

## Business Income Apportionment for Manufacturers

Affiliated multi-state corporations may file single, separate Rhode Island corporate tax returns or file a consolidated return. In either case, the corporate net income/net worth is subject to Rhode Island apportionment using the average of a three-factor formula (property, receipts, and payroll).

For tax years beginning on or after January 1, 2005, the alternate apportionment formula allows for a 25% property factor, a 25% payroll factor and a 50% receipts factor.

- [RI Division of Taxation Regulations](#)