



STATE OF RHODE ISLAND

# Division of Taxation

Department of Revenue

# The Restaurant Industry & Rhode Island Tax

A Guide for Businesses

*Issued September 2022, Updated October 2023*

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# Introduction

The sale of food and beverages (both alcoholic and nonalcoholic) made by an eating and/or drinking establishment is subject to certain Rhode Island taxes. All eating and/or drinking establishments are required to charge and collect seven percent (7%) Rhode Island sales tax and a one percent (1%) local tax on the sales of meals<sup>1</sup> and of beverages<sup>2</sup> within Rhode Island.

Eating and/or drinking establishments<sup>3</sup> include, but are not limited to, the following:

- Restaurants
- Bars
- Taverns
- Lounges
- Cafeterias
- Lunch counters
- Ice cream stands
- Fast food places
- Pizzerias
- Food and drink concessions
- Amusement parks
- Bowling alleys
- Clubs
- Caterers
- Drive-in theaters
- Casinos
- Carnivals and fairs
- Arenas and stadiums
- Coffee shops
- Food trucks
- Hotels
- Private/Social clubs
- Theaters
- Breweries
- Wineries
- Distilleries
- Night Clubs



<sup>1</sup> Meal is any prepared food or beverage to be sold by the restaurant for consumption.

<sup>2</sup> Beverage means all nonalcoholic and alcoholic drinks.

<sup>3</sup> All eating and/or drinking establishments will be referred to as restaurants for the purpose of this guidance.

## Gratuity

Voluntary gratuities or tips given by a patron for the wait staff are not subject to sales and/or meals and beverage tax.

Mandatory gratuities are subject to both sales (7%) and meals and beverage (1%) taxes. When a gratuity is billed by the restaurant it is considered part of the gross receipts and must be included in the measure of tax.

### **For Example:**

On Friday night, a large party of 8 patrons dine in a restaurant which requires a mandatory gratuity on all parties of 8 or more. Sales (7%) and meals and beverage (1%) taxes are added on the total amount, including gratuity, billed to the patron.

8 Meals	\$	175.00
8 Sodas		+ 20.00
Subtotal	\$	195.00
Mandatory Gratuity 20%		+ 39.00
Taxable Total	\$	234.00
Sales Tax (7%)		16.38
Meals & Beverage Tax (1%)		+ 2.34
Total Amount Due	\$	252.72

## Service Charges

Service charges, when added to the bill, is subject to both sales (7%) and meals and beverage (1%) taxes. Amounts designated as service charges added to the price of meals are a part of the selling price of the meal and, accordingly, must be included in the restaurant's gross sales subject to tax. Some examples of service charges would include corkage fees, delivery fees, and chair/linen rental fees.

## Meal Coupons and Discounts

There are times when a customer presents a coupon as a discount on the purchase price, or the restaurant may offer a discount on the meal. The way in which tax is computed, depends on the type of discount or coupon being used.

### Discounts

When a restaurant charges a reduced rate for a meal or beverage, and no coupon is required for the discount, sales (7%) and meals and beverage (1%) taxes are charged on the amount billed to the patron.<sup>4</sup>

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<sup>4</sup> If the discounted item is a non-food item, such as soda or alcoholic beverages, use tax must be paid based on the cost of those items to the restaurant. This should be taken into consideration when applying discounts and coupons. Please refer to the "[Complimentary Food and Beverage](#)" section.

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**Example:**

On Friday night, patrons receive a free dessert with the purchase of every meal. No coupon is required. Sales (7%) and meals and beverage (1%) taxes are added on the amount billed to the patron.

Meal	\$	23.95
Soda		2.95
Dessert		<u>+ 5.95</u>
Subtotal	\$	32.85
Free Dessert promo		<u>- 5.95</u>
Taxable Total	\$	26.90
Sales Tax (7%)		1.88
Meals & Beverage Tax (1%)		<u>+ 0.27</u>
Total Amount Due	\$	29.05

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## Coupons – Seller Not Reimbursed

When a restaurant honors a coupon for a reduced price or free item from a patron, and the restaurant does not receive reimbursement from a manufacturer, distributor, or other third party, sales (7%) and meals and beverage (1%) taxes are added on the amount billed to the patron.

