



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

RICTC Quarterly Meeting

September 22, 2023

Agenda

- Leo Lebeuf-Taxpayer Experience Liaison
 - Taxpayer Refund Offset Program
 - Liquor License Renewal Process
- Amanda Cirillo-Principal Tax Auditor
 - Portal Registration and Benefits
 - Show Promoters and Venue Hosting Information
- Loriann Baccari-Principal Tax Auditor
 - Real Estate Conveyance Overview
 - Real Estate Conveyance FAQs
- Q&A

Leo Lebeuf

Taxpayer Experience Liaison

About Us

The Division of Taxation: One of six agencies in the Department of Revenue

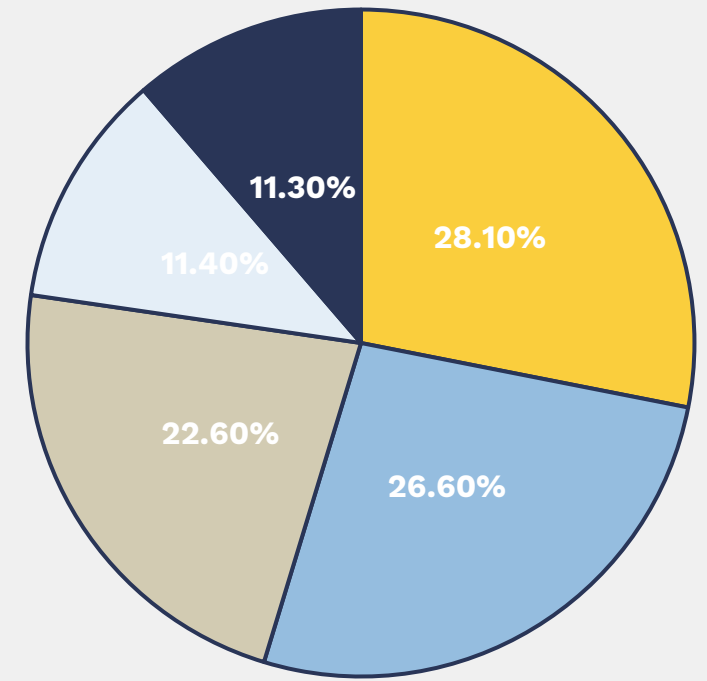
- The Rhode Island Division of Taxation employs **223 tax professionals**, administering more than **59 different taxes and fees**.
- Taxes represent **the most significant source of General Fund revenue** for Rhode Island – funds used to help pay for vital services including public safety, education, transportation, and recreation for all Rhode Islanders.
- Each year, the Division **collects and distributes more than \$5.2 billion** in funds to the State, municipalities, and other agencies (as of FY 23).

Our Mission

- To foster voluntary compliance with the Rhode Island tax laws and instill public confidence through professional, impartial and ethical conduct.
- To administer and collect all taxes as required by Rhode Island law in the most efficient and cost-effective manner.
- To assist taxpayers by helping them understand and meet their tax responsibilities.

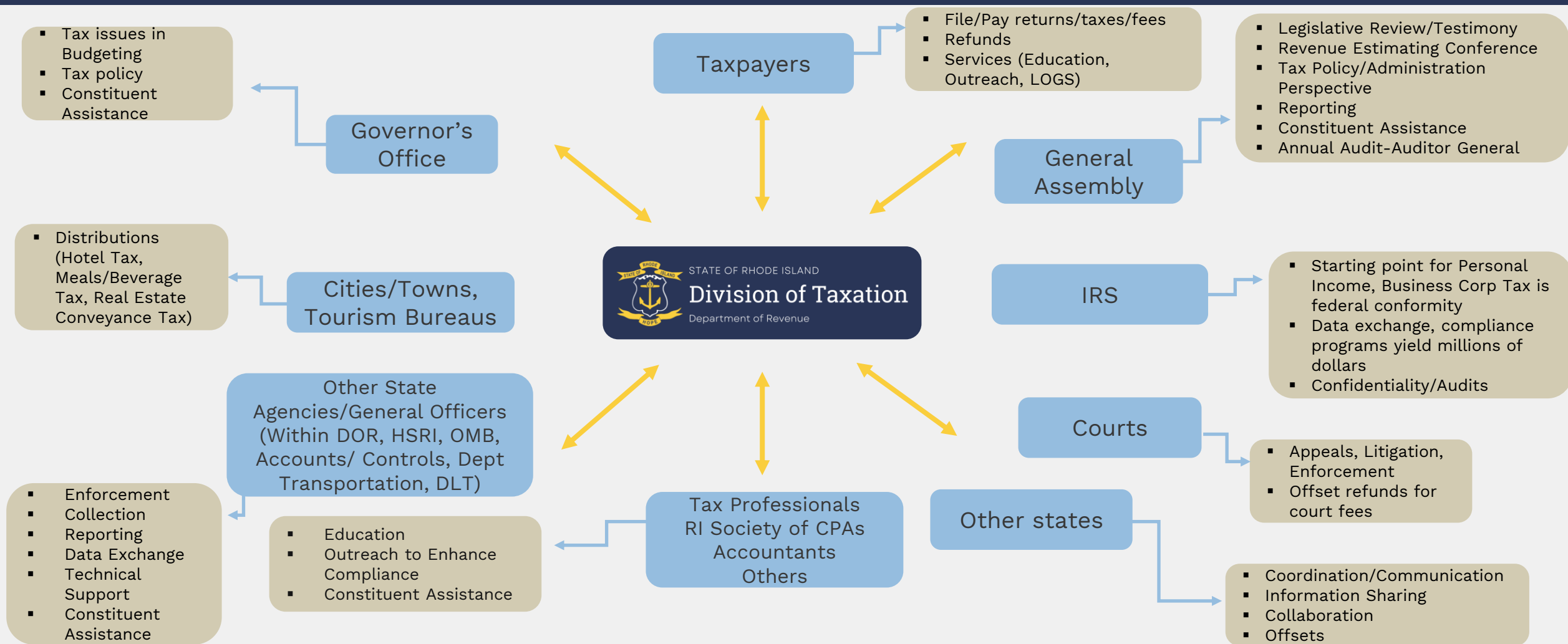
Total State Tax Revenue Collected by the Division of Taxation for Fiscal Year 2023 (\$, In Millions)

