



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

Rhode Island Tax Updates
Presentation to NATP

January 9, 2025

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Chief Revenue Agent
Personal and Corporate Income Tax
Section

Agenda

- About Us: Division of Taxation
- Personal and Corporate Income Tax
- Additional updates:
 - Compliance and Collections, Registration, and Taxpayer Experience
 - Tax Forms
 - Taxpayer Experience Office
- Questions
- Closing remarks
- Appendix: Tax Resources

About Us

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

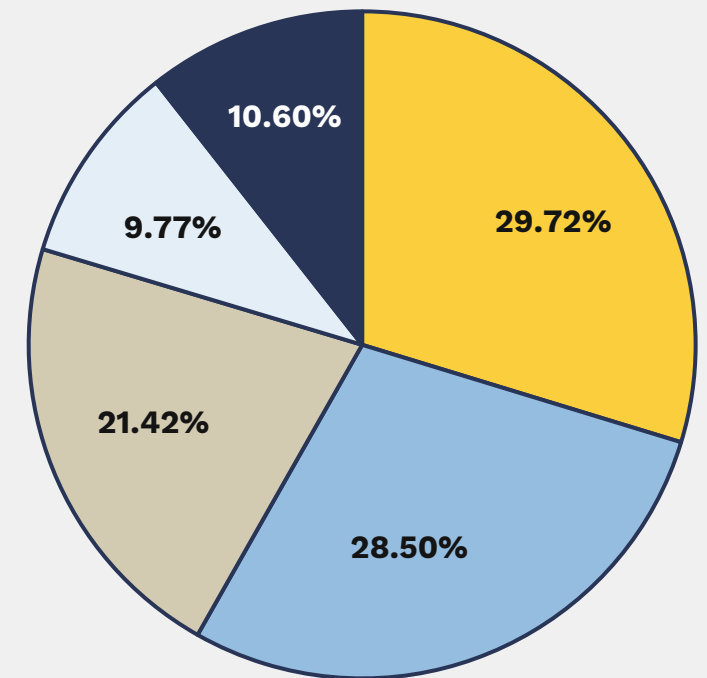
- The Rhode Island Division of Taxation employs **228 tax professionals**, administering more than **59 different taxes and fees**.
- Taxes represent **the most significant source of General Fund revenue** for Rhode Island – funds used to help pay for vital services including public safety, education, transportation, and recreation for all Rhode Islanders.
- Each year, the Division **collects and distributes more than \$5.14 billion** in funds to the State, municipalities, and other agencies (as of FY 24).

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 2024 (\$, In Millions)