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**Example:**

A patron presents a coupon for a “buy one meal and get the second meal free.” The restaurant does not receive reimbursement from a manufacturer, distributor, or other third party for the coupon presented. Sales (7%) and meals and beverage (1%) taxes are added on the amount billed to the patron.<sup>5</sup>

Meal 1	\$	23.95
Meal 2		17.95
2 Sodas		<u>+ 6.95</u>
Subtotal	\$	48.85
Coupon for free meal		<u>- 17.95</u>
Taxable Total	\$	30.90
Sales Tax (7%)		2.16
Meals & Beverage Tax (1%)		<u>+ 0.31</u>
Total Amount Due	\$	33.37

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<sup>5</sup> If the reduced price is on a non-food item, such as soda or alcoholic beverages, use tax must be paid based on the cost of those items to the restaurant. This should be taken into consideration when applying discounts and coupons. Please refer to the [“Complimentary Food and Beverage”](#) section.

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## Coupons – Seller Reimbursed

When a restaurant honors a coupon for a reduced price or free item from a patron, and the restaurant is reimbursed from a manufacturer, distributor, or other third party, sales (7%) and meals and beverage (1%) taxes are added on the full amount billed to the patron.

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### **For Example:**

A patron presents a coupon for a “buy one meal and get the second meal free”. The restaurant receives reimbursement from a manufacturer, distributor, or other third party for the coupon presented. Sales (7%) and meals and beverage (1%) tax is added on the full amount billed to the patron.

Meal 1	\$	23.95
Meal 2		17.95
2 Desserts		+ 12.95
Taxable Total	\$	54.85
Sales Tax (7%)		3.84
Meals & Beverage Tax (1%)		+ 0.55
Subtotal	\$	59.24
Coupon for free meal		- 17.95
Total Amount Due	\$	41.29

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## Complimentary Food and Beverage

Occasionally restaurants, hotels, and similar places may serve complimentary food and beverages to their customers. It may range from a bowl of pretzels at a bar to a full meal. Since there is no charge to the customer, no tax is due.

However, for non-food items such as soda or alcoholic beverages, use tax must be paid based on the cost of those items to you. For example, the use tax would be owed on any complimentary non-food item given to customers and/or restaurant employees.

It is strongly recommended that you keep accurate records of any items that you consume, give away, or discard.

## Alcoholic Beverages Sold by Restaurants

All retail sales of alcoholic beverages, sold by restaurants, are subject to Rhode Island sales and meals and beverage taxes. Alcoholic beverages include liquors, mixed drinks, wines, sparkling wines, cordials, and beer.

## Sales to Exempt Organizations

Meals purchased in a restaurant by representatives of organizations that are registered as tax-exempt with the Rhode Island Division of Taxation are not subject to sales tax or meals and beverage tax when:

1. The bill is paid directly by the tax-exempt organization, and
2. A copy of the organization's Rhode Island Certificate of Exemption must be secured at the time of purchase. The copy must be valid, ensuring the Certificate of Exemption is not expired at the time of purchase.

When a bill is paid by a representative of the organization personally, the Certificate of Exemption cannot be used, and sales (7%) and meals and beverage (1%) taxes must be added to the entirety of the bill. This remains the case even if the patron expresses an intention of being reimbursed by the tax-exempt organization.

## Gift Certificates and Gift Cards



The sale of gift certificates is not taxable.

When the owner of a gift certificate (or gift card) presents the gift certificate as payment, the transaction is a sale and subject to applicable tax(es).

## Purchases by Restaurants

Generally, restaurants must pay sales or use tax on supplies purchased for use in their businesses. There are some exemptions when a restaurant purchases certain property and/or services from a supplier without paying sales tax. For example, when a restaurant purchases taxable items of prepared food and beverages, such as candy, soft drinks, and alcoholic beverages that are to be resold, then the restaurant may give the supplier a completed Rhode Island Resale Certificate. Additionally, disposable items (napkins, plastic utensils, and straws, for example) given to customers as part of their meal would not be taxable to the restaurant upon purchase. The restaurant does not pay sales tax at the time of purchase but would collect the tax(es) on the selling price when the item is sold.