FY23 Receipts: \$5.2B

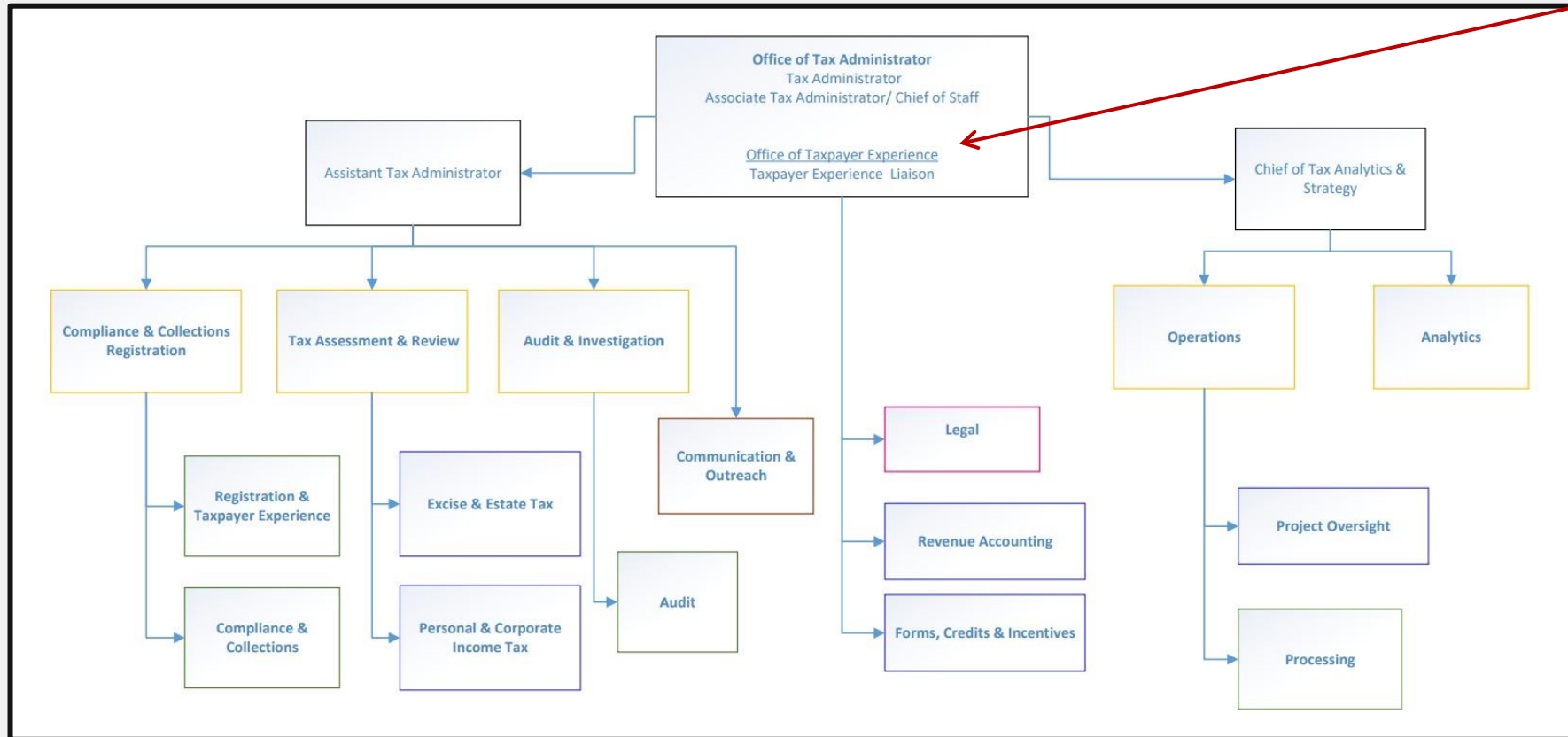


■ Withholding ■ Sales ■ Corp ■ PIT ■ Estate, M&B, Hotel & Other

About Us: Key Stakeholders/Interactions



Taxpayer Experience Office/Team



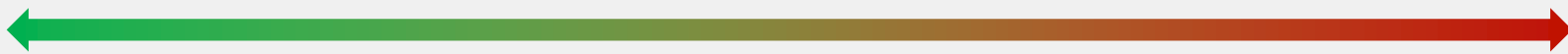
Taxpayer Experience Office Team

- Tax Administrator
- Asst Tax Administrator
- **External Facing: Taxpayer Experience Liaison**
- **Internal Taxpayer Experience Team**
(With Initial Focus on Collections/Compliance)
- Continue Improvements Across Agency at all Taxpayer Contact Points

Division of Taxation: Mission

The Tax Administration Efficiency Continuum

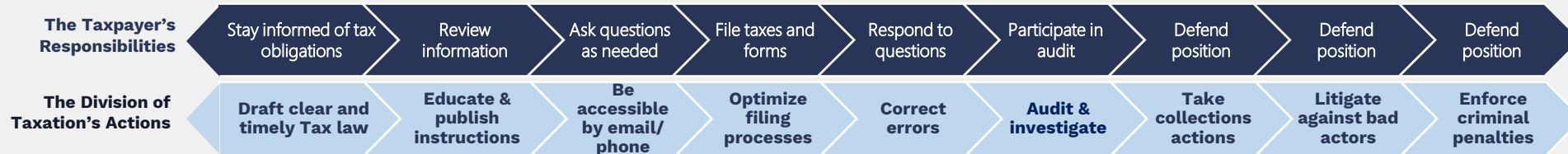
VOLUNTARY COMPLIANCE



FORCED COMPLIANCE

Less expensive, more efficient revenue generation

More expensive, less efficient, but necessary



How are we improving taxpayer services, voluntary compliance?