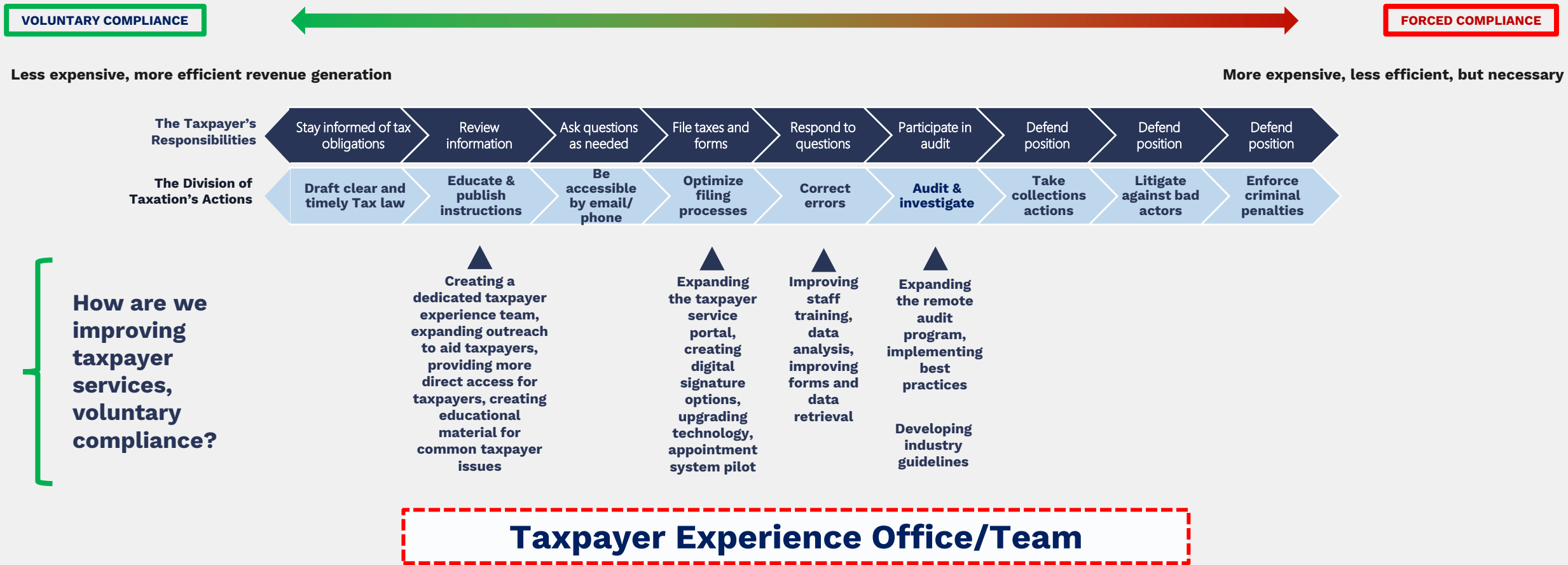
FY24 Receipts: \$5.14B



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

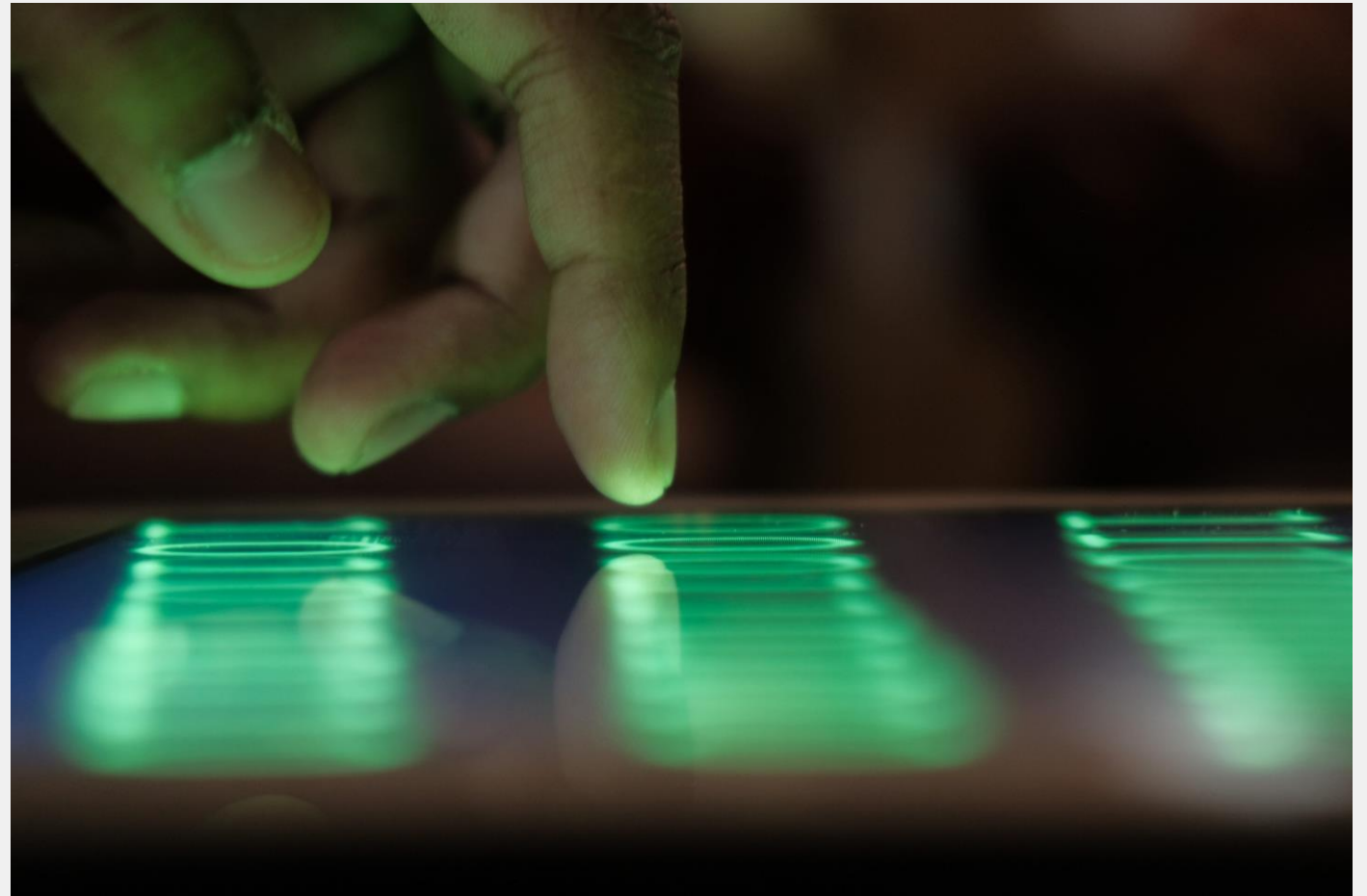
Division of Taxation: Mission

The Tax Administration Efficiency Continuum



Fraud Trends

- IRS/States/Tax Software Industry collaborating on fraud detection and prevention and monitoring data/trends through the IDTTTF-ISAC and the Security Summit.
- [How Do You Report Suspected Tax Fraud Activity? | Internal Revenue Service \(irs.gov\)](#)
- [Dirty Dozen | Internal Revenue Service \(irs.gov\)](#)
- Criminals are becoming more creative, with better technology, and means to perpetrate fraud.



How to Mitigate Fraud

- Consistently update software and operating systems with latest patches—outdated applications and operating systems are the most targeted vulnerabilities for ransomware.
- Train your staff about phishing, cyber security and to look carefully at emails before responding. Check and double check.
- Multifactor Authentication/Strong Passwords.
- Back up data on a regular basis; maintain it on a separate device and store it offline.
- Implement a disaster recovery plan.
- Check the Taxpayer Portal: [RI Taxpayer Portal](#).
- [How Do You Report Suspected Tax Fraud Activity? | Internal Revenue Service \(irs.gov\)](#).
- Reach out to the RI Division of Taxation: [Contact Us | RI Division of Taxation](#).

Personal and Corporate Income Tax

- Personal Exemptions \$4,950
- Standard Deduction
 - Single \$10,550
 - Joint/Qualifying Widow(er) \$21,150
 - HOH \$15,850
 - Married filing Separately \$10,575

- Exemption and Deduction Phaseout Amounts
 - \$246,450 – \$274,650

2024 Tax Year
Inflationary changes

- Social Security Amounts
 - Single \$104,200
 - Joint \$130,250
- Pension and Annuity
 - Single \$104,200
 - Joint \$130,250

- Property Tax Relief Credit \$675
 - Income Limitation \$39,275

Personal and Corporate Income Tax

“Where’s My Refund?” Update

Our "Where's My Refund?" tool has been updated so taxpayers can view their refund status in real time.



Personal and Corporate Income Tax

“Where’s My Refund?” Update

Our "Where's My Refund?" tool has been updated so taxpayers can view their refund status in real time.

The screenshot shows the 'Where's My Refund?' tool interface for the Rhode Island Division of Taxation. The header includes the state seal and the text 'STATE OF RHODE ISLAND Division of Taxation Department of Revenue'. Below the header is a navigation bar with 'Home' and 'Where's my refund'. The main heading is 'Check the status of your state personal income tax refund'. A message states: 'Access this secure website to see if the Division of Taxation received your return and whether your refund was processed. To view your refund status, you will need the following information as shown on your return: The filing year for which you would like to check the status (you can only search for refunds starting with tax year 2020.); Your social security number; and The expected refund amount (this is the amount on your return when you filed).' Below this is the 'Document Information' section with three required fields: '* Tax Year' (a dropdown menu), '* Social Security Number' (a text input), and '* Expected Refund' (a text input). A red asterisk indicates required fields. There is also a CAPTCHA section with a checkbox 'I'm not a robot' and a 'reCAPTCHA' logo. At the bottom of the form are two buttons: 'CHECK STATUS' and 'CLEAR'. A 'HOME' button is located in the bottom right corner of the form area. 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

Home / Where's my refund

Check the status of your state personal income tax refund ?

Access this secure website to see if the Division of Taxation received your return and whether your refund was processed.

To view your refund status, you will need the following information as shown on your return:

- The filing year for which you would like to check the status (you can only search for refunds starting with tax year 2020.);
- Your social security number; and
- The expected refund amount (this is the amount on your return when you filed).


Document Information

* indicates required field

* Tax Year

* Social Security Number

* Expected Refund

☐ I'm not a robot 

CHECK STATUS CLEAR

HOME

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

Personal and Corporate Income Tax

“Where’s My Refund?” Update

- The updated version of our "Where's My Refund?" tool now provides detailed real-time information.
 - The approval status of the refund.
 - Additional information that needs to be provided for the refund to be processed.
 - Information on when the taxpayer can expect to receive their refund.
- To access the updated "Where's My Refund?" tool, visit the Division of Taxation's website at <https://tax.ri.gov>.
 - You can also access the tool directly from <https://www.ri.gov/taxation/refund/>.

Personal and Corporate Income Tax

Legislative Changes – Impacting Tax Year 2025

- Pass-through Entity Tax Credit Percent
 - Decreases the credit percentage that the individual receives for the tax paid by the entity from 100% to 90%.
- Cannabis - Allowance of 280E Deduction
 - Allows for a deduction for the business expenses disallowed federally by IRC 280E.
- Net Operating Loss (NOL) Carryforward
 - Increases the number of years that a business may use a NOL carryforward from 5 to 20 years.
- Pension Income Modification Increase
 - This change increases the Pension and Annuity Income Modification from \$20,000 to \$50,000 (or \$100,000 for filers married filing jointly). It does not change the qualifying income thresholds.

Personal and Corporate Income Tax

Withholding

- All employers will receive a “Withholding Account Summary” notice from the RI Division of Taxation.
 - Sent in December of each year informing them of required due dates for payment of their taxes withheld and their return filings for the upcoming calendar year.
- Effective with Tax Year 2024, the process for filing W-2s, W-3s, and 1099s is changing.
 - Employers and/or their authorized representative will be able to submit properly formatted W-2 and 1099 files electronically using the R.I. Division of Taxation’s Taxpayer Portal.

