



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

Presentation to RISCPA National Tax Conference

January 16, 2025

# Neena Savage Tax Administrator Rhode Island Division of Taxation

# Agenda

- About Us: Division of Taxation
- CY 2024 Accomplishments
- Changes in Filing & Payment Requirements
- Changes to the Portal
- Changes to Improve the Taxpayer Experience
- Coming Soon
- Questions
- Closing Remarks

# About Us

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

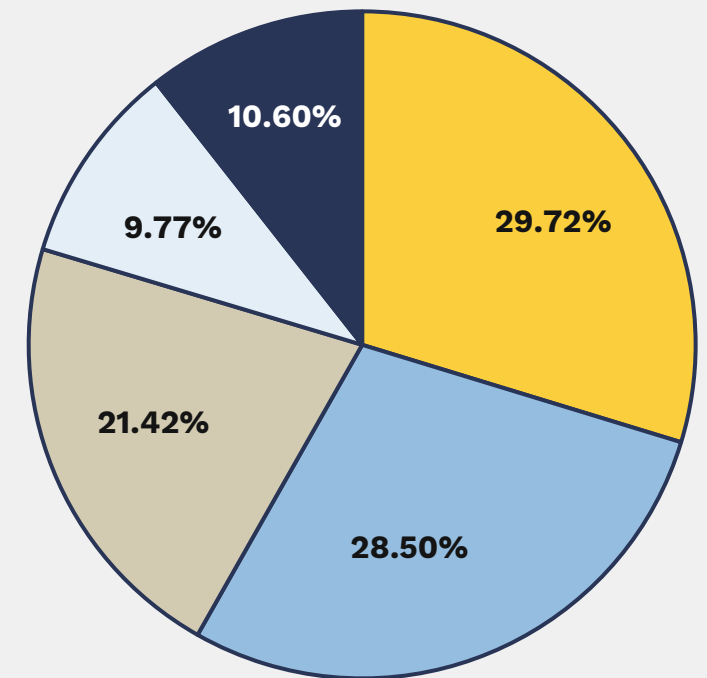
- The Rhode Island Division of Taxation employs **228 tax professionals**, administering more than **59 different taxes and fees**.
- Taxes represent **the most significant source of General Fund revenue** for Rhode Island – funds used to help pay for vital services including public safety, education, 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