- ▲ Creating a dedicated taxpayer experience team, expanding outreach to aid taxpayers, providing more direct access for taxpayers, creating educational material for common taxpayer issues
- ▲ Expanding the taxpayer service portal, creating digital signature options, upgrading technology, appointment system pilot
- ▲ Improving staff training, data analysis, improving forms and data retrieval
- ▲ Expanding the remote audit program, implementing best practices
- ▲ Developing industry guidelines

Taxpayer Experience Office/Team

Taxpayer Experience – Year 1 Results

The Rhode Island Division of Taxation - Taxpayer Experience Office

Working to:

- Educate the taxpayer community
- Address taxpayers' needs
- Enhance voluntary compliance with the state's tax obligations

By:

- Engaging with community partners & community members
- Creating innovative resources
- Compliant Taxpayer Profiles
- Incorporating Community Feedback
- Pilot program for virtual appointments
- Taxpayer Portal usability updates
- Taxpayer Education Sessions
- Tax Professional Information Sessions
- Taxpayer Portal Training
- Industry Guides

Through:

- 9 Taxpayer Education Sessions
- 9 Tax Preparer Information Sessions
- 6 Taxpayer Portal Trainings
- 8 New Community Partnerships
- 8 Innovative Taxpayer Education Campaigns
- 27 Resolutions of complex taxpayer issues

Income Tax Refund Offset Program

- R.I. Gen. Laws § 42-142-7 allows Division of Taxation to contract with Cities/Towns to offset Personal Income Tax Refunds for tax debts
- Offset Packet provides details
 - Copy of statute
 - Overview
 - Contact information
 - File layouts/Requirements
 - Statistics
- Form Memorandum of Understanding

Income Tax Refund Offset Program

- Benefits
 - No Cost for inclusion
 - Reduce outstanding debts/increase collections
 - Low maintenance/automated after testing
 - Immediate revenue with 30-day notice

4 PARTICIPATING CITIES AND TOWN STATISTICS

Government Entity	CY 2018	CY 2019	CY 2020	CY 2021	CY 2022
Town of Bristol	\$ -	\$ -	\$ 14,390.52	\$ 12,148.64	\$ 8,926.27
Town of Burrillville	\$ 42,042.94	\$ 27,407.57	\$ 21,079.17	\$ 17,025.78	\$ 7,165.14
City of Central Falls	\$ 43,958.14	\$ 14,887.22	\$ 11,084.38	\$ 7,245.31	\$ 6,849.11
Town of Coventry	\$ 87,394.18	\$ 4,207.95	\$ 41,352.50	\$ 4,388.00	\$ 1,047.65
City of Cranston	\$ 287,738.89	\$ 180,132.93	\$ 93,124.20	\$ 41,561.82	\$ 128,142.45
City of East Providence	\$ 771,521.39	\$ 62,561.78	\$ 49,921.18	\$ 35,568.87	\$ 2,642.68
Harrisville Fire District	\$ -	\$ -	\$ -	\$ -	\$ -
Town of Johnston	\$ 240,287.64	\$ 199,281.16	\$ 106,082.19	\$ 144,058.01	\$ 17,307.08
Town of North Providence	\$ 49,352.65	\$ 67,346.03	\$ 85,862.20	\$ 71,526.70	\$ 32,220.42
City of Pawtucket	\$ 362,717.43	\$ 416,852.78	\$ 301,481.72	\$ 148,369.42	\$ 225,112.72
City of Providence	\$ 86,135.91	\$ 134,841.80	\$ 249,396.19	\$ 198,528.05	\$ 83,989.75
Town of Richmond	\$ 762.06	\$ 725.95	\$ 568.00	\$ 1,636.31	\$ 410.12
Town of Tiverton	\$ 970.44	\$ 235.13	\$ -	\$ -	\$ -
Town of West Warwick	\$ 148,067.87	\$ 102,238.48	\$ 120,612.95	\$ 98,648.41	\$ 28,889.99
City of Woonsocket	\$ 21,633.18	\$ 29,142.58	\$ 25,281.43	\$ 20,743.94	\$ 25,644.45
TOTAL	\$ 2,142,582.72	\$ 1,239,861.36	\$ 1,120,236.63	\$ 801,449.26	\$ 568,347.83

Income Tax Refund Offset Program

- Process
 - Request Participation (email is fine)
 - 30 Day Written Notice to Debtor
 - Sign MOU
 - Exchange of test file with technical team
 - Once approved, process can be repeated as often as necessary but required at least once per year
- Notes
 - Some vendors already have capabilities
 - Largest benefits in first two quarters of year
 - Better the data = better the results

Excise and Estate Tax

- Litter Tax Repealed
 - Effective 01/01/2024
 - [2023 Summary of Legislative Changes](#)
 - No renewals to be mailed
 - New business registrations still subject to \$25 until effective date



Liquor License Renewals

- Applications mailed mid-August annually
- Taxpayer accounts cleared as applications reviewed
- If not compliant, contact is initiated to taxpayers
- [Liquor License Renewal Certificate of Good Standing Check](#)
 - Begin mid-September
- Updates real-time

The screenshot shows the website for the State of Rhode Island Division of Taxation, Department of Revenue. The page is titled "Home" and features a "Member Sign In" section on the left. A central banner contains a reminder for sales tax filers: "**REMINDER** SALES TAX FILERS. When filing your sales tax return, please select RI STR SALES TAX RETURN for periods beginning January 2023". Below this, it states that customer support is available weekdays between 8:30am - 3:30pm at 401-574-8484 or via email at taxportal@tax.ri.gov. A note mentions that multi-factor authentication is now live, providing a higher level of account security. On the right, a "Popular Services" menu lists various links, with "Liquor License Renewals - Certificates of Good Standing" highlighted in yellow.

STATE OF RHODE ISLAND
Division of Taxation
Department of Revenue

Home

Member Sign In

Maximum of 3 sign-in Attempts are allowed. After 3 failed sign-in attempts, the account will be locked. Please use the Forgot UserID and/or Forgot Password links or wait 15 minutes to retry.

User ID
Please Enter User ID

Password
Password

SIGN IN

****REMINDER****
SALES TAX FILERS
When filing your sales tax return, please select RI STR SALES TAX RETURN for periods beginning January 2023

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.

Don't have your PIN? Unable to log in to your account? Many forms can be filed and paid without a PIN using our Same Day Services.
The File a Form link is located on the bottom left of this page.

Now Live: Multi-Factor Authentication. This will provide a higher level of account security, and a second layer of verification to the login process.