Personal and Corporate Income Tax

Withholding

Updates

- Withholding booklet. →
- Letter of Intent (LOI) specific to Withholding for this season for software vendors.



Personal and Corporate Income Tax

Withholding

How do I file W-2s?

- If you are an employer submitting W-2s for your business, you can:
 - Upload your W-2 file in Taxation's Portal, or
 - Send your W-2 file on a CD or DVD to the Division of Taxation.
- If you are an accounting firm submitting W-2s for your client(s) AND you are authorized to access your client(s) Taxpayer Portal account, you can upload one file containing your client(s) W-2 information via the Portal.
- If you are a payroll company or third-party vendor registered as a bulk filer, you can upload bulk files containing your clients W-2 information via the Portal.

Personal and Corporate Income Tax

Withholding

How do I file W-2s? (continued)

- NOTE: **Regardless of the filer type**, the W-2 file **must** be in the proper [EFW2 format](#).
- See the [Withholding Filing Requirements Guide](#) for information on the EFW2 file requirements and specifications.
- This file format is the same as last year's.

Or click/tap the guide, right.

**STATE OF
RHODE ISLAND
DIVISION OF
TAXATION**

**WITHHOLDING
TAX FILING &
TRANSMITTAL
REQUIREMENTS**



Personal and Corporate Income Tax

Withholding

How do I file W-3s?

- If you are an employer submitting W-3s for your business, you can:
 - Upload your W-3 file in the Taxpayer Portal, or
 - Send your W-3 file on a CD or DVD to the Division of Taxation.
- If you are an accounting firm submitting W-3s for your client(s) AND you are authorized to access your client(s) Taxpayer Portal account, you can upload one file containing your client(s) W-3 information via the Taxpayer Portal.
- If you are a payroll company or third-party vendor registered as a bulk filer, you can upload bulk files containing your clients W-3 information via the Taxpayer Portal.

Personal and Corporate Income Tax

Withholding

How do I file W-3s? (continued)

- NOTE: This process will replace the prior process of uploading to the secure EFT link sent to you by Tax.ProdControl@tax.ri.gov.

More information in the [guide](#), right. →

**STATE OF
RHODE ISLAND
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**WITHHOLDING
TAX FILING &
TRANSMITTAL
REQUIREMENTS**

Personal and Corporate Income Tax

Withholding

How do I file 1099s?

- If you are an individual submitting 1099s for your business:
 - You can upload your 1099 file in your Withholding account in the Taxpayer Portal.
- If you are an accounting firm submitting 1099s for your client(s):
 - You can upload your 1099 file in the Taxpayer Portal.
- If you are a payroll company or third-party vendor registered as a bulk filer:
 - You can upload bulk files containing your clients 1099 information via the Taxpayer Portal.
 - *To register as a bulk filer, complete and submit the Payroll Letter of Intent found on the [Software Developers page](#).*
- NOTES:
 - Regardless of the filer type, the 1099 file must be in the proper [FIRE format](#). See the [Withholding Filing Requirements Guide](#) for information.
 - 1099s should only be filed with the Division of Taxation if there is Rhode Island withholding listed on the 1099.

Personal and Corporate Income Tax

Fiduciary

- Filed on Form RI-1041
- Fiduciary income follows federal tax treatment on most items of income
- Follows same increasing/decreasing modifications as personal income tax
- Flow through income to beneficiary(s) is on Line 19 of Federal 1041
 - Nonresident beneficiaries subject to pass-through withholding on Schedule PTW
 - Schedule PTE available for Tax Year 2024
 - K-1 reporting on the flow through income

State of Rhode Island Division of Taxation
2023 RI-1041
Fiduciary Income Tax Return

23101799990101

You must check a box:

☐ Estates and Trusts
☐ Bankruptcy Estate
☐ Amended Return

Name of estate or trust _____ Federal employer identification number _____

Name and title of fiduciary _____

Address 1 _____

Address 2 _____

City, town or post office _____ State _____ ZIP code _____ E-mail address _____

Year End ☐ Calendar Year: 01/01/2023 through 12/31/2023 ☐ Fiscal Year: beginning MM/DD/2023 through MM/DD/2024

Income

1 Federal total income of fiduciary from Federal Form 1041, line 9..... 1

Personal and Corporate Income Tax

Pass-Through Entity Changes

Pass-Through Withholding

Tax Year 2023:
Use BUS-EST
instead of RI-
1096PT-ES

04/15/23

Tax Year 2023:
Use BUS-EXT
instead of RI-
4868PT or filing of
Entity Return with
PTW Schedule

03/15/24

Tax Year 2023:
Filing of Entity
Return on
extension with
PTW Schedule

09/15/24

Tax Year 2024:
Use of BUS-
EST with Entity
checkbox
instead of PTE
checkbox

04/15/24

Tax Year 2024:
Use of BUS-
EXT with Entity
checkbox
instead of PTE
checkbox or
filing of entity
return with
PTE Schedule

04/15/25

Tax Year 2024:
Filing of entity
return with PTE
Schedule on
extension

09/15/25

Pass-Through Entity Tax

Personal and Corporate Income Tax

TY 2024 Updated Filing Options

MeF

- RI-1040
- RI-1120C, RI-1120S, RI-1065 (with PTE & PTW Schedules)
- RI-1041 (with PTE & PTW Schedules)
 - (PTE for corp. only)
 - May issue a K1 to its beneficiaries, but it cannot receive a K1 that notes PTE credit.
- Return Payments
- Extensions

Portal

- Extensions
- Estimates

Estimates Available on Paper*

- RI-1040ES
- BUS-EST
- RI-1041ES

*Please note, if the taxpayer is an entity subject to RI's Electronic Filing Mandate, filing on paper may subject the taxpayer to penalties.

Personal and Corporate Income Tax

Pension and Annuity Modification – Tax Year 2024

- Modification cap = \$20,000 (increasing to \$50,000 in Tax Year 2025)
- Inflation increase to current AGI limit
 - For 2024: Single – For 2024: Single – \$104,200/ Joint – \$130,250
- Modification is based on full retirement age of 66 years and 8 months
 - Born on or before May 1, 1958
- All filing statuses (single, separate, head of household, married joint, or widow(er))
- Once AGI limitations are passed, no modification
- Does not include IRAs
- \$20,000 limitation applies per individual for pension/annuity - unlimited for SSI
- “Rhode Island Retirement Income Tax Guide - Modifications For Retirement Income”
 - Produced annually (TY 2024 version to be forthcoming) - [TY 2023 version is online](#)

Personal and Corporate Income Tax

Earned Income Tax Credit Reminders

- The Rhode Island EITC is in addition to the Federal EITC.
 - Rhode Island EITC rate is a percentage of the Federal EITC amount: 2018-2023=15.0%, **2024-2025=16.0%**.
- RI EITC is a refundable credit, which means the credit will be refunded to the taxpayer to the extent it exceeds the taxpayer's tax liability.
- RI tax preparer's regulation includes guidance on due diligence requirements and records retention for EITC and RI-1040H Property Tax Credit. [Tax Preparer's Regulation 280-RICR-20-55-4.](#)

Personal and Corporate Income Tax

Earned Income Tax Credit Reminders

- RI conforms to federal eligibility and income thresholds.
 - We do also review and approve or deny, if denial is warranted.
 - If credit ineligibility is suspected, we may need to take extra steps to validate the EITC claim.
- Other points to consider:
 - Returns without expenses
 - Documentation for income reporting (e.g. requests for licenses, records, statements, etc.)

