



# Rhode Island Department of Revenue

## Division of Taxation

ADV 2022-22  
Tax Administration

ADVISORY FOR TAXPAYERS AND TAX PROFESSIONALS  
September 12, 2022

### **Changes on the horizon for RI Sales and Use Tax Return**

*Taxpayers can expect a new form starting in January 2023*

PROVIDENCE, R.I. – Taxpayers will notice changes to the Sales and Use Tax Return for monthly and quarterly periods beginning in January 2023.

These changes will better align Rhode Island’s form with Sales and Use Tax forms used in neighboring states, providing a more consistent experience for taxpayers. The updated forms will allow you to reconcile sales each period, rather than only at the end of the year.

As with all returns, Sales and Use Tax Returns must be completed fully. An important component of a complete return is including your account identification number and NAICS code:

- If you are a paper filer, you can find your account identification number on the cover of the sales tax booklet mailed to you by the Division of Taxation.
- If you are a portal filer, you can find your account identification number once you are signed-in on your portal account.
- Your NAICS code can be found on your filings with the Rhode Island Secretary of State, on your corporate income tax return, or by searching at [www.census.gov/naics](http://www.census.gov/naics).

Note: If an entity operates multiple locations registered under a single filing account, file using that filing account’s identification number.

Please be sure to also accurately complete all fields on the return including the gross sales for the period, any exemptions listed on the proper line, and the amount to be remitted with the return.

Taxpayers that file paper returns have already seen changes in preparation for the upcoming changes to the Sales and Use Tax Return scheduled for January 2023. The most recent mailing of the sales tax booklet used by paper filers differed from the normal 12-month booklet and included returns only for the periods of July 2022 through December 2022. A second mailing will be sent toward the end of the calendar year with returns covering the periods of January 2023 through June 2023 to align with the use of the updated form.

The Division recommends that all taxpayers who are able to file and pay electronically do so. The Division’s Taxpayer Portal (<https://taxportal.ri.gov>) offers a convenient and easy way to file and pay. The Taxpayer Portal enables advanced payment scheduling and allows users to check compliance across all tax accounts.

Also, please note that beginning on January 1, 2023, larger business registrant taxpayers are required to file returns and remit taxes to the State of Rhode Island electronically.<sup>i</sup>

A "larger business registrant" is any person who:

- Operates as a business whose combined annual liability for all taxes administered by the Division of Taxation is or exceeds \$5,000; or
- Operated as a business whose annual gross income is over \$100,000.

As with paper filers, a retailer must file a Sales and Use Tax return even if you have made no sales for a given period.

### **Taxpayer Portal**

The Taxpayer Portal provides a free and easy way to file and pay your Sales and Use tax returns. Here are some tips regarding the Taxpayer Portal:

- If you are already registered to use the Division of Taxation's Taxpayer Portal, you may use the portal to file your Sales and Use Tax Return and make payments.
- If you are not already registered for the Taxpayer Portal, you can create an account online: <https://taxportal.ri.gov/>.
- First-time users must create an account, obtain a PIN (delivered by postal mail – so give yourself plenty of time), and validate their account. Instructions, including helpful videos are available at: [www.taxportal.ri.gov](http://www.taxportal.ri.gov).
- Taxpayer Portal users must request a PIN to finalize their account creation. If you have not yet received your PIN, you can file and pay using same-day guest services. This method does not require your PIN but does require several verification steps for security purposes.
- To request your PIN, or for any questions regarding the Taxpayer Portal, please contact the Division by phone at (401) 574-8484 or e-mail at [taxportal@tax.ri.gov](mailto:taxportal@tax.ri.gov).

More details on the Sales and Use Tax Return changes, including a draft version of the form and instructions, will be available in the near future. For questions regarding the Sales and Use Tax Return, please contact the Division's Excise Tax Section at (401) 574-8955 or [Tax.Excise@tax.ri.gov](mailto:Tax.Excise@tax.ri.gov).

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<sup>i</sup> Enacted in House Bill 7123, Substitute A as amended; impacts Rhode Island General Laws § 44-1-31.2. Penalties will be imposed if a larger business registrant taxpayer fails to file and pay electronically unless there was reasonable cause for the failure and such failure was not due to negligence or willful neglect.

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*The Rhode Island Division of Taxation, part of the Rhode Island Department of Revenue, is open to the public from 8:30 a.m. to 3:30 p.m. business days. For more information, contact the Division of Taxation at (401) 574-8829 or see <https://tax.ri.gov/about-us/contact-us>.*

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