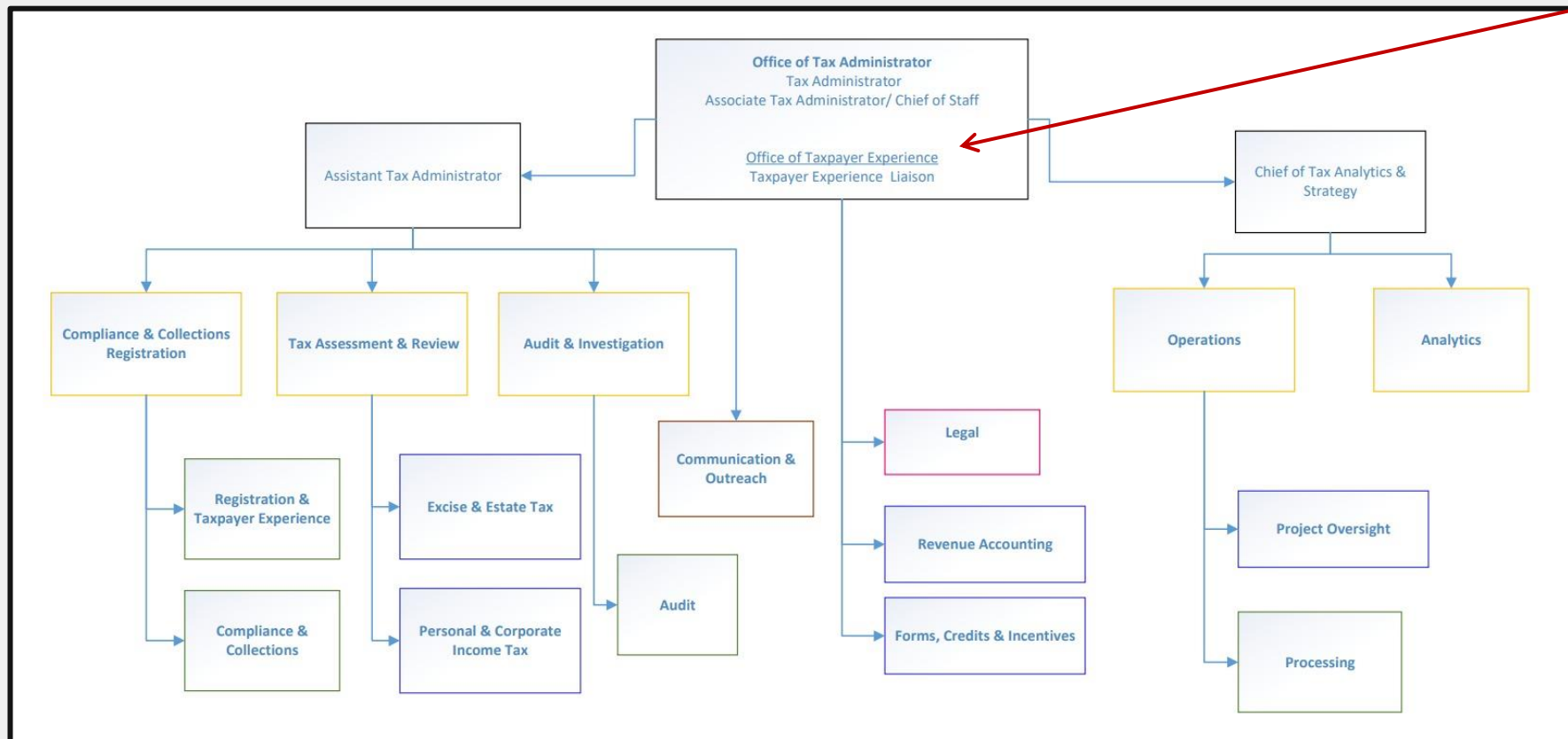


Withholding Sales Corp PIT Estate, M&B, Hotel & Other

# About Us: Key Stakeholders/Interactions



# Taxpayer Experience Office/Team

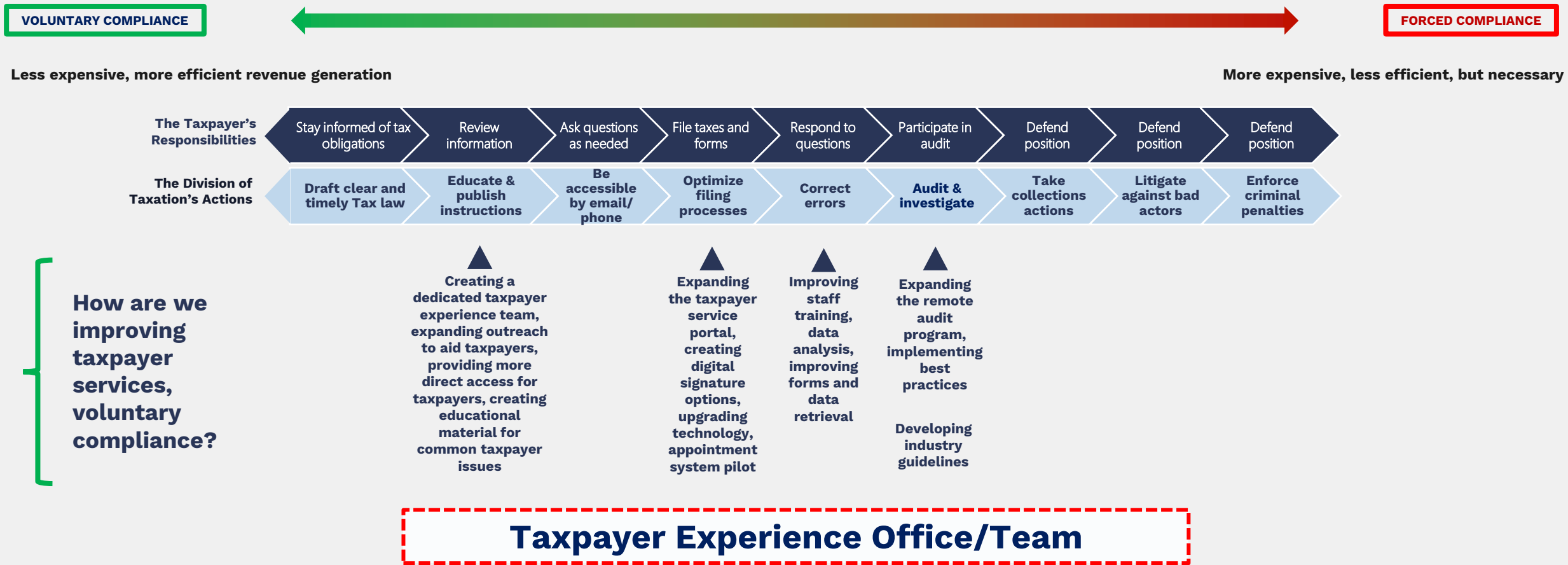


## Taxpayer Experience Office Team

- 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





# FY 2024 Snapshot



STATE OF RHODE ISLAND  
**Division of Taxation**  
Department of Revenue

## FISCAL YEAR 2024 STATISTICS

Message from the Division of Taxation

At the **RHODE ISLAND DIVISION OF TAXATION**, our mission involves assessing and collecting taxes, as well as fostering voluntary compliance.

