

Rhode Island Department of Revenue  
Division of Taxation

Presentation to MA Tax School  
November 14, 2024

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### Agenda

- About Us: Division of Taxation
- Taxpayer Experience Office
- Personal and Corporate Income Tax Updates
- Withholding Updates
- Excise and Estate Tax Updates
- Compliance and Collections Updates
- Additional Resources
- Closing Remarks

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### About Us

**The Division of Taxation:**  
One of six agencies in the Department of Revenue

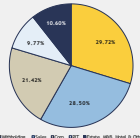
- The Rhode Island Division of Taxation employs 228 tax professionals, administering more than 99 different taxes and fees.
- Taxes represent the most significant source of General Fund revenue for Rhode Island - funds used to help pay for vital services including public safety, education, transportation, and recreation for all Rhode Islanders.
- Each year, the Division collects and distributes more than \$5.14 billion in funds to the State, municipalities, and other agencies (as of FY 24).

**Our Mission**

- To foster voluntary compliance with the Rhode Island tax laws and build public confidence through professional, impartial and ethical conduct.
- To administer and collect all taxes as required by Rhode Island law in the most efficient and cost-effective manner.
- To assist taxpayers by helping them understand and meet their tax responsibilities.

**Total State Tax Revenue Collected by the Division of Taxation for Fiscal Year 2024 (\$, in Millions)**

**FY24 Receipts: \$5.14B**



Rhode Island: RI; CT: CT; MA: MA; NH: NH; VT: VT; NY: NY; NJ: NJ; DE: DE; MD: MD; VA: VA; NC: NC; SC: SC; GA: GA; FL: FL; AL: AL; MS: MS; LA: LA; HI: HI; AK: AK; DC: DC

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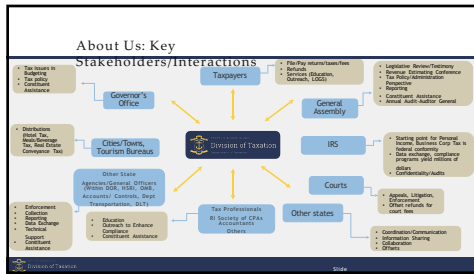
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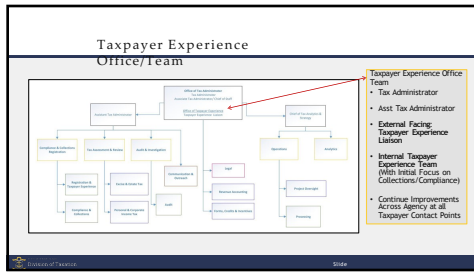
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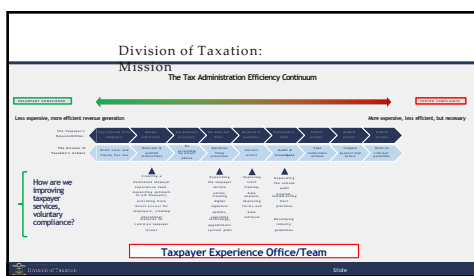
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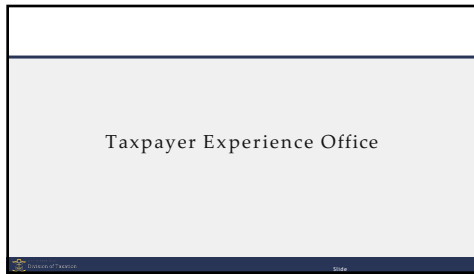
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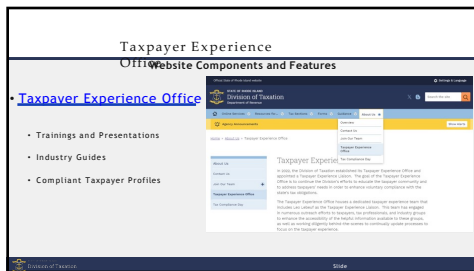
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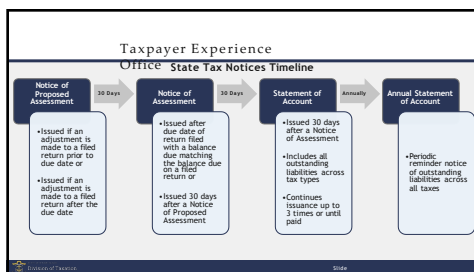
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**Taxpayer Experience  
Office State Tax Notices Timeline**

