



# **Rhode Island Department of Revenue Division of Taxation**

**“Seminar for Tax Preparers” - November 16, 2021, online**

# Agenda

- Update on status of Division of Taxation; what's ahead
- Tax treatment of Paycheck Protection Program (PPP) loan forgiveness amounts; PTE
- Personal income tax: filing season 2022, updates and reminders
- Real estate conveyance tax; sales permits; updates and reminders
- What's new with the taxpayer portal; change involving other online payment method
- Sales exempt certificates; nonresident contractors; managed audits
- Closing remarks

# Tax Administrator's Welcome and Opening Remarks

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Neena Savage  
Rhode Island Tax Administrator

# Tax Administrator's Welcome and Opening Remarks

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- Update on status of Division of Taxation
- What's ahead:
  - Focus on Taxpayer Experience/Customer Service
  - New Website
  - Taxpayer Portal
  - Business Friendly Initiatives/Results
  - Challenges

# Tax Assessment and Review

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Leo Lebeuf  
Chief of Tax Processing  
Assessment and Review Section

# Tax Assessment and Review

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## PPP Loans Update

- Legislation passed as part of 2020 budget bill H6122Aaa included Paycheck Protection Program loan forgiveness income as taxable income
- To the extent the forgiveness exceeds \$250,000
- Corporate Tax, Personal Income Tax and Bank Excise Tax
- Income is included in year of forgiveness
- Dedicated [website](#)
- [Latest Advisory](#)
- [FAQ](#)—latest update was 11/10/21

# Tax Assessment and Review

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## Tax Year 2020

- No Interest if paid in full prior to 03/31/2022
- Mailing to taxpayers 11/01/2021 including PPP-Entity Form
- PPP-Entity Form or PPP-Individual Form due by 12/15/2021
- If choose not to take entity option
  - Each individual needs to be provided with the RI-PPP-Entity form with completed Schedule C
- Forms available on website
- Must be filed by mail or through drop box

# Tax Assessment and Review

State of Rhode Island Division of Taxation  
**2020 Form RI-PPP - Entity**  
 Paycheck Protection Program Tax Return for an Entity

Federal employer identification number	For the taxable year from	
	MM/DD/2020	through MM/DD/YYYY
Name	E-mail address	
Address 1	Address 2	
City, town or post office	State	ZIP code

LLC  
  LLP  
  LP  
  Partnership  
  SMLLC  
  S-Corp  
  C-Corp  
  Sole Proprietor

**Schedule A: Calculation of Tax**

1	Paycheck Protection Program Loan forgiveness amount.....	1		
2	Paycheck Protection Program Loan forgiveness amount not subject to tax.....	2	250000	00
3	Net Paycheck Protection Program Loan forgiveness amount. Subtract line 2 from line 1.....	3		
4	Reported Adjusted Taxable Income from RI-1120C, RI-1120S, or RI-1065, line 4.....	4		
5	New adjusted taxable income. Add lines 3 and 4.....	5		
6	Apportionment Ratio.....	6		
7	Apportioned adjusted taxable income.....	7		
8	Tax: Multiply line 7 by the applicable tax rate - C-Corps 7.0%, All others 5.99%.....	8		
9	Tax due on original return.....	9		
10	Additional Rhode Island Credits from RI Schedule B-CR. Do not include any amount used on original return	10		
11	Tax due on taxable portion of the PPP Loan Forgiveness amount. Subtract lines 9 and 10 from line 8.....	11		

**Schedule B: Election**

Are you electing to have the member(s)/partner(s) of the entity receiving the PPP Loan Forgiveness file individually claiming the applicable apportioned share of the taxable portion of the PPP Loan Forgiveness amount?

If yes, do not pay the tax due on line 10 and complete the table in Schedule C on page 2 with the information for each member/partner of the entity

**ALL INFORMATION IS REQUIRED. OTHERWISE, THE ENTITY WILL BE REQUIRED TO PAY THE TAX DUE.**

YES    NO

# Tax Assessment and Review

State of Rhode Island Division of Taxation  
**2020 Form RI-PPP - Entity**  
 Paycheck Protection Program Tax Return for an Entity

**Schedule C - Member(s)/Partner(s) Information**

If you checked yes in schedule B, Schedule C must be filled out completely. You must also provide each member/partner with their individual information so each one may complete Form RI-PPP - Individual.

Column A	Column B	Column C	Column D	Column E
Name	Complete SSN	Taxable portion of PPP Loan forgiveness amount from page 1, line 3	Ownership Percentage	Individual's Share of the Taxable PPP Loan forgiveness amount (Col C x Col D)
<b>Totals for Column D and Column E only.</b>				
Column D should total 100% and Column E should be the amount from page 1, line 7.....				

INSTRUCTIONS

# Tax Assessment and Review

State of Rhode Island Division of Taxation  
**2020 Form RI-PPP - Individual**  
 Paycheck Protection Program Tax Return for an Individual

Your social security number		Spouse's social security number	
Your first name	MI	Last name	Suffix
Spouse's name	MI	Last name	Suffix
Address			
City, town or post office		State	ZIP code

**FILING STATUS** Check one

Single  Married filing jointly  Married filing separately  Head of household  Qualifying widow(er)

INCOME, TAX AND CREDITS			
1	Modified Federal AGI from RI-1040 or RI-1040NR, line 3 .....	1	
2	Taxable portion of Paycheck Protection Program Loan Forgiveness amount (see below).....	2	
3	Adjusted Modified Federal AGI. Add lines 1 and 2 .....	3	
4	RI Standard Deduction from left. If line 3 is over \$ 207,700 see Standard Deduction Worksheet .....	4	
5	Subtract line 4 from line 3. If zero or less, enter 0.....	5	
6	Enter # of exemptions from RI Sch E, line 5 in box, multiply by \$4,150 and enter result on line 6. If line 3 is over \$207,700, see Exemption Worksheet <input type="checkbox"/> X \$4,150 =	6	
7	RI TAXABLE INCOME. Subtract line 6 from line 5. If zero or less, enter 0.....	7	
8	RI income tax from Rhode Island Tax Table or Tax Computation Worksheet.....	8	
9	Total RI Tax from RI-1040, line 13a or RI-1040NR, line 16a .....	9	
10	Additional Rhode Island Credits from Schedule CR. Attach Schedule CR and documentation..	10	
11	Amount due. Subtract lines 9 and 10 from line 8 .....	11	

Rhode Island Standard Deduction
Single
<b>\$8,900</b>
Married filing jointly or Qualifying widow(er)
<b>\$17,800</b>
Married filing separately
<b>\$8,900</b>
Head of household
<b>\$13,350</b>

Note: For line 2 - Taxable portion of Paycheck Protection Program Loan Forgiveness amount - enter your individual share of the Taxable portion of the Paycheck Protection Program Loan Forgiveness amount received by the pass-through entity of which you are a member or partner. This amount comes from Form RI-PPP - Entity, Schedule C, Column E.

# Tax Assessment and Review

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## **PPP Tax Year 2021**

- PPP loan forgiveness income will be included in original tax filing
  - C- Corp-Addition on Schedule C of RI-1120C
  - S- Corp-Addition on Schedule C of RI-1120S
  - LLC, LP, LLP, Partnership--Addition on Schedule C of RI-11065
  - Individual-Addition modification on Schedule M of RI-1040 or RI-1040NR

# Tax Assessment and Review

## Pass-through Entity Tax

- Effective 07/01/19
- Tax payments on behalf of residents and non-residents
- Income tax calculated at 5.99% of RI source income
- BUS-EST used to make estimated payments
- Definition of a pass-through entity:
  - "Pass-through entity" means a corporation that for the applicable tax year is treated as an S Corporation under I.R.C. 1362(a) (26 U.S.C. § 1362(a)), or a general partnership, limited partnership, limited liability partnership, trust, limited liability company or unincorporated sole proprietorship that for the applicable tax year is not taxed as a corporation for federal tax purposes under the state's regulations.
- Modification required on Schedule M of RI-1040 to add back tax

# Tax Assessment and Review

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## **Pass-through Entity Tax**

- Cash vs Accrual basis discussion
  - Credit vs Modification
  - Issuance of 1099Es and return filings
- 2021 Updates
  - Cash basis only subtraction modification for 2021
  - Addition modification to RI-1120S and RI-1065 Schedule C
  - Updates to 1099E

# Tax Assessment and Review

## Pass-through Entity Tax

<input type="checkbox"/> Check if amended		2. Payer's entity type <input type="checkbox"/> LLC <input type="checkbox"/> SMLLC <input type="checkbox"/> LLP <input type="checkbox"/> Sub S Corp <input type="checkbox"/> LP <input type="checkbox"/> Sole Prop <input type="checkbox"/> Partnership <input type="checkbox"/> Trust	3. <b>2021</b> <b>RI-1099E</b> Fiscal year payers, enter fiscal dates , 2021 to , 2022	<b>Rhode Island          Pass-Through          Entity Election</b>
1. Accounting Method: <input type="checkbox"/> Cash Basis <input type="checkbox"/> Accrual				
4. Payer's name and address	6 Recipient's name and address	8. Recipient's percent of ownership		
		9. Recipient's Decreasing Modification (for cash basis overpayments)		
		10. Recipient's Increasing Modification		
5. Payer's identification number	7. Recipient's identification number	11. Recipient's Rhode Island withholding		

Copy A - PAYER copy (attach to Form RI-PTE)



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# Tax Assessment and Review

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Carlita Annicelli  
Chief Revenue Agent  
Income Tax Section

# Tax Assessment and Review

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## 2021 Filing Season

- 480K Refunds issued as of 11/08/2021
- 511.6K at this point last year
- \$334M which is \$22M less than last year
- 51,715 calls, 825 walk-ins, 12,040 emails as of 11/08/2021