Popular Services

- [Tax Forms](#)
- [Administrative Decisions](#)
- [Advisories](#)
- [Where's My Refund](#)
- [Business Registration](#)
- [Reports](#)
- [Regulations](#)
- [Newsletters](#)
- [Contact Us](#)
- [Liquor License Renewals - Certificates of Good Standing](#)
- [Individual Mandate Reporting - NEW](#)

Liquor License Renewals

Applications mailed
mid-August annually

Taxpayer accounts
cleared as
applications reviewed

If not compliant,
contact is initiated to
taxpayers

Liquor License
Renewal Certificate of
Good Standing Check

- Begin mid-September
- Updates real-time

Best Practices



Annual W2 Submission Process

- Secure FTP Email tax.prodcontrol@tax.ri.gov
- Due by 01/31/23



Real Estate Conveyance Tax

- Returns are important to overall distribution



Portal Use

- All taxes paid in one system
- Can manage security based on uses



Refund Offset Program

- Provide refund file as often as is practical
- The more frequently the data is provided, the more accurate it is

Amanda Cirillo

Principal Tax Auditor

Excise and Estate Tax

Using the Taxpayer Portal

- Benefits of Portal
 - All taxes can be filed and paid from the same site
 - Future payment feature
 - Payments can be warehoused up to 364 days in advance on the Portal
 - Interactive to help ensure accurate filings with all required fields completed
 - All previous filing and payments for all tax types can be viewed
 - Banking information can be securely stored for future use
- Stats – 62,000 registered users have submitted 263K payments for over \$1.4B thus far in 2023

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

Visit www.taxportal.ri.gov and create a User ID and password.

The screenshot shows the homepage of the Rhode Island Division of Taxation Taxpayer Portal. At the top, the logo for the State of Rhode Island and the Department of Revenue is displayed, along with the text "STATE OF RHODE ISLAND Division of Taxation Department of Revenue". Below the logo is a "Home" navigation bar. The main content area is divided into several sections:

- Member Sign In:** A form with fields for "User ID" (with a placeholder "Please Enter User ID") and "Password", a "SIGN IN" button, and links for "Forgot User ID?" and "Forgot password?".
- New User?:** A link to "Create a New User".
- Don't Have a Portal User Account?:** A section with the text "Use our Same-Day Services" and links for "Make a Payment (same day withdrawal)" and "File a Form (alone or with payment)".
- Customer Support:** A text 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." Below this is a warning: "Don't have your PIN? Unable to log in to your account? Many forms can be filed and paid without a PIN using our Same Day Services. The File a Form link is located on the bottom left of this page." Below the text is a photograph of the Rhode Island State Capitol building.
- Popular Services:** A list of links including "Tax Forms", "Administrative Decisions", "Advisories", "Where's My Refund", "Business Registration", "Reports", "Regulations", "Newsletters", "Contact Us", "Liquor License Renewals – Certificates of Good Standing", and "Individual Mandate Reporting - NEW".
- Frequently Asked Questions:** A list of links including "Guest Bill Payments (Video)", "Guest Filing (Video)", "Portal Registration (Video)", "Portal User Guide", "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?".

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

Get PIN from Taxation (call us at 401-574-8484 or email taxportal@tax.ri.gov).

Log in using User ID and password.

The screenshot shows the homepage of the Rhode Island Division of Taxation Taxpayer Portal. At the top, the logo for the State of Rhode Island Department of Revenue is displayed. Below the logo, the text reads "STATE OF RHODE ISLAND Division of Taxation Department of Revenue". The main navigation bar includes a "Home" link. The central content area is divided into several sections:

- Member Sign In:** This section is circled in red. It contains a "User ID" field with the placeholder text "Please Enter User ID", a "Password" field with the placeholder text "Password", and a "SIGN IN" button. Below the fields are links for "Forgot User ID?" and "Forgot password?".
- Customer Support:** A text 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." Below this is a warning: "Don't have your PIN? Unable to log in to your account? Many forms can be filed and paid without a PIN using our Same Day Services. The File a Form link is located on the bottom left of this page."
- Popular Services:** A list of links including "Tax Forms", "Administrative Decisions", "Advisories", "Where's My Refund", "Business Registration", "Reports", "Regulations", "Newsletters", "Contact Us", "Liquor License Renewals – Certificates of Good Standing", and "Individual Mandate Reporting - NEW".
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A large image of the Rhode Island State Capitol building is positioned at the bottom center of the page.

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

Link User ID to Taxation using PIN.

The screenshot shows the top navigation bar of the Rhode Island Division of Taxation Taxpayer Portal. The header includes the state logo and the text "STATE OF RHODE ISLAND Division of Taxation Department of Revenue". A "Log Out" link is visible in the top right corner. Below the header is a light blue navigation bar with links for "Home", "Edit Personal Info", and "Message Center". The main content area features a welcome message on the left and a "Complete Your Registration" section on the right. The footer contains the text "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 Edit Personal Info Message Center

