



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

Whole Home Rental Virtual Presentation

November 20, 2025

**Neena Savage
Tax Administrator
Rhode Island Division of Taxation**

Agenda

- About Us: Division of Taxation
- Hotel Tax Increase
- Whole Home Short-term Rental Tax
- Taxpayer Portal
- Closing Remarks

About Us

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

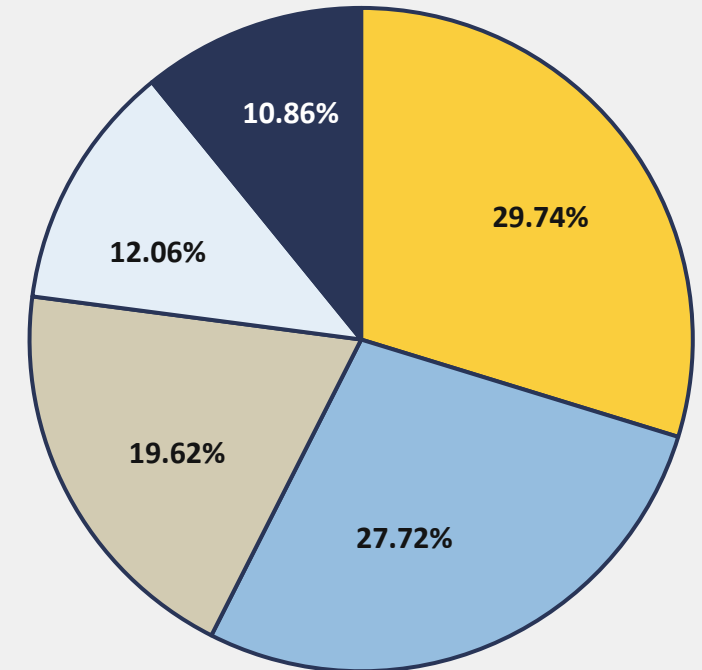
- The Rhode Island Division of Taxation employs **228 tax professionals**, administering more than **62 different taxes and fees**.
- Taxes represent **the most significant source of General Fund revenue** for Rhode Island – funds used to help pay for vital services including public safety, education, transportation, and recreation for all Rhode Islanders.
- Each year, the Division **collects and distributes more than \$5.45 billion** in funds to the State, municipalities, and other agencies (as of FY 25).

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.

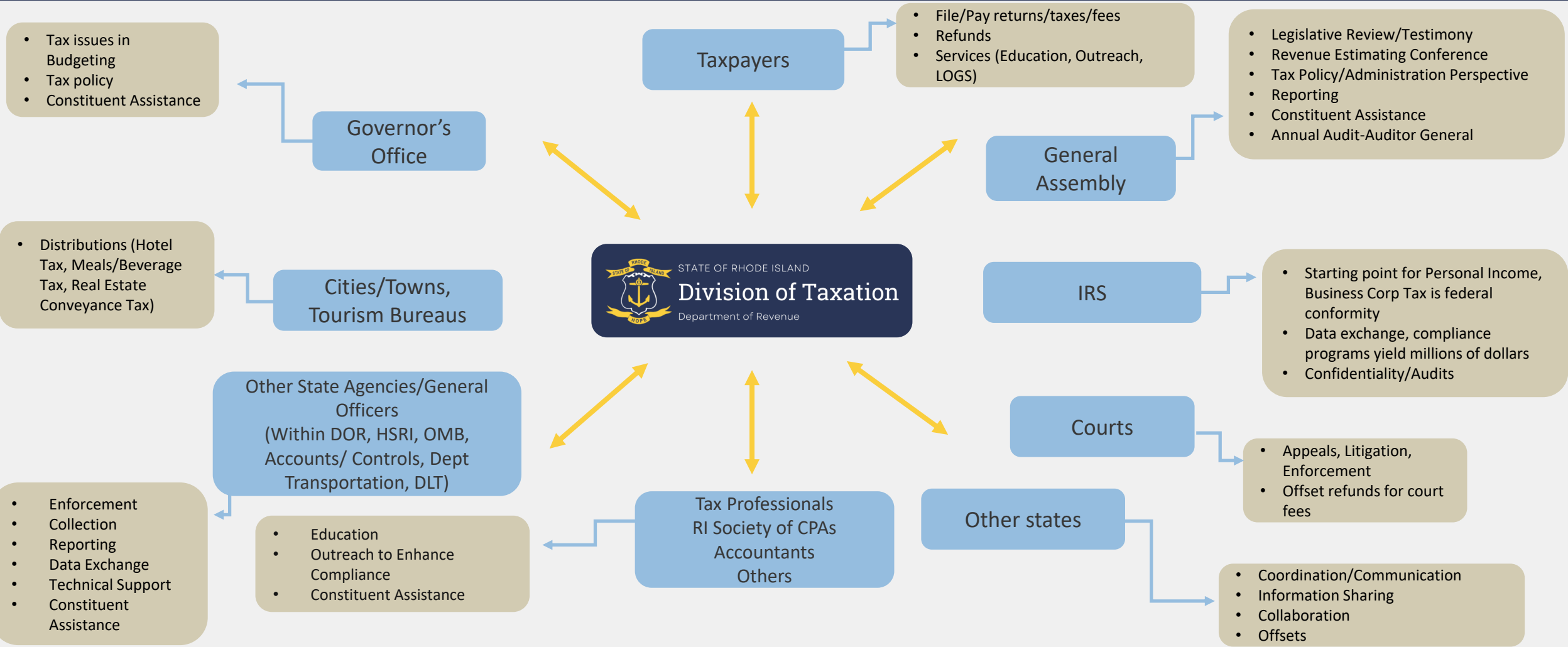
Total State Tax Revenue Collected by the Division of Taxation for Fiscal Year 2025 (\$, In Millions)