# Tax Assessment and Review

## 2021 Filing Season

- Inflationary changes
  - Personal Exemptions \$4,250
  - Standard Deduction
    - Single \$9,050
    - Joint \$18,100
    - HOH \$13,550
  - Phaseout \$210,750 - \$234,750
  - Social Security Amounts
    - Single \$88,950            Joint \$111,200
  - Pension and Annuity
    - Single \$87,200            Joint \$109,050
- Property Tax Relief Increase from \$400 to \$415

# Tax Assessment and Review

## Discussion of Extensions

- [Extension of Time to File \(280-RICR-20-55-2\)](#)
- Extension of time to file; Not time to pay
- Definition of a Proper Estimate
  - “Proper estimate” means a Rhode Island extension form filed by the regular due date which declares at least eighty percent (80%) of the tax due for the taxable year.
- Extension must be filed on time and have “proper estimate” to be considered valid
- Federal extension is acceptable if no payment is due on 04/15
- Regulation covers “Reasonable Cause” for Waiver of Late Filing Addition to the Tax

# Tax Assessment and Review

## Individual Mandate Update

- Rhode Island's health coverage mandate took effect January 1, 2020
- Form IND-HEALTH - Individual Health Insurance Mandate Form
- If you are subject to the penalty you will need to complete:  
[2021 Shared Responsibility Worksheet](#)
- COVID-19 Exemption no in effect
- <http://www.tax.ri.gov/healthcoveragemandate/index.php>
- [Tips for Health Insurance Mandate](#)
- Taxpayer subject to the mandate without health insurance
  - Single taxpayers would pay \$695-\$3,540
  - Family of five (2 adults, 3 children) below 200K \$2,433-\$5,000
  - Family of five (2 adults, 3 children) 200K to 400K \$2,433-\$10,000
  - Family of five (2 adults, 3 children) above 400K \$2,433-\$17,700
- Number of months without insurance could change amounts
- Open Enrollment is 11/01/21 – 01/31/22 ([Open Enrollment - HealthSource RI](#))

# Tax Assessment and Review

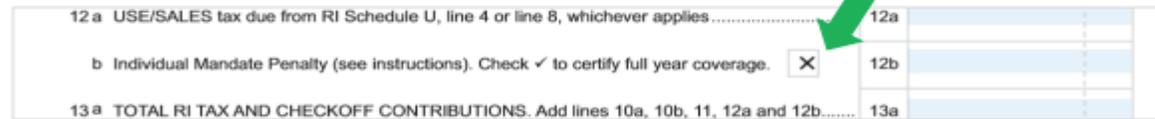
## Individual Mandate Example Calculation

<b>Flat Dollar Amount Method</b>				Example 1	Example 2
Months for Adults	15	X	\$57.92	\$ 868.80	\$ 868.80
Months for Children	0	X	\$28.96	\$ -	\$ -
Line 2				\$ 868.80	\$ 868.80
Line 3	Greater of line 2 or \$2,085			\$ 868.80	\$ 868.80
<b>Percentage of Income Method</b>					
Mod AGI				\$ 250,000.00	\$ 100,000.00
Fed Stand Deduction				\$ 25,100.00	\$ 25,100.00
Line 6				\$ 224,900.00	\$ 74,900.00
2.5% of income				\$ 5,622.50	\$ 1,872.50
household members				4	4
Members X 12				48	48
Penalty months				15	15
Percentage				0.3125	0.3125
Income Method Penalty				\$ 1,757.03	\$ 585.16
Greater of Flat vs Income				\$ 1,757.03	\$ 868.80
<b>Bronze Plan Method</b>					
Months subject to Penalty				15	15
Months X \$295				\$ 4,425.00	\$ 4,425.00
Max Amount for household				\$ 13,440.00	\$ 13,440.00
Lesser of Calc vs Max				\$ 4,425.00	\$ 4,425.00
<b>Individual Mandate Penalty (lesser)</b>				<b>\$ 1,757.03</b>	<b>\$ 868.80</b>

# Tax Assessment and Review

## Individual Mandate Tips

### Tip # 1: Check the box



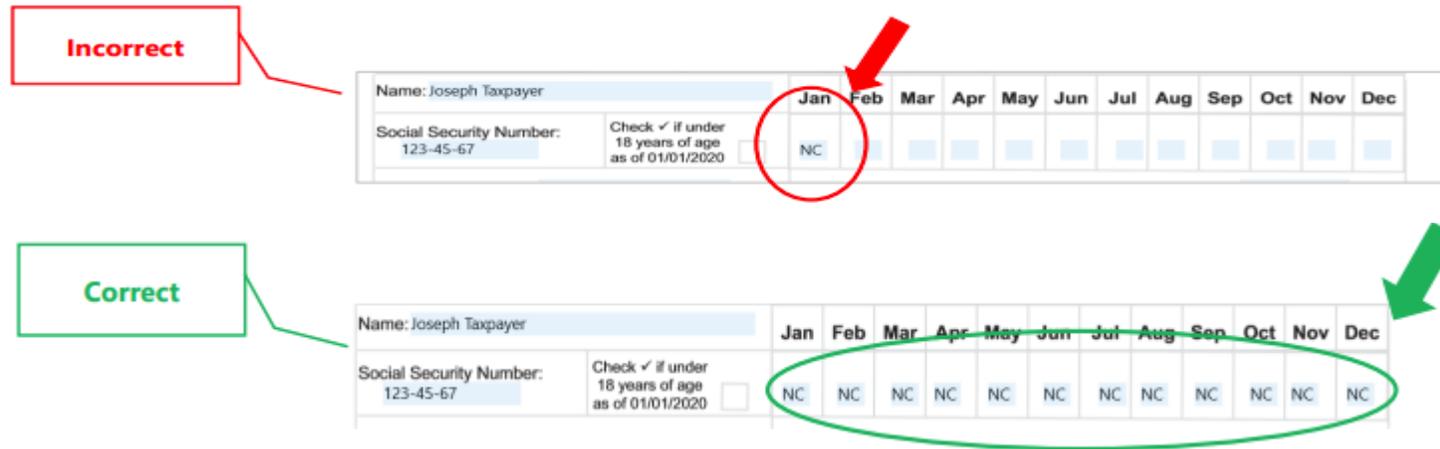
12a USE/SALES tax due from RI Schedule U, line 4 or line 8, whichever applies..... 12a

b Individual Mandate Penalty (see instructions). Check  to certify full year coverage. X 12b

13a TOTAL RI TAX AND CHECKOFF CONTRIBUTIONS. Add lines 10a, 10b, 11, 12a and 12b..... 13a

A green arrow points to the checked box in line 12b.

### Tip # 2: Fill out the form



**Incorrect**

Name: Joseph Taxpayer

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Check <input checked="" type="checkbox"/> if under 18 years of age as of 01/01/2020	NC											

**Correct**

Name: Joseph Taxpayer

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Check <input type="checkbox"/> if under 18 years of age as of 01/01/2020	NC											

A red box labeled 'Incorrect' points to the 'Jan' cell in the top form, which has 'NC' in it. A red arrow points to the 'Jan' header in the top form. A green box labeled 'Correct' points to the entire monthly grid in the bottom form, which has 'NC' in every cell. A green arrow points to the 'Dec' header in the bottom form.

# Tax Assessment and Review

## EITC Reminders

- The Rhode Island EITC is in addition to the Federal EITC. Rhode Island EITC rate is a percentage of the Federal EITC amount. 2015 = 10.0%; 2016 = 12.5%; 2017 = 15.00%; 2018-2021=15%;
- 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 conforms to federal eligibility and income thresholds.
- 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 280-RICR-20-55-4](#)
- If credit ineligibility is suspected, we may need to take extra steps to validate the EITC claim. (Example: requesting documentation of income and expenses)
- License vs income reporting
- Returns without expenses
- Documentation for income reporting

# Tax Assessment and Review

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## Property Tax Relief Reminders

- Maximum Credit for 2020 = \$415.00
- Household income (taxable and nontaxable) = \$30,000 or less
- One credit per household
- Home or dwelling unit must be subject to property tax
- Municipal owned public housing is not subject to property tax, therefore credit is disallowed
- Nonresidents do not qualify, full-year Rhode Island residents only
- Must be age 65 or older or disabled (receiving social security disability, SSI or SSDI qualifies)
- Responses to previous questions [RI-1040H FAQ](#)

# Tax Assessment and Review

## Property Tax Relief Reminders

- What is household income?

- 14 Wages, salaries, tips, etc. from Federal Form 1040, line 1 .....
- 15 Interest and dividends (taxable and nontaxable) from Federal Form 1040, lines 2a, 2b and 3b .....
- 16 Taxable refunds, credits or offsets of state and local income taxes from Federal Form 1040, Sch 1, line 1 .....
- 17 Alimony received from Federal Form 1040, Schedule 1, line 11.....
- 18 Business income (or loss) from Federal Form 1040, Schedule 1, line 12.....
- 19 Sale or exchange of property from Federal Form 1040, Schedule 1, lines 13 and 14.....
- 20 IRA distributions, and pensions and annuities from Federal Form 1040, line 4a.....
- 21 Rental real estate, royalties, S corps, trusts, etc. from Federal Form 1040, Schedule 1, line 17.....
- 22 Farm income or loss from Federal Form 1040, Schedule 1, line 18.....
- 23 Unemployment compensation from Federal Form 1040, Schedule 1, line 19.....
- 24 Social security benefits (including Medicare premiums) taxable and nontaxable, and Railroad Retirement Benefits from Federal Form 1040, line 5a .....
- 25 Other income from Federal Form 1040, Schedule 1, line 21.....