- Other assessment notices
  - Compliance Notices - similar to the NOPA
  - CP 2000 - match to federal audit change notice
  - Federal State Match - matching state filing to federal filing for discrepancies
  - IRMF - matching federal income sources to RI non-filers
  - IRTF - filed federal return with no RI return
- Audit Notices
  - Audit Notice of Assessment
  - Responsible Officer Notice of Assessment
- Overpayment Adjustment Notice

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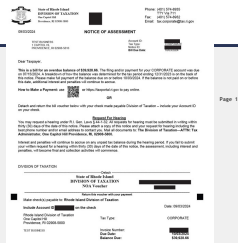
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**Taxpayer Experience  
Office**

**NOTICE OF ASSESSMENT**

**Changes to the RI Notice of Assessment**

- QR code to make payments easier
  - Use the invoice number and account ID number
- Language updates for clarity
- Hearing language separated to own section



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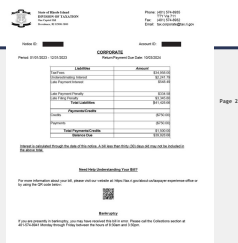
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**Taxpayer Experience  
Office**

**NOTICE OF ASSESSMENT**

**Changes to the RI Notice of Assessment**

- New updated table
  - Breakdown of liabilities
  - Breakdown of credits and payments
- QR code to website for explanations of billing content (removing need for 3<sup>rd</sup> page)



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**Taxpayer Experience Office**  
**Homework**  
 Want more tax info?  
 Watch our joint presentation with the RI Department of State,  
 Business Services Division "LLC Fundamentals for the Solopreneur"



YouTube Video at the QR code above or at:  
<https://www.youtube.com/watch?v=17H1tYnsc8s>

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**Personal and Corporate**  
**Income Tax**  
**Single Member LLC vs Sole Proprietor**

Single Member LLC	Similarities	Sole Proprietor
<ul style="list-style-type: none"> <li>• Entity separate from its owner</li> <li>• Registered as an entity with RI Department of State</li> <li>• Has liability protection—limited to investment</li> <li>• Registration date, dissolution date</li> <li>• Subject to annual charge (currently \$400) on separate tax form for state purposes</li> </ul>	<ul style="list-style-type: none"> <li>• Files Form 1060 reporting on Schedule C, E or F to pay federal income taxes</li> <li>• Files RI-1040/RI-1040NR to pay state income tax on Federal AGI including Schedule C income</li> </ul>	<ul style="list-style-type: none"> <li>• Owner is the entity</li> <li>• Can register a trade name with local municipality</li> <li>• Personal liability</li> <li>• No dissolution to close business</li> <li>• No separate filing requirement or annual charge</li> </ul>

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**Taxpayer Experience**  
**Office** **More Tax Resources**

- Sign up for our emails
  - Tax news delivered to your inbox
  - Quarterly newsletters
  - Important updates



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**Taxpayer Experience**  
Office Section Contact Information

Taxpayer  
Experience Office

- Phone: 401-574-8983
- Email: [Taxpayer.Experience@tax.ri.gov](mailto:Taxpayer.Experience@tax.ri.gov)

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**Personal and Corporate Income Tax**  
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**Personal and Corporate**  
**Income Tax**

<ul style="list-style-type: none"> <li>• Personal Exemptions \$4,950</li> <li>• Standard Deduction               <ul style="list-style-type: none"> <li>• Single \$10,250</li> <li>• Joint/Qualifying Widow(er) \$21,150</li> <li>• HOH \$15,850</li> <li>• Married Filing Separately \$10,575</li> </ul> </li> <li>• Social Security Amounts               <ul style="list-style-type: none"> <li>• Single \$104,200</li> <li>• Joint \$130,250</li> </ul> </li> <li>• Pension and Annuity               <ul style="list-style-type: none"> <li>• Single \$104,200</li> <li>• Joint \$130,250</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Exemption and Deduction Phaseout Amounts               <ul style="list-style-type: none"> <li>• \$246,450 - \$274,650</li> </ul> </li> <li>• Property Tax Relief Credit \$675</li> <li>• Income Limitation \$39,275</li> </ul>
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**2024 Tax Year**  
Inflationary changes

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**Personal and Corporate**  
**Income Tax**      **Withholding**

**Legislative Changes - Impacting Tax Year 2025**

- **Pass-through Entity Tax Credit Percent**
  - Decreases the credit percentage that the individual receives for the tax paid by the entity from 100% to 90%.
- **Cannabis - Allowance of 280E Deduction**
  - Allows for a deduction for the business expenses disallowed federally by IRC 280E.
- **NOL Carryforward**
  - Increases the number of years that a business may use a NOL carryforward from 5 to 20 years.
- **Pension Income Modification Increase**
  - This change increases the Pension and Annuity Income Modification from \$20,000 to \$30,000 (or \$100,000 for filers married filing jointly). It does not change the qualifying income thresholds.

