



# Rhode Island Department of Revenue Division of Taxation

ADV 2021-25  
SALES TAX

ADVISORY FOR TAXPAYERS AND TAX PROFESSIONALS  
JUNE 23, 2021

## Division begins mailing sales permits

*Sales tax coupon booklets will be mailed in time for August due date*

PROVIDENCE, R.I. – The Rhode Island Division of Taxation has begun mailing out approximately 26,000 sales permits to retailers. The permits to make sales at retail are being mailed to permit-holders who have met the following requirements:

- They filed their permit renewal applications in a timely manner;
- They paid the required \$10 annual permit renewal fee; and
- They are not delinquent on their Rhode Island state taxes.

Many permit-holders will receive their permits in the mail later this week or sometime next week. The permits cover the period from July 1, 2021, to June 30, 2022.

For the year that began July 1, 2020, the color of the sales permit was yellow. For the year that will begin July 1, 2021, the color is blue.

The Division reminds permit-holders that the sales permit is not a bill.

The Division has also begun mailing out approximately 900 cigarette dealer's licenses under a separate mailing.

Therefore, if you are due a sales permit and a cigarette dealer's license (and have met all the requirements as described above), you will receive the permits in two separate mailings.

For the year that began July 1, 2020, the color of the cigarette dealer's license was blue. For the year that will begin July 1, 2021, the color is green.

### HIGHLIGHTS

The Division has begun mailing retail sales permits.

The Division has also begun mailing cigarette dealer's licenses.

Sales tax coupon booklets will be mailed soon.

### **Sales permit not received**

Suppose you filed your sales permit renewal application in a timely manner, you paid the required \$10 annual permit renewal fee, and you are not delinquent on your Rhode Island state tax -- but you do not receive your sales permit by July 1, 2021?

Call the Division's Compliance & Collections section at (401) 574-8941. The phone line is typically staffed from 8:30 a.m. to 3:30 p.m. business days. Or email: [Tax.Collections@tax.ri.gov](mailto:Tax.Collections@tax.ri.gov).

- ✓ *Note: The mailing of the sales permits has only just begun, so please allow time for delivery.*

### **Have not renewed yet**

What if you forgot to renew your sales permit for the year that begins July 1, 2021? Complete the renewal form that was mailed to you, or use the blank renewal form on the Division's website: [http://www.tax.ri.gov/taxforms/sales\\_excise/sales\\_use.php](http://www.tax.ri.gov/taxforms/sales_excise/sales_use.php). Then mail your completed renewal form, along with a check for \$10.00, to the address listed on the form.

### **Sales tax coupon booklets**

Most retailers pay their Rhode Island sales/use tax electronically. However, a certain number pay by check, using sales tax payment coupons mailed by the Division. This year, the Division will begin mailing several thousand sales tax payment coupon booklets in July, in time the first due date. (The first payment deadline of the new Rhode Island fiscal year is August 20, 2021.) Remember: Your sales tax coupon booklet will not include a sales permit or a cigarette dealer's license (because they are being mailed separately). Therefore, assuming you have met all the requirements described above, you will receive your permit(s) by mail.

- ✓ *Note: If you remit sales and use tax electronically, you won't receive a booklet but will receive a sales permit in the mail.*

### **Sales tax remittance calendar**

The Division has posted a calendar which shows the deadlines for remitting sales tax (i.e., depositing sales tax with the Division). The calendar also shows deadlines for remitting certain other levies. For a copy: <https://go.usa.gov/x6ZRB>.

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*The Rhode Island Division of Taxation has normal operating hours 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 <http://www.tax.ri.gov/contact>*

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