Personal and Corporate Income Tax

Earned Income Tax Credit Reminders

- NAICS Codes:
 - Schedule C must be submitted with a valid NAICS code
 - NAICS code should be 6 digits & match closely to a valid business activity code (per IRS)
 - Check that invalid NAICS codes are not carried over from prior years

Visit [census.gov](https://www.census.gov) for more information on NAICS Codes.

SCHEDULE C (Form 1040)		Profit or Loss From Business (Sole Proprietorship)		OMB No. 1545-0074	
Department of the Treasury Internal Revenue Service		Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041; partnerships must generally file Form 1065. Go to www.irs.gov/ScheduleC for instructions and the latest information.		2023 Attachment Sequence No. 09	
Name of proprietor				Social security number (SSN)	
A Principal business or profession, including product or service (see instructions)				B Enter code from instructions	
C Business name. If no separate business name, leave blank.				D Employer ID number (EIN) (see instr.)	
E Business address (including suite or room no.)					

Personal and Corporate Income Tax

Non-resident Real Estate Withholding

- Referred to as “71.3 Withholding”
- Any seller that is not an individual is required to obtain an EIN per the IRS.
 - Link - [Do you need an EIN? | Internal Revenue Service \(irs.gov\)](https://www.irs.gov/individuals/international/taxpayers/need-ein)
- If property is owned by a LLC or Trust, required to provide the selling entity’s info, not the individual’s information.
- Discharges should match the election forms if the election method was used.
- Please make every attempt to adhere to the 20-day rule, regarding submissions
 - We must receive the election form 20 or more days before the date of the closing.
 - Please remember - most mail is received 3 to 5 days after it is mailed.
 - Do not submit forms with a past date.
 - Avoid mail delays by using our email process:
 1. Email: Tax.NonRes713@tax.ri.gov.
 2. Always include the name of the seller and the property address in the email subject line.
 3. Remittances that require payment cannot be emailed.
 4. Complete forms entirely.

Personal and Corporate Income Tax

Non-resident Real Estate Withholding

- Helpful Links
 - Latest Advisory regarding electronic signature submission:
https://tax.ri.gov/sites/g/files/xkgbur541/files/2022-11/ADV_2022_32_electronic_signature.pdf
 - Non-resident Real Estate Withholding forms:
<http://www.tax.ri.gov/taxforms/nrrewh.php>

Personal and Corporate Income Tax

Income Requests

Penalty Waivers

- Requests should be in writing and all balances should be paid in full less the penalty.
- Allow at least 30 days to process.
- Notification will be sent to the taxpayer once processed.

Requests for Information

- Responses should be **received within 20 days** of request.
- Documentation can be mailed, emailed, faxed, or submitted through drop box.
- **Email** or **fax** encouraged, as it allows for proof of receipt.
- Once response is submitted, please allow **5 business days** before checking the status.
- **Only send copies**, we are not responsible for originals sent via mail.

Personal and Corporate Income Tax

Income Tax Forms Best Practices

Common Errors:

- Incorrect Federal identification numbers. ID numbers are used to verify withholding amounts.
- Use the correct code for the document on Sch W (“P” or “G”).
- Late employer filings could delay withholding verification.
- “Other payments” on RI-1040, line 14f and RI-1040NR, line 17e, generally will be used for extension payments only - do not include RI-TDI.
- Do NOT include Non-resident Real Estate Withholding on Schedule W (should be included on RI-1040NR, Line 17c).
- Make sure the taxpayer’s name is consistent year to year
- Non-resident allocation indicators and schedules
- Include all schedules with Amended RI-1040, even if nothing has changed.

Personal and Corporate Income Tax

Single Member LLC vs Sole Proprietor

Single Member LLC

- Entity separate from its owner
- Registered as an entity with RI Department of State
- Has liability protection—limited to investment
- Registration date—dissolution date
- Subject to annual charge (currently \$400) on separate tax form for state purposes

Similarities

- Files Form 1040 reporting on Schedule C, E or F to pay federal income taxes
- Files RI-1040/RI-1040NR to pay state income tax on Federal AGI including Schedule C income

Sole Proprietor

- Owner is the entity
- Can register a trade name with local municipality
- Personal liability
- No dissolution to close business
- No separate filing requirement or annual charge

Personal and Corporate Income Tax

Section Contact Information

Personal Income Tax

- Phone: 401-574-8829 Option #3
- Email: Tax.Assist@tax.ri.gov

Non-resident Real Estate Withholding

- Phone: 401-574-8829 Option#4
- Email: Tax.NonRes713@tax.ri.gov

Corporate Income Tax

- Phone: 401-574-8829 Option #6
- Email: Tax.Corporate@tax.ri.gov

Additional Division of Taxation Updates



STATE OF RHODE ISLAND

Division of Taxation

Department of Revenue

Compliance and Collections

Installment Agreements: What You Need to Know

Requirements:

- Complete Installment Agreement Request: [Form RI-9465](#)
- Full compliance with all filing requirements

Option 1

High likelihood for approval:

- You have a total balance greater than \$1,000
- Remit 50% Down
- Remaining balance must be paid in 12 installments or less

Result

Option 2

You may still be approved if you complete these steps:

- Complete Income/Expense Statement section of form RI-9465, Installment Agreement Request for review
- Provide any backup documentation requested

Result

Moving forward:

- Must continue to stay in compliance with filings and payments
- Interest and penalties continue to accrue until tax portion of liability is paid in full (if applicable)

Compliance and Collections

Offers in Compromise: What You Need to Know

Qualifications:

- If debt is excessive, Illegal, or uncollectible [Regulation 280-RICR-20-00-6](#)

Requirements:

- Complete [Form RI-656](#)
- Complete [Form 433A](#) or [Form 433B](#)
- Full compliance with all filing requirements

Documentation Needed:

- Financial Statements and verification of reason request may be required

Compliance and Collections

Expansion of Rhode Island's Tax Delinquent Public Disclosure List

- Previously:
 - Two lists posted on the Division of Taxation's website.
 - One includes up to 100 taxpayers with the largest amount of delinquent personal income tax.
 - Second list includes up to 100 taxpayers with the largest amount of delinquent business taxes.
- Now:
 - Two lists posted on the Division of Taxation's website.
 - Criteria for inclusion on each of these lists expanded to taxpayers that owe at least \$50,000.

Compliance and Collections

Expansion of Rhode Island's Tax Delinquent Public Disclosure List

- Our process:
 - Formal notice sent by regular and certified mail.
 - Notice sent to taxpayer 30 days in advance of intent to publish the taxpayer's name and account information.
- Taxpayer process:
 - Taxpayer can choose to pay the delinquency or to enter into a reasonable installment agreement to pay the outstanding debt.

Compliance and Collections

Expansion of Rhode Island's Tax Delinquent Public Disclosure List

- Conditions for inclusion:
 - State tax balance has been unpaid for a period in excess of 90 days following the date their tax was due.
 - Cases are not on appeal.
- Removal:
 - A taxpayer's account information is removed from the list as promptly as possible after that taxpayer pays the outstanding debt or enters into a reasonable installment agreement.
- Processes set by law: [R.I. Gen. Laws § 44-1-34](#).