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**Personal and Corporate**  
**Income Tax**      **Withholding**

- All employers will receive a "Withholding Account Summary" notice from the RI Division of Taxation.
- Sent in December of each year informing them of required due dates for payment of their taxes withheld and their return filings for the upcoming calendar year.
- Effective with tax year 2024, the process for filing W-2s, W-3s, and 1099s is changing.
  - Employers and/or their authorized representative will be able to submit properly formatted W-2 and 1099 files electronically using the R.I. Division of Taxation's Taxpayer Portal.

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**Personal and Corporate**  
**Income Tax**      **Withholding**

**Updates**

- Withholding booklet. →
- LOI specific to Withholding for this season for software vendors.



www.tax.ri.gov

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**Personal and Corporate Income Tax**  
**Withholding**

How do I file W-2s?

- If you are an employer submitting W-2s for your business, you can:
  - Upload your W-2 file in Taxation's Portal, or
  - Send your W-2 file on a CD or DVD to the Division of Taxation.
- If you are an accounting firm submitting W-2s for your client(s) AND you are authorized to access your client(s) Taxpayer Portal account, you can upload one file containing your client(s) W-2 information via the Portal.
- If you are a payroll company or third-party vendor registered as a bulk filer, you can upload bulk files containing your clients W-2 information via the Portal.

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**Personal and Corporate Income Tax**  
**Withholding**

How do I file W-2s? (continued)

- NOTE: Regardless of the filer type, the W-2 file must be in the proper [FEW2 format](#).
- [See the Withholding Filing Requirements guide for information on the FEW2 file requirements and specifications.](#)
- This file format is the same as last year's.

*Or click/tap the guide, right.*

STATE OF  
RHODE ISLAND  
DIVISION OF  
TAXATION

WITHHOLDING  
TAX FILING &  
TRANSMITTAL  
REQUIREMENTS

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**Personal and Corporate Income Tax**  
**Withholding**

How do I file W-3s?

- If you are an employer submitting W-3s for your business, you can:
  - Upload your W-3 file in the Taxpayer Portal, or
  - Send your W-3 file on a CD or DVD to the Division of Taxation.
- If you are an accounting firm submitting W-3s for your client(s) AND you are authorized to access your client(s) Taxpayer Portal account, you can upload one file containing your client(s) W-3 information via the Taxpayer Portal.
- If you are a payroll company or third-party vendor registered as a bulk filer, you can upload bulk files containing your clients W-3 information via the Taxpayer Portal.

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**Personal and Corporate Income Tax**  
**Withholding**

How do I file W-3s? (continued)

- NOTE: This process will replace the prior process of uploading to the secure EFT link sent to you by [Tax.Prod.Center@tax.tn.gov](mailto:Tax.Prod.Center@tax.tn.gov).

More information in the [guide](#), right. →

**STATE OF RHODE ISLAND DIVISION OF TAXATION**

**WITHHOLDING TAX FILING & TRANSMITTAL REQUIREMENTS**

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**Personal and Corporate Income Tax**  
**Withholding**

How do I file 1099s?

- If you are an individual submitting 1099s for your business:
  - You can upload your 1099 file in the Taxpayer Portal.
- If you are an accounting firm submitting 1099s for your client(s):
  - You can upload one file containing all of your client(s) 1099 information via the Taxpayer Portal.
- If you are a payroll company or third-party vendor registered as a bulk filer:
  - You can upload bulk files containing your clients 1099 information via the Taxpayer Portal.
  - To register as a bulk filer, complete and submit the Payroll Letter of Intent found on the [website Developers page](#).

NOTES:

- Regardless of the filer type, the 1099 file must be in the proper [FILE format](#). See the [Withholding Filing Requirements Guide](#) for information.
- 1099s should only be filed with the Division of Taxation if there is Rhode Island withholding listed on the 1099.