# Tax Assessment and Review

## Nonresident Real Estate Withholding updates

- Referred to as “71.3 Withholding”
- Please make every attempt to adhere to the 20-day rule, regarding submissions
  - Especially if mailing, most mail is received 3 to 5 days after mailed
  - Do not submit forms with a past date
  - New Email Criteria – Steps to Expedite Service
  - Email: [tax.nonres713@tax.ri.gov](mailto:tax.nonres713@tax.ri.gov) or fax to 401-574-8919
  - Always include the name of the seller and the property address
  - Remittances that require payment cannot be emailed
  - Complete forms entirely
- Important Links
  - <http://www.tax.ri.gov/taxforms/nrrewh.php>
  - [http://www.tax.ri.gov/Advisory/ADV\\_2020\\_40.pdf](http://www.tax.ri.gov/Advisory/ADV_2020_40.pdf)--Advisory regarding electronic signature submission

# Tax Assessment and Review

## Income Requests

- Penalty Waivers
  - Requests should be in writing and all balances should be paid in full less the penalty
  - Allow at least 30 days to process
  - Notification will be sent to the taxpayer once processed
- Requests for Information
  - Responses should be received within 20 days of request
  - Documentation can be mailed, emailed, faxed, or submitted through drop box
  - Email or fax encouraged, as it allows for proof of receipt
  - Once response is submitted, please allow 5 business days before checking the status
  - Only send copies, we are not responsible for originals sent via mail

# Tax Assessment and Review

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Theriza Salib-Iafrate  
Chief Revenue Agent  
Excise and Estate Tax Section

# Tax Assessment and Review

## **Sales Tax Permit Fee Eliminated**

- Effective for July 1, 2022
  - The submission of an application to make sales are retail is still required but at no charge for period after 07/01/22. The \$10 fee is still required for new permit applications prior to 07/01/22
  - Permit renewal forms are still required but the fee is not
  - Renewal forms are still due by 02/01/22 and each February 1<sup>st</sup> there after
  - Renewal forms will still be collected and are still part of the Division's enforcement actions such as the Sales Block
  - The requirement to collect, file and pay sales tax remains in effect
  - The requirement to file an annual reconciliation, on or before January 31 of each year, remains in effect

# Tax Assessment and Review

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## Sales Tax Annual Reconciliation Forms

**DO NOT use prior years forms to file for 2021**

- Due Date is 01/31/2022
- With retirement of ri.gov as of 01/04/22, only electronic option to file is Taxation portal at [www.taxportal.ri.gov](http://www.taxportal.ri.gov)
- Still 3 types-must use the correct version for your business
  - T-204A: Class A alcohol ONLY (commonly held by liquor stores)
  - T-204W: Writers, Artists, Composers ONLY
  - T-204R: ALL other filers. No new fields—Page 2 must be completed

# Tax Assessment and Review

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## Estate Tax Update

- Credit has increased for decedents dying on or after January 1, 2022
- Old credit = \$70,490
- New credit = \$74,300
- Thus, threshold has increased for 2022. In general, a net taxable estate whose value is below the threshold amount will escape Rhode Island estate tax.
- Estate threshold amount for 2022 will be \$1,654,688.
- [Recent Advisory](#)

# Tax Assessment and Review

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## Estate Tax Update

- New form-RI-706 Estate Tax return
  - Combines the RI-100 and RI-100A into one form
  - Estates greater than \$1.3M need to complete entire return
  - Estates below \$1.3M need to complete pages 1 - 4.
  - As of 01/01/2022, all returns with Date of Death on or after 01/01/2015
  - \$50 filing fee still applies

# Tax Assessment and Review

State of Rhode Island Division of Taxation  
**Form RI-706**  
 Estate Tax Return - Date of death on or after 1/1/2015

22160299990101

Supporting documentation for all items listed on this return is required.

**FILING FEE: \$50.00 - DEATH CERTIFICATE REQUIRED**

Check below if:

Died Testate. Attach a copy of the will and death certificate.

Federal Form 4768 is attached

Decedent's first name MI Last name Suffix Decedent's social security number

Decedent's address - Legal residence (domicile) at time of death City, town or post office State ZIP code

Foreign country, if applicable Year domicile established Date of birth Date of death

Name and location of court where will was probated or estate administered Case number

Pro Forma Return  Amended Return  T-77  T-79

Check the box if you elected:

Alternate Valuation  Special Use valuation? If checked, you must complete and attach Schedule A-1  Deceased Spouse's Unused Exclusion "portability" on Federal level

**PART 1 - NET TAXABLE ESTATE**

1	Total gross estate less exclusion from page 4, Part 6, line 12	1	
IF TOTAL GROSS ESTATE IS LESS THEN \$1,300,000.00 SKIP LINES 2 THRU 10 AND CONTINUE TO LINE 11			
2	Total allowable deductions from page 4, Part 6, line 22	2	
3	Net taxable estate. Subtract line 2 from line 1	3	
4	\$60,000 Exclusion	4	60000 00
5	Adjusted taxable estate. Subtract line 4 from line 3	5	
6	Rhode Island Estate Tax from the Rhode Island Tax Computation Schedule on page 21	6	
7	Applicable Rhode Island credit amount from the Rhode Island credit chart on page 22	7	
8	Rhode Island Tax Due. Subtract line 7 from line 6	8	
9	Rhode Island Apportionment from page 2, Part 4, line 4	9	
10	Tax Payable to Rhode Island. Multiply line 8 by line 9	10	
11	\$50 filing fee	11	50 00
12	Total Amount Due. Add lines 10 and 11	12	
13	Extension Payments	13	
14	Other Payments	14	
15	Total Payments. Add Lines 13 and 14	15	

# Tax Assessment and Review

## Current vs. Jan. 1, 2022 Real Estate Conveyance Tax Law

- Current law: R.I. Gen. Laws § 44-25-1 *et seq.*
- Under the current law, for sales over \$100, the tax is equal to \$2.30 for each \$500.00 or fractional part thereof that is paid for the purchase of real estate or the interest in an acquired real estate company.
- Current formula:  $(\text{Total Sales Price} \div \$500) \times \$2.30 = \text{Tax Due}$
- Enacted in FY 22 Appropriation Bill (House Bill 6122Aaa, Article 14 Section 6, page 285):  
<http://webserver.rilegislature.gov/BillText21/HouseText21/H6122Aaa.pdf>
- 1/1/2022: an additional tax of \$2.30 per \$500 for amounts over \$800,000 is due.
- 1/1/2022 formula:  $(\text{Total Sales Price} \div \$500) \times \$2.30$  **plus**  $(\text{Amount over } \$800\text{K} \div \$500) \times \$2.30 = \text{Tax Due}$

# Current vs. Jan.1, 2022 Real Estate Conveyance Tax Law

## REAL ESTATE CONVEYANCE TAX CALCULATION

Current Formula	$(\text{Total Sales Price} \div \$500) \times \$2.30 = \text{Tax Due}$
Jan. 1, 2022 Formula	$(\text{Total Sales Price} \div \$500) \times \$2.30$ <b>plus</b> $(\text{Amount over } \$800\text{K} \div \$500) \times \$2.30 = \text{Tax Due}$

## REAL ESTATE CONVEYANCE TAX DISTRIBUTION

TAX	DISTRIBUTION
Of the \$2.30 per \$500 of Tax Due on the Total Sales Price	\$1.10 to municipality (retained) (47.83%)
	\$0.60 for State Use
	\$0.30 for Distressed Communities Relief Fund
	\$0.30 to Housing Resources Commission
Effective Jan. 1, 2022, of the \$2.30 per \$500 of Tax Due on the amount greater than \$800,000	\$2.30 Housing Production Fund

# Tax Assessment and Review

## Real Estate Conveyance Tax Continued

- New formula also applies to the CVYT-2 Acquired Real Estate Companies
- What is an Acquired Real Estate Company
  - [Acquired Real Estate Company Advisory](#)
  - R.I. Gen. Law § 44-25-1 as amended was effective July 1, 2015
  - Change in ownership of a company who is primarily engaged in holding, selling or leasing real estate.
  - For this requirement you must “real estate company” and an “acquired real estate company” in order to be subject to the tax.
  - Statutory definitions on next slide for reference

# Tax Assessment and Review

## Real Estate Conveyance Tax Continued

- To determine if you are a “real estate company” you must be a corporation, limited liability company, partnership, or other legal entity which meets 1 or 2 below:
  1. Is primarily engaged in the business of holding, selling or leasing real estate, where 90% or more of the ownership of said real estate is held by 35 or fewer persons and which company either: (a) derives 60% or more of its annual gross receipts from the ownership or disposition of real estate; or, (b) owns real estate the value of which comprises 90% or more of the value of the entity’s entire tangible asset holdings exclusive of tangible assets which are fairly transferrable and actively traded on an established market. If you meet 1 (a) or 1 (b) above, you are primarily engaged in real estate and are considered a “real estate company.” OR
  2. 90% or more of the ownership interest in such entity is held by 35 or fewer persons and the entity owns as 90% or more of the fair market value of its assets a direct or indirect interest in a real estate company. An indirect ownership interest is an interest in an entity 90% or more of which is held by 35 or fewer persons and the purpose of the entity is the ownership of a real estate company.
- An “acquired real estate company” is defined in the law as: a real estate company that has undergone a change in ownership interest if : (i) such change does not affect the continuity of the operations of the company; and (ii) the change, whether alone or together with prior changes has the effect of granting, transferring, assigning or conveying or vesting, transferring directly or indirectly, 50% or more of the total ownership in the company within a period of three (3) years. If you meet (i) and (ii) above, you are considered an acquired real estate company

# What's New: Forms



State of Rhode Island Division of Taxation

## Form CVYT-2

Acquired Real Estate Company Conveyance Tax Return



22124199990101



Acquired real estate company			Federal employer identification number	
[Redacted]			[Redacted]	
Address			Date of acquisition	
[Redacted]			MM/DD/YYYY	
Address 2				
[Redacted]				
City, town or post office		State	ZIP code	E-mail address
[Redacted]		[Redacted]	[Redacted]	[Redacted]

Answer the following regarding your corporation, limited liability company, partnership or other legal entity:

Answer the following regarding your corporation, limited liability company, partnership or other legal entity:

### Schedule A - Determination of a Real Estate Company

- |   | YES                      | NO                       |
|---|--------------------------|--------------------------|
| 1 Is primarily engaged in the business of holding, selling or leasing real estate, where 90% or more of the ownership of said real estate is held by 35 or fewer persons and which company either (i) derives 60% or more of its annual gross receipts from the ownership or disposition of real estate or (ii) owns real estate the value of which comprises 90% or more of the value of the entity's entire tangible asset holdings exclusive of tangible assets which are fairly transferable and actively traded on an established market; or | <input type="checkbox"/> | <input type="checkbox"/> |
| 2 90% or more of the ownership interest in such entity is held by 35 or fewer persons and the entity owns as 90% or more of the fair market value of its assets a direct or indirect interest in a real estate company.   | <input type="checkbox"/> | <input type="checkbox"/> |

If you answer "YES" to 1 or 2, you meet the definition of a real estate company under R.I. Gen. Laws § 44-25-1. Continue to Schedule B to determine if you meet the definition of an acquired real estate company under R.I. Gen. Laws § 44-25-1.