Tax Forms

Forms Approval and Submission Process

MeF, 2D Barcode, and Paper filings follow this process

Draft Form Posting

- To allow software vendors to update software products for new forms and changes to existing forms
- Begin programming updates of Taxation system(s)

Software Vendor Submissions

- Taxation creates test cases for software vendors
- Software vendors submit test case returns for Taxation review

Final Form Postings

- Software vendors are allowed to submit test cases prior to final forms
- If forms are updated after submission, vendor is informed by Taxation to resubmit

Submission Review

- Taxation will review submissions and require vendors to make necessary corrections prior to approval

Vendor Approval

- Taxation posts approved software vendors to website periodically
- [Approved Software Vendors | RI Division of Taxation](#)

Tax Forms

Forms Approval and Submission Process

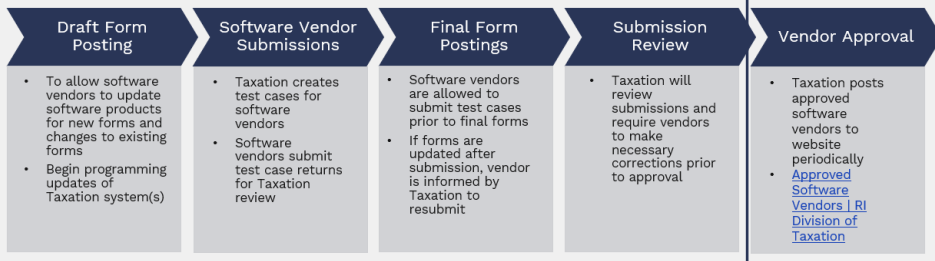
Approved Software Vendors

Listing of approved vendors, and which forms are approved for each is available at:

<https://tax.ri.gov/resources/software-developers/approved-software-vendors>.

This list is updated periodically, it is not updated in real-time. The listing **will be updated at the end of December or early January**.

Please check back at that time for an updated listing of approved vendors for Tax Year 2024/filing season 2025. That is generally when approvals are finalized and when they will start being added.



Tax Forms

Forms Approval and Submission Process FAQs

1. Do approved vendors need to support SMLLC filings?

Yes. For tax years beginning on or after January 1, 2024, all vendors supporting SMLLC filings on Form RI-1065 will be required to properly support the filing to be an approved vendor.

The RI Division of Taxation expects that a SMLLC entity will be able to:

- File Form RI-1065 as an unlinked state return.
- File as a SMLLC without having to create an additional member for their entity.
- Be able to verify that the return does not have errors without having to disable error checking on the return in order to submit the return.

Tax Forms

Forms Approval and Submission Process

FAQs

2. Do approved vendors need to support electronic filing and payments of Extensions and Vouchers?

Yes. All software vendors supporting the following tax types will be required to support electronic filing of Extensions and Vouchers to be an approved vendor.

- Electronic filing of extensions for:
 - Form RI-1065
 - Form RI-1120S
 - Form RI-1120C } with or without a payment, using Form BUS-EXT
- Electronic filing & paying of return payments as part of submission included with:
 - Form RI-1065
 - Form RI-1120S
 - Form RI-1120C } using the existing elements within the MeF schema

Tax Forms

Forms Approval and Submission Process FAQs

3. The software vendor I use is not listed as approved on the Division of Taxation's website. What should I do?

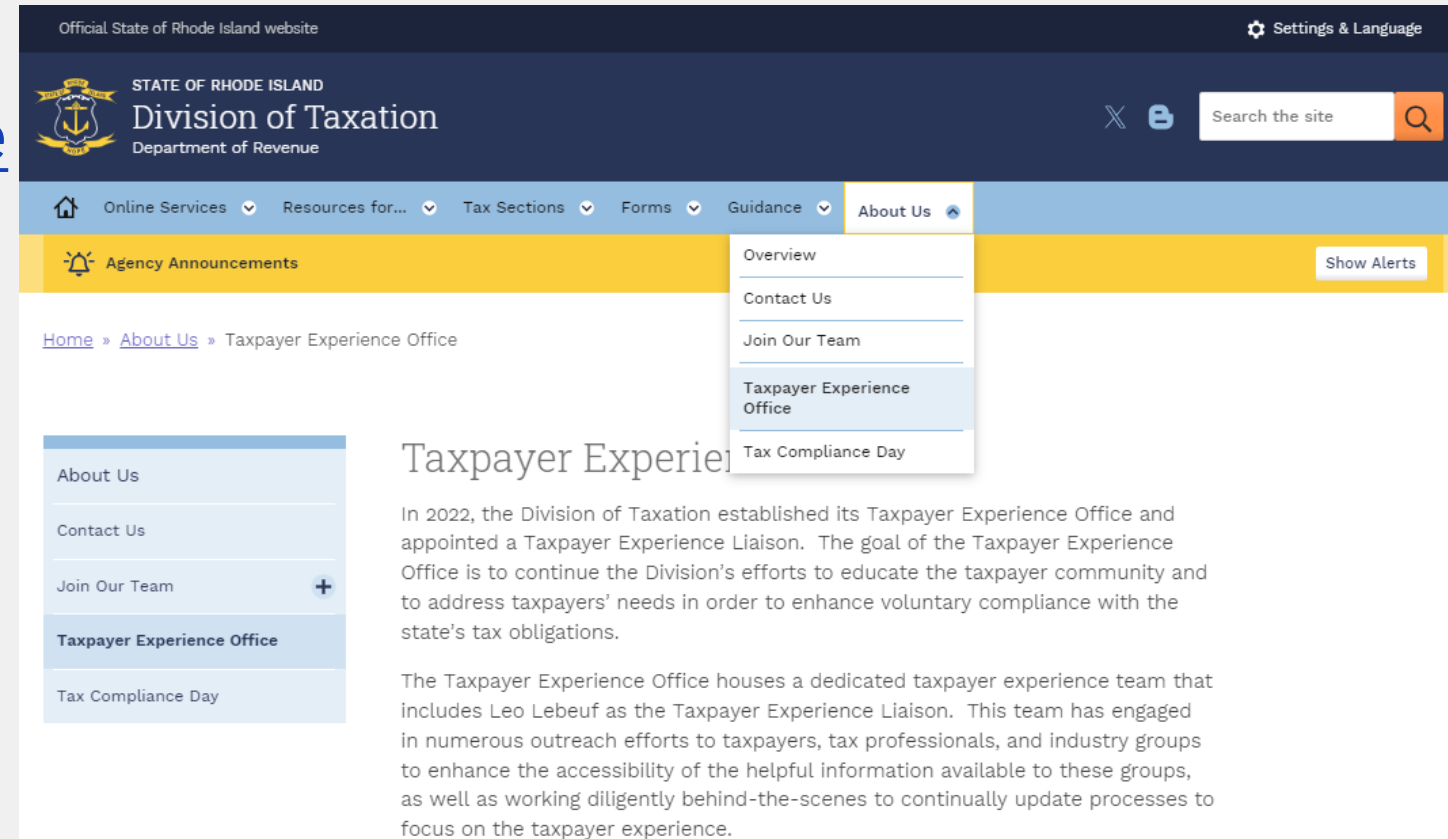
If your software vendor is not listed as approved under the tax type you are trying to file, please contact your vendor directly.