The following are examples of disposable items exempt from sales and use tax when prepared food and beverages are sold to patrons, regardless of dine-in or takeout:

- Baking cups
- Boxes for take-out orders
- Cake boxes
- Cup carriers
- Cup lids
- Napkins
- Paper bags
- Paper cups
- Plastic cups
- Plastic utensils
- Sandwich plastic wrap



A restaurant must pay sales or use tax on purchases of taxable items used in the business that are not resold or that are not otherwise exempt, e.g., soaps, detergents, floor waxes, paper towels, and other similar items. Some examples of items that a restaurant must pay sales or use tax on when purchased, includes, but are not limited to, the following:

- Flatware
- Guest checks
- Cleaning supplies
- Plastic trays
- Table and counter equipment
- Toilet paper
- Paper towels
- Toothpicks
- Placemats

A restaurant must pay sales or use tax on the purchase of equipment such as, but not limited to, coffee and soda machines, ice makers, blenders, food processors, microwaves, stoves, refrigerators, freezers, etc.

# Litter Control Fee

In Rhode Island, statute required all Rhode Island sales tax permit holders whose sales relate in whole or in part to the taxable sales of food and/or beverages to pay the litter control fee and must obtain a litter permit.

With the passage of [House Bill 5200, Substitute A, as amended](#), on June 16, 2023, and effective January 1, 2024 the litter control participation permit and permit fee will no longer be a requirement in Rhode Island. For all new businesses established in 2023 that do not currently hold a permit, a permit application and new permit fee of \$25 are still required for the remainder of calendar year 2023. Any permit renewals for the period after January 1, 2024, do not need to be filed. Any existing permit holders do not need to pay the prospective fee for 2024 that would be due August 1, 2023.

The permits were issued in different classes (A, B, C, D, E) depending upon the restaurant’s gross receipts at each location for the prior calendar year. The applicable fee for each class of permit is shown in the following table.

<b>Gross Receipts</b>	<b>Class Fee</b>
\$0 to less than \$50,000	A \$ 25
\$50,000 to less than \$100,000	B \$ 35
\$100,000 to less than \$400,000	C \$ 75
\$400,000 to less than \$1,000,00	D \$100
\$1,000,000 or more	E \$125 Per million dollars or fraction thereof
Vending machine sales	V \$25 Per vending machine



## Local Meals and Beverage Tax



All restaurants are required to charge and collect a one percent (1%) local meals and beverage tax on the sales of meals and/or beverages within this State, effective August 1, 2003. The tax applies whether or not the meals and/or beverages are prepared in the restaurant and whether or not consumed on the premises.

The one percent (1%) local meals and beverage tax is to be separately stated from the seven percent (7%) state sales tax on the sales check or other proof of sale. In the event that this requirement causes a hardship to a business, that business may issue sales checks or other proof of sale with the taxes combined at an eight percent (8%) rate. Although the sales check or other proof of sale to the customer may combine rates, the business must still maintain its books and records in such a manner to separate the two taxes to properly report them to the Division of Taxation.

The one percent (1%) local meals and beverage tax received by the Division of Taxation will be distributed to the city or town where the meals and/or beverages were delivered. Accordingly, each restaurant must report the one percent (1%) local meals and beverage tax on its monthly or quarterly meals and beverage tax returns by city or town where the meals and/or beverages were delivered.

The meals and beverage form has two (2) parts. The front of the form contains general demographic information, your federal ID, month/quarter end date, as well as the amount of tax due for the period. The back of the form determines where the meals and beverage tax collected is distributed.

**Example 1:**

A restaurant, located in Providence, with one location has collected \$25.02 in meals in beverage tax for the month. All sales are carry-out, no delivery is offered at this restaurant. The amount of \$25.02 would be allocated and distributed to Providence in full. The front and back of the form must be completed in full.

**STATE OF RHODE ISLAND DIVISION OF TAXATION**  
ONE CAPITOL HILL - STE 4 - PROVIDENCE, RI 02908-5802

**MEALS & BEVERAGE  
TAX RETURN  
MONTHLY**

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NAME  
Providence Restaurant

ADDRESS  
One Capitol Hill

CITY, STATE & ZIP CODE  
Providence RI

I HEREBY CERTIFY THAT THIS RETURN, TO THE BEST OF MY KNOWLEDGE AND BELIEF, IS A TRUE, CORRECT AND COMPLETE RETURN.  
SIGNATURE OF OWNER, PARTNER OR AUTHORIZED AGENT