Welcome, **[Redacted]**
You last logged in on
Friday, 08/26/2022 09:13 AM

Complete Your Registration

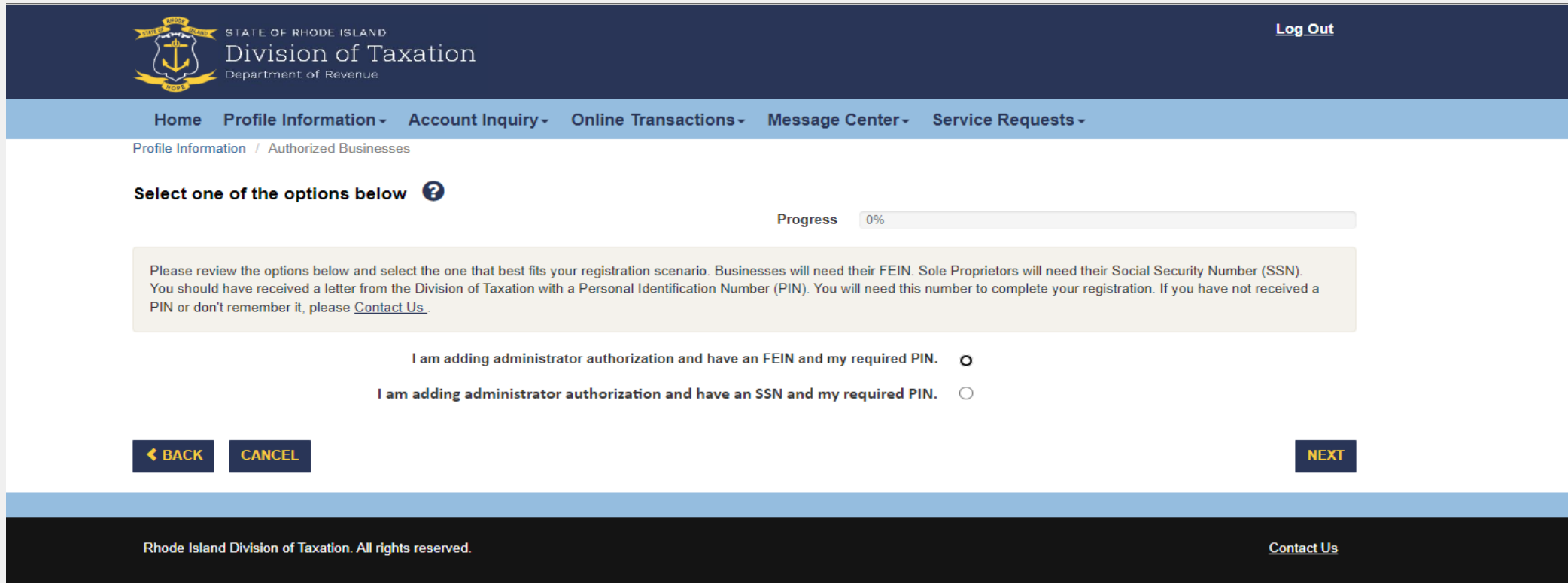
Administrator Users - To complete your initial registration, at least one portal user must be assigned this role before any additional Users can be registered. This individual will have the widest range of portal permissions. This individual may also authorize other individuals to access taxpayer account 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.

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

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

Link User ID to Taxation using PIN



The screenshot displays the Rhode Island Division of Taxation Taxpayer Portal. At the top, the state logo and "STATE OF RHODE ISLAND Division of Taxation Department of Revenue" are visible, along with a "Log Out" link. A navigation bar includes "Home", "Profile Information", "Account Inquiry", "Online Transactions", "Message Center", and "Service Requests". The current page is "Profile Information / Authorized Businesses".

The main content area prompts the user to "Select one of the options below" with a progress bar at 0%. A yellow box contains instructions: "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](#)."


Two radio button options are provided:







- 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.

Navigation buttons include "BACK", "CANCEL", and "NEXT". 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

The Account Administrator has access to all accounts

Tax Accounts 

Account Type 	ID 	Address 	Last Activity Date 	Current Balance 	Last Period Filed 
SALES/ RECONCILIATION	[REDACTED]	[REDACTED]	11/17/2022	\$10.21	12/31/2021
WITHHOLDING/ FILING	[REDACTED]	[REDACTED]	11/21/2022	(\$153,954.83)	09/30/2022
WITHHOLDING/ RECONCILIATION	[REDACTED]	[REDACTED]	01/13/2022	\$0.00	12/31/2020

Showing 6 to 8 of 8 entries



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

Account summary shows status of period for the accounts

Account Inquiry / View Tax Account Summary

Account Summary ?

The information below provides you with a summary of the information that is currently known to the Division of Taxation. If the Mailing Address is incorrect, use [Service Requests](#) from the menu bar and create a new Service Request, "Update Tax Account Address". From this page there is direct navigation to [File a Return](#), [Make a Payment](#) or [View Correspondence History](#).

Account Details

Taxpayer Name	[REDACTED]	Effective Date	09/30/2014
Account Type	ADMIN/ REAL ESTATE AND MOBILE HOME	End Date	
Account ID	Account ID		
Account Status	OPEN		

Mailing Address

[REDACTED]

Phone Number

Phone Number
Extension
Foreign Number

Email Address

[REDACTED]

Account Functions

- Account Management ?
- File Taxes
 - [File a Return](#)
- Make Payments
 - [Make a Payment](#)
- Document Management
 - [View Account License](#)
 - [View Correspondence History](#)

Filing Periods ?

Period Start Date	Period End Date	Balance	Period Status	Return Filed
10/01/2022	10/31/2022	\$0.00	InBalance	Filed
09/01/2022	09/30/2022	\$0.00	InBalance	Filed
08/01/2022	08/31/2022	\$0.00	InBalance	Filed
07/01/2022	07/31/2022	\$0.00	InBalance	Filed
06/01/2022	06/30/2022	\$0.00	InBalance	Filed
05/01/2022	05/31/2022	\$0.00	InBalance	Filed
04/01/2022	04/30/2022	\$0.00	InBalance	Filed
03/01/2022	03/31/2022	\$0.00	InBalance	Filed
02/01/2022	02/29/2022	\$0.00	InBalance	Filed
01/01/2022	01/31/2022	\$0.00	InBalance	Filed

Showing 1 to 10 of 101 entries

Navigation: [Home] [Previous] [1] [2] [3] [4] [Next] [Home]

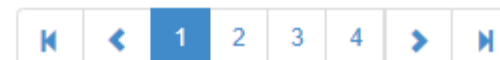
How do I file/pay? The Division of Taxation Taxpayer Portal

Overpaid periods where returns are not filed show those statuses. For escrow accounts like Real Estate conveyance, funds can not be distributed without returns.

Filing Periods

Period Start Date	Period End Date	Balance	Period Status	Return Filed
10/01/2022	10/31/2022	\$0.00	InBalance	Filed
09/01/2022	09/30/2022	\$0.00	InBalance	Filed
08/01/2022	08/31/2022	\$0.03	Underpaid	Filed
07/01/2022	07/31/2022	(\$123,510.05)	Overpaid	Not Filed
06/01/2022	06/30/2022	(\$0.01)	Overpaid	Filed
05/01/2022	05/31/2022	\$0.00	InBalance	Filed
04/01/2022	04/30/2022	(\$0.02)	Overpaid	Filed
03/01/2022	03/31/2022	(\$123,485.28)	Overpaid	Not Filed
02/01/2022	02/28/2022	(\$0.01)	Overpaid	Filed
01/01/2022	01/31/2022	\$0.00	InBalance	Filed