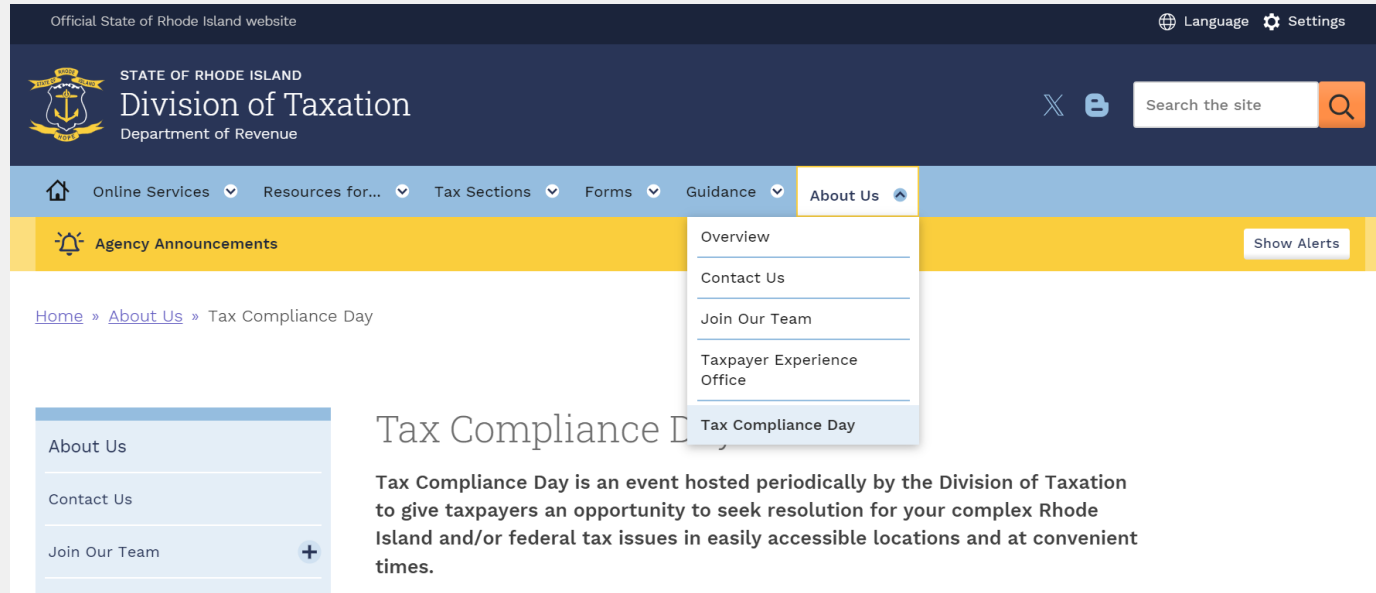
Taxpayer Experience Office

Website Components and Features

- Taxpayer Experience Office
 - Trainings and Presentations
 - Industry Guides
 - Compliant Taxpayer Profiles



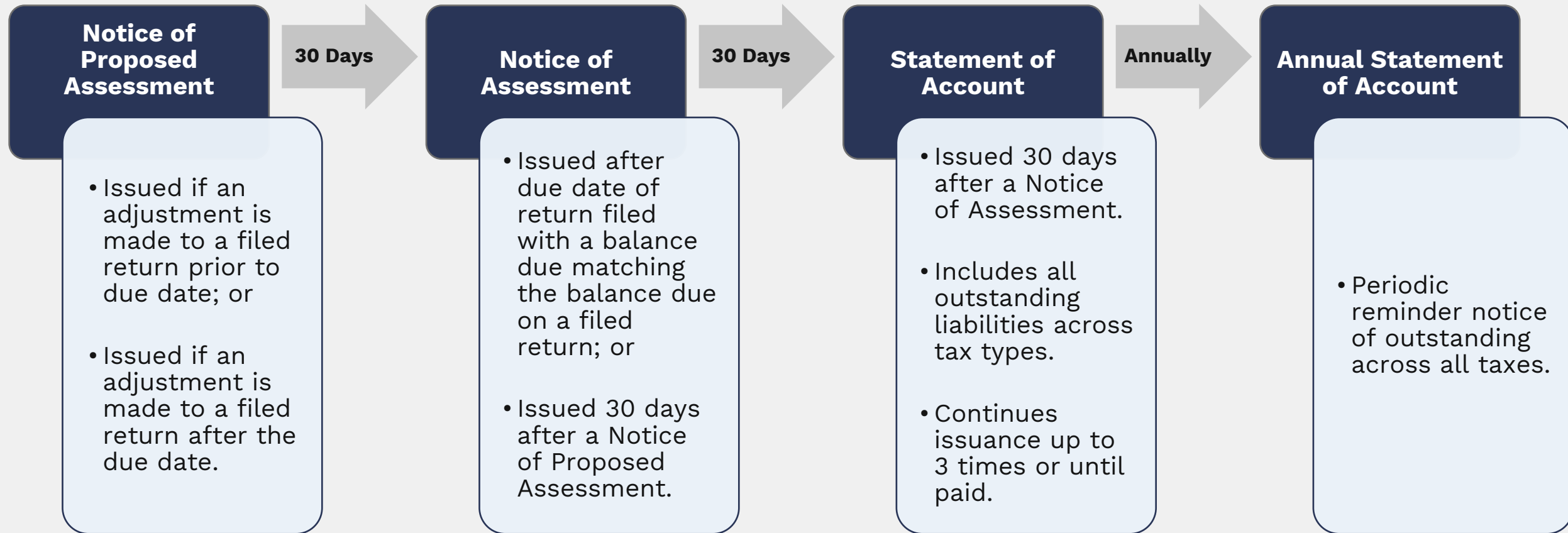
Tax Compliance Days



- www.tax.ri.gov > “About Us” > “Tax Compliance Day”
- <https://tax.ri.gov/about-us/tax-compliance-day>

Taxpayer Experience Office

State Tax Notices Timeline



Taxpayer Experience Office

State Tax Notices Timeline

- Other assessment notices
 - Compliance Notices – similar to the NOPA
 - CP 2000 – match to federal audit change notice
 - Federal State Match – matching state filing to federal filing for discrepancies
 - IRMF – matching federal income sources to RI non-filers
 - IRTF – Filed federal return with no RI return
 - Audit Notices
 - Audit Notice of Assessment
 - Responsible Officer Notice of Assessment
 - Overpayment Adjustment Notice

Taxpayer Experience Office

Changes to the RI Notice of Assessment

- QR code to make payments easier
 - Use the invoice number and account ID number
- Language updates for clarity
- Hearing language separated to own section



State of Rhode Island
DIVISION OF TAXATION
One Capitol Hill
Providence, RI 02908-5800



Phone: (401) 574-8935
TTY Via 711
Fax: (401) 574-8932
Email: tax.corporate@tax.ri.gov

09/03/2024

NOTICE OF ASSESSMENT

TEST BUSINESS
1 CAPITOL HL
PROVIDENCE, RI 02908-5816

Account ID: [REDACTED]
Tax Type: CORPORATE
Notice ID: [REDACTED]
Bill Due Date: 10/03/2024

Dear Taxpayer,

This is a bill for an overdue balance of \$39,928.66. The filing and/or payment for your CORPORATE account was due on 07/15/2024. A breakdown of how the balance was determined for the tax period ending 12/31/2023 is on the back of this notice. Please make full payment of the balance due on or before 10/03/2024. If the balance is not paid on or before this date, additional interest and penalties will continue to accrue.

How to Make a Payment: use  or <https://taxportal.ri.gov> to pay online.

OR

Detach and return the bill voucher below with your check made payable Division of Taxation – include your Account ID on your check.

