

What are your rights and responsibilities during an audit?

Taxpayers have many rights during an audit, including the right to designate a representative and the right to appeal the findings of the audit (see power of attorney and other authorizations). The Division encourages you to discuss your rights and responsibilities with the auditor. Please refer to the Division's [Taxpayers Rights page](#) for additional information about these rights and responsibilities and what you should expect during an audit.

What is the taxpayer's right to representation?

While most taxpayers resolve any issues with the Division of Taxation on their own, taxpayers have the right to designate a representative and have a tax professional (accountant, attorney, enrolled agent, etc.) represent them in tax matters. If you decide you would like to have a designated representative, you will need to submit a completed Power of Attorney form to the Division. Please use the Power of Attorney Form ([RI-2848](#)), found on our Other Forms page on our website at: <https://tax.ri.gov/forms/other-forms>, to the assigned auditor.

What if I have more questions?

You may call or email your dedicated auditor with any questions or guidance at any time during the audit process. If you have any general questions, please see the "Contact Us" section below.

Contact Us

State of Rhode Island Division of Taxation

Audit & Investigation
One Capitol Hill
Providence, RI 02908

Phone: (401) 574-8962

Email: Tax.Audit@tax.ri.gov

Website: www.tax.ri.gov

Taxpayer Portal: www.taxportal.ri.gov



STATE OF RHODE ISLAND

Division of Taxation

Department of Revenue



What to expect when selected for an audit

What to Expect During an Audit

The goal of the Division's audit team is to promote compliance with all state tax obligations. Imperative to this goal is fostering voluntary compliance with the tax laws by instilling public confidence through professional, impartial, and ethical conduct.

The audit will determine your tax obligations and help you better understand how tax applies to your business transactions. Auditors will provide guidance for you to become compliant and improve business procedures as they relate to taxes and fees administered by the Division of Taxation.

The Division encourages questions at any time during the audit to foster an understanding of our tax laws. Your cooperation in providing accurate records timely is essential and promotes efficiency during the audit.

The Division knows that tax compliance can be stressful. The audit team will work with you to conduct the audit in an efficient manner while keeping you informed each step of the way.



Contacting the Taxpayer

The Audit Contact Letter is sent to the taxpayer, identifying the auditor assigned to the case. This letter includes a return contact page that should be filled out by the taxpayer with the entity's contact information and sent back to the auditor. Please feel free to call or email the auditor prior to sending the contact page with your information or any questions.

Preliminary Meeting

A preliminary meeting is held to discuss the following:

- The entity's business activities
- Determination of the audit period, location, date, and time to begin field review
- Arranging a plant tour (if applicable)
- Determination of records to be reviewed
- Any taxpayer questions

Audit Review

The assigned auditor reviews all taxes applicable to the entity. Audit work papers are compiled by the auditor which will list the taxes examined and any pending assessment. At the conclusion of the review, preliminary workpapers are given to the taxpayer for review.

Post Audit Meeting

After a reasonable amount of time to review the preliminary workpapers, a closing conference is held to review and finalize the audit. During this meeting, the following may be discussed:

- The taxpayer may present additional support to adjust audit findings
- Rhode Island General Laws and Regulations applicable to the audit review
- Any questions or concerns
- Any corrective actions that should be taken by the taxpayer

Final workpapers will be sent to the taxpayer for review

Billing of Assessment

A Notice of Assessment is generated after the close of the examination and mailed to the taxpayer. As with all Notice of Assessments, the taxpayer retains the right to protest the assessment within 30 days.