FY25 Receipts: \$5.45B

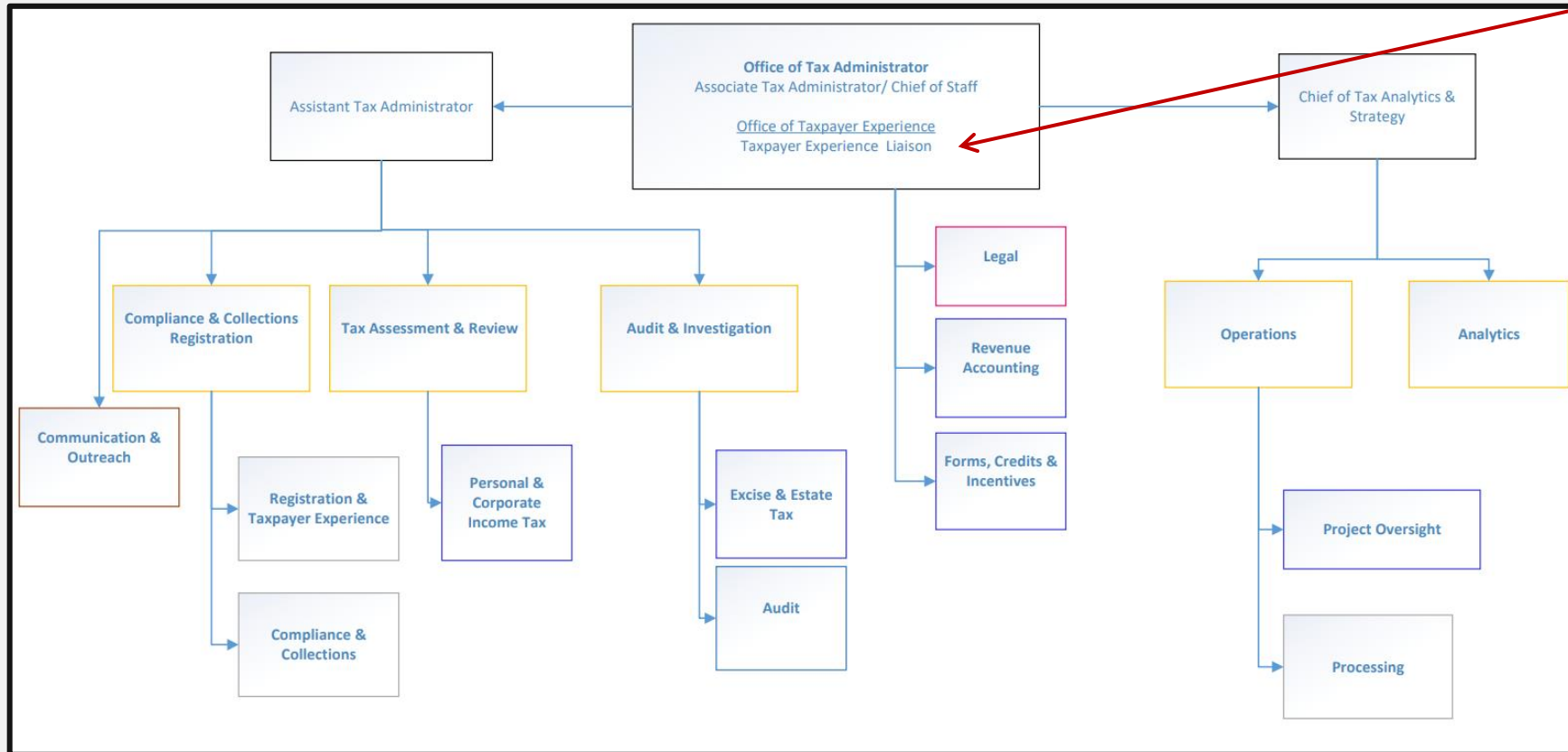


Withholding Sales Corp PIT Estate, M&B, Hotel & Other

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

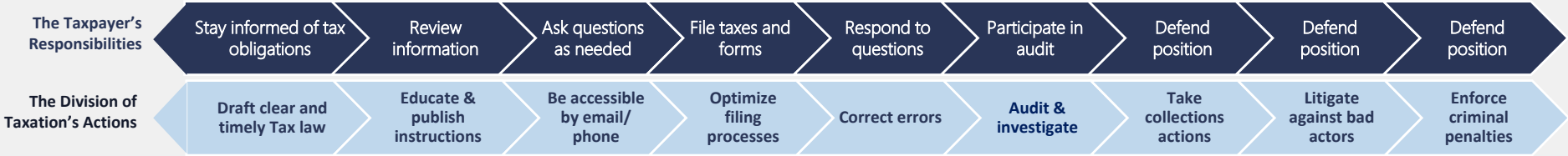
The Tax Administration Efficiency Continuum

VOLUNTARY COMPLIANCE

FORCED COMPLIANCE

Less expensive, more efficient revenue generation

More expensive, less efficient, but necessary



- ▲ 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









How are we improving taxpayer services, voluntary compliance?