Request For Hearing

You may request a hearing under R.I. Gen. Laws § 44-1-32. All requests for hearing must be submitted in writing within thirty (30) days of the date of this notice. Please attach a copy of this notice and your request for hearing including the best phone number and/or email address to contact you. Mail all documents to: **The Division of Taxation—ATTN: Tax Administrator, One Capitol Hill Providence, RI, 02908-5800.**

Interest and penalties will continue to accrue on any unpaid tax balance during the hearing period. If you fail to submit your written request for a hearing within thirty (30) days of the date of this notice, the assessment, including interest and penalties, will become final and collection activities will commence.

DIVISION OF TAXATION

-----Detach-----

State of Rhode Island
DIVISION OF TAXATION
NOA Voucher

Return this voucher with your payment

Make check(s) payable to: **Rhode Island Division of Taxation**

Include Account ID [REDACTED] on the check

Date: 09/03/2024

Rhode Island Division of Taxation
One Capitol Hill
Providence, RI 02908-5800

Tax Type: CORPORATE

TEST BUSINESS

Invoice Number: [REDACTED]
Due Date: 10/03/2024
Balance Due: \$39,928.66

Amount Enclosed: \$ _____

Page 1

Slide 48

Taxpayer Experience Office

Changes to the RI Notice of Assessment

- New updated table
 - Breakdown of liabilities
 - Breakdown of credits and payments
- QR code to website for explanations of billing content (removing need for 3rd page)



State of Rhode Island
DIVISION OF TAXATION
One Capitol Hill
Providence, RI 02908-5800

Phone: (401) 574-8935
TTY Via 711
Fax: (401) 574-8932
Email: tax.corporate@tax.ri.gov

Notice ID: [REDACTED]

Account ID: [REDACTED]

CORPORATE

Period: 01/01/2023 - 12/31/2023

Return/Payment Due Date: 10/03/2024

<i>Liabilities</i>	<i>Amount</i>
Tax/Fees	\$34,958.00
Underestimating Interest	\$2,241.79
Late Payment Interest	\$548.49
Late Payment Penalty	\$334.58
Late Filing Penalty	\$3,345.80
Total Liabilities	\$41,428.66
<i>Payments/Credits</i>	
Credits	(\$750.00)
Payments	(\$750.00)
Total Payments/Credits	\$1,500.00
Balance Due	\$39,928.66

Interest is calculated through the date of this notice. A bill less than thirty (30) days old may not be included in the above total.

Need Help Understanding Your Bill?

For more information about your bill, please visit our website at: <https://tax.ri.gov/about-us/taxpayer-experience-office> or by using the QR code below:



Bankruptcy

If you are presently in bankruptcy, you may have received this bill in error. Please call the Collections section at 401-574-8941 Monday through Friday between the hours of 8:30am and 3:30pm.

Taxpayer Experience Office

Homework

Want more tax info?

Watch our joint presentation with the RI Department of State,
Business Services Division “LLC Fundamentals for the Solopreneur”



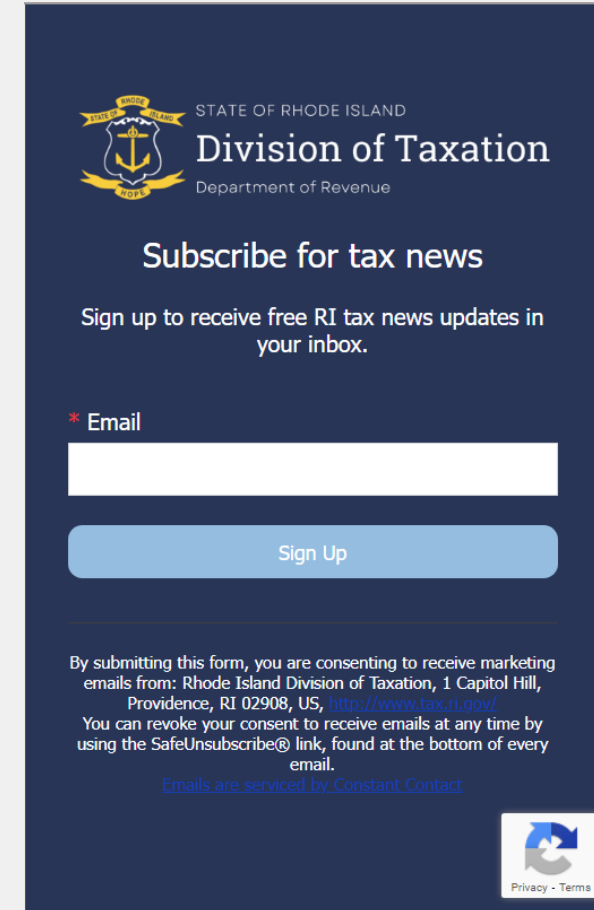
YouTube Video at the QR code above or at:

<https://www.youtube.com/watch?v=efl7bHaYnsc&t=3284s>

Taxpayer Experience Office

More Tax Resources

- Sign up for our emails
 - Tax news delivered to your inbox
 - Quarterly newsletters
 - Important updates



The screenshot shows a dark blue sign-up form for the Rhode Island Division of Taxation. At the top left is the state seal, and to its right is the text "STATE OF RHODE ISLAND", "Division of Taxation", and "Department of Revenue". Below this is the heading "Subscribe for tax news" and the text "Sign up to receive free RI tax news updates in your inbox." A label "* Email" is positioned above a white text input field. Below the field is a blue "Sign Up" button. At the bottom, there is a paragraph of consent text, a link to "http://www.tax.ri.gov/", and a link to "Emails are serviced by Constant Contact". A "Privacy - Terms" link with a circular icon is in the bottom right corner.

STATE OF RHODE ISLAND
Division of Taxation
Department of Revenue

Subscribe for tax news

Sign up to receive free RI tax news updates in your inbox.

* Email

Sign Up

By submitting this form, you are consenting to receive marketing emails from: Rhode Island Division of Taxation, 1 Capitol Hill, Providence, RI 02908, US, <http://www.tax.ri.gov/>
You can revoke your consent to receive emails at any time by using the SafeUnsubscribe® link, found at the bottom of every email.
[Emails are serviced by Constant Contact](#)