We gather funds that the State of Rhode Island needs to help keep roads clear, schools in session, and courts in operation. It doesn't happen automatically; it is done by a team of dedicated State employees.

These are some examples of what our team accomplished in the fiscal year that ended June 30, 2024.

**498,103** REFUNDS

We issued 498,103 refunds totaling **\$427.04 million** – an average of **\$857.33** per personal income tax refund.

Across all tax types, we issued 506,459 refunds totaling \$513.06 million

Compared to FY 2023's 506,721 personal income tax refunds, and 514,482 refunds across all tax types that resulted in \$506.03 million refunded

**\$5.14** billion

We collected **\$5.14 billion in revenue (through electronic payments and checks) for the year ending June 30, 2024. This represents a decrease of \$67 million over FY 2023.**

*Please note: Decrease due to tax due date extension.*

**3.47 million** tax documents processed

We processed more than 3.47 million tax returns, payments, and related documents for the year ending June 30, 2024; an increase of more than 70,000 over FY 2023.

### TAXPAYER SERVICE BY THE NUMBERS

- ▶ 12,434 Walk-ins (other agency walk-ins not included)
- ▶ 95,229 Email communications
  - Personal Income Tax emails answered on average within 2 business days or fewer
- ▶ 209,097 Phone calls answered
  - FY 2024 Personal Income Tax calls: Average wait was under 3 min
  - FY 2024 vs FY 2023: Phone wait times reduced by more than 30 seconds



STATE OF RHODE ISLAND  
**Division of Taxation**  
Department of Revenue

## LETTERS OF GOOD STANDING

- ▶ **Processed: 7,531**
- ▶ **Issued: 4,764**
- ▶ **On average, issued in 3.3 business days**

## HELPING BUSINESSES

- Continued improvement of the Taxpayer Portal
- Administered tax incentives and credits
- Expansion of musical and theatrical production tax credits
- Participated in small business workshops and presentations to increase understanding of tax requirements
- Collaborated with chambers of commerce to create more avenues of communication for business taxpayers
- Litter control participation permit eliminated
- Continued business outreach and support

## Outreach

Taxpayer Experience Office launched "Tax Compliance Day" program:

- Received National FTA Award for Innovation and Excellence in Tax Administration
- Held two Tax Compliance Day events in FY 2024
- Assisted more than 100 taxpayers with complex multi-agency tax compliance issues
- Grew partnerships with IRS, IRS VITA, DLT, DMV, & RI Department of State

## Helping Families

- ✓ Tax break on pensions, annuities, social security benefits, and military service pensions
- ✓ Low-Income Housing Tax Credit program established
- ✓ Temporary relief from gross earnings tax on electricity and gas
- ✓ Earned Income Tax Credit increase
- ✓ Medicaid exemption from individual mandate penalty

