



# Rhode Island Department of Revenue

## Division of Taxation

ADV 2024-20  
Tax Administration

ADVISORY FOR TAXPAYERS AND TAX PROFESSIONALS  
June 18, 2024

### Sales permits soon to be mailed

*Cigarette dealer's licenses and tax coupon booklets also arriving soon*

PROVIDENCE, R.I. – Retailers can expect to receive sales permits covering the period from July 1, 2024, to June 30, 2025.

### Reminders

The RI Division of Taxation has four main reminders for you regarding sales permits:

1. If you have not received your sales permit by July 1, 2024, contact the Division's Compliance & Collections, Registration, and Taxpayer Experience Section. The best way to contact us is by email at [Tax.Collections@tax.ri.gov](mailto:Tax.Collections@tax.ri.gov) or by phone from 8:30 a.m. to 3:30 p.m. on business days at (401) 574-8941.
2. The Division would also like to remind you that while there is **no longer a \$10 permit renewal fee**, permit holders **must still renew** their retail sales tax permits, on the [Taxpayer Portal](#) or by mailing their [renewal form](#)<sup>1</sup> to:

Rhode Island Division of Taxation  
One Capitol Hill  
Providence, RI 02908

3. Remember that renewals of permits to make sales at retail are mailed to permit-holders who have filed their permit renewal applications in a timely manner and are not delinquent on their Rhode Island state taxes.
4. If you have not yet renewed your sales permit for the year that begins July 1, 2024, do so now. Complete your renewal form on the Division of Taxation's [Taxpayer Portal](#) for the fastest service.

### Permit Colors

**Sales Permit:** For the year beginning July 1, 2024, the color of your permit to make sales at retail is blue. This differs from the yellow permit you received for the year ending June 30, 2024.

**Cigarette Dealer's License:** In addition to your sales permit, if you have a cigarette dealer's license, you can expect to receive your new license shortly. It will arrive in a separate mailing from your sales permit. For the year beginning July 1, 2024, your

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<sup>1</sup> Reminder: the Rhode Island Electronic Filing Mandate requires that larger business registrants use electronic means to file returns and remit taxes. A "larger business registrant" is defined as any person who:

1. Operates as a business whose combined annual liability for all taxes administered by the Division of Taxation for the entity is or exceeds \$5,000; or
2. Operated as a business whose annual gross income is over \$100,000 for the entity.

cigarette dealer's license will be green as opposed to your blue license for the year ending June 30, 2024.

### **Sales tax coupon booklets**

The Division reminds retailers that the best way to pay their Rhode Island sales and use tax is electronically. If you must pay by check, remember to use the sales tax return/payment coupons mailed to you by the Division. The first return/payment deadline of the new fiscal year is August 20, 2024.

Your sales tax coupon booklet is different from your sales permit or cigarette dealer's license and will be mailed separately.

If you remit sales and use tax electronically, you don't need a booklet and will not be mailed one. You will still receive your sales permit by postal mail.

The Division has [posted a calendar](#) showing the deadlines for remitting sales tax. The calendar also shows deadlines for remitting certain other levies.

The Electronic Filing Mandate may apply to certain entities. For entities that fall under the Electronic Filing Mandate, filing and paying through the [Taxpayer Portal](#) ensures compliance with the mandate's requirements. For more information on Rhode Island's Electronic Filing Mandate, visit the Division's dedicated [Electronic Filing Mandate webpage](#).

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*The Rhode Island Division of Taxation, part of the Rhode Island Department of Revenue, is open to the public from 8:30 a.m. to 3:30 p.m. business days. For more information, contact the Division of Taxation at (401) 574-8829 or see <https://tax.ri.gov/about-us/contact-us>.*

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