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**Personal and Corporate Income Tax**

**Fiduciary**

Filed on Form RI-1041

Fiduciary income follows federal tax treatment on most items of income

Follows same increasing/decreasing modifications as personal income tax

- Flow through income to beneficiary(ies) is on Line 19 of Federal 1041
  - Nonresident beneficiaries subject to pass-through withholding on Schedule PTW
  - Schedule PTE available for tax year 2024
  - K-1 reporting on the flow through income

State of Rhode Island Division of Taxation  
2023 RI-1041  
Fiduciary Income Tax Return      232079990000

Single     Married or Civil Union     Head of Household     Married or Civil Union (separate)

Name    Address 1    Address 2    City, State or Zip Code    State    ZIP Code    E-mail address

Year End    Calendar Year (1913-2024) through 12/31/2024    Fiscal Year Beginning    1/1/2024 through    /2024

Number    Federal Identification Number (EIN) (Federal Form 990, line 9)

\* Federal Identification Number (EIN) (Federal Form 990, line 9)

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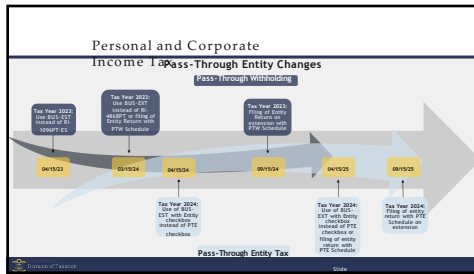
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Personal and Corporate Income   2024 Updated Filing Options		
<b>MeF</b> <ul style="list-style-type: none"> <li>RI-1040</li> <li>RI-120C, RI-120S, RI-1065 (with PTE &amp; PTW Schedules)</li> <li>RI-1041 (with PTE &amp; PTW Schedules)</li> <li>PTE for corp. only</li> <li>May issue a K1 to its beneficiaries, but it cannot receive a K1 that notes PTE credit.</li> <li>Return Payments</li> <li>Extensions</li> </ul>	<b>Portal</b> <ul style="list-style-type: none"> <li>Extensions</li> <li>Estimates</li> </ul>	<b>Estimates Available on Paper*</b> <ul style="list-style-type: none"> <li>RI-1040ES</li> <li>BUS-EST</li> <li>RI-1041ES</li> </ul> <p><small>*Please note, if the taxpayer is an entity subject to RI's Electronic Filing Mandate, filing on paper may subject the taxpayer to penalties.</small></p>

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Personal and Corporate Income   Pension and annuity modification - Tax Year 2024
<ul style="list-style-type: none"> <li>Modification cap = \$20,000 (increasing to \$50,000 in Tax Year 2025)</li> <li>Inflation increase to current AGI limit                     <ul style="list-style-type: none"> <li>For 2024: Single - For 2024: Single - \$104,200/ Joint - \$130,250</li> </ul> </li> <li>Modification is based on full retirement age of 66 years and 8 months                     <ul style="list-style-type: none"> <li>Born on or before May 1, 1958</li> </ul> </li> <li>All filing statuses (single, separate, head of household, married joint or widow(er))</li> <li>Once AGI limitations are passed, no modification</li> <li>Does not include IRAs</li> <li>\$20,000 limitation applies per individual for pension/annuity - unlimited for 551</li> <li>Rhode Island Retirement Income Tax Guide - Modifications For Retirement Income*                     <ul style="list-style-type: none"> <li>Produced annually (TY 2024 version to be forthcoming) <a href="#">TY 2023 version is online</a></li> </ul> </li> </ul>

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Personal and Corporate  
 EITC Reminders

**Earned Income Tax Credit Reminders**

- The Rhode Island EITC is in addition to the Federal EITC.
  - Rhode Island EITC rate is a percentage of the Federal EITC amount: 2018-2023=15.0%, 2024-2025=16.0%.
- RI EITC is a refundable credit, which means the credit will be refunded to the taxpayer to the extent it exceeds the taxpayer's tax liability.
- RI tax preparer's regulation includes guidance on due diligence requirements and records retention for EITC and RI-1040H property tax credit. [Tax Preparer's Regulation 180-RICR-2015-4](#)

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Personal and Corporate  
 EITC Reminders

**Earned Income Tax Credit Reminders**

- RI conforms to federal eligibility and income thresholds.
  - We do also review and approve or deny, if denial is warranted.
  - If credit ineligibility is suspected, we may need to take extra steps to validate the EITC claim.
- Other points to consider:
  - Returns without expenses.
  - Documentation for income reporting (e.g. requests for licenses, records, statements, etc.).