Privacy - Terms

Taxpayer Experience Office

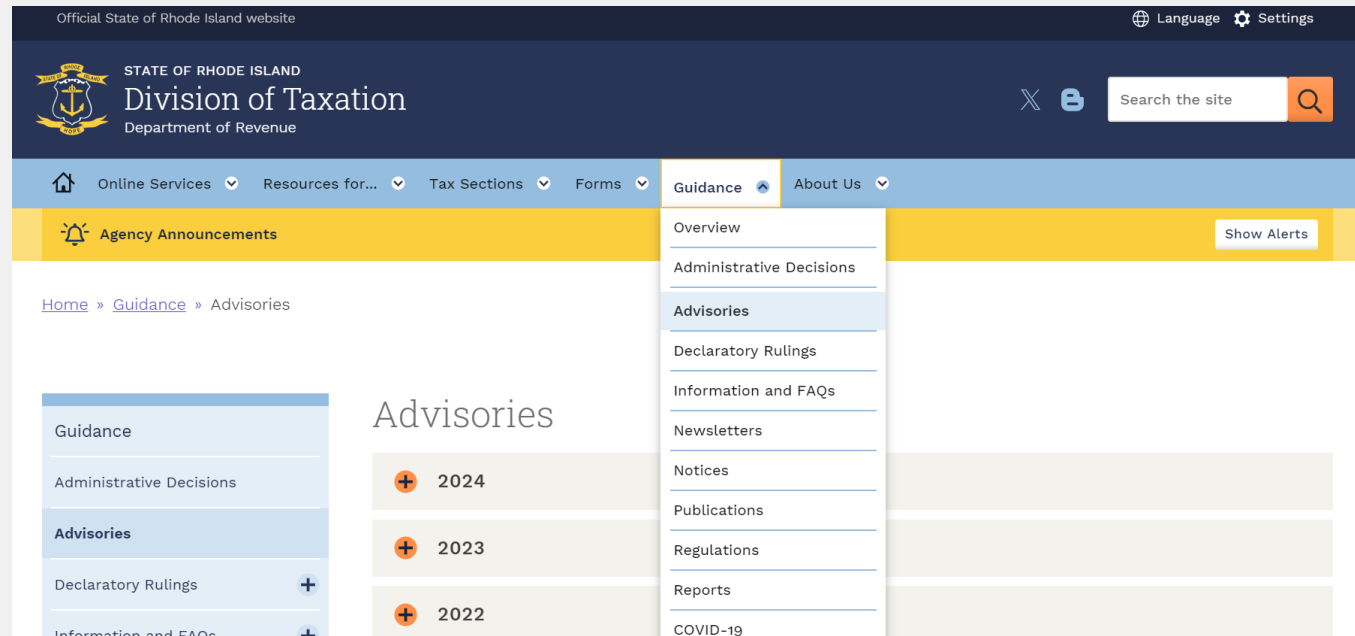
Section Contact Information

Taxpayer
Experience Office

- Phone: 401-574-8983
- Email:
Taxpayer.Experience@tax.ri.gov

Additional Resources

Advisories



- www.tax.ri.gov > “Guidance” > “Advisories” > select the appropriate year
- <https://tax.ri.gov/guidance/advisories>

Additional Resources

Compliant Taxpayer Profiles

Outreach and Useful Materials

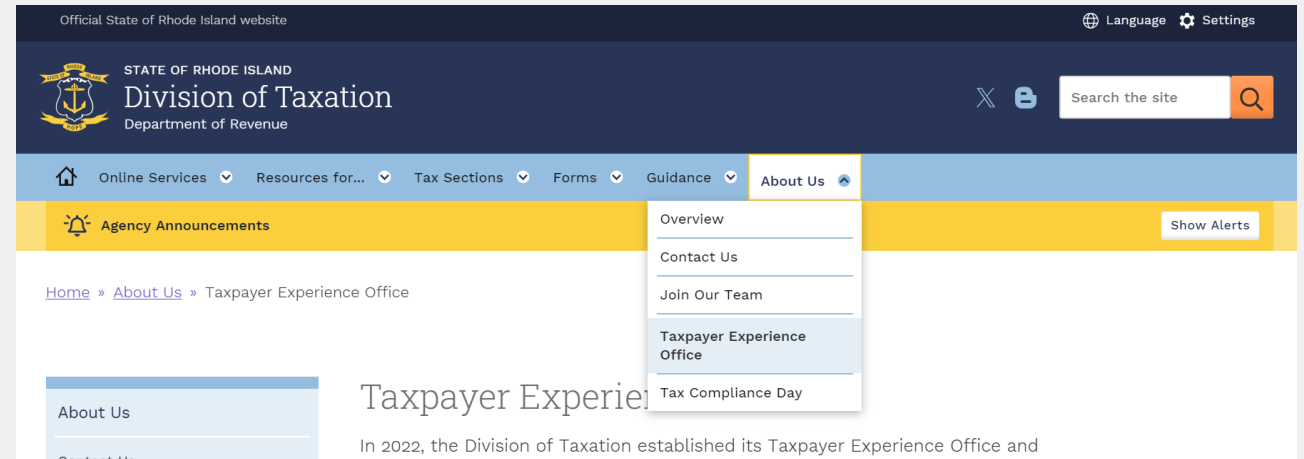
- Industry guides:

[Contractors & Rhode Island Tax - A Guide for Businesses](#)

[The Restaurant Industry & Rhode Island Tax - A Guide for Businesses](#)

- Compliant Taxpayer Profiles:

[Profiles](#)



- www.tax.ri.gov > “About Us” > “Taxpayer Experience Office” > scroll to “Outreach and Useful Materials”
- <https://tax.ri.gov/sites/g/files/xkgbur541/files/2024-01/2024%20Taxpayer%20Profiles%20132024.pdf>

Additional Resources

Upcoming Events

Calendar Events/Upcoming Events

— This Month's Calendar Events

There are no events scheduled for this month

— Upcoming Calendar Events

October 3, 2024
CPE Associates
RI College



Official State of Rhode Island website

STATE OF RHODE ISLAND
Division of Taxation
Department of Revenue

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Taxpayer Experience Office

In 2022, the Division of Taxation established its Taxpayer Experience Office and

- www.tax.ri.gov > “About Us” > “Taxpayer Experience Office” scroll to “Calendar Events/Upcoming Events” > “This Month’s Calendar Events” or “Upcoming Calendar Events”
- [Taxpayer Experience Office | RI Division of Taxation](http://www.tax.ri.gov)

Additional Resources

Past presentations

Calendar Events/Upcoming Events

- + This Month's Calendar Events
- + Upcoming Calendar Events
- Past Calendar Events - 2024

January 4, 2024
[RI/MA Chapter of NATP](#)
Southbridge Hotel and Conference Center

January 9, 2024
[RIAPA Annual Presentation](#)
Chelo's Warwick

February 7, 2024
[Food Policy Council – Specialty Crop Farmers](#)
Via Zoom

Official State of Rhode Island website

STATE OF RHODE ISLAND
Division of Taxation
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About Us

Taxpayer Experience Office

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- [Taxpayer Experience Office | RI Division of Taxation](#)

Additional Resources - Link Library

- Advisories
 - www.tax.ri.gov > “Guidance” > “Advisories” > select the appropriate year
<https://tax.ri.gov/guidance/advisories>
- Tax Compliance Days:
 - www.tax.ri.gov > “About Us” > “Tax Compliance Day”
 - <https://tax.ri.gov/about-us/tax-compliance-day>
- Compliant Taxpayer Profiles
 - www.tax.ri.gov > “About Us” > “Taxpayer Experience Office” > scroll to “Outreach and Useful Materials”
 - <https://tax.ri.gov/sites/g/files/xkgbur541/files/2024-01/2024%20Taxpayer%20Profiles%20132024.pdf>
- Upcoming Events
 - www.tax.ri.gov > “About Us” > “Taxpayer Experience Office” scroll to “Calendar Events/Upcoming Events” > “This Month’s Calendar” Events or “Upcoming Calendar Events”
 - [Taxpayer Experience Office | RI Division of Taxation](#)
- Past presentations
 - www.tax.ri.gov > “About Us” > “Taxpayer Experience Office” scroll to “Calendar Events/Upcoming Events” > select the appropriate year
 - [Taxpayer Experience Office | RI Division of Taxation](#)

Questions



Thank you



STATE OF RHODE ISLAND

Division of Taxation

Department of Revenue

Contact Us

401-574-8829

Taxpayer.Experience@tax.ri.gov

One Capitol Hill

Providence, RI 02908

www.tax.ri.gov