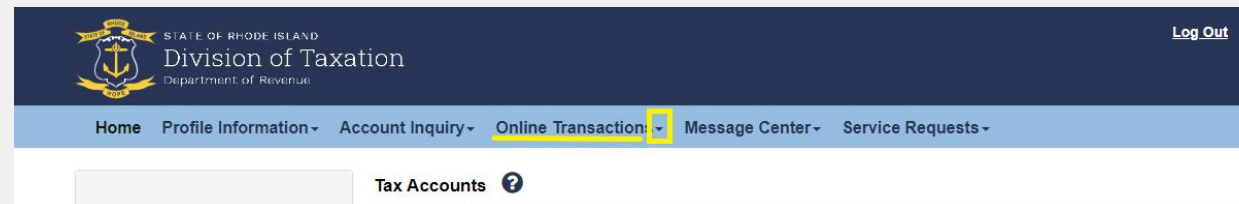
Showing 1 to 10 of 101 entries



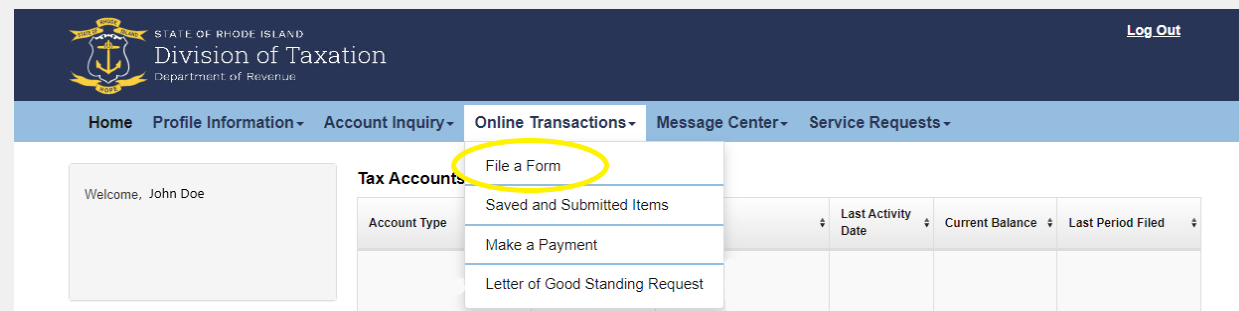
How do I file/pay? The Division of Taxation Taxpayer Portal

File a Form

From the Home screen select “Online Transactions” click on the small arrow to the right for drop-down menu.



In the drop-down menu select “File a Form.”



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

Complete the required drop-downs and select “Next”

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:

* Account: ADMIN/REAL ESTATE AND MOBILE HOME

* ID:

* Form Type: CONVEYANCE TAX RETURN

* Return Type:

* Filing Method: ORIGINAL DOCUMENT
AMENDED DOCUMENT

* Filing Period:

CANCEL NEXT

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

Complete all information needed and select Calculate.

- **Complete each applicable tab**
- **Real Estate Conveyance Example**
 - **Required to complete Schedule A**
 - **Schedule B and C can be replaced by attachment or completed**

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.

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. If you are filing using the Same Day Services option, some of this functionality may be unavailable. For full functionality, please register as a registered user for the portal.

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.

TAX RETURN INSTRUCTIONS
* indicates required field

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

Line #	Line Item	
1	RE Tax Collected	\$ <input type="text"/>
2	RE Amount Retained by Municipality	\$ <input type="text"/>
3	Net RE Tax Due	\$ <input type="text"/>
4	Total RE Tax Collected	\$ <input type="text"/>
5	Mobile Home Tax Collected	\$ <input type="text"/>
6	Amount Retained by Municipality	\$ <input type="text"/>
7	Net Mobile Home Tax Due	\$ <input type="text"/>
8	Return Tax Due	\$ <input type="text"/>

BACK **NEXT**

CANCEL **SAVE AND CONTINUE** **CALCULATE** **SUBMIT**

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

Summary Information An overview of the filing information is presented.

Home Profile Information- Account Inquiry- Online Transactions- Message Center- Service Requests-

Online Transactions / File a Tax Return

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	\$400.00
Total Payments Claimed	\$0.00
Forecasted Penalty Amount Due	\$0.00
Forecasted Underpayment Interest Due	\$0.00
Total Amount Due	\$400.00

[← BACK](#) [NEXT](#)

Select “Next”

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

Tax return signature will prompt you for an electronic signature to verify that you are authorized to file tax return.

Home Profile Information ▾ Account Inquiry ▾ Online Transactions ▾ Message Center ▾ Service Requests ▾

Online Transactions / File a Tax Return

Enter Tax Return - Signature

Under the penalties of perjury, I declare that I am authorized to file tax returns on behalf of the taxpayer represented on the return now being submitted online.
Please select the "Yes" button if you agree. Select the "No" button to cancel the submission and go back to the return.

NO **YES**

Select "Yes" to file return.

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

**This screen confirms the submission of your return.
Your next step is to make a payment.**

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: FR0005000601

Please print or save this number for future reference.

MAKE A PAYMENT NOW

RETURN HOME

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

Complete Payment Amount and Payment Method, select Next.

Form Payment [?](#) * indicates required field

Form Details

Taxpayer Name	DEWY DECIMAL	Period End Date	12/31/2022
Account		Amount Due	\$400.00
ID	Account ID:0000000000	Return Confirmation #	FR.0000000000

Total Tax	\$400.00
Forecasted Penalty	\$00.00
Amount Due	
Forecasted Underpayment	\$00.00
Interest Due	
Total Amount Due	\$400.00

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

* **Payment Method**

CANCEL **NEXT**

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

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

Complete the required information and select Submit.

- **Save your banking information for future use.**
- **Warehouse 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 20-Jan-2023.

Taxpayer Name DEWY DECIMAL Payment Amount \$400.00

Use an existing Bank Account

Please select a Bank Account test XXXXXS165

Add New Bank Account

* Bank Routing Number

* Bank Account Number

* Confirm Bank Account Number

* Bank Account Type

* Bank Account Holder Name

Nickname If you would like to make this bank account your default for future payment, enter a "Nickname".

Enter Payment Effective Date

* Effective Date

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

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

Confirm payment by selecting Confirm.
Payment Confirmation page offers details of submitted payments.

Confirm Payment ?

