



Rhode Island Department of Revenue

Division of Taxation

ADV 2024-31
Tax Administration

ADVISORY FOR TAXPAYERS AND TAX PROFESSIONALS
December 5, 2024

Discontinuance of two filing fees *For periods after January 1, 2025*

PROVIDENCE, R.I. – The Division of Taxation reminds taxpayers that the passage of the State Fiscal Year 2025 budget has removed two fees, one for qualifying charitable organizations, and one related to estates.

For Qualifying Charitable Organizations

In Rhode Island, Sales Tax Exemption Certificates are valid for four (4) years from the date of issuance. As of January 1, 2025, the \$25.00 fee for the application for, or renewal of, a Sales Tax Exemption Certificate for qualifying charitable, educational, and religious organizations will no longer be required.

The application and renewal requirements have not changed. The change relates only to fees.

Any specific questions related to obtaining or renewing a Sales Tax Exemption Certificate can be directed to the Division's Audit and Investigation Unit by email at Tax.Audit@tax.ri.gov, or by phone at 401-574-8962, between 8:30 a.m. and 3:30 p.m. on business days.

For Estates

For decedents with dates of death on or after January 1, 2025, the \$50 filing fee will no longer be imposed in accordance with the removal of the fee from Rhode Island statute.

Please note that for decedents with dates of death before January 1, 2025, the Estate Tax filing fee of \$50 is still required, including for Estate Tax returns that are filed on or after January 1, 2025.

The processes and filing requirements for Estate Tax returns have not changed. The change relates only to fees. The filing requirements for estates otherwise remain unchanged.

Any specific questions related to the Estate Tax or estate filing requirements may be directed to the Division's Estate Tax Section by email at Tax.Estate@tax.ri.gov, or by phone at 401-574-8829 option #6, between 8:30 a.m. and 3:30 p.m. on business days.

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>.