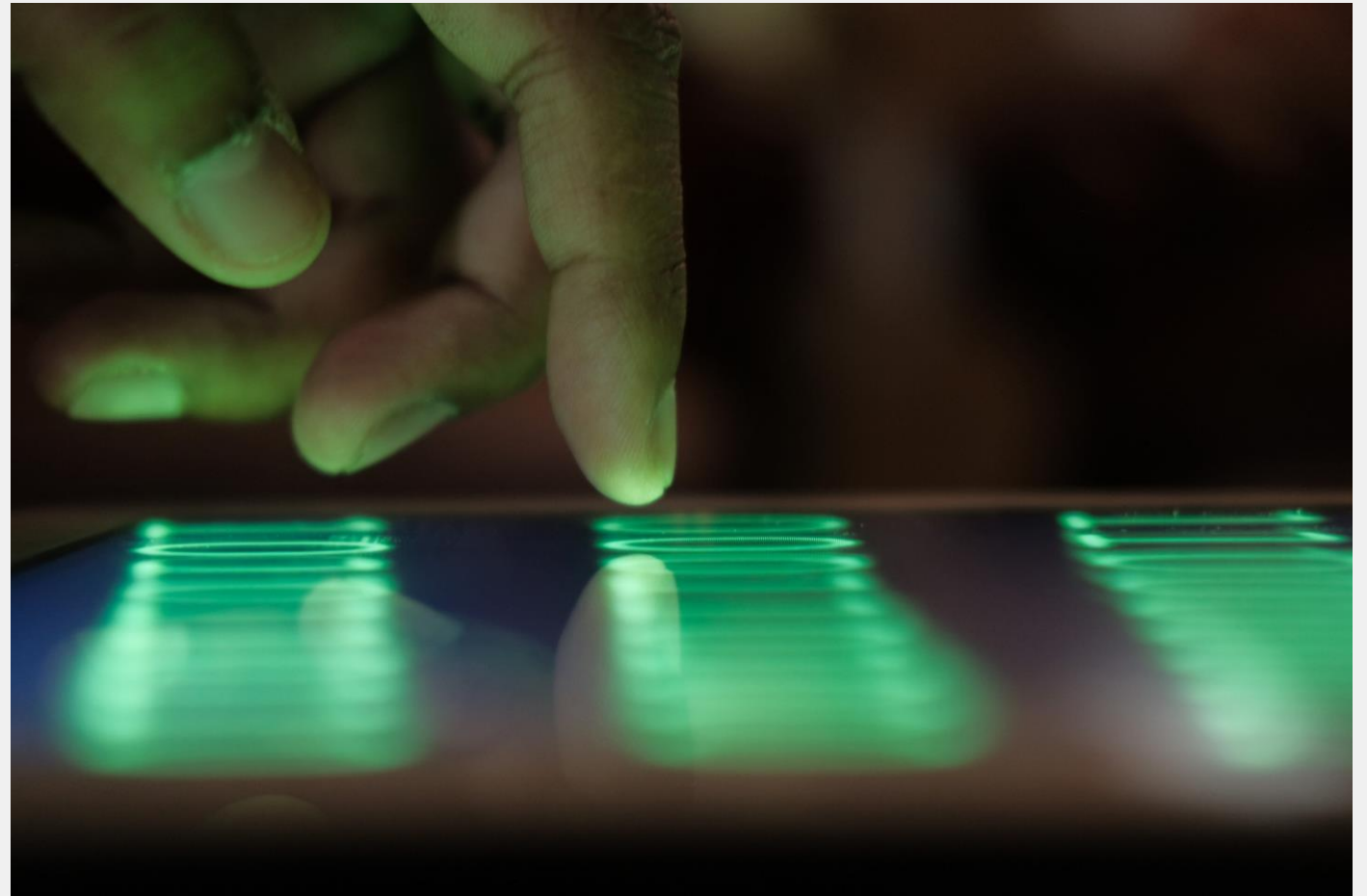


At the **RHODE ISLAND DIVISION OF TAXATION**, we could not do what we do without the support of many honest and diligent taxpayers – and without the hard work and diligence of many tax preparers, software providers, and other stakeholders. To them, we say **"THANK YOU!"**



# 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

- Update software and operating systems with latest patches consistently—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.
- Use multifactor authentication and 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](#).

# Taxpayer Experience Office

## Calendar Year 2024 Focus:

- Streamline compliance requirements and procedures
- Improve upon tools and techniques offered to taxpayers to help ease their compliance burden
- Standardize how we do business and what we ask of taxpayers

# Taxpayer Experience Office

## A three-prong process to enact change

### Changes in Filing & Payment Requirements

- Retirement of the RI-PTE return
- Update to tax software vendor requirements
- Removal of certain filing fees

### Changes to the Taxpayer Portal

- Bulk W-3 return filing
- Validate and submit W2s, W2Cs, and 1099s
- View issued bills for NOA, NOPA, and SOA
- Real-time “Where’s My Refund?” tool

### Changes to Improve the Taxpayer Experience

- Notice of Assessment (NOA) redesign
- Income modifications expanded
- New Account Summary Notice
- Consolidated licenses

# Changes in Filing & Payment Requirements

## Retirement of the RI-PTE return – beginning in tax year 2024

- Only a single corporate return with a RI-PTE schedule is needed.
- This schedule will be supported by vendor software, similar to the introduction of Schedule PTW for tax year 2023.
- Updated BUS-EST to allow for a taxpayer to make a single payment and indicate how much of the payment is allocated to Corp, PTW and/or PTE.