Theriza Iafrate

Chief of Excise and Estate Tax Section

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

Legislative Changes 2025/2026- Summary

	Motor Fuel Tax Increase	Effective 07/01/25
	Real Estate Conveyance Tax Increase	Effective 10/01/25
	Parking Services Now Subject to Sales Tax	Effective 10/01/25
	Expansion of the Definition of Other Tobacco Products (OTP) to Include Nicotine Products	Effective 10/01/25
	Increase of Local Rate for Hotel Tax	Effective 01/01/26
	Whole Home Short-term Rental Tax	Effective 01/01/26
	Tax on Kratom	Effective 04/01/26
	Tax on Non-Owner Occupied Properties >\$1M	Effective 07/01/26

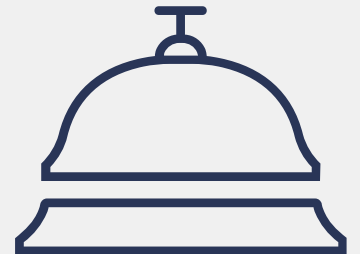
Leo Lebeuf

Taxpayer Experience Liaison

Legislative Changes

Hotel Tax Increase

- Rhode Island's local hotel tax rate will increase from 1% to 2%
- This tax applies to:
 - Hotels & short-term lodging rentals
 - Offered for rent for periods of 30 consecutive days or fewer
- Effective January 1, 2026



Legislative Changes

Whole Home Short-term Rental Tax

- The whole home short-term rental tax will be **5%**
- Rentals subject to the tax are rentals of entire residential dwellings such as:
 - Houses
 - Condos
 - Mobile homes
 - Other residential dwellings
 - Includes vacation rentals and/or rentals offered through online hosting platforms
- This tax applies to:
 - Short-term rental of a residential dwelling in its entirety
 - Offered for rent for periods of 30 consecutive days or fewer
- In addition to the 2% local hotel tax and the 7% sales tax
- Effective January 1, 2026
- [ADV 2025-16](#)

Tax on Traditional Hotel Room

Tax on traditional hotel room:

- How tax applies

Type of tax	Tax rate through 12/31/25	Tax rate on & after 1/1/26
State sales tax:	7%	7%
State hotel tax:	5%	5%
Local hotel tax:	1%	2%
Total:	13%	14%

Tax on Room Rental

Tax on short-term room rental (e.g., in someone's home):

- How tax applies - Similar to application of taxes to traditional hotel room

Type of tax	Tax rate through 12/31/25	Tax rate on & after 1/1/26
State sales tax:	7%	7%
State hotel tax:	5%	5%
Local hotel tax:	1%	2%
Total:	13%	14%

Tax on Entire Residential Dwelling Rental

Tax on entire residential dwelling unit, such as entire cottage, condo, house, apartment:

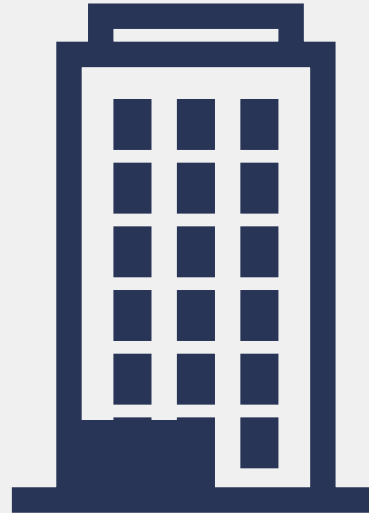
- How tax applies

Type of tax	Tax rate through 12/31/25	Tax rate on & after 1/1/26
State sales tax:	7%	7%
State hotel tax:	-	-
Whole Home Short-term Rental Tax	-	5%
Local hotel tax:	1%	2%
Total:	8%	14%

5% statewide hotel tax does not apply to such rentals. New 5% Whole Home Short-term Rental Tax applies on and after Jan. 1, 2026.

Taxes on this slide are for short-term residential rentals – those 30 days or less. For rentals of more than 30 days with signed lease, no sales tax and no hotel taxes apply.

Comparison



Entire Residential Dwelling

Type of tax	Tax rate before 1/1/26	Tax rate on & after 1/1/26
State sales tax:	7%	7%
State hotel tax:	-	-
Local hotel tax:	1%	2%
Whole Home Short-term Rental Tax	-	5%
Total:	8%	14%

Traditional Hotel Room

Type of tax	Tax rate before 1/1/26	Tax rate on & after 1/1/26
State sales tax:	7%	7%
State hotel tax:	5%	5%
Local hotel tax:	1%	2%
Whole Home Short-term Rental Tax	-	-
Total:	13%	14%

Room Rental

Type of tax	Tax rate before 1/1/26	Tax rate on & after 1/1/26
State sales tax:	7%	7%
State hotel tax:	5%	5%
Local hotel tax:	1%	2%
Whole Home Short-term Rental Tax	-	-
Total:	13%	14%

Whole Home Short-term Rental Tax

- Filing requirements:
 - RI-STR monthly
 - RI-8478 monthly
- Rentals through hosting platform
 - Rented exclusively through hosting platform, tax collected by hosting platform and no registration or filing requirement.
 - Rentals outside hosting platform require registration and monthly filing of both forms.

Tax on short-term rentals: Filing requirements		
<i>Any person or business entity offering entire residential dwellings as short-term rentals must meet the following requirements:</i>		
Requirement:	Form:	Filing frequency:
Register for sales permit	Form BAR, "Business Application and Registration"	Once, prior to offering rentals
Renew a sales permit	"Retail Sales Permit Renewal Application"	Annually by February 1
File and pay 7% sales tax	Form RI-STR, "Monthly Sales and Use Tax Return"	Monthly
File and pay 2% local hotel tax & 5% whole home short-term rental tax	Form RI-8478, "Residential Dwelling/Room Rental Tax Return"	Monthly

Filing Obligations

- Register with Division of Taxation
 - Business Application and Registration (BAR) (also known as sales and withholding tax registration form) is required and must be renewed annually.
- Collect and remit the applicable taxes to the Division of Taxation monthly, including “zero dollar” tax returns – returns for months with no sales, indicating such.
- You can request and may be granted seasonal filing status if the property is not offered for rent year-round.

