

## General Business Taxes

Business income earned by a sole proprietor, a Limited Liability Corporation (LLC) or S-Corporation is typically passed through to the owner(s) and reported on a personal income tax return.

Otherwise, C-corporations operating in Rhode Island are generally subject to four (4) categories of business taxes, some of which can be modified through the tax credits or other incentives described later in this document:

1. Corporate Income Tax or Franchise Tax
2. Sales or Use tax;
3. Employment Security (unemployment) tax;
4. Property taxes (there are no county governments or county taxes in Rhode Island.)

For More Information Follow These Web Links

- Secretary of State - [Business Information Center Home Page](#)
- [RI General Laws on Corporations](#)