FORM MTM REVD 04/2021

TITLE Owner	DATE 02/15/2022
FEDERAL IDENTIFICATION NUMBER 12-123456	RETURN FOR MONTH ENDING 01/2022

**MTM**



16124399990101

TOTAL MEALS & BEVERAGE TAXES DUE AND PAID (FROM REVERSE) \$ 25 02

TAXPAYER NAME		Providence Restaurant		FID#		12-3456789	
Schedule A							
Barrington	01	Hopkinton	14	Portsmouth	27		
Bristol	02	Jamestown	15	Providence	28		25.02
Burrillville	03	Johnston	16	Richmond	29		
Central Falls	04	Lincoln	17	Scituate	30		
Charlestown	05	Little Compton	18	Smithfield	31		
Coventry	06	Middletown	19	South Kingstown	32		
Cranston	07	Narragansett	20	Tiverton	33		
Cumberland	08	Newport	21	Warren	34		
East Greenwich	09	New Shoreham	22	Warwick	35		
East Providence	10	North Kingstown	23	Westerly	36		
Exeter	11	North Providence	24	West Greenwich	37		
Foster	12	North Smithfield	25	West Warwick	38		
Glocester	13	Pawtucket	26	Woonsocket	39		
<b>TOTAL (MUST MATCH TOTAL ON FRONT OF RETURN)</b>							<b>25.02</b>

**Example 2:**

A restaurant, located in East Providence, with one location has collected \$356.50 in meals in beverage tax for the month. While the restaurant only has one location, the restaurant offers delivery services to East Providence, Providence, and Pawtucket. The amount of \$356.50 would be listed on the front of the form, as the total meals and beverage tax collected. On the back of the form, all delivery orders, and corresponding

locations (city/town) must be taken into consideration. In this case, the restaurant had the following in sales:

	<u>Total Sales</u>	<u>Sales Tax</u>	<u>Meals &amp; Beverage Tax</u>
	\$ 35,650.00	\$ 2,495.50	\$ 356.50

**Sales by location\*:**

<b>East Providence</b>	\$ 28,585.00	\$ 285.85
<b>Pawtucket</b>	\$ 4,715.00	\$ 47.15
<b>Providence</b>	\$ 2,350.00	\$ 23.50

\*This breakdown is necessary to accurately record the corresponding city/town on the back of the meals & beverage form.

STATE OF RHODE ISLAND DIVISION OF TAXATION  
ONE CAPITOL HILL - STE 4 - PROVIDENCE, RI 02908-5802

MEALS & BEVERAGE  
TAX RETURN  
MONTHLY

NAME  
East Providence Restaurant

ADDRESS  
Warren Avenue

CITY, STATE & ZIP CODE  
East Providence, RI

MTM



1612439990101

I HEREBY CERTIFY THAT THIS RETURN, TO THE BEST OF MY KNOWLEDGE AND BELIEF, IS A TRUE, CORRECT AND COMPLETE RETURN.  
SIGNATURE OF OWNER, PARTNER OR AUTHORIZED AGENT

FORM MTM  
REV'D 06/2021

TITLE Owner	DATE 2/10/2022
FEDERAL IDENTIFICATION NUMBER 987654321	RETURN FOR MONTH ENDING 01/2022

TOTAL MEALS & BEVERAGE  
TAXES DUE AND PAID  
(FROM REVERSE)

\$ 356.50

TAXPAYER NAME		East Providence Restaurant		FID#		987654321	
Schedule A							
Barrington	01	Hopkinton	14	Portsmouth	27		
Bristol	02	Jamestown	15	Providence	28	23.50	
Burrillville	03	Johnston	16	Richmond	29		
Central Falls	04	Lincoln	17	Scituate	30		
Charlestown	05	Little Compton	18	Smithfield	31		
Coventry	06	Middletown	19	South Kingstown	32		
Cranston	07	Narragansett	20	Tiverton	33		
Cumberland	08	Newport	21	Warren	34		
East Greenwich	09	New Shoreham	22	Warwick	35		
East Providence	10	North Kingstown	23	Westerly	36	285.85	
Exeter	11	North Providence	24	West Greenwich	37		
Foster	12	North Smithfield	25	West Warwick	38		
Gloicester	13	Pawtucket	26	Woonsocket	39	47.15	
<b>TOTAL (MUST MATCH TOTAL ON FRONT OF RETURN)</b>						<b>356.50</b>	

# Mobile Food Vendors and Meals and Beverage Tax

Mobile food vendors are subject to the same reporting requirements as brick-and-mortar restaurants. While the sales tax calculation remains the same, the meals and beverage tax should be recorded and allocated by the location where the sale is made. In other words, since your operation is mobile, you are responsible to collect the meals and beverage tax based on the city/town where your sales are made throughout the day. For example, if you make sales in Warwick in the morning, you will report and allocate those sales to Warwick. Later in the day, if you make sales in North Kingstown, you will report and allocate those sales to North Kingstown. To allocate the proper meals and beverage tax, the back of the return should be filled out properly. The amount of meals and beverage tax (1%) collected by city or town is recorded on the back of the form for distribution purposes. The front of the form should list the total amount of meals and beverage tax collected.