### Schedule B - Determination of an Acquired Real Estate Company

- |   | YES                      | NO                       |
|---|--------------------------|--------------------------|
| 1 Has the real estate company undergone a change in ownership interest where such change has not affected the continuity of the operation of the company?   | <input type="checkbox"/> | <input type="checkbox"/> |
| 2 Has the real estate company undergone a change in ownership interest where such change has the effect of granting, transferring, assigning or conveying or vesting, 50% or more of the total ownership in the company within a period of three (3) years? | <input type="checkbox"/> | <input type="checkbox"/> |

If you answer "YES" to 1 and 2, you meet the definition of an acquired real estate company and are subject to the conveyance tax under R.I. Gen. Laws § 44-25-1.

# What's New: Forms

## Schedule C - Tax and Remittance Computation

### For All Transactions:

- 1 Consideration paid for the acquisition of the real estate company. If \$100 or less, enter zero on line 7.....
- 2 Divide line 1 by \$500.00. Round up to the next whole number.....
- 3 Conveyance tax due. Multiply line 2 by \$2.30.....

1		
2		

### For Transactions over \$800,000.00:

- 4 Enter the amount of consideration paid for the acquisition of the real estate company that exceeds \$800,000.....
- 5 Divide line 4 by \$500.00. Round up to the next whole number.....

4		
5		

- 6 Additional conveyance tax due on transactions exceeding \$800,000. Multiply line 5 by \$2.30.....
- 7 Total Conveyance Tax due. Add lines 3 and 6.....

3		
6		
7		

# What's New: Forms

## Schedule D - Itemized Real Estate Assets

Include all of the assets held by the real estate company which is becoming the acquired real estate company.

In order to get the Allocation Percentage (Column E) for each type of real estate, divide the amount from Column D - Total Assessed Value by the Total Assessed Value of all of the real estate owned by the acquired real estate company from line 2 below.

Use Columns D and E only if the acquired real estate company owns property located in more than one municipality

1	Column A	Column B	Column C	Column D	Column E
	Type of Real Estate	City/Town Where Real Estate is Located	Tax Assessor's Description (e.g. Plat / Lot #)	Total Assessed Value including any liens and encumbrances	% of Company's Real Estate Sold
2	Total assessed value of real estate held by the acquired real estate company. Add all amounts listed in Column D.....				

# What's New: Forms

## Schedule D - Itemized Real Estate Assets

Include all of the assets held by the real estate company which is becoming the acquired real estate company.

In order to get the Allocation Percentage (Column E) for each type of real estate, divide the amount from Column D - Total Assessed Value by the Total Assessed Value of all of the real estate owned by the acquired real estate company from line 2 below.

Use Columns D and E only if the acquired real estate company owns property located in more than one municipality

1	Column A	Column B	Column C	Column D	Column E
	Type of Real Estate	City/Town Where Real Estate is Located	Tax Assessor's Description (e.g. Plat / Lot #)	Total Assessed Value including any liens and encumbrances	% of Company's Real Estate Sold
2	Total assessed value of real estate held by the acquired real estate company. Add all amounts listed in Column D.....				

Greetings

---

**Brianna Cherry**  
**Chief Business Management Officer,**  
**Taxpayer Experience Section**

# How do I file/pay? The Division of Taxation Taxpayer Portal

Step 1: Visit [www.taxportal.ri.gov](http://www.taxportal.ri.gov) and create a username and password.

The screenshot shows the homepage of the State of Rhode Island Division of Taxation Taxpayer Portal. The header features the state logo and the text "State of Rhode Island Division of Taxation DEPARTMENT OF REVENUE". A "HOME" button is visible. The main content area is divided into several sections:

- Member Sign In:** Includes fields for "User ID" and "Password", a "SIGN IN" button, and a link for "Forgot User ID? Forgot password?".
- New User?:** Contains a "Create a New User" button.
- Frequently Asked Questions:** Lists questions such as "Who should use the online taxpayer portal and what taxes can be filed?" and "How do I link my tax entity to my portal account?", with a "More >" link.
- Customer Support:** A light blue box stating "Customer support is available weekdays between 8:30am - 3:30pm at 401-574-8484 or you can e-mail support at taxportal@tax.ri.gov at any time." It also mentions "Scheduled maintenance will be done on Friday, October 4th from 8pm to 11pm. During this time, the system will be unavailable. Please plan accordingly."
- Sign In - Do you have a Taxpayer Portal User ID and Password?:** A list of instructions for existing and new users.
- Popular Services:** A list of services including Tax Forms, Administrative Decisions, Advisories, Where's My Refund, Business Registration, Reports, Regulations, Newsletters, Contact Us, and Liquor License Renewals - Certificates of Good Standing - NEW.
- Image:** A photograph of the Rhode Island State Capitol building.

# How do I file/pay? The Division of Taxation Taxpayer Portal

Step 2: Get PIN from Taxation (call us at 401-574-8484 or email [taxportal@tax.ri.gov](mailto:taxportal@tax.ri.gov)).

Step 3: Log in using name and password.

The screenshot shows the homepage of the State of Rhode Island Division of Taxation Taxpayer Portal. The header features the state seal and the text "State of Rhode Island Division of Taxation DEPARTMENT OF REVENUE" with a "HOME" button. The main content area is divided into several sections:

- Member Sign In:** Includes input fields for "User ID" (containing "register\_portal") and "Password" (masked with dots), a "SIGN IN" button, and links for "Forgot User ID? Forgot password?".
- New User?:** Contains a "Create a New User" button.
- Frequently Asked Questions:** Lists questions such as "Who should use the online taxpayer portal and what taxes can be filed?" and "How do I link my tax entity to my portal account?", with a "More >" link.
- Customer Support:** A light blue box stating "Customer support is available weekdays between 8:30am - 3:30pm at 401-574-8484 or you can e-mail support at taxportal@tax.ri.gov at any time." and "Scheduled maintenance will be done on Friday, October 4th from 8pm to 11pm. During this time, the system will be unavailable. Please plan accordingly."
- Sign In - Do you have a Taxpayer Portal User ID and Password?:** A list of instructions: "Yes, I Sign into the online services for the Taxpayer Portal." (with sub-points for Member Sign In and New User) and "No, I am a first time user to the Rhode Island Taxpayer Portal and do not have a Taxpayer Portal User ID." (with a sub-point for New User).
- Popular Services:** A list of services including Tax Forms, Administrative Decisions, Advisories, Where's My Refund, Business Registration, Reports, Regulations, Newsletters, Contact Us, and Liquor License Renewals - Certificates of Good Standing - NEW.
- Image:** A photograph of the Rhode Island State Capitol building.

# How do I file/pay? The Division of Taxation Taxpayer Portal

## Step 4: Link User ID to Taxation using PIN.



State of Rhode Island  
**Division of Taxation**  
DEPARTMENT OF REVENUE

Log Out

HOME EDIT PERSONAL INFO MESSAGE CENTER ▾

Welcome, Kim  
You last logged in on  
**Friday, 11/29/2019 03:15 PM**

### Complete Your Registration

**Administrator Users** - To complete your initial registration, at least one portal user must be assigned this role before any additional Users can be registered. This individual will have the widest range of portal permissions. This individual may also authorize other individuals to access taxpayer account information. Register as an Administrator User [here](#)

**Authorized Users** - If you will perform tax functions on behalf of a taxpayer, provide your User ID to the taxpayer's administrator to be granted access to a taxpayer's online account.

.....

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Home / AddTaxpayer

**Select one of the options below** [?](#)

Progress 0%

Please review the options below and select the one that best fits your registration scenario. Businesses will need their FEIN. Sole Proprietors will need their Social Security Number (SSN). You should have received a letter from the Division of Taxation with a Personal Identification Number (PIN). You will need this number to complete your registration. If you have not received a PIN or don't remember it, please [Contact Us](#).

I am adding administrator authorization and have an FEIN and my required PIN.

I am adding administrator authorization and have an SSN and my required PIN.

[← BACK](#) [CANCEL](#) [NEXT](#)

.....

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# How do I file/pay? The Division of Taxation Taxpayer Portal

## Step 5: View your linked taxpayer account.

The screenshot displays the State of Rhode Island Division of Taxation Taxpayer Portal. The header includes the state logo, the text "State of Rhode Island Division of Taxation DEPARTMENT OF REVENUE", and a "Log Out" link. A navigation menu contains "HOME", "PROFILE INFORMATION", "ACCOUNT INQUIRY", "ONLINE TRANSACTIONS", "MESSAGE CENTER", and "SERVICE REQUESTS". The "PROFILE INFORMATION" menu is open, showing options for "User Profile", "My Taxpayers", "Add New Taxpayers", and "Manage Authorized Users".

