



Rhode Island Department of Revenue

Division of Taxation

ADV 2018-26
SALES TAX AND USE TAX

ADVISORY FOR TAX PROFESSIONALS
JUNE 29, 2018

Division begins mailing sales tax permits

Agency plans to start sending out sales tax coupon booklets next month

PROVIDENCE, R.I. – The Rhode Island Division of Taxation has begun mailing out approximately 20,500 sales tax permits to retailers.

The permits 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.

The permits will arrive in time for the new year, which begins July 1, 2018. What if you have not renewed your permit? Many retailers may renew online: <https://www.ri.gov/taxation/business/>.

Or use the renewal form that was mailed to you, or the blank form available at the Division website: http://www.tax.ri.gov/forms/2018/Excise/ST_REN_FYE2019_m.pdf.

For the year that begins July 1, 2018, the sales permit color is blue. (For the year that began July 1, 2017, the color was pink.) The Division reminds permit-holders that the sales permit is not a bill.

The Division has begun sending out cigarette permits under a separate mailing. Therefore, if you are due a sales permit and a cigarette permit (and have met all the requirements as described above), you will receive the permits in two separate mailings.¹

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. New for this year, the sales tax coupon booklets will not include sales permits.

Instead, the Division is sending out the sales permits separately from the sales tax coupon booklets. Therefore, assuming you have met all the requirements described above, you will receive your sales permit by mail, by July 1, 2018. The Division plans to begin mailing several thousand sales tax payment coupon booklets in July, in advance of the first payment deadline of August 20, 2018.² (If you remit sales and use tax electronically, you won't receive a booklet but will receive a sales permit in the mail.)

For more information

If you have questions about Rhode Island sales/use tax, call the Division of Taxation's Excise Tax section at (401) 574-8955, or email: Tax.Excise@tax.ri.gov. The Division is open to the public from 8:30 a.m. to 3:30 p.m. Eastern time business days.

¹ A sales permit is formally known as a "retail sales permit". A cigarette permit is formally known as a "cigarette and tobacco license".

² The mailing may also take place in early August 2018.