# Changes in Filing & Payment Requirements

## Retirement of the RI-PTE return beginning in tax year 2024

### 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



# Changes in Filing & Payment Requirements

## Update to tax software vendor requirements – provide correct K-1s

- Vendors are required to provide correctly mapped K-1s with corporate or partnership returns, allowing for K-1s to be cross-referenced to the Schedules for PTW and PTE.
- This will result in less returns needing that same documentation supplied by individuals in order for the individual to claim withholding credit.

# Changes in Filing & Payment Requirements

## Update to tax software vendor requirements – Extensions & Payments

All software vendors supporting the following tax types are 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

# Changes in Filing & Payment Requirements

## Update to tax software vendor requirements – SMLLC RI-1065

For tax years beginning on or after January 1, 2024, all vendors supporting SMLLC filings on Form RI-1065 are 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.

# Changes in Filing & Payment Requirements

## Update to tax software vendor requirements – Approved Software Vendors

The list of approved software vendors is posted on our website at [Approved Software Vendors | RI Division of Taxation](#) and updated throughout the season.

### Tax Year 2024 Approved Software Vendors as of January 14, 2025

- + RI-1040/RI-1040NR - Personal Income Tax
- + RI-1041 Fiduciary
- + RI-1065 - Partnership Income Tax
- + RI-1120C - Corporate Income Tax
- + RI-1120S - Subchapter S Business Corporation Tax
- + RI-706 - Estate Tax
- + Electronic Filing of Extensions with or without Payments

# Changes in Filing & Payment Requirements

## Removal of certain filing fees

### Elimination of Fee for Obtaining or Renewing Exemption Certificate

- Beginning on or after January 1, 2025, no fee to apply for or renew Sales Tax Exemption Certificate for qualifying charitable organizations.
  - Exemption Certificate for qualifying charitable, educational, and religious organizations to make qualifying purchases at retail without paying sales tax.
  - In 2017, legislation established that Sales Tax Exemption Certificates are to be valid for four (4) years from the date of issuance.
  - The process for applications and renewals will remain unchanged, except there will no longer be a fee (\$25.00) for applications or renewals due on or after January 1, 2025.

### Elimination of Estate Tax Filing Fee

- For decedents with date of death on or after January 1, 2025, no fee to file a Rhode Island Estate Tax return.
  - For decedents with dates of death before January 1, 2025, the Estate Tax filing fee (\$50.00) is still required, including for Estate Tax returns that are filed on or after January 1, 2025.

# Changes to the Taxpayer Portal

## Bulk W-3 return filing

Taxpayers now have the ability to upload W-3s for multiple taxpayers at once, and then submit a bulk return with that information, similar to the bulk filing for 941s.

Account Inquiry ▾ Online Transactions ▾ Message Center ▾ Service Requests ▾ Informational Documents ▾					
Tax Accounts ?					
Account Type ▴	ID ▴	Address ▴	Last Activity Date ▴	Current Balance ▴	Last Period Filed ▴
<a href="#">BULK FILING/ BULK W3 RECONCILIATION FILING</a>	2-6566-1686	XXX, PROV, RI 00000 UNITED STATES		\$0.00	

See the [Withholding Filing Requirements Guide](#).

Or click/tap the guide, right.



**STATE OF  
RHODE ISLAND  
DIVISION OF  
TAXATION**

**WITHHOLDING  
TAX FILING &  
TRANSMITTAL  
REQUIREMENTS**



# Changes to the Taxpayer Portal

## Validate and submit W2s, W2Cs, and 1099s

- Taxpayers may file W2s, W2Cs, and 1099s on the Portal, using the standard federal file formats.
- Taxpayers will receive upfront validation of their file, including which records are missing information or are not properly formatted. Validation and submission results are saved in the Portal for historical reference.

The screenshot shows the 'File Informational Documents' section of the Taxpayer Portal. It includes instructions on selecting file types (W2s, W2Cs, 1099s) and file validation options. A dropdown menu for 'Select File Type' is open, showing options for bulk uploads and file validation for W2s, W2Cs, and 1099s. Buttons for '+ ADD FILES...', 'START UPLOAD', 'CANCEL UPLOAD', and 'DELETE' are visible. A 'SUBMIT' button is also present. The footer of the page shows the 'Rhode Island Division of Taxation' logo and 'Contact Us' link.

**File Informational Documents** ?

Select the file type you wish to upload below.

- Upload W2s using the EFW2 layout.
- Upload W2Cs using the EFW2C layout.
- Upload 1099s using the FIRE layout.