On the left, a "User Profile Summary" section identifies the user as Amanda Turcotte (amanda.turcotte@tax.ri.gov). Below it, the "Taxpayer Information" section shows details for "CITY OF ANYTOWN USA" (100 MAIN ST, PROVIDENCE, RI 02903, UNITED STATES) with a "SELECT A TAXPAYER" button.

The main content area features a table of linked taxpayer accounts:

Account Type	ID	Address	Last Activity Date	Current Balance	Last Period Filed
ADMIN/ REAL ESTATE AND MOBILE HOME	2-0000-4707	100 MAIN ST, PROVIDENCE, RI, 02903 UNITED STATES	10/07/2021	\$1,280,779.80	10/31/2021
LITTER LOC	2-0379-7238	100 MAIN ST, PROVIDENCE, RI, 02903 UNITED STATES		\$0.00	
LITTER LOC	2-0379-7239	900 PHENIX AVE, CRANSTON, RI, 02921-1133 UNITED STATES		\$0.00	
MEALS AND BEVERAGE FILING	2-0292-1302	100 MAIN ST, PROVIDENCE, RI, 02903 UNITED STATES		\$0.00	
SALES/ FILING	2-0300-8302	100 MAIN ST, PROVIDENCE, RI, 02903 UNITED STATES		\$0.00	

Below the table, it indicates "Showing 1 to 5 of 14 entries" with a pagination control showing page 1 of 3.

An "Outstanding Debts" section with a question mark icon shows a message: "This taxpayer has no outstanding debt."

At the bottom, the footer contains "Rhode Island Division of Taxation. All rights reserved." and a "Contact Us" link.

# How do I file/pay? The Division of Taxation Taxpayer Portal

Step 6: See all taxpayers linked to your Portal user ID.

The screenshot shows the 'My Taxpayers' page in the State of Rhode Island Division of Taxation portal. The header includes the state logo, 'State of Rhode Island Division of Taxation DEPARTMENT OF REVENUE', and a 'Log Out' link. A navigation bar contains links for HOME, PROFILE INFORMATION, ACCOUNT INQUIRY, ONLINE TRANSACTIONS, MESSAGE CENTER, and SERVICE REQUESTS. The breadcrumb trail is 'Profile Information / My Taxpayers'. The main heading is 'My Taxpayers' with a help icon. A light blue box contains instructions: 'Below is the list of Taxpayers you are authorized to view. Click the Taxpayer name in the list to view the details for that Taxpayer. If you need to add a new Taxpayer, click the [Add a Taxpayer] button. You will need the taxpayer's FEIN or SSN, and their PIN number.' To the right is an 'ADD A TAXPAYER' button and a search field. Below is a table with two columns: 'Taxpayer' and 'Last Accessed'. The table lists 'PORTAL TEST' and 'SECOND PORTAL TEST', both with a last accessed date of 11/29/2019. Below the table is a pagination control showing 'Showing 1 to 2 of 2 entries' and a page number '1'. At the bottom, there is a footer with 'Rhode Island Division of Taxation. All rights reserved.' and a 'Contact Us' link.

State of Rhode Island  
**Division of Taxation**  
DEPARTMENT OF REVENUE

Log Out

HOME PROFILE INFORMATION ACCOUNT INQUIRY ONLINE TRANSACTIONS MESSAGE CENTER SERVICE REQUESTS

Profile Information / My Taxpayers

### My Taxpayers ?

Below is the list of Taxpayers you are authorized to view. Click the Taxpayer name in the list to view the details for that Taxpayer. If you need to add a new Taxpayer, click the **[Add a Taxpayer]** button. You will need the taxpayer's FEIN or SSN, and their PIN number.

**ADD A TAXPAYER**

Search:

Taxpayer	Last Accessed
PORTAL TEST	11/29/2019
SECOND PORTAL TEST	11/29/2019

Showing 1 to 2 of 2 entries

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# How do I file/pay? The Division of Taxation Taxpayer Portal

## Step 7: Navigate to Online Transaction, File a Form.

The screenshot shows the 'File a Form' page in the State of Rhode Island Division of Taxation Taxpayer Portal. The page has a dark blue header with the state logo and 'Log Out' link. A navigation bar includes 'HOME', 'PROFILE INFORMATION', 'ACCOUNT INQUIRY', 'ONLINE TRANSACTIONS', 'MESSAGE CENTER', and 'SERVICE REQUESTS'. The 'ONLINE TRANSACTIONS' menu is open, showing options: 'File a Form', 'Saved and Submitted Items', 'Make a Payment', and 'Letter of Good Standing Request'. The main content area is titled 'File a Form' with a help icon. A light blue box contains instructions: 'To begin the process of filing a return, please provide the required information. The information is dynamically updated based on the entry of the previous field. For Return Type, choose "Original" if you are filing a new return. To correct a previously filed form, use "Amended".' Below this is a list of required fields, each with a red asterisk and a dropdown menu: '\* Name:', '\* Account:', '\* ID:', '\* Form Type', '\* Return Type', '\* Filing Method', and '\* Filing Period'. A red asterisk legend indicates '\* indicates required field'. At the bottom, there are 'CANCEL' and 'NEXT' buttons. The footer contains 'Rhode Island Division of Taxation. All rights reserved.' and a 'Contact Us' link.

State of Rhode Island  
**Division of Taxation**  
DEPARTMENT OF REVENUE

Log Out

HOME PROFILE INFORMATION ACCOUNT INQUIRY **ONLINE TRANSACTIONS** MESSAGE CENTER SERVICE REQUESTS

Online Transactions / File a Form

**File a Form** ?

To begin the process of filing a return, please provide the required information. The information is dynamically updated based on the entry of the previous field. For Return Type, choose "Original" if you are filing a new return. To correct a previously filed form, use "Amended".

\* indicates required field

\* Name:

\* Account:

\* ID:

\* Form Type

\* Return Type

\* Filing Method

\* Filing Period

CANCEL NEXT

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# How do I file/pay? The Division of Taxation Taxpayer Portal

Step 8: Complete the required dropdowns and select Next.



State of Rhode Island  
**Division of Taxation**  
DEPARTMENT OF REVENUE

Log Out

HOME PROFILE INFORMATION ACCOUNT INQUIRY ONLINE TRANSACTIONS MESSAGE CENTER SERVICE REQUESTS

Online Transactions / File a Form

**File a Form** ?

To begin the process of filing a return, please provide the required information below. Some fields will be automatically updated based on the entry of the previous field. For **Return Type**, choose "Original" if you are filing a new return. To correct a previously filed form, use "Amended".

\* indicates required field

\* Name: CITY OF ANYTOWN USA

\* Account: ADMIN/REAL ESTATE AND MOBILE HOME

\* ID: Account ID:2-0000-4707 LEGAL: CITY OF ANYTOWN US

\* Form Type: CONVEYANCE TAX RETURN

\* Return Type: ORIGINAL DOCUMENT  
AMENDED DOCUMENT

\* Filing Method:

\* Filing Period:

CANCEL NEXT

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# How do I file/pay? The Division of Taxation Taxpayer Portal

Step 9: Complete all information needed and select Calculate.

- Complete each applicable tab

Online Transactions / File a Tax Return

## Enter Tax Return - Tabular Form ?

To move between schedules, you can click on the schedule tab or click on the **[Next]** button and the page will automatically move you to the next schedule.

The address is not verified.

By clicking on the [Tax Return Instructions] button, the system will display the official copy of the tax form as found on the Division of Taxation website. Do not fill out this form. It is to be used as a reference for the tax information that you will provide below. After calculating your return, use the [Print] button to view and print a copy for your records.

Once you complete the tax form, you must click **[Calculate]** before submitting the return. Click the **[Save]** button if you want to save the return and complete at a later time. The saved return can be found under **Online Transaction/Save and Submitted Items** from the portal Menu bar.

Once the return has been submitted, you cannot edit or delete the return. You must return to the **File a Form** page, fill out the fields as before, except select **Return Type of Amended**.

\* indicates required field

Return Header	<b>Schedule A</b>	Schedule B	Schedule B Total	Schedule C	Schedule C Total	Header Footer	Attachments
---------------	-------------------	------------	------------------	------------	------------------	---------------	-------------

**Schedule A**

Please complete the input fields below.

Line #	Line Item	
1	RE Tax Collected	\$ 1,000.00
2	RE Amount Retained by Municipality	\$ 478.30
3	Net RE Tax Due	\$ 521.70
4	Mobile Home Tax Collected	\$ 100.00
5	Mobile Home Amount Retained by Municipality	\$ 78.57
6	Net Mobile Home Tax Due	\$ 21.43
7	Return Tax Due	\$ 543.13

**BACK** **NEXT**

**CANCEL** **PRINT RETURN** **SAVE AND EXIT** **SAVE AND CONTINUE** **CALCULATE** **SUBMIT**

# How do I file/pay? The Division of Taxation Taxpayer Portal

Step 10: Add attachment by Navigating to Attachments tab and select Add Files. Select file and choose one Attachment Type from dropdown. Select Calculate. Once form is complete select Submit.

Return Header | Schedule A | Schedule B | Schedule B Total | Schedule C | Schedule C Total | Header Footer | **Attachments**

Please attach any additional documents to be submitted with the return.

Maximum File Size:2MB  
Maximum number of attachments allowed: 10  
Allowable File Types: pdf, .jpeg, .jpg, .gif, .png, .xlsx, .xls, .doc, .docx, .csv, .xml, .zip, .txt

**+ADD FILES...** **START UPLOAD** **CANCEL UPLOAD** **DELETE**

Testing.docx	16.10 KB	* Attachment Type	<input type="text" value=""/>	<b>DELETE</b> <input type="checkbox"/>
--------------	----------	-------------------	-------------------------------	--

Previously Uploaded Attachments

No Attachments uploaded for this return.