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Personal and Corporate  
 EITC Reminders

**Earned Income Tax Credit Reminders**

- NAICS Codes:
  - Schedule C must be submitted with a valid NAICS code
  - NAICS code should be 6 digits & match closely to a valid business activity code (per IRS)
  - Check that invalid NAICS codes are not carried over from prior years



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Personal and Corporate  
Income Tax  
Non-resident Real Estate Withholding

- Referred to as "71.3 Withholding"
- Any seller that is not an individual is required to obtain an EIN per the IRS.
  - Link: <https://www.irs.gov/efile/efile-nonresident-revenue-service-efile.asp>
- If property is owned by a LLC or Trust, required to provide the selling entity's info, not the individual's information.
- Discharges should match the election forms if the election method was used.
- Please make every attempt to adhere to the 20-day rule, regarding submissions
  - We must receive the election form 20 or more days before the date of the closing.
  - Please remember - most mail is received 3 to 5 days after it is mailed.
    - Do not submit forms with a post date.
  - Avoid mail delays by using our email process:
    1. Email: [taxforms@treasury.nj.gov](mailto:taxforms@treasury.nj.gov)
    2. Attach include the name of the seller and the property address in the email subject line.
    3. Remittances that require payment cannot be emailed.
    4. Complete forms exactly.

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Personal and Corporate  
Income Tax  
Non-resident Real Estate Withholding

- Helpful Links
  - Latest Advisory regarding electronic signature submission: [https://tax.nj.gov/online-services/action-441/files/2022-11/ADV\\_2022\\_37\\_electronic\\_signature.pdf](https://tax.nj.gov/online-services/action-441/files/2022-11/ADV_2022_37_electronic_signature.pdf)
  - Non-resident Real Estate Withholding forms: <http://www.tax.nj.gov/taxforms/correqah.php>

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Personal and Corporate  
Income Tax  
Income Tax Forms Best Practices

Common Errors:

- Incorrect Federal identification numbers. ID numbers are used to verify withholding amounts.
- Use the correct code for the document on Sch W ("P" or "G").
- Late employer filings could delay withholding verification.
- "Other payments" on RI-1040, line 14f and RI-1040NR, line 17e, generally will be used for extension payments only - do not include RI-TDI.
- Do NOT include Non-resident Real Estate Withholding on Schedule W (should be included on RI-1040NR, Line 17c).
- Make sure the taxpayer's name is consistent year to year
- Non-resident allocation indicators and schedules
- Include all schedules with Amended RI-1040, even if nothing has changed.
- Use the correct code for the document on Sch W ("P" or "G").

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**Personal and Corporate  
Income Tax**

**Section Contact Information**

<b>Personal Income Tax</b>	<ul style="list-style-type: none"> <li>• Phone: 401-574-8829 Option #3</li> <li>• Email: <a href="mailto:Tax.Assist@tax.ri.gov">Tax.Assist@tax.ri.gov</a></li> </ul>
<b>Non-resident Real Estate Withholding</b>	<ul style="list-style-type: none"> <li>• Phone: 401-574-8829 Option#4</li> <li>• Email: <a href="mailto:Tax.NonRes713@tax.ri.gov">Tax.NonRes713@tax.ri.gov</a></li> </ul>
<b>Corporate Income Tax</b>	<ul style="list-style-type: none"> <li>• Phone: 401-574-8829 Option #6</li> <li>• Email: <a href="mailto:Tax.Corporate@tax.ri.gov">Tax.Corporate@tax.ri.gov</a></li> </ul>

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**Excise and Estate Tax Section**

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**Excise and Estate Tax**

**Legislative Changes**

**Elimination of Fee for Obtaining or Renewing Exemption Certificate**

- Beginning on or after January 1, 2025, no fee to apply for or renew Sales Tax Exemption Certificate for qualifying charitable organizations.
- Exemption Certificate for qualifying charitable, educational, and religious organizations to make qualifying purchases at retail without paying sales tax.
- Valid for 2025 and 2026.
- The process for applications and renewals will remain unchanged, except there will no longer be a fee (\$25.00) for applications or renewals due on or after January 1, 2025.

**Elimination of Estate Tax Filing Fee**

- For decedents with date of death on or after January 1, 2025, no fee to file a Rhode Island Estate Tax return.
- For decedents with dates of death before January 1, 2025, the Estate Tax filing fee (\$50.00) is still required, including for Estate Tax returns filed on or after January 1, 2025.