To verify the validation of a file, please select the corresponding File Validation option.  
Please note that selecting File Validation will only verify the correct format. This document will not be officially submitted to the Rhode Island Division of Taxation.

Maximum File Size: 49MB  
Allowable file types are: \*.txt, \*.zip

\* Select File Type

- W2 Bulk File Upload (.txt)
- W2 Bulk File Upload (.zip)
- W2 File Validation (.txt)
- W2 File Validation (.zip)
- 1099 Bulk File Upload (.txt)
- 1099 Bulk File Upload (.zip)
- 1099 File Validation (.txt)
- 1099 File Validation (.zip)
- W2C Bulk File Upload (.txt)
- W2C Bulk File Upload (.zip)
- W2C File Validation (.txt)
- W2C File Validation (.zip)

+ ADD FILES... START UPLOAD CANCEL UPLOAD DELETE

CANCEL SUBMIT

Rhode Island Division of Taxation Contact Us

# Changes to the Taxpayer Portal

## View issued bills for NOA, NOPA, and SOA

Taxpayers are able to view the following on the Portal:

- Notice of Assessment (NOA)
- Notice of Proposed Assessment (NOPA)
- Statement of Accounts (SOA)

Notices are available for the past 7 years.

This is the first phase in our long-term plan to make most notices available on the Portal.

### Correspondence History

Search Filter ?

\* Taxpayer Name:

Account Type:

ID:

Notice Date:

SEARCH

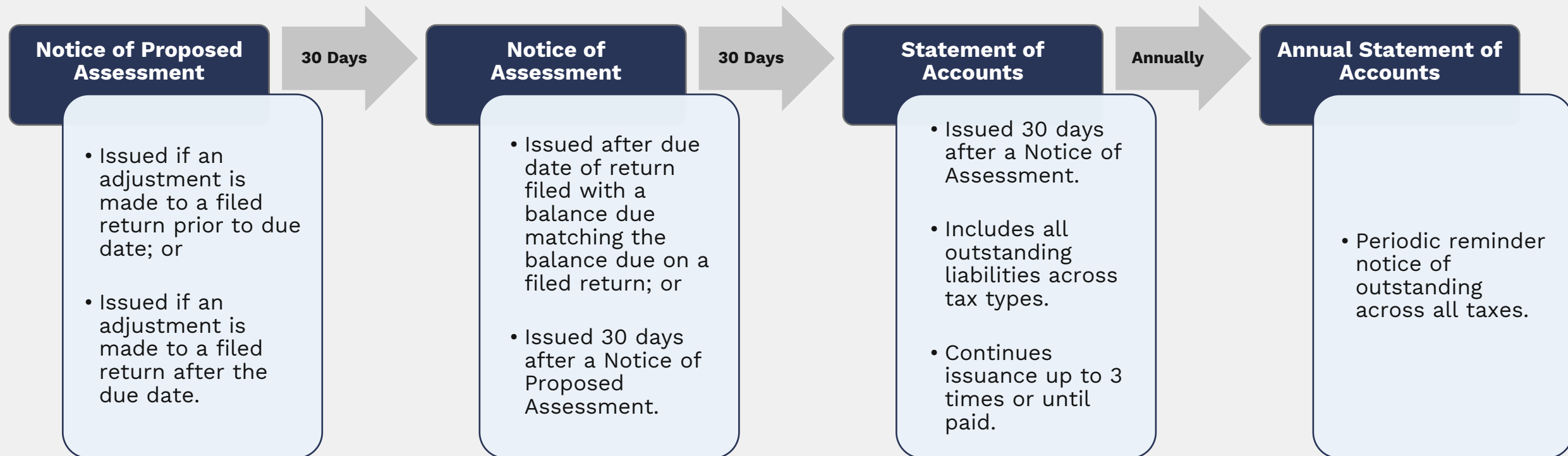
CLEAR

### Correspondence ?

Notice Date	ID/Name/Account Type	Address	Type of Notice	View	Document Tracking ID
12/07/2022	FEIN [REDACTED]	[REDACTED] RI, 02842-5332	Statement of Account		[REDACTED]
11/07/2022	FEIN [REDACTED]	[REDACTED] RI, 02842-5332	Statement of Account		[REDACTED]
10/07/2022	FEIN [REDACTED]	[REDACTED] RI, 02842-5332	Statement of Account		[REDACTED]
09/28/2022	FEIN [REDACTED]	[REDACTED] RI, 02842-5332	Notice of Assessment		[REDACTED]

# Changes to the Taxpayer Portal

View issued bills for NOA, NOPA, and SOA –  
What are the NOA, NOPA, and SOA?