**BACK**

**CANCEL** **PRINT RETURN** **SAVE AND EXIT** **SAVE AND CONTINUE** **CALCULATE** **SUBMIT**

actions/tabular\_return/ut/n/z1/bV\_hCo1dFlafySeY0l\_b9XO1X9iirWwQzFvtlGI\_nGofX4WRRR04\_hfDXz\_VY4nR9lno

# How do I file/pay? The Division of Taxation Taxpayer Portal

Step 11: On this page you are able to print the return, select Next.

## Summary Information

Please allow a minimum of 72 hours for this document to be processed before contacting the Division of Taxation with any questions.

The Penalty and Interest amounts listed below are forecasted amounts that may change after your return is reviewed. Payments that were previously paid to the affected return period may not have been deducted from the balance shown below until your return is reviewed.

Total Tax	\$543.13
Forecasted Penalty Amount Due	\$0.00
Forecasted Underpayment Interest Due	\$0.00
Total Amount Due	\$543.13

[← BACK](#)

[PRINT RETURN](#)

[NEXT](#)

Step 12: You have now submitted your form. On this page you can print and/or make a payment. To make a payment select Make a Payment Now.

## Enter Tax Return - Confirmation

Return was submitted successfully.

If you would like to include a payment with your return, click the [Make a Payment Now] button. Otherwise, click [Return Home]

The confirmation number is: **FR0000336640**

Please print or save this number for future reference.

[MAKE A PAYMENT NOW](#)

[PRINT RETURN](#)

[RETURN HOME](#)

# How do I file/pay? The Division of Taxation Taxpayer Portal

Step 13: Complete Payment Amount and Payment Method, select Next.

## Form Payment ?

\* indicates required field

Form Details			
<b>Taxpayer Name</b>	CITY OF ANYTOWN USA	<b>Period End Date</b>	10/31/2021
<b>Account</b>	ADMIN/REAL ESTATE AND MOBILE HOME	<b>Amount Due</b>	\$543.13
<b>ID</b>	Account ID:200004707	<b>Return Confirmation #</b>	FR0000336640

<b>Total Tax</b>	\$543.13
<b>Forecasted Penalty Amount Due</b>	\$0.00
<b>Forecasted Underpayment Interest Due</b>	\$0.00
<b>Total Amount Due</b>	\$543.13

\* **Payment Amount** \$   Check here to pay total outstanding balance

\* **Payment Method**

CANCEL

NEXT

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# How do I file/pay? The Division of Taxation Taxpayer Portal

Step 14: Complete the required information and select Submit.

- You can save your banking information for future use.
- You can make payments for a future date.

**Schedule Electronic Payment** ? \* indicates required field

Make an electronic payment directly from your bank account.

Additional Penalty and Interest may accrue if payment is not made as of 15-Nov-2021.

**Taxpayer Name** CITY OF ANYTOWN USA **Payment Amount** \$543.13

Use an existing Bank Account

Please select a Bank Account  testXXXXX5165 

Add New Bank Account

\* Bank Routing Number

\* Bank Account Number

\* Confirm Bank Account Number

\* Bank Account Type

\* Bank Account Holder Name

Nickname

Enter Payment Effective Date

\* Effective Date  10/08/2021

\* I hereby authorize the withdrawal of funds as specified above for tax payments.

**CANCEL** **SUBMIT**

Su	Mo	Tu	We	Th	Fr	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

# How do I file/pay? The Division of Taxation Taxpayer Portal

Step 15: Confirm payment by selecting Confirm.  
Payment Confirmation page will give you details of the payment.

## Confirm Payment ?

Please confirm the below payment to submit for processing

Payment Amount \$543.13

Payment Method Personal/Consumer Checking

[← BACK](#)

[CONFIRM](#)

.....  
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[Contact Us](#)

## Payment Confirmation ?

Please see information about your payment below.

The payment has been accepted. The confirmation number and payment details can be found below. The transaction date is the business day of the effective payment date. If you logged in as a registered user of [taxportal.ri.gov](#), you may cancel a payment if it is before 4PM on the day when it is scheduled.

If you used the portal's Guest Payments feature, you cannot cancel payments without assistance. Please call 401-574-8484 if you need to cancel your payment.

[RETURN HOME](#)

### Transaction Information

Confirmation # 336642  
Status In Process

Transaction Date Friday, 10/08/2021  
Transaction Time 04:00 PM

### Payment Information

Taxpayer Name CITY OF ANYTOWN USA  
Document Type PAYMENT VOUCHER  
Amount Paid \$543.13  
Payment Amount \$543.13  
Fee Amount \$0.00

Effective Date Friday, 10/08/2021  
Period Covered 10/31/2021  
Account Type ADMIN/REAL ESTATE AND MOBILE HOME

### ACH DEBIT Information

Bank Nickname test  
Bank Account Type Personal/Consumer Checking

Routing Number XXXXX0120  
Account Number XXXXS165

### Payment Details

Account Type	Identifier	Filing Period	Payment Amount
ADMIN/REAL ESTATE AND MOBILE HOME	Account ID-2-0000-4707	10/01/2021 - 10/31/2021	\$543.13

Showing 1 to 1 of 1 entries

[K](#) [←](#) [1](#) [→](#) [M](#)

# How do I file/pay? The Division of Taxation Taxpayer Portal

You can also make a payment without filing a return.

Step 1: Navigate to Online Transactions, Make a Payment.

The screenshot shows the Rhode Island Taxpayer Portal interface. At the top, there is a navigation bar with tabs: HOME, PROFILE INFORMATION, ACCOUNT INQUIRY, ONLINE TRANSACTIONS (selected), MESSAGE CENTER, and SERVICE REQUESTS. Below the navigation bar, on the left, is a user welcome message for Amanda, indicating 0 incomplete documents and a last login on Friday, 10/08/2021 at 11:49 AM. Below this are sections for 'User Profile Summary' (Amanda Turcotte, amanda.turcotte@tax.ri.gov) and 'Taxpayer Information' (CITY OF ANYTOWN USA, 100 MAIN ST, PROVIDENCE, RI 02903, UNITED STATES). A 'SELECT A TAXPAYER' button is located at the bottom of the taxpayer information section. The main content area is titled 'Tax Accounts' and features a dropdown menu for 'ONLINE TRANSACTIONS' with options: 'File a Form', 'Saved and Submitted Items', 'Make a Payment', and 'Letter of Good Standing Request'. Below the dropdown is a table of tax accounts with columns for Account Type, Last Activity Date, Current Balance, and Last Period Filed. The table contains five entries, all with a current balance of \$0.00 except for the first one which is \$1,280,779.80. A pagination control shows 'Showing 1 to 5 of 14 entries' and a page selector with '1' highlighted. Below the table is an 'Outstanding Debts' section with a message: 'This taxpayer has no outstanding debt.'

Account Type	Last Activity Date	Current Balance	Last Period Filed
ADMIN/ REAL ESTATE AND MOBILE HOME	10/07/2021	\$1,280,779.80	10/31/2021
LITTER LOC		\$0.00	
LITTER LOC		\$0.00	
MEALS AND BEVERAGE FILING		\$0.00	
SALES/ FILING		\$0.00	

# How do I file/pay? The Division of Taxation Taxpayer Portal

Step 2: Select Account Period Payment from Type of Payment. Select Next.

Step 3: Complete the required dropdown fields. Select Next. Filing Period dropdown will display all balances.

HOME PROFILE INFORMATION ACCOUNT INQUIRY ONLINE TRANSACTIONS MESSAGE CENTER SERVICE REQUESTS

Online Transactions / Make a Payment

### Make a Payment ?

You may make an electronic payment for any tax type, including Personal Income and Corporate taxes. Payment by credit card is not available. Therefore, bank information such as routing number and bank account numbers will be needed. If you are making a Bill Payment, you need the Invoice Number from your most recent bill.

\* indicates required field

\* Type of Payment:

ACCOUNT PERIOD PAYMENT
BILL PAYMENT
ESTIMATED PAYMENT
EXTENSION PAYMENT
WITHHOLDING PAYMENT

**NEXT**

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### Make a Payment ?

You may make an electronic payment for any tax type, including Personal Income and Corporate taxes. Payment by credit card is not available. Therefore, bank information such as routing number and bank account numbers will be needed. If you are making a Bill Payment, you need the Invoice Number from your most recent bill.

\* indicates required field

\* Type of Payment: ACCOUNT PERIOD PAYMENT

\* Taxpayer Name: CITY OF ANYTOWN USA

\* Account: ADMIN/REAL ESTATE AND MOBILE HOME

\* ID: Account ID:2-0000-4707 LEGAL: CITY OF ANYTOWN US

\* Form Type: GENERIC VOUCHER

\* Filing Period: 10/01/2021 - 10/31/2021 Balance - \$543.13

**NEXT**

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# How do I file/pay? The Division of Taxation Taxpayer Portal

Step 4: Complete Payment Amount and select from dropdown Payment Method. Select Next.

**ACCOUNT PERIOD PAYMENT** [?](#)

[← Change Payment Type](#)

Balance \$543.13

\* Payment Amount

\* Payment Method

[CANCEL](#) [NEXT](#)

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\* indicates required field

Refer to Steps 14 & 15 from previous slides to complete payment.

# How do I file/pay? The Division of Taxation Taxpayer Portal

You may view Transaction History from Online Transactions, Saved and Submitted Items.

The screenshot shows the top navigation bar of the Taxpayer Portal. The menu items are: HOME, PROFILE INFORMATION, ACCOUNT INQUIRY, ONLINE TRANSACTIONS (highlighted), MESSAGE CENTER, and SERVICE REQUESTS. Below the navigation bar, there is a 'Tax Accounts' section with a question mark icon. To the right, there are three columns with headers: 'Last Activity Date', 'Current Balance', and 'Last Period Filed'. The 'ONLINE TRANSACTIONS' dropdown menu is open, showing options: 'File a Form', 'Saved and Submitted Items', 'Make a Payment', and 'Letter of Good Standing Request'.