**Example:**

A food truck has collected \$1,393.42 in sales tax and \$199.06 in meals in beverage tax for the month. The food truck kept sales daily records, indicating the amount of sales by city/town. The records indicated the sales, sales tax and meals and beverage as follows:

City/Town	Sales	Sales Tax	Meals & Beverage Tax
Providence	\$ 4,097.00	\$ 286.79	\$ 40.97
Cranston	\$ 1,299.00	\$ 90.93	\$ 12.99
Warwick	\$ 1,354.00	\$ 94.78	\$ 13.54
Smithfield	\$ 2,236.00	\$ 156.52	\$ 22.36
Lincoln	\$ 1,230.00	\$ 86.10	\$ 12.30
Pawtucket	\$ 1,489.00	\$ 104.23	\$ 14.89
Tiverton	\$ 1,541.00	\$ 107.87	\$ 15.41
Middletown	\$ 2,359.00	\$ 165.13	\$ 23.59
Newport	\$ 2,806.00	\$ 196.42	\$ 28.06
South Kingstown	\$ 1,495.00	\$ 104.65	\$ 14.95
<b>Total Sales</b>	<b>\$ 19,906.00</b>	<b>\$ 1,393.42</b>	<b>\$ 199.06</b>

The food truck would complete the meals and beverage return as illustrated here:

**STATE OF RHODE ISLAND DIVISION OF TAXATION**  
ONE CAPITOL HILL - STE 4 - PROVIDENCE, RI 02908-5802

**MEALS & BEVERAGE  
TAX RETURN  
MONTHLY**

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NAME  
Food Truck

ADDRESS  
One Capitol Hill

CITY, STATE & ZIP CODE  
Providence RI

I HEREBY CERTIFY THAT THIS RETURN, TO THE BEST OF MY KNOWLEDGE AND BELIEF, IS A TRUE, CORRECT AND COMPLETE RETURN.  
SIGNATURE OF OWNER, PARTNER OR AUTHORIZED AGENT

FORM MTM  
REV 04/2021

TITLE  
Owner

FEDERAL IDENTIFICATION NUMBER  
456789123

**MTM**



16124399990101

DATE  
07-02-2022

RETURN FOR MONTH ENDING  
June 2022

TOTAL MEALS & BEVERAGE TAXES DUE AND PAID (FROM REVERSE) \$ 199 06

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TAXPAYER NAME		FID#	
Schedule A			
Barrington	01	Hopkinton	14
Bristol	02	Jamestown	15
Burrillville	03	Johnston	16
Central Falls	04	Lincoln	17
Charlestown	05	Little Compton	18
Coventry	06	Middletown	19
Cranston	07	Narragansett	20
Cumberland	08	Newport	21
East Greenwich	09	New Shoreham	22
East Providence	10	North Kingstown	23
Exeter	11	North Providence	24
Foster	12	North Smithfield	25
Glocester	13	Pawtucket	26
		Portsmouth	27
		Providence	28
		Richmond	29
		Scituate	30
		Smithfield	31
		South Kingstown	32
		Tiverton	33
		Warren	34
		Warwick	35
		Westerly	36
		West Greenwich	37
		West Warwick	38
		Woonsocket	39
<b>TOTAL (MUST MATCH TOTAL ON FRONT OF RETURN)</b>			<b>199.06</b>

## Food Delivery Companies

A food delivery company purchases meals<sup>6</sup> from restaurants for resale and delivery. The food delivery company must provide a Rhode Island Sales and Use Tax Resale Certificate to all restaurants on all purchases of meals that it resells and delivers to its customers. The company must be registered<sup>7</sup> with the Rhode Island Division of Taxation and collect the sales (7%) and meals and beverage<sup>8</sup> (1%) taxes on the sales price paid by the customer for the meal, including delivery charges, and send the tax to the Division of Taxation.