Please confirm the below payment to submit for processing

Payment Amount \$400.00
Payment Method

[← BACK](#) [CONFIRM](#)

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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 #	00000	Transaction Date	Friday, 01/06/2023
Status	In Process	Transaction Time	04:00 PM

Payment Information

Taxpayer Name	DEWY DECIMAL	Effective Date	Friday, 01/06/2023
Document Type	PAYMENT VOUCHER	Period Covered	12/31/2022
Amount Paid	\$400.00	Account Type	
Payment Amount	\$400.00		
Fee Amount	\$0.00		

ACH DEBIT Information

Bank Nickname	test	Routing Number	XXXXXX0120
Bank Account Type		Account Number	XXXXXX5165

Payment Details

Account Type	Identifier	Filing Period	Payment Amount
	Account ID 0-0000-0000	12/1/2022-12/31/2022	\$400.00

Showing 1 to 1 of 1 entries

[H](#) [←](#) [1](#) [→](#) [H](#)

You are invited!


- Taxpayer Portal invites you to join us during one of our regularly hosted virtual training sessions!
- We present a live in-Portal session to inform and enlighten taxpayers and tax professionals. Answer questions to increase your knowledge and comfort. All within the Taxpayer Portal through interactive virtual sessions.
- Sign up for email updates at www.tax.ri.gov to receive notifications of training sessions.
- Thank you for all that you do!

Electronic Filing & Payment Mandate

- Electronic filing and payment mandate for large business registrant taxpayers effective 01/01/2023
 - Large Business Registrant defined:
 - is operating a business whose combined annual liability for **all taxes** administered by the Division of Taxation for the entity is or exceeds \$5,000; or
 - is operating a business whose annual gross income is over \$100,000 for the entity
 - Penalties
 - \$50 per occurrence for failure to file electronically
 - 5% of tax amount or \$500, whichever is less for failure to pay electronically
 - Taxpayers with reasonable causes may be exempt on a case-by-case basis
 - Individuals and trusts filing personal or fiduciary income tax returns are not larger business registrants for the purposes of R.I. Gen Laws §44-1-31.2


Show Promoters and Venue Hosting Information

- Each Entertainment License is required to obtain a “Show Promoters Permit”
- Some city/towns require proof of the permit to obtain the license
- Will receive a “promoter’s packet” in this responsibilities sheet



STATE OF RHODE ISLAND
Division of Taxation
Department of Revenue

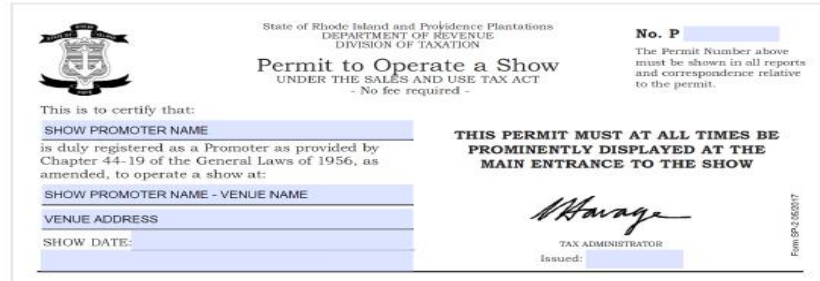
Responsibilities of all venues hosting shows



No promoter shall operate a show without obtaining a permit to operate the show in accordance with R.I. Gen. Laws [§ 44-19-1\(b\)](#).

R.I. Gen. Laws § 44-19-1(b)(1) mandates that every promoter of a show shall, at least ten (10) days prior to the opening of each show, file with the tax administrator a notice stating the location and dates of the show by completing the application ([form SP-1](#)).

Once approved, applicants will obtain a show promoter permit (example below).



State of Rhode Island and Providence Plantations
DEPARTMENT OF REVENUE
DIVISION OF TAXATION

Permit to Operate a Show
UNDER THE SALES AND USE TAX ACT
- No fee required -

No. P [Redacted]

The Permit Number above must be shown in all reports and correspondence relative to the permit.

THIS PERMIT MUST AT ALL TIMES BE PROMINENTLY DISPLAYED AT THE MAIN ENTRANCE TO THE SHOW

M. Havage
TAX ADMINISTRATOR
Issued: [Redacted]

Form SP-1 (06/2017)



This is to certify that:
SHOW PROMOTER NAME [Redacted]
is duly registered as a Promoter as provided by Chapter 44-19 of the General Laws of 1956, as amended, to operate a show at:
SHOW PROMOTER NAME - VENUE NAME [Redacted]
VENUE ADDRESS [Redacted]
SHOW DATE: [Redacted]

The permit must be displayed prominently at the main entrance to the show in accordance with R.I. Gen. Laws § 44-19-1(b).

Please contact the Division of Taxation with any question via email at tax.excise@tax.ri.gov or by phone at (401) 574-8955.


Thank you,
Excise Tax Section

As of August 15, 2023

Contact us  401-574-8955  www.tax.ri.gov

Show Promoters and Venue Hosting Information

- Checklist included in packet
- Allows for compliance with tax statutes
- Including local meals and beverage with vendor's own sales permit
- Direct all questions to Excise Tax Department



STATE OF RHODE ISLAND
Division of Taxation
Department of Revenue

Show Promoter Checklist



Promoters must:

- 1) Apply for the promoter permit at least ten (10) days prior to the opening of each show.
 - Note: A separate permit is required for each show held in Rhode Island.
- 2) Prominently display the promoter permit at the main entrance to the show.
 - No promoter shall operate a show without obtaining a permit.
- 3) Pick up the permit, along with the number of temporary vendor permits specified on your application, when approved.
- 4) Ensure all vendors have secured their permit packet.
 - The packet contains 4 carbon pages.
- 5) Ensure all Rhode Island vendors holding a Rhode Island sales tax permit show the promoter their valid and current permit.
 - Promoter is required to maintain a copy of this permit.
- 6) Ensure all permits are on display at each vendor booth.
- 7) Collect the pink and white copies of each vendor packet at the close of the show.
- 8) Collect a check for the sales tax collected from each vendor at the close of the show. Collect pink copy and check together.
 - Collect checks and/or money orders only. Cash cannot be accepted.
- 9) Deliver pink forms and checks to the Division of Taxation on or before the 20th of the month following the close of the show.
 - Division of Taxation office is located at the Powers Building, 1 Capitol Hill, Providence, RI 02908

Note: Any vendor selling food/beverages is required to have a sales tax permit and must also pay the litter permit fee, which is \$25.00 for periods through 12-31-2023, after which the litter permit will be eliminated. A food vendor must submit both the sales tax return and the meals and beverage return to the promoter at the end of the show.