From this page you can view Incomplete Documents, Transaction History and Scheduled Payments. You may also cancel any scheduled payments before 4:00pm.

The screenshot shows the search and transaction history sections of the Taxpayer Portal. At the top, there is a 'Search Filter' section with a question mark icon. Below it, there are search criteria: 'Taxpayer Name' (with a dropdown menu showing 'CITY OF'), 'Submitted Date From' (with a date input field), and 'Submitted Date To' (with a date input field). There are 'SEARCH' and 'CLEAR' buttons. Below the search section, there is a section for 'Incomplete Documents' with a question mark icon and a message: 'There are no Incomplete Documents.' Below that, there is a section for 'Transaction History' with a question mark icon and a 'VIEW SCHEDULED PAYMENTS' button. The 'Transaction History' section has a table with the following columns: Taxpayer Name, Identifier, Period End Date, Confirmation Number, Payment Amount, Date Submitted, Form Type, Status, and Submitter Name.

# How do I file/pay? The Division of Taxation Taxpayer Portal

To view your Inbox, Navigate to Message Center, select View Inbox.

The screenshot shows the top navigation bar with the following items: HOME, PROFILE INFORMATION, ACCOUNT INQUIRY, ONLINE TRANSACTIONS, MESSAGE CENTER, and SERVICE REQUESTS. The MESSAGE CENTER item is highlighted, and a dropdown menu is open showing 'View inbox'. Below the navigation bar, there is a 'Tax Accounts' section with a table. The table has the following columns: Account Type, ID, Address, Last Activity Date, Current Balance, and Last Period Filed. A welcome message is visible on the left side of the page.

All messages will be shown here.

The screenshot shows the 'Message Center / View inbox' page. On the left, there is a link for 'Inbox 1' and 'Archived Items'. The main content area is titled 'ARCHIVE ITEMS' and contains a table with the following columns: All, From, Subject, Attachment, and Date. The table lists two entries from the 'RI Division of Taxation' with the subject 'Payment Canceled'. The first entry is dated 'Thursday, 09/02/2021' and the second is dated 'Thursday, 08/26/2021'. Below the table, it says 'Showing 1 to 2 of 2 entries' and there are navigation controls for the list.

<input type="checkbox"/> All	From:	Subject:	Attachment	Date:
<input type="checkbox"/>	RI Division of Taxation	Payment Canceled		Thursday, 09/02/2021
<input type="checkbox"/>	RI Division of Taxation	Payment Canceled		Thursday, 08/26/2021

Showing 1 to 2 of 2 entries

Rhode Island Division of Taxation. All rights reserved. [Contact Us](#)

# Why is the Taxpayer Portal the best way to file/pay?

- **It's free!**
  - ✓ Save money on printing, shipping, and handling
- **"One Stop" concept for Taxation compliance**
  - ✓ Allows you to file and pay all your taxes, in addition to renewing your licenses and viewing your notices, from a single website
- **View your prior returns and payments**
  - ✓ Quick, accurate, and secure ability to view prior filings with Taxation
- **Advance Payment scheduling**
  - ✓ You can schedule payments up to 364 days in advance on the Portal
- **Account Balances give peace of mind that you are compliant**
  - ✓ Check your compliance with Taxation at any time and gain transparency into any delinquencies or debts

# Why is the Taxpayer Portal the best way to file/pay?

- Effective January 4, 2022, tax payments can no longer be made using the website which uses the following web address:  
<https://www.ri.gov/taxation/business/index.php> (It had been used for certain business payments)
- Instead, online debit payments may only be made via the Division's Taxpayer Portal, which can be accessed via the following address:  
<https://taxportal.ri.gov>
- To get a portal account or for questions, please call the Division at (401) 574-8484.
- Please activate your Taxpayer Portal account as soon as possible.

# Tips!

- View the [Portal User Guide](#)
- View the *HELP* icons (?) for detailed instructions and explanations
- Use the *Payment Search* feature to view payment history
- Unsure if the entity is in compliance with the RI Division of Taxation?
  - Select the *Letter of Good Standing Request* option and use the compliance check feature
- Forgot your password?
  - Select the *Forgot Password* feature

# Seminar for Tax Preparers

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Susanna Coburn  
Chief, Audit & Investigation

# Sales Tax Exempt Organizations

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- **R.I. Gen. Laws 44-18-30(5)(i)**
  - *Charitable, educational, and religious organizations.* From the sale to, as in defined in this section, and from the storage, use, and other consumption in this state, or any other state of the United States of America, of tangible personal property by hospitals not operated for a profit; "educational institutions" as defined in subdivision (18) not operated for a profit; churches, orphanages, and other institutions or organizations operated exclusively for religious or charitable purposes; interest-free loan associations not operated for profit; nonprofit, organized sporting leagues and associations and bands for boys and girls under the age of nineteen (19) years; the following vocational student organizations that are state chapters of national vocational student organizations: Distributive Education Clubs of America (DECA); Future Business Leaders of America, Phi Beta Lambda (FBLA/PBL); Future Farmers of America (FFA); Future Homemakers of America/Home Economics Related Occupations (FHA/HERD); Vocational Industrial Clubs of America (VICA); organized nonprofit golden age and senior citizens clubs for men and women; and parent-teacher associations; and from the sale, storage, use, and other consumption in this state, of and by the Industrial Foundation of Burrillville, a Rhode Island domestic nonprofit corporation.

# Sales Tax Exempt Organizations

Link to Application

[Microsoft Word - Incentive and Credit Overview for DLT \(ri.gov\)](#)

State of Rhode Island Division of Taxation  
**Form EXO-APP**  
Sales & Use Exemption for an Exempt Organization

13170199990101

Name of organization		Federal employer identification number	
Date organized		State and date of incorporation	
Address	City, town or post office	State	ZIP code
Mailing address (if different from above)	City, town or post office	State	ZIP code

**APPLICATION FOR CERTIFICATE OF EXEMPTION FOR AN EXEMPT ORGANIZATION FROM THE RHODE ISLAND SALES AND USE TAX**

A \$25.00 NONREFUNDABLE APPLICATION FEE PAYABLE TO THE RI DIVISION OF TAXATION MUST ACCOMPANY THIS APPLICATION

**All organizations must include a copy of the IRS letter indicating their assigned federal identification number. Any out-of-state organization must include a copy of the exemption certificate issued by its home state.**

Contact name (if different from applicant): \_\_\_\_\_

Contact telephone number: \_\_\_\_\_

Contact email address: \_\_\_\_\_

1. Check the type of organization claiming exempt status. By law, no types other than those listed below are eligible.

- Hospital not operated for a profit
- Educational institution empowered to confer diplomas, educational, literary or academic degree. RIGL 44-18-30(s)
- Church. Complete questionnaire on page 2. Questionnaire must accompany application.
- Orphanage
- Other institution or organization operated exclusively for religious or charitable purposes.  
REQUIREMENT: INCLUDE A COPY OF YOUR IRS 501(c)(3) DETERMINATION LETTER
- Interest-free loan associations not operated for profit
- Nonprofit organized sporting leagues and associations and bands exclusively for boys and girls under the age of nineteen (19) years
- Parent-teacher associations
- State chapter of the following national vocational student organizations: DECA; FBLA/PBL; FFA; FHA/HERD; VICA.
- Organized nonprofit Golden Age and Senior Citizens Clubs exclusively for men and women 62 years of age or older, and/or persons who are under 62 years of age who are disabled and who reside in subsidized housing.

Under penalties of perjury, I declare I have examined this application and statements, and to the best of my knowledge and belief, it is true, accurate and complete. I also warrant this organization is neither a lodge, social, fraternal, trade or professional organization, nor any other type of nonprofit organization not listed above.

Applicant signature \_\_\_\_\_ Print name \_\_\_\_\_ Date \_\_\_\_\_ Telephone number \_\_\_\_\_

# Sales Tax Exempt Organizations

## Sample of an "old" Certificate of Exemption

Department of Revenue  
DIVISION OF TAXATION  
One Capitol Hill  
Providence, RI 02908-5800

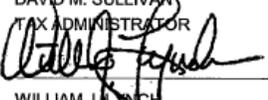
### CERTIFICATE OF EXEMPTION

**[REDACTED]**  
**[REDACTED]**  
**[REDACTED]**

THIS IS TO CERTIFY THAT THE ABOVE-NAMED INSTITUTION HAS QUALIFIED FOR EXEMPTION PURSUANT TO THE PROVISIONS OF THE RHODE ISLAND SALES AND USE TAX ACT, CHAPTER 18, TITLE 44, OF THE GENERAL LAWS OF 1956, AS AMENDED, AND IS ACCORDINGLY EXEMPT FROM THE PAYMENT OF THE SALES TAX ON SALES MADE TO IT AND FROM THE USE TAX ON THE STORAGE, USE OR OTHER CONSUMPTION OF TANGIBLE PERSONAL PROPERTY BY IT.

**THIS CERTIFICATE DOES NOT EXPIRE AND IS GOOD FOR THE EXISTENCE OF THE ORGANIZATION.**

DAVID M. SULLIVAN  
TAX ADMINISTRATOR

BY: 

WILLIAM J. LYNCH  
CHIEF REVENUE AGENT  
FIELD AUDIT SERVICE

CERTIFIED NUMBER: **[REDACTED]**

DATE ISSUED: June 2, 2011

# Sales Tax Exempt Organizations

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- **R.I. Gen. Laws 44-18-30.1**
  - A fee of twenty-five dollars (\$25.00) shall be paid by all organizations applying for a certificate of exemption from the Rhode Island sales and use tax under § 44-18-30(5)(i). The certificate of exemption shall be valid for four (4) years from the date of issue. All fees collected under this section shall be allocated to the tax administrator for enforcement and collection of all taxes. All certificates issued prior to the effective date of this section shall expire four (4) years from the effective date of this section.