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**Excise and Estate  
Tax Legislative Changes**

**Increase of the Cigarette Tax**

- Tax through August 31, 2024
  - \$4.25 per pack of 20 cigarettes
- As of 12:01 am on September 1, 2024
  - Cigarette tax increased by \$2.25 per pack of 20 to \$4.50 per pack
- "Floor tax" on existing inventory
  - Was measured as of 9/3/2024
  - Return was due 9/16/2024
- Floor tax returns and payments not available on the Portal
- The prepaid sales tax on cigarettes also increased by \$3.30
  - As of 9/3/2024 increased to \$0.88 per pack of 20

[Notice to Cigarette Dealer](#)

**OTP Change:**

- OTP (except cigars) now required to be purchased from a RI licensed distributor

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**Excise and Estate  
Tax Legislative Changes**

**Electronic Nicotine-Delivery Systems (aka Vape): Tax, Unified Licensing, & Required Purchase from a Licensed Distributor**

- **Regulation of Electronic Nicotine-Delivery System (ENDS) products, commonly known as vape** under Division 10 of Title 21, Chapter 1-2025.
- ENDS products for sale at retail may only be purchased from distributors with Rhode Island licenses.
  - Licenses for manufacturers, importers, and distributors consolidated into a single license application.
- Licenses for ENDS products retailers will be combined with licenses for cigarette retailers (known as a Cigarette Dealer License), and OTP.
  - As of January 1, 2025, an ENDS tax is imposed on all ENDS products.
    - \$0.50/ml of the e-liquid and/or e-liquid products (pre-filled closed systems).
    - All other ENDS products (open system products) taxed at 10% of the wholesale cost of the product.
- The sale, or offer for sale of, or the possession with intent to sell or to offer for sale, flavored ENDS products to individuals in Rhode Island is prohibited ([Notice 2024-01](#)).
- [ENDS Webpage](#)

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**Excise and Estate  
Tax**

**Best Practices for Filing an Estate Tax Return**

- Removal of \$50 fee starting DOD after 01/01/2025
- Form-RI-706 Estate Tax return
  - Form used for taxable and non-taxable estates
  - Estates greater than \$1.3M need to complete entire return
  - Estates below \$1.3M need to complete pages 1 - 4 including Part 6, recapitulation schedule
- Taxable estate with DOD prior to 01/01/2015 should email [Tax\\_Estate@tax.ri.gov](mailto:Tax_Estate@tax.ri.gov) for Form 100A
- 2024 Inflation adjusted amounts:
  - Threshold \$1,774,583 - Credit \$83,370
- 2025 Inflation adjusted amounts:
  - Threshold \$1,802,431 - Credit \$85,375

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**Excise and Estate  
Tax**  
**Best Practices for Filing an Estate Tax Return**

- All applicable items on Part 6, Recapitulation Schedule must be completed for taxable and non-taxable estates.
- Backup must be provided for all items listed on part 6 for estates greater than \$1.3M.
- Early lien releases only provided when the decedent / estate owns multiple properties.
- Full payment of the estimated liability must be included.
- Book value at date of death hierarchy:
  - Purchase and sale within 6 months of DOD;
  - Appraisal; and
  - Assessed values (may request appraisal based on return review).

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**Excise and Estate  
Tax**  
**Best Practices for Filing an Estate Tax Return**

- Other items required of all returns:
  - Certificate of Appointment;
  - Power of attorney, if applicable;
  - Wills;
  - Trust agreements; and
  - Other items listed on part 5.
- Copies of federal schedules are not acceptable in place of the RI schedules. All RI schedules must be completed.

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**Excise and  
Estate Tax**  
**Estate Tax Update**

**Notes on non-taxable estates**

Non-taxable estates may file an Estate Tax return for various reasons, including:

- To obtain a discharge of the automatic statutory lien that attaches to all real estate that a decedent owns at death.
- To obtain a Notice of No Tax Due for probate court purposes.
- To obtain a Waiver to allow the sale of Rhode Island securities, including Rhode Island incorporated stock, Rhode Island state and municipal bonds, and mutual funds organized as business trusts that do business in Rhode Island.