Filing Obligations: Forms

Form RI-8478, Residential Dwelling/Room Rental Tax Return

Used by:

- Hosting platforms (rooms, homes)
- Room resellers (rooms only)
- Realtors (typically homes; may handle multiple owners)
- Homeowners (may rent out rooms, one or more homes)

Used for:

- Calculating tax
- Allocating distribution based on location of property

Note: Newport filers file directly with City of Newport. Division of Taxation receives no information regarding rentals in Newport.

Filing Obligations

Sales, hotel, and short-term rental taxes are “trust fund” taxes

- Tax is paid by occupant
- Realtor/property owner/hosting platform serves merely as conduit for the tax
- Taxes must be remitted to the State
- Funds cannot be for personal use

Filing Obligations

Who is responsible?

- Rule of thumb:
 - The person or entity collecting the money for a rental is responsible for registering with the Division of Taxation, collecting applicable taxes, remitting applicable taxes, and filing returns
- Obligation could fall on property owner/landlord, real estate professional, website

Filing Obligations

Who is responsible?

Real estate professional:

- If the real estate professional lists a rental on behalf of property's owners, and collects the rental amount, the real estate professional must register with the Division, collect sales and hotel taxes from occupants, and remit those taxes to Division.
- However, if the real estate professional initiates the lease agreement and communicates with the tenant, but works at a real estate agency, the responsibility is different. In that case, the agency must register, collect, and remit – regardless of whether the agent is employed by the agency or treated as independent contractor

Filing Obligations

Who is responsible?

Example #1:

- Rick goes online to rent out his house, or just a room in his house, for a week at a time; the website collects the money from the tenant.
- In this example, the website – a “hosting platform” – must register with the Division and collect and remit the applicable tax.

Filing Obligations

Who is responsible?

Example #2:

- Tammy goes online to rent out her house, or just a room in her house, for a week at a time. She uses a website to advertise the rentals. The tenant deals directly with Tammy and pays her directly for the rental.
- In this example, Tammy must register with the Division and collect and remit the applicable tax.

Filing Obligations

Example: Breakdown of Whole Home Short-term Rental Tax

You rent a cottage in its entirety in Bonnet Shores for \$1,050.00 for one week in August. In addition to the rental fee, taxes are added to the total amount.

Rental Property:	Bonnet Shores Cottage
Rental Period:	
Check in:	August 7
Check out:	August 14
Nightly Rental Fee:	\$ 150.00
Number of nights:	7
Rental Fee:	\$ 1,050.00
Sub-total:	\$ 1,050.00
Sales Tax - 7%:	\$ 73.50
Whole home short-term tax - 5%:	\$ 52.50
Local hotel tax - 2%:	\$ 21.00
Total taxes:	\$ 147.00
Total amount due:	\$ 1,197.00

Filing Obligations

Whole Home Short-term Rental Tax

State of Rhode Island Division of Taxation
Form RI-8478
 Residential Dwelling/Room Rental Tax Return



26124099990101

Name		FEIN/SSN/Permit number	
Address		For the month ending:	
Address 2			
City, town or post office	State	ZIP code	E-mail address

Calculation of Amount Due:

1	Total occupancy charges from a whole home short-term rental rented in its entirety for a period of thirty (30) days or less.....	1		
2	Whole home short-term rental tax (5%) and local hotel tax (2%). Multiply line 1 times 7% (0.07).	2		
3	Total occupancy charges from room rentals rented for a period of thirty (30) days or less.....	3		
4	Hotel tax (5%) and local hotel tax (2%). Multiply line 3 times 7% (0.07)	4		
5	TOTAL AMOUNT DUE. Add lines 2 and 4.....	5		

Please note that all short-term rentals of thirty (30) days or less are also subject to the seven percent (7%) sales tax submitted using Form RI-STR.

Check this box if you have multiple rental units located in more than one city or town. You must complete the back of this form by entering the amount of tax owed to each city or town in which you have a rental unit.

DEFINITIONS

"Hotel" means any facility offering (a) room(s) for which the public may, for a consideration, obtain transient lodging accommodations. The term "hotel" shall include hotels, motels, tourist homes, tourist camps, lodging houses, and inns. The term "hotel" shall also include houses, condominiums or other residential dwelling units, regardless of the number of rooms, which are used and/or advertised for rent for occupancy. The term "hotel" shall not include schools, hospitals, sanitariums, nursing homes, and chronic care centers.

Hotel tax: There is imposed a hotel tax of **five percent (5%)** upon the total consideration charged for occupancy of any space furnished by any hotel, travel packages, or room reseller or reseller as defined in § 44-18-7.3(b) in this state. A house, condominium, or other resident dwelling shall be exempt from the five percent (5%) hotel tax under this subsection if the house, condominium, or other resident dwelling is rented in its entirety (whole home short-term rental). This tax shall be distributed in accordance with R.I. Gen. Laws § 42-63.1-3(g).

"Whole home short-term rental" means a house, condominium, or other resident dwelling in this state rented in its entirety furnished by any room reseller or reseller as defined in § 44-18-7.3(b) or any other taxpayer.

Whole home short-term rental tax: There is levied and imposed a "whole home short-term rental tax" of **five percent (5%)** upon the total consideration charged for occupancy as defined in 42-63.1-2(6) of a house, condominium, or other resident dwelling in this state rented in its entirety furnished by any room reseller or reseller as defined in § 44-18-7.3(b) or any other taxpayer. This tax shall be distributed in accordance with R.I. Gen. Laws § 42-63.1-3(h).

In addition, there is imposed a local hotel tax of **two percent (2%)** upon the total consideration charged for occupancy of any space furnished by any hotel in this state to be distributed to the city or town where the hotel is located in accordance with R.I. Gen. Laws § 44-18-36.1(e).

