

State of Rhode Island Division of Taxation
Form ETM - Waiver
 Electronic Transmission Mandate Waiver Request

Name			Federal employer identification/social security number	
Address			Date of Request:	
Address 2			Phone number	
City, town or post office	State	ZIP code	E-mail address	

In order to request a waiver of the electronic filing and payment mandate requirement for a "larger business registrant," complete this waiver request form and forward it to the RI Division of Taxation at the address below.

Section A: Please check the reason below that best describes your situation and the basis for your request. (attach statement if additional space is needed)

- 1. The taxpayer's current tax liability and reporting trend shows a decline in the amount of reported tax liability. If projected into the future, the tax liability will not meet or exceed the electronic transmission mandate requirements.
- 2. The taxpayer's tax liability or gross income amount during the prior year period no longer meets or exceeds the electronic transmission mandate requirements.
- 3. The taxpayer's tax liability or gross income amount meets or exceeds the electronic transmission mandate requirements only because of uncharacteristically high tax amounts or income amounts reported in three (3) or fewer months of the prior year period. However, good cause does not exist under this paragraph in the case of a person reporting withholding tax on a quarterly basis.
- 4. The taxpayer is under the payroll administration of the federal government.
- 5. The imposition of the electronic transmission mandate causes an undue hardship on the taxpayer.

Please Explain: _____

Send your completed Waiver Request form to:

Mail to:

**RI Division of Taxation
 One Capitol Hill
 Providence, RI 02908
 Attn: Taxpayer Experience Section / Electronic Mandate Waiver Request**

OR

Email:

tax.portal@tax.ri.gov

Under penalties of perjury, I declare that I have examined this request form and accompanying statements, and to the best of my knowledge and belief it is true, accurate and complete. I further certify that I qualify for the relief requested and acknowledge that I may be subject to civil and criminal penalties imposed by law, including, but not limited to, R.I. Gen. Laws § 44-1-37(a), if the information contained in this form is not true and accurate. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Authorized officer signature	Print name	Date	Telephone number
Paid preparer signature	Print name	Date	Telephone number
Paid preparer address	City, town or post office	State	ZIP Code PTIN

May the Division of Taxation contact your preparer? YES