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**Excise and Estate  
Tax**

**Electronic Filing & Payment Mandate**

Electronic filing and payment mandate for larger business registrant taxpayers effective 01/01/2023

- Larger Business Registrant defined:
  - is operating a business whose combined annual liability for all taxes administered by the Division of Taxation for the entity is or exceeds \$5,000; or
  - is operating a business whose annual gross income is over \$100,000 for the entity
- Penalties
  - \$50 per occurrence for failure to file electronically
  - 5% of tax amount or \$500, whichever is less for failure to pay electronically
- Taxpayers with reasonable causes may be exempt on a case-by-case basis
- Individuals and trusts filing personal or fiduciary income tax returns are not larger business registrants for the purposes of R.I. Gen Laws 544-1-31.2

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**Excise and Estate  
Tax**

**Portal Update**

- Meals and Beverage Tax
  - Schedule A must be completed
  - Itemized listing of city and towns required
  - Will be unable to submit return without this information being fully completed



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**Excise and Estate  
Tax**

**Sales Tax Responsibilities**

**When is a sales permit required?**

- Every business making sales at retail or renting living quarters.
- Retail sale
  - Sale, lease or rental of tangible personal property
    - "Tangible personal property" means personal property which may be seen, weighed, measured, felt, or touched, or which is in any other manner perceptible to the senses.
  - Prewritten computer software
  - Specified digital products
  - Taxable services
- Sales permit is required even though all products sold are exempt from sales tax.
- Annual renewal by 02/01 for no fee.

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Excise and Estate  
TAX Sales Tax Responsibilities

- What is Taxable?
  - All Tangible Personal Property and certain enumerated services.
    - [§ 44-18.7.3. Services defined!](#)
      - Taxicab and limousine services
      - Other road transportation services
      - Pet care services
      - Room resellers
      - Investigation, Guard, and Armored Car Services
- A better question: "What is ~~not~~ taxable?"
  - [§ 44-18.30. Gross receipts exempt from sales and use taxes](#)

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Excise and Estate  
TAX Sales Tax Responsibilities

- Exemptions
  - Food and Food Ingredients: substances, whether in liquid, \_\_\_\_\_, concentrated, solid, frozen, dried, or dehydrated form, that are sold for ingestion or chewing by humans and are consumed for \_\_\_\_\_ their taste or nutritional value.
    - Does not include "alcoholic beverages," "tobacco," "candy," "dietary supplements," and "soft drinks."
  - Prepared foods are taxable
  - Manufacturing purposes (exemption certificate required)
  - Electricity and Gas
  - Clothing less than \$250
  - Exempt Organizations (exemption certificate required)
  - Sales for resale (exemption certificate required)

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Excise and Estate  
TAX Section Contact Information

Estate Tax

- Phone: 401-574-8829 Option #8
- Email: [Tax.Estate@tax.ri.gov](mailto:Tax.Estate@tax.ri.gov)

Sales & Excise Tax

- Phone: 401-574-8955
- Email: [Tax.Excise@tax.ri.gov](mailto:Tax.Excise@tax.ri.gov)

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Compliance and Collections,  
Registration, and Taxpayer Experience  
Section

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Compliance and  
Collections

Expansion of Rhode Island's Tax Delinquent Public Disclosure List

- **Previously:**
  - Two lists posted on the Division of Taxation's website.
  - One includes up to 100 taxpayers with the largest amount of delinquent personal income tax.
  - Second list includes up to 100 taxpayers with the largest amount of delinquent business taxes.
- **Now:**
  - Two lists posted on the Division of Taxation's website
  - Criteria for inclusion on each of these lists expanded to taxpayers that owe at least \$50,000.

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Compliance and  
Collections

Expansion of Rhode Island's Tax Delinquent Public Disclosure List

- **Our process:**
  - Formal notice sent by regular and certified mail.
  - Notice sent to taxpayer 30 days in advance of intent to publish the taxpayer's name and account information.
- **Taxpayer process:**
  - Taxpayer can choose to pay the delinquency or to enter into a reasonable installment agreement to pay the outstanding debt.

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**Compliance and Collections**  
Expansion of Rhode Island's Tax Delinquent Public Disclosure List

- **Conditions for inclusion:**
  - State tax balance has been unpaid for a period in excess of 90 days following the date their tax was due.
  - Cases are not on appeal.
- **Removal:**
  - A taxpayer's account information is removed from the list as promptly as possible after that taxpayer pays the outstanding debt or enters into a reasonable installment agreement.
- Processes set by law: [R.I. Gen. Laws § 44-1-34](#).