Mail the completed form and payment by the 20th day following the end of the preceding month to: RI Division of Taxation
 One Capitol Hill
 Providence, RI 02908

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, it is true, accurate and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Authorized officer signature	Print name	Date	Telephone number
Paid preparer signature	Print name	Date	Telephone number
Paid preparer address	City, town or post office	State	ZIP code
			PTIN

May the Division of Taxation contact your preparer? YES

Filing Obligations

Whole Home Short-term Rental Tax

RI-STR

Computation of Tax

GROSS SALES & EXEMPTIONS

1	Gross Sales for the Period.....	1	1,050.00
2a	Resale.....	2a	0.00
	Interstate Sales.....	2b	0.00
	Non-Taxable Sales and Services.....	2c	0.00
	Exempt Organizations.....	2d	0.00
	Other (Specify): _____	2e	0.00
3	Total Deductions (Add lines 2a through 2e).....	3	0.00
4	Taxable Sales (Line 1 less line 3).....	4	1050.00
5	Total Trust Fund Sales Tax Due and Required to be Remitted ("Sales Tax") (Multiply line 4 by 7%).....	5	73.50
6	Total Use Tax Due (From Use Tax Worksheet in Instructions).....	6	0.00
7	Total Sales Tax and Use Tax Due (Add lines 5 and 6).....	7	73.50
8a	Prepaid Sales Tax (Licensed Cigarette Dealers Only).....	8a	0.00
	Other (Specify): _____	8b	0.00
9	Total Credits (Add lines 8a and 8b).....	9	0.00
10	Amount Due (Line 7 less line 9).....	10	73.50

CREDITS & TAX DUE

FORM RI-8478

Calculation of Amount Due:

1	Total occupancy charges from a whole home short-term rental rented in its entirety for a period of thirty (30) days or less.....	1	1050.00	
2	Whole home short-term rental tax (5%) and local hotel tax (2%). Multiply line 1 times 7% (0.07).	2	73.50	
3	Total occupancy charges from room rentals rented for a period of thirty (30) days or less.....	3	0.00	
4	Hotel tax (5%) and local hotel tax (2%). Multiply line 3 times 7% (0.07)	4	0.00	
5	TOTAL AMOUNT DUE. Add lines 2 and 4.....	5	73.50	

Please note that all short-term rentals of thirty (30) days or less are also subject to the seven percent (7%) sales tax submitted using Form RI-STR.

Check this box if you have multiple rental units located in more than one city or town. You must complete the back of this form by entering the amount of tax owed to each city or town in which you have a rental unit.

Filing Obligations

Whole Home Short-term Rental Tax

RI-STR

Computation of Tax

GROSS SALES & EXEMPTIONS	1	Gross Sales for the Period.....		1	4200	00	
	2 a Resale.....	2a	0	00			
		b Interstate Sales.....	2b	0	00		
		c Non-Taxable Sales and Services.....	2c	0	00		
		d Exempt Organizations.....	2d	0	00		
e Other (Specify):	2e	0	00				
3	Total Deductions (Add lines 2a through 2e).....		3	0	00		
4	Taxable Sales (Line 1 less line 3).....		4	4200	00		
5	Total Trust Fund Sales Tax Due and Required to be Remitted ("Sales Tax") (Multiply line 4 by 7%).....		5	294	00		
6	Total Use Tax Due (From Use Tax Worksheet in Instructions).....		6	0	00		
7	Total Sales Tax and Use Tax Due (Add lines 5 and 6).....		7	294	00		
8 a Prepaid Sales Tax (Licensed Cigarette Dealers Only).....	8a	0	00				
	b Other (Specify):	8b	0	00			
9	Total Credits (Add lines 8a and 8b).....		9	0	00		
10	Amount Due (Line 7 less line 9).....		10	294	00		

CREDITS & TAX DUE

FORM RI-8478

Calculation of Amount Due:

1	Total occupancy charges from a whole home short-term rental rented in its entirety for a period of thirty (30) days or less.....	1	4200	00
2	Whole home short-term rental tax (5%) and local hotel tax (2%). Multiply line 1 times 7% (0.07).	2	294	00
3	Total occupancy charges from room rentals rented for a period of thirty (30) days or less.....	3	0	00
4	Hotel tax (5%) and local hotel tax (2%). Multiply line 3 times 7% (0.07)	4	0	00
5	TOTAL AMOUNT DUE. Add lines 2 and 4.....	5	294	00

Please note that all short-term rentals of thirty (30) days or less are also subject to the seven percent (7%) sales tax submitted using Form RI-STR.

Check this box if you have multiple rental units located in more than one city or town. You must complete the back of this form by entering the amount of tax owed to each city or town in which you have a rental unit.

Filing Obligations

Whole Home Short-term Rental Tax

RI-STR

Computation of Tax

GROSS SALES & EXEMPTIONS					
1	Gross Sales for the Period.....			1	4200 00
2 a	Resale.....	2a	1350 00		
	b Interstate Sales.....	2b	0 00		
	c Non-Taxable Sales and Services.....	2c	0 00		
	d Exempt Organizations.....	2d	0 00		
	e Other (Specify):	2e	0 00		
3	Total Deductions (Add lines 2a through 2e).....			3	1350 00
4	Taxable Sales (Line 1 less line 3).....			4	1050 00
5	Total Trust Fund Sales Tax Due and Required to be Remitted ("Sales Tax") (Multiply line 4 by 7%).....			5	0 00
6	Total Use Tax Due (From Use Tax Worksheet in Instructions).....			6	0 00
7	Total Sales Tax and Use Tax Due (Add lines 5 and 6).....			7	73 50
8 a	Prepaid Sales Tax (Licensed Cigarette Dealers Only).....	8a	0 00		
	b Other (Specify):	8b	0 00		
9	Total Credits (Add lines 8a and 8b).....			9	0 00
10	Amount Due (Line 7 less line 9).....			10	73 50