A restaurant that sells meals to a restaurant meal delivery company may accept a Rhode Island Sales and Use Tax Resale Certificate from that restaurant meal delivery company. Once the form is accepted, the restaurant is not required to collect and send the sales and meals and beverage taxes on the meals designated as resale.



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<sup>6</sup> Meal is any prepared food or beverage, alcoholic or nonalcoholic.

<sup>7</sup> The company must obtain a retail sales permit from the Rhode Island Division of Taxation. In addition to sales and meals and beverage tax, the company may be subject to other Rhode Island taxes such as, but not limited to, Litter tax, Corporate tax, and Withholding tax.

<sup>8</sup> Meals and beverage taxes should be computed and filed as described in the section titled [“Mobile Food Vendors and Meals and Beverage Tax”](#).

# Recordkeeping Requirements

Keeping detailed business records is a requirement for a restaurant for both federal and state purposes. Every person required to collect tax must maintain records for review by the Division of Taxation in accordance with [Regulation 280-RICR-20-70-12](#). This regulation outlines general record requirements.

A sample detail of record requirements, necessary for restaurants, to prepare accurate and complete sales and meals and beverage tax returns, are as follows:

## Sales Receipts

- Transactional sales receipts record the details of a transaction at the point of sale. This includes cash register tapes, invoices, guest checks, sales slips, or any other original sales document. Each transactional receipt should include the following information:
  - Date
  - Sequential receipt number
  - Description of sale
  - Sales amount of each item
  - Discounts and or coupon amounts (if applicable)
  - Total sale amount
  - Total tax amount (separately stating sales tax and meal and beverage tax)
  - Method of Payment

## Credit card slips

- Credit card slips must be maintained to validate credit card purchases

## Voided, comped, or cancelled sales

- All voided, comped, and/or cancelled sales must be recorded.

## Daily Sales Reports

- These reports should summarize the total gross sales, total taxable sales, total nontaxable sales, total sales tax, and total meals and beverage tax collected. Sales should also be separated as to cash sales vs. credit sales. These reports must reconcile to transactional sales receipts for the corresponding day.

## Monthly Sales Reports

- These reports should summarize the total gross sales, total taxable sales, total nontaxable sales, total sales tax, and meals and beverage tax collected. Sales should also be separated as to cash sales vs. credit sales. These reports must reconcile to transactional sales receipts and daily sales reports for the corresponding month.

## Monthly Merchant Statements & 1099-K forms

- These statements show a detailed list of all electronic transactions for the month, along with any applicable processing fees.

## Monthly Statements from third party delivery companies

- These monthly statements show a detailed list of all third-party sales.

## Exemption Certificates

- Valid exemption certificates must be secured at the time of purchase and kept on file to validate exempt transactions.

## Bank Statements

- Bank statements must be maintained to demonstrate deposits and substantiate sales.

## Federal & State Income Tax returns

- These returns are used for gross sales comparison.

## Electronic Filing and Payment

The Division of Taxation offers the use of its free and secure portal to file and pay taxes. For more information on electronic filing and payment options, visit our [website](#). Effective January 1, 2023, any business whose combined annual tax liability exceeds \$5,000 in tax, or exceeds \$100,000 in gross income, is required by law to file returns and remit tax electronically. If a business fails to file returns and remit tax electronically, a penalty of five percent (5%) of the tax or five hundred dollars (\$500), whichever is less, would be imposed for the failure to pay and a penalty of fifty dollars (\$50) would be imposed for the failure to file.



## Sales Suppression Software Programs and Devices

It is a crime for anyone to knowingly, sell, purchase, install, transfer, or possess software programs or devices that are used to hide or remove sales and to falsify records.

Using these devices gives an unfair competitive advantage over business owners who comply with the law and properly remit collected taxes and fees. Violators shall be guilty of a felony and, upon conviction, shall be subject to a fine not exceeding fifty-thousand dollars (\$50,000) or imprisonment not exceeding five (5) years, or both.

## Where can I find additional information?

### Online

- Division of Taxation website
  - <https://tax.ri.gov/>
- Email
  - [Tax.Excise@tax.ri.gov](mailto:Tax.Excise@tax.ri.gov)
- Phone - Taxpayer Experience
  - (401) 574-8484
- Newsletter - To receive tax news updates, [sign up here](#).

### Visit us in person

- Rhode Island Division of Taxation  
One Capitol Hill  
Providence, RI 02908
  - Hours are Monday – Friday: 8:30 AM – 3:30 PM