# Sales Tax Exempt Organizations

## Link to Renewal Application

[ExemptOrgRen v6 Layout 1 \(ri.gov\)](#)

State of Rhode Island Division of Taxation  
**Form EXO-REN**  
Sales & Use Exemption for an Exempt Organization

2117039990101

Name of organization		Federal employer identification number	
Date organized		State and date of incorporation	
Address	City, town or post office	State	ZIP Code
Mailing address (if different from above)	City, town or post office	State	ZIP Code

**RENEWAL FOR CERTIFICATE OF EXEMPTION FOR AN EXEMPT ORGANIZATION FROM THE RHODE ISLAND SALES AND USE TAX**

Pursuant to RI Gen. Laws § 44-18-30.1, a certificate of exemption from the Rhode Island sales and use tax under § 44-18-30(5)(i) shall be valid for four (4) years from the date of issue. Accordingly, the certificate of exemption must be renewed prior to the expiration date of the certificate.

**A \$25.00 NONREFUNDABLE FEE PAYABLE TO THE RI DIVISION OF TAXATION MUST ACCOMPANY THIS RENEWAL**

**All organizations must include a copy of the IRS letter indicating their assigned federal identification number. Any out-of-state organization must include a copy of the exemption certificate issued by its home state.**

Contact name (if different from applicant): \_\_\_\_\_

Contact telephone number: \_\_\_\_\_

Contact email address: \_\_\_\_\_

Check the type of organization claiming exempt status (Should be the same as your Application):

Hospital not operated for a profit     Educational institution     Church     Orphanage

Nonprofit organized sporting leagues     Parent-teacher associations     Interest-free loan associations

Other institution or organization operated exclusively for religious or charitable purposes     Organized nonprofit Golden Age and Senior Citizens Clubs     State chapter of the following national vocational student organizations: DECA; FBLA/PBL; FFA; FHA/HERD; VICA

By submitting this renewal Form, the applicant:

1) Attests to and certifies that it continues to be eligible for the Certificate of Exemption that is being renewed AND  
2) Declares that the information provided in its original Sales & Use Tax Exemption application remains unchanged and accurate.

Check this box to affirm the above statements are true and accurate.

If any information has changed since submitting the original application, or if any information changes after submitting this renewal Form, the organization **MUST** contact the RI Division of Taxation, Audit & Investigation Unit by either calling (401) 574-8962 or emailing [Tax.Audit@tax.ri.gov](mailto:Tax.Audit@tax.ri.gov)

Under penalties of perjury, I declare I have examined this Form and statements made herein, and to the best of my knowledge and belief, it is true, accurate and complete. I also certify this organization is neither a lodge, social, fraternal, trade or professional organization, nor any other type of nonprofit organization not listed above.

Authorized officer signature \_\_\_\_\_ Print name \_\_\_\_\_ Date \_\_\_\_\_ Telephone number \_\_\_\_\_

# Sales Tax Exempt Organizations

## Sample of new, valid Certificate of Exemption



State of Rhode Island  
DIVISION OF TAXATION  
One Capitol Hill  
Providence, RI 02908-5800



Phone: (401) 574-8962  
TTY Via 711  
Fax: (401) 574-8916

10/28/2021

### CERTIFICATE OF EXEMPTION

Notice ID: [REDACTED]

THIS IS TO CERTIFY THAT THE ABOVE-NAMED INSTITUTION HAS QUALIFIED FOR EXEMPTION PURSUANT TO THE PROVISIONS OF THE RHODE ISLAND SALES AND USE TAX ACT, CHAPTER 18, TITLE 44, OF THE GENERAL LAWS OF 1956, AS AMENDED, AND IS ACCORDINGLY EXEMPT FROM THE PAYMENT OF THE SALES TAX ON SALES MADE TO IT AND FROM THE USE TAX ON THE STORAGE, USE OR OTHER CONSUMPTION OF TANGIBLE PERSONAL PROPERTY BY IT.

NEENA S. SAVAGE  
TAX ADMINISTRATOR

CERTIFICATE NUMBER: [REDACTED]

DATE ISSUED: 10/28/2021

EXPIRES: 10/29/2025

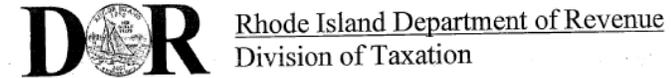
# Nonresident Contractors

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- R.I. General Law 44-1-6
  - Any person doing business with a nonresident contractor is required to withhold payment equal to three percent (3%) of the total contract price.
- R.I. Regulation 280-RICR-20-70-54
  - A nonresident contractor means, “one who does not maintain a regular place of business in this state. A regular place of business shall be deemed to mean and include any bona fide office (other than a statutory office), factory, warehouse or other space in this state at which the taxpayer is doing business in its own name in a regular and systematic manner, and which is continuously maintained, occupied and used by the taxpayer in carrying on its business through its regular employees regularly in attendance. A temporary office at the site of construction shall not constitute a regular place of business.”

# Nonresident Contractors

- What should the person doing business with the nonresident contractor do?
- What is a Certificate of No Tax Due?
- How does a nonresident contractor request a Certificate of No Tax Due?
  - Link to form [Request..pdf \(ri.gov\)](#)



October 29, 2021

## CERTIFICATE OF NO TAX DUE

[REDACTED]

**NONRESIDENT CONTRACTOR:** **PROJECT:**

[REDACTED]  
[REDACTED]  
Attn: [REDACTED]

[REDACTED]  
[REDACTED]  
Project No. [REDACTED]

Attention: [REDACTED]

Pursuant to Section 44-1-6 of the General Laws of Rhode Island, the above-named nonresident contractor has fulfilled his tax obligations to the State of Rhode Island in regards to the above named project.

Monies withheld under the provisions of this statute may be paid to such named contractor.

This certificate is a valid notification for no taxes due under Section 44-1-6 only as to Sales and Use Taxes and Withholding Taxes relating to this project. It has no effect on the nonresident contractor's possible obligation for filing any other returns (such as Rhode Island Business Corporation Tax or Personal Income Tax as apart from the Withholding); Nonresident Contractor Deposit Assessment or payment of other taxes due the State.

*Susanna Coburn*  
Susanna Coburn  
Chief  
Audit & Investigation

Cc: [REDACTED]

# Nonresident Contractors

- What if a Certificate of No Tax Due is NOT provided by the Non-Resident contractor?
  - Link to form [NRCDeposit..pdf \(ri.gov\)](#)



**Non-Resident Contractor Deposit**

Date:

Attn:  
G/C  
Street  
City, State Zip

To: State of Rhode Island  
Department of Revenue - Division of Taxation  
One Capitol Hill, Providence, R.I. 02908-5800

DESCRIPTION	AMOUNT
3% DEPOSIT REQUIREMENT	\$

Project: Name

Location: Street  
City State Zip

Non-resident contractor: Name  
Street  
City State Zip

Contract amount on non-resident sub-contractor: \$

In accordance with section 44-1-6 of the general laws of R.I., this assessment is being presented to you.

Request for hearing on this determination, stating reasons therefore, in writing, must be made to the tax administrator within thirty days from date of this notice.

**CREDIT RECEIVABLE**

Case No:

FEIN: 00-0000000

(Check No. 0000, Amount \$0.00, Date Received 00/00/2021)



**Non-Resident Contractor Deposit**

Date:

Attn:  
NRC  
Street  
City, State Zip

To: State of Rhode Island,  
Department of Revenue - Division of Taxation  
One Capitol Hill, Providence, R.I. 02908-5800

DESCRIPTION	AMOUNT
3% DEPOSIT REQUIREMENT	\$

Project:

Location: Street  
City State Zip

Contract amount of non-resident contractor: \$

General Contractor: Name  
Street  
City State Zip

This assessment is being presented to " Name of General Contractor " as you failed to be in compliance with Section 44-1-6 of the general laws of the State of Rhode Island.

Request for hearing on this determination, stating reasons therefore, in writing, must be made to the tax administrator within thirty days from the date of this notice.

"MEMO Billing"

# Managed Audit

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- What is a Managed Audit?
- What are the benefits?
- How do I apply?
  - Link to Application [ManagedAuditApp Layout 1 \(ri.gov\)](#)
  - Link to Brochure [ManagedAuditBrochure 08112021.pdf \(ri.gov\)](#)

# Questions

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## Contact Us:

Audit & Investigation

(401)574-8962

[Tax.Audit@tax.ri.gov](mailto:Tax.Audit@tax.ri.gov)

# Closing Remarks

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Neil Downing  
Chief Revenue Agent

# Closing Remarks

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## **Welcome to Amanda**

- Welcome to Amanda Tirocchi
- She has been appointed to newly created position: Internet Communications Specialist
- Extensive experience in the field, including for nonprofit organizations
- She will be handling social media, outreach, and other areas

# Closing Remarks

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## Housekeeping

- Slides to be posted on website by the end of November 2021
- Thank you for seminar questions on [Tax.Outreach@tax.ri.gov](mailto:Tax.Outreach@tax.ri.gov)
- If PIT-related questions during filing season, use [Tax.Assist@tax.ri.gov](mailto:Tax.Assist@tax.ri.gov)
- Sign up for our listserv to receive Division emails
- To sign up, email: [Amanda.Tirocchi@tax.ri.gov](mailto:Amanda.Tirocchi@tax.ri.gov) and put “SUBSCRIBE” in the Subject field

## Closing Remarks

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**Thank you to all the preparers who  
attended our seminar today.**

**Best wishes for filing season.**