# Changes to the Taxpayer Portal

## Real-time “Where’s My Refund?” tool

- Our "Where's My Refund?" tool has been updated so taxpayers can view their refund status in real time.
- Tool has been expanded to include prior years.

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 content area is titled 'Check the status of your state personal income tax refund' with a help icon. 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 a section for 'Document Information' with three required fields: 'Tax Year' (a dropdown menu), 'Social Security Number', and 'Expected Refund'. A red asterisk indicates required fields. A reCAPTCHA widget is present with the text 'I'm not a robot'. At the bottom of the form are 'CHECK STATUS' and 'CLEAR' buttons. 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.

# Changes to Improve the Taxpayer Experience

## Notice of Assessment (NOA) redesign

- 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](mailto: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: \$ \_\_\_\_\_

# Changes to Improve the Taxpayer Experience

## Notice of Assessment (NOA) redesign

- New updated table
  - Breakdown of liabilities
  - Breakdown of credits and payments
- QR code to website for explanations of billing content (removing need for 3<sup>rd</sup> 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](mailto: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
<b>Total Liabilities</b>	<b>\$41,428.66</b>
<i>Payments/Credits</i>	
Credits	(\$750.00)
Payments	(\$750.00)
<b>Total Payments/Credits</b>	<b>\$1,500.00</b>
<b>Balance Due</b>	<b>\$39,928.66</b>

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.



# Changes to Improve the Taxpayer Experience

## Income modifications expanded – Tax Year 2025

### 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

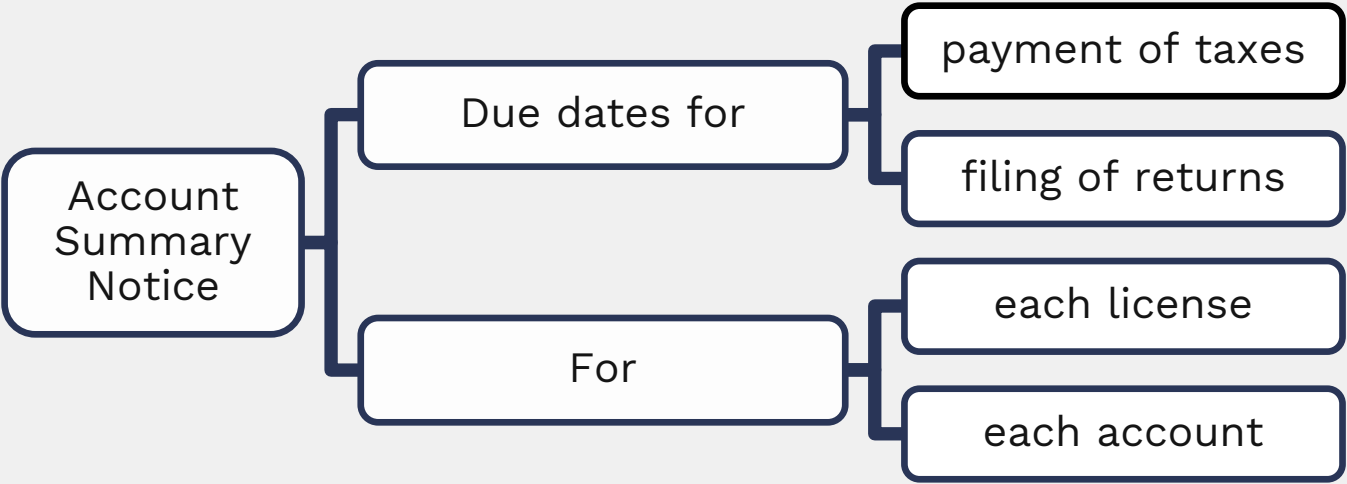
- This change increases the Pension and Annuity Income Modification from \$20,000 to \$50,000 (or \$100,000 for filers married filing jointly). It does not change the qualifying income thresholds.

# Changes to Improve the Taxpayer Experience

## New Account Summary Notice

The Division's new Account Summary Notice will be sent each December and to new business registrants.

The Notice informs taxpayers of required due dates for payment of taxes and filing of returns for each of their accounts and licenses for the upcoming calendar year.