CREDITS & TAX DUE					

FORM RI-8478

Calculation of Amount Due:

1	Total occupancy charges from a whole home short-term rental rented in its entirety for a period of thirty (30) days or less.....	1	1050 00		
2	Whole home short-term rental tax (5%) and local hotel tax (2%). Multiply line 1 times 7% (0.07).	2		73 50	
3	Total occupancy charges from room rentals rented for a period of thirty (30) days or less.....	3	0 00		
4	Hotel tax (5%) and local hotel tax (2%). Multiply line 3 times 7% (0.07)	4		0 00	
5	TOTAL AMOUNT DUE. Add lines 2 and 4.....	5		73 50	

Please note that all short-term rentals of thirty (30) days or less are also subject to the seven percent (7%) sales tax submitted using Form RI-STR.

Check this box if you have multiple rental units located in more than one city or town. You must complete the back of this form by entering the amount of tax owed to each city or town in which you have a rental unit.

Filing Obligations

Whole Home Short-term Rental Tax

Complete page 2 of RI-8478 if you have multiple rental units located in more than one city or town.

CITY OR TOWN		RESIDENTIAL DWELLING RENTAL - 7% TAX	ROOM RENTAL - 7% TAX
Barrington	01		
Bristol	02		
Burrillville	03		
Central Falls	04		
Charlestown	05		
Coventry	06		
Cranston	07		
Cumberland	08		
East Greenwich	09		
East Providence	10		
Exeter	11		
Foster	12		
Glocester	13		
Hopkinton	14		
Jamestown	15		
Johnston	16		
Lincoln	17		
Little Compton	18		
Middletown	19		
Narragansett	20		
<i>Newport - Any hotel tax collected for rentals in the city of Newport should be remitted directly to the city of Newport</i>			
New Shoreham	22		
North Kingstown	23		
North Providence	24		
North Smithfield	25		
Pawtucket	26		
Portsmouth	27		
Providence	28		
Richmond	29		
Scituate	30		
Smithfield	31		
South Kingstown	32		
Tiverton	33		
Warren	34		
Warwick	35		
Westerly	36		
West Greenwich	37		
West Warwick	38		
Woonsocket	39		
TOTAL			

DRAFT
10/06/2025

Whole Home Short-term Rental Tax

FAQs

Q. If a rental is booked for the summer of 2026, but the customer booked it in 2025, is it subject to the new tax rates for 2026?

A. Yes. The tax rate in effect at the time of occupancy applies to all short-term rentals.

All stays in 2026 are subject to the 2026 rate. When full payment is made in 2025 for a 2026 rental, the tax collected should be at the 2025 rate, and the difference in the tax rate for 2026 should be charged at the time of checkout from the rental.

Please note, rentals also are subject to sales tax and the local hotel tax.

Whole Home Short-term Rental Tax

FAQs

Q. What portion of the rental charge should I use to calculate the tax due for the new Whole Home Short-term Rental Tax and other applicable taxes?

A. Like sales tax, the total consideration paid for the short-term occupancy of the rental is subject to taxation. This includes any commissions or fees, such as cleaning fees and booking fees.

Please note, when a refundable fee, like a refundable damage deposit, is required and separately stated on the invoice, taxes do not apply to the refunded portion of the deposit. However, if any portion of the deposit is not refunded, all taxes that apply to the remainder of the transaction also apply to the portion of the deposit that is not refunded.

Whole Home Short-term Rental Tax

FAQs

Q. Will hotels and short-term room rentals now be subject to an additional 5% tax?

A. There has been no change to the 5% state hotel tax that short-term room rentals are subject to. The new statute subjects residential dwellings rented in their entirety to the same rates (although different taxes) as hotels.

No short-term rental would be subject to both the 5% state hotel tax and 5% tax on the short-term rental of entire residential dwellings for the same booking.

