns	12,832	2	\$112,693	1	\$6,921	36	\$1,373,458	32	\$1,317,616	5	\$2,468,378
\$\$ Under \$0	4,438	0	\$0	0	\$0	0	\$0	1	\$21	0	\$0
\$0.00 to \$249,999	4,541	0	\$0	0	\$0	10	\$21,798	4	\$4,639	1	\$2,110
\$250,000 to \$499,999	352	1	\$12,693	1	\$6,921	2	\$20,068	1	\$4,437	0	\$0
\$500,000 to \$999,999	386	0	\$0	0	\$0	1	\$41,371	2	\$18,103	1	\$9,315
\$1,000,000 to \$2,499,999	524	0	\$0	0	\$0	1	\$14,565	0	\$0	0	\$0
\$2,500,000 to \$4,999,999	426	1	\$100,000	0	\$0	3	\$175,102	1	\$34,795	0	\$0
\$5,000,000 to \$7,499,999	222	0	\$0	0	\$0	2	\$47,628	2	\$207,227	0	\$0
\$7,500,000 to \$9,999,999	138	0	\$0	0	\$0	0	\$0	0	\$0	0	\$0
\$10,000,000 to \$24,999,999	509	0	\$0	0	\$0	3	\$54,882	3	\$48,347	0	\$0
\$25,000,000 to \$49,999,999	303	0	\$0	0	\$0	2	\$207,851	1	\$5,261	0	\$0
\$50,000,000 to \$74,999,999	167	0	\$0	0	\$0	0	\$0	2	\$1,624	0	\$0
\$75,000,000 to \$99,999,999	103	0	\$0	0	\$0	0	\$0	0	\$0	0	\$0
\$100,000,000 to \$199,999,999	199	0	\$0	0	\$0	2	\$10,755	2	\$42,728	1	\$20,160
\$200,000,000 to \$499,999,999	235	0	\$0	0	\$0	3	\$107,693	4	\$31,227	1	\$2,517
\$500,000,000 and over	289	0	\$0	0	\$0	7	\$671,745	9	\$919,207	1	\$2,434,276

**Rhode Island Division of Taxation**  
**Business Corporations Tax - Statistics of Income**  
**Minimum Filers - C Returns - Tax Year 2015**

Report Date: 08/21/2018

Total Gross Receipts	Number of Returns
All Returns	9,907
Under \$25,000	4,900
\$25,000 to \$99,999	275
\$100,000 to \$249,999	285
\$250,000 to \$499,999	226
\$500,000 to \$999,999	258
\$1,000,000 to \$2,499,999	350
\$2,500,000 to \$4,999,999	346
\$5,000,000 to \$9,999,999	386
\$10,000,000 and over	2,881

Rhode Island Gross Receipts	Number of Returns
All Returns	9,907
Under \$25,000	6,877
\$25,000 to \$99,999	890
\$100,000 to \$249,999	644
\$250,000 to \$499,999	432
\$500,000 to \$749,999	339
\$750,000 to \$999,999	340
\$1,000,000 to \$2,499,999	158
\$2,500,000 to \$4,999,999	100
\$5,000,000 to \$9,999,999	127