Please contact the Division of Taxation with any question via email at tax_excise@tax.ri.gov or by phone at (401) 574-8955.

As of August 3, 2023

Contact us  401-574-8955  www.tax.ri.gov

Loriann Baccari

Principal Tax Auditor

Excise and Estate Tax

Real Estate Conveyance Tax – Before and After

- 2021 law: [R.I. Gen. Laws § 44-25-1](#) et seq.
- Under the 2021 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.
- 2021 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 on **residential** real estate transactions.
- 1/1/2022 formula: $(\text{Total Sales Price} \div \$500) \times \$2.30$ plus $(\text{Amount over } \$800\text{K} \div \$500) \times \$2.30 = \text{Tax Due}$

Real Estate Conveyance Tax – Before and After

R.I. Gen. Laws § 44-25-1(b) In addition to the tax imposed by subsection (a), there is imposed, on each deed, instrument, or writing by which **any residential real property** sold is granted, assigned, transferred, or conveyed to, or vested in, the purchaser or purchasers, or any other person or persons, by his, her, or their direction, or on any grant, assignment, transfer, or conveyance or such vesting, by such persons that has the effect of making any real estate company an acquired real estate company, when the consideration paid exceeds eight hundred thousand dollars (\$800,000), a tax at the rate of two dollars and thirty cents (\$2.30) for each five hundred dollars (\$500), or fractional part of it, of the consideration in excess of eight hundred thousand dollars (\$800,000) that is paid for the purchase of property or the interest in an acquired real estate company (inclusive of the value of any lien or encumbrance remaining at the time the sale, grant, assignment, transfer, or conveyance or vesting occurs, or in the case of an interest in an acquired real estate company, a percentage of the value of such lien or encumbrance equivalent to the percentage interest in the acquired real estate company being granted, assigned, transferred, conveyed, or vested).

Real Estate Conveyance Tax – Before and After

REAL ESTATE CONVEYANCE TAX CALCULATION

Current Formula	$(\text{Total Sales Price} \div \$500) \times \$2.30 = \text{Tax Due}$
Jan. 1, 2022 Formula	$((\text{Total Sales Price} \div \$500) \times \$2.30) + ((\text{Sales price} - \$800\text{K} \div \$500) \times \$2.30) = \text{Tax Due}$

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%)
was	\$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

Real Estate Conveyance Tax - Example

<u>Examples</u>	<u>Property Selling price</u>	<u>Tax Rate Tier 1 @ \$2.30 insert in line 3</u>	<u>Amount over \$800K</u>	<u>Tax Rate Tier 2 @ \$2.30 insert in line 6</u>	<u>Total Tax due insert in line 7</u>
1	\$ 1,000,000.00	\$ 4,600.00	\$ 200,000.00	\$ 920.00	\$ 5,520.00
2	\$ 800,000.00	\$ 3,680.00	\$ -	\$ -	\$ 3,680.00
3	\$ 5,000,000.00	\$ 23,000.00	\$ 4,200,000.00	\$ 19,320.00	\$ 42,320.00
4	\$ 195,000.00	\$ 897.00	\$ -	\$ -	\$ 897.00
5	\$ 300,000.00	\$ 1,380.00	\$ -	\$ -	\$ 1,380.00
6	\$ 105,240,000.00	\$ 484,104.00	\$ 104,440,000.00	\$ 480,424.00	\$ 964,528.00

FAQs

Common questions relating to Real Estate Conveyance Tax changes:

- Is the additional tax on all transactions or just residential properties?
- What is residential real property?
- Are multifamily homes considered commercial?
- Are mixed-use properties considered “residential” for purposes of the additional tax?
- How should real estate conveyance be allocated when property is located across two towns? Where should the tax be paid?
- What exemptions exist for the real estate conveyance tax?

FAQs

Q: Is the additional tax on all transactions or just residential properties?

A: The additional tax of \$2.30 per \$500 for amounts over \$800,000 applies to residential property transactions.

R.I. Gen. Laws § 44-25-1, Enacted in FY 22 Appropriation Bill - House Bill 6122Aaa

Q: What is residential real property?

A: Residential real property is determined based on classifications by each city or town.



FAQs

Q: Are multifamily homes considered commercial?

A: As mentioned on previous slide, the property type would be based on classifications by each city or town.



FAQs

Q: Are mixed-use properties considered “residential” for purposes of the additional tax?

A: If a property is classified as both residential and commercial (or mixed-use with a residential component) within a city/town, then the portion of the property that is residential would be subject to the additional tax to the extent the consideration apportioned to the residential component exceeds \$800,000.

FAQs

Q: How should real estate conveyance be allocated when property is located across two towns? Where should the tax be paid?

A: The closing attorney needs to determine how much of the property (value) is located in each municipality to allocate the tax.

FAQs

Q: What exemptions exist for the real estate conveyance tax?

A: [R.I. Gen. Laws § 44-25-2](#) covers all exemptions.

- instrument or writing given to secure a debt.
 - A refinancing or some financing with no change in ownership including equity loans
- Real estate sales by the United States, the state of Rhode Island, or its political subdivisions.
- Real estate sale of a mobile or manufactured home community to a resident-owned organization as defined in [R.I. Gen. Laws § 31-44-1](#)
- Real estate sales to the state of Rhode Island or any of its political subdivisions.
- Specific exemption from Acquired Real Estate for Affordable Housing Development in R.I. Gen. Laws § 44-25-2(f)

Section Contact Information

Taxation Self-Service Portal Help

- Phone: 401-574-8484
- Email: taxportal@tax.ri.gov

Help includes PIN requests, setting up an online account, filing a return on the Portal or making a Portal payment.

Sales & Excise Tax

- Phone: 401-574-8955
- Email: Tax.Excise@tax.ri.gov

Questions?



Thank you



STATE OF RHODE ISLAND

Division of Taxation

Department of Revenue