Whole Home Short-term Rental Tax

Electronic Filing & Payment Mandate

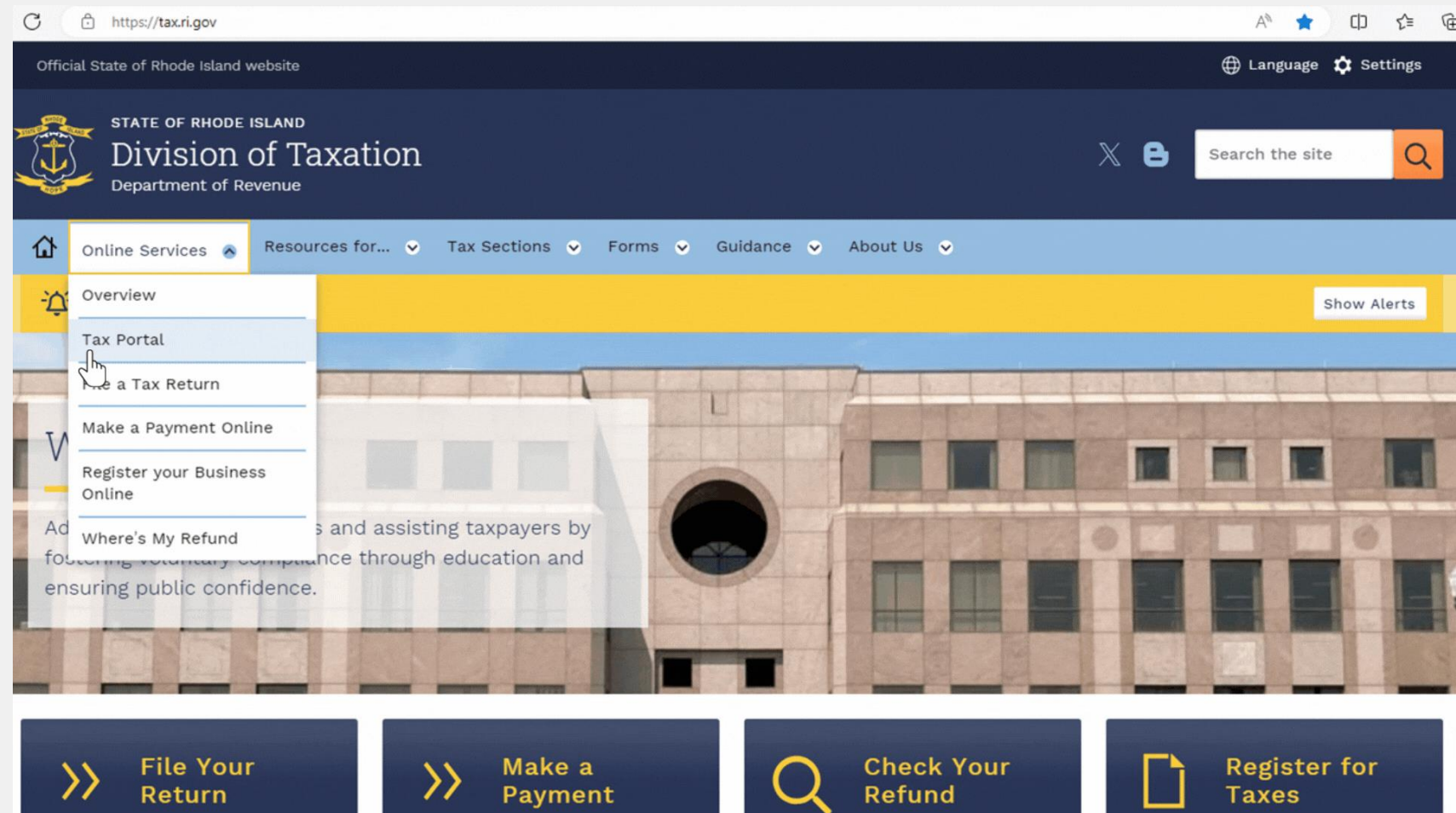
Electronic filing and payment mandate for larger business registrant taxpayers effective 01/01/2023.

- Larger 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.

Taxpayer Portal

Visit our website:
<https://tax.ri.gov/>.

The Taxpayer Portal information page can be accessed from the “Online Services” menu.



Taxpayer Portal

Using the Taxpayer Portal

- Benefits of Portal
 - Satisfies new Electronic Filing and Payment Mandate requirements
 - Can file and pay all taxes from same site without a fee
 - Can schedule payment for future withdrawal
 - Can schedule payments up to 364 days in advance on the Portal
 - 24-hour access
 - Interactive to help ensure accurate filings with all required fields completed
 - Ability to see all previous filing and payments for all tax types
 - Securely store banking information for future use
- Stats – over 83,900 registered users have submitted nearly 1.6M payments for over \$8.4B through September of 2025

Taxpayer Portal

Step 1: Visit www.taxportal.ri.gov and create a User ID and password.

The screenshot shows the homepage of the Rhode Island Taxpayer Portal. At the top left is the State of Rhode Island logo and the text "STATE OF RHODE ISLAND Division of Taxation Department of Revenue". Below this 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 placeholder text "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?".

Contact info to request a pin or any other questions:

- taxportal@tax.ri.gov
- 401-574-8484

Taxpayer Portal

Step 4: Link User ID to Taxation using PIN.

The screenshot shows the Rhode Island Taxpayer Portal interface. At the top left is the State of Rhode Island logo and the text "STATE OF RHODE ISLAND Division of Taxation Department of Revenue". At the top right is a "Log Out" link. Below the header is a navigation bar with "Home", "Edit Personal Info", and "Message Center" (with a dropdown arrow). The main content area has two boxes. The left box is a welcome message: "Welcome, [blacked out name]. You last logged in on Friday, 08/26/2022 09:13 AM". The right box is titled "Complete Your Registration" and contains two sections: "Administrator Users" and "Authorized Users". The "Administrator Users" section states that at least one portal user must be assigned this role before any additional users can be registered, and provides a link "here" to register as an Administrator User. The "Authorized Users" section states that if you will perform tax functions on behalf of a taxpayer, you should provide your User ID to the taxpayer's administrator to be granted access to a taxpayer's online account. At the bottom of the page, there is a footer with "Rhode Island Division of Taxation. All rights reserved." on the left and a "Contact Us" link on the right.