01/17/2025

**ACCOUNT SUMMARY NOTICE**

Notice ID: [REDACTED]  
Taxpayer ID: [REDACTED]

Dear Taxpayer,

The Rhode Island Division of Taxation is sending this notice to provide important information regarding your open tax accounts. The goals of this notice are to both notify you of your existing accounts and provide compliance requirements for those accounts.

Below you will find each helpful tool to assist with including an account for sales tax as required by Rhode Island. This information is updated and in accordance with the latest regulations.

**Monthly Taxes (due on 20th):**

Account Type	Filing Account ID
SALES - FILING	[REDACTED]

The Division of Taxation is already registered to file on your behalf. Please visit <https://taxportal.ri.gov/>, email [taxportal@tax.ri.gov](mailto:taxportal@tax.ri.gov) or call (401) 277-2000 for more information.

**Monthly Filing Frequency (Due the 20th day of the next month)**

Tax Period	Due Date	Tax Period	Due Date
January 2025	02/20/2025	July 2025	08/20/2025
February 2025	03/20/2025	August 2025	09/22/2025
March 2025	04/21/2025	September 2025	10/20/2025
April 2025	05/20/2025	October 2025	11/20/2025
May 2025	06/20/2025	November 2025	12/22/2025
June 2025	07/21/2025	December 2025	01/20/2026

DIVISION OF TAXATION

# Changes to Improve the Taxpayer Experience

## Consolidation of licenses

All required taxation licenses for Cigarettes, Other Tobacco Products (OTP) and Electronic Nicotine-Delivery Systems (ENDS) have been combined:

- DOH ENDS licenses have been merged into Taxation's license
- A single unified license for dealers
- A single unified license for manufacturers, importers, or distributors.

# Coming Soon

A new, modernized Business Application & Registration (BAR) Form - Launching January 23

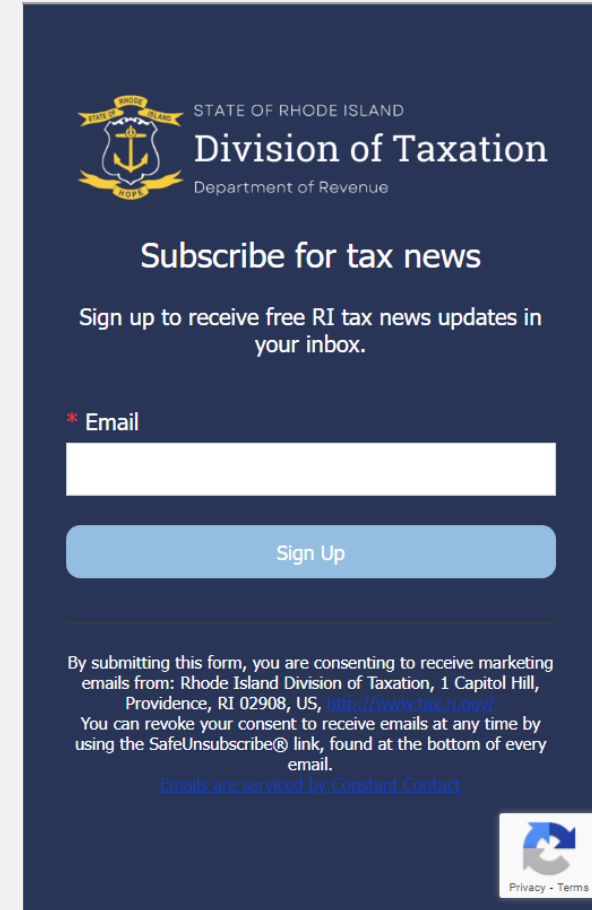
New webpage dedicated to educating and protecting Rhode Island taxpayers relative to fraud

Continued enhancements to the Notice of Assessment detail

Stay tuned for details!

# Connect

- 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, followed by the text "STATE OF RHODE ISLAND", "Division of Taxation", and "Department of Revenue". The heading "Subscribe for tax news" is centered. Below it, a line of text says "Sign up to receive free RI tax news updates in your inbox." A label "\* Email" is positioned to the left of a white text input field. Below the input field is a blue "Sign Up" button. At the bottom, a paragraph of fine print states: "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/](\"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." Below this is a link: "[Emails are serviced by Constant Contact](\"#\")". In the bottom right corner is a small icon for "Privacy - Terms".

# Questions





# Thank you



STATE OF RHODE ISLAND

## Division of Taxation

Department of Revenue

### Contact Us

401-574-8829

[Taxpayer.Experience@tax.ri.gov](mailto:Taxpayer.Experience@tax.ri.gov)

One Capitol Hill

Providence, RI 02908