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**Compliance and Collections**  
Levy Program

- **Liability must be in Collections**
- **Notifications**
  - Numerous bills have already been sent to the taxpayer.
  - Taxpayer is mailed a 10 Day Demand for Taxes Due.
  - If there is no resolution, the taxpayer is mailed a Notice of Intention To Levy (30 Day Reply).
- **Resolutions**
  - Taxpayer must be in compliance with all filings.
  - Prior to a levy, the taxpayer may satisfy their debt, enter into an installment agreement or voluntary wage garnishment.

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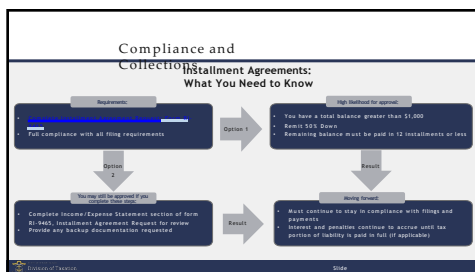
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**Compliance and Collections**

**Offers in Compromise:  
What You Need to Know**

<b>Qualifications:</b>	If debt is excessive, illegal, or uncollectible. <a href="#">Regulation 6.0001(b)(2)(ii)(B)</a>
<b>Requirements:</b>	Complete <a href="#">Form RI-659</a> Complete <a href="#">Form 936</a> or <a href="#">Form 4339</a> Full compliance with all filing requirements
<b>Documentation Needed:</b>	Financial Statements and verification of reason request may be required

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**Compliance and Collections**

**Section Contact Information**

<b>Compliance and Collections Section</b>	<ul style="list-style-type: none"> <li>Phone: 401-574-8941</li> <li>Email: <a href="mailto:Tax.Collections@tax.ri.gov">Tax.Collections@tax.ri.gov</a></li> </ul>
<b>Taxpayer Portal Section</b>	<ul style="list-style-type: none"> <li>Phone: 401-574-8484</li> <li>Email: <a href="mailto:Taxportal@tax.ri.gov">Taxportal@tax.ri.gov</a></li> </ul>

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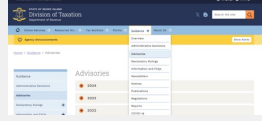
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**Even More Tax Resources**

**Advisories**



- [www.tax.ri.gov](http://www.tax.ri.gov) > "Guidance" > "Advisories" > select the appropriate year
- <https://tax.ri.gov/guidance/advisories>

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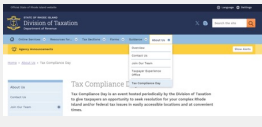
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**Even More Tax Resources**

**Tax Compliance Days**



- [www.tax.ri.gov](http://www.tax.ri.gov) > "About Us" > "Tax Compliance Day"
- <https://tax.ri.gov/about-us/tax-compliance-day>

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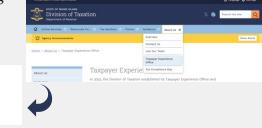
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**Even More Tax Resources**

**Compliant Taxpayer Profiles**



- [www.tax.ri.gov](http://www.tax.ri.gov) > "About Us" > "Taxpayer Experience Office" > scroll to "Outreach and Useful Materials"
- <https://tax.ri.gov/sites/g/files/xkqar541/files/2024-07/2023%20Taxpayer%20Profiles%20112023.pdf>

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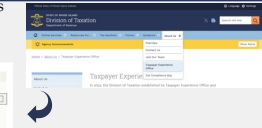
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**Even More Tax Resources**

**Upcoming Events**



- [www.tax.ri.gov](http://www.tax.ri.gov) > "About Us" > "Taxpayer Experience Office" scroll to "Calendar Events/Upcoming Events" > "This Month's Calendar" Events or "Upcoming Calendar Events"
- [Taxpayer Experience Office | RI Division of Taxation](https://tax.ri.gov)

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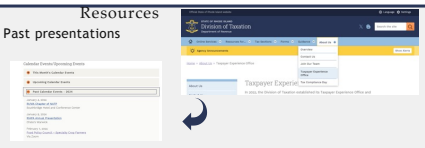
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### Even More Tax Resources

Past presentations



- [www.tax.nj.gov](http://www.tax.nj.gov) > "About Us" > "Taxpayer Experience Office" scroll to "Calendar Events/Upcoming Events" > select the appropriate year
- [Taxpayer Experience Office | RI Division of Taxation](#)

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### Questions



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# Thank you



Division of Taxation

Contact Us  
401-574-8829

One Capitol Hill  
Providence, RI 02908



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