STATE OF RHODE ISLAND
Division of Taxation
Department of Revenue

[Log Out](#)

Home Edit Personal Info Message Center ▾

Welcome, [blacked out name]
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](#)

Taxpayer Portal

The Account Administrator has access to all accounts

Tax Accounts

Account Type 	ID 	Address 	Last Activity Date 	Current Balance 	Last Period Filed 
ADMIN/ LETTER OF GOOD STANDING	[REDACTED]	[REDACTED]		\$0.00	
HOTEL	[REDACTED]	[REDACTED]		\$0.00	
SALES/ FILING	[REDACTED]	[REDACTED]		\$0.00	

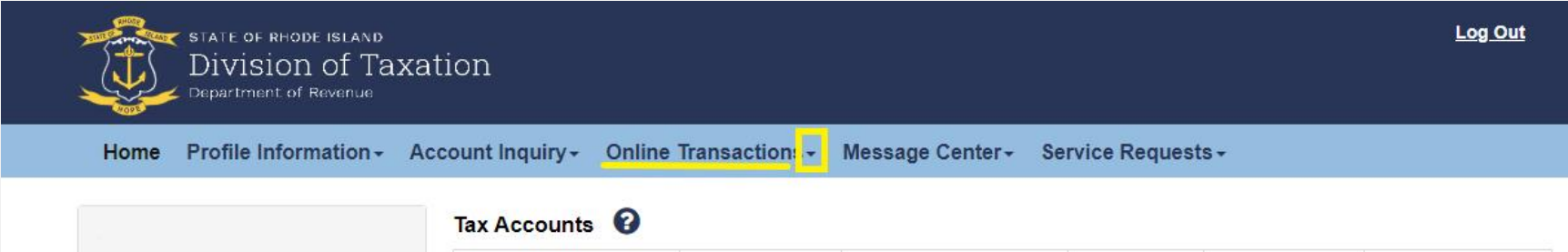
Showing 1 to 3 of 3 entries

Navigation controls: back, previous, 1, next, forward

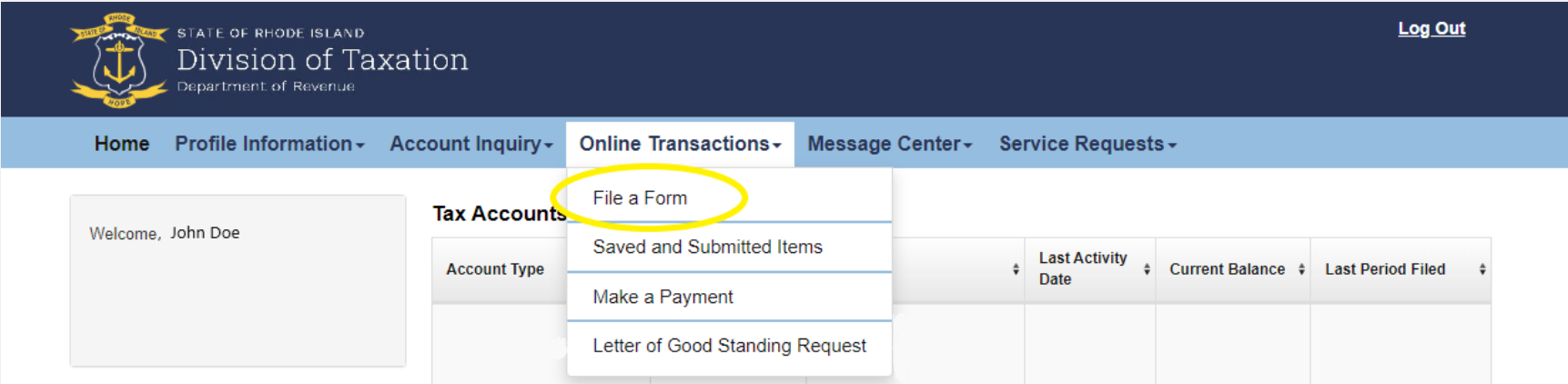
Taxpayer Portal

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.”



Taxpayer Portal

Complete the required drop-downs and select "Next"

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:
- * ID:
- * Form Type:
- * Return Type:
- * Filing Method:
- * Filing Period:

CANCEL

NEXT

Taxpayer Portal

Same Day Services

- When should I get a Portal account?
 - Subject to electronic filing and payment mandate
 - Want access to see account activity
 - Making multiple payments over a period of time
- When should I use Same-Day Services* (AKA guest payments)?
 - One-time payment
 - Have not received PIN notice, filing deadline

*Requires authentication (not truly anonymous payment)

Taxpayer Portal

Same Day Services

Accessed directly from
<https://taxportal.ri.gov>.

Use of Same-Day Services fulfills the Electronic Mandate requirements for return filing and payments for certain tax types.

The screenshot shows the homepage of the Rhode Island Taxpayer Portal. At the top, the logo for the State of Rhode Island Division of Taxation 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 page is divided into several sections:

- Member Sign In:** A section with a warning that a maximum of 3 sign-in attempts are allowed. Below this are input fields for "User ID" and "Password", a "SIGN IN" button, and links for "Forgot User ID?" and "Forgot password?".
- New User?:** A section with a "Create a New User" link.
- Don't Have a Portal User Account?:** A section with links for "Use our Same-Day Services", "Make a Payment (same day withdrawal)", and "File a Form (alone or with payment)".
- Customer Support:** A section stating that support is available weekdays between 8:30am - 3:30pm at 401-574-8484 or via email at taxportal@tax.ri.gov. It includes a link for "Where's My Refund" and a notice about scheduled maintenance on Friday, August 8th and Sunday, August 10th.
- Popular Services:** A list of links including Tax Forms, Administrative Decisions, Advisories, Business Registration, Reports, Regulations, Newsletters, Contact Us, Liquor License Renewals, and Where's My Refund.
- Frequently Asked Questions:** A list of video links for Guest Bill Payments, Guest Filing, Portal Registration, and Portal User Guide, along with text-based questions about using the portal and linking tax entities.

A large image of the Rhode Island State Capitol building is visible at the bottom right of the page.

Taxpayer Portal

Same-Day Services

Services available without a Portal account:

- Estimated Payments
 - Business and personal
- Extension Filing **and** Payments
 - Business and personal
- Bill Payments
 - Any assessment notice
- File a Form
 - Available for certain tax types

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

[Forgot User ID?](#) [Forgot password?](#)

New User?
[Create a New User](#)

Don't Have a Portal User Account?
Use our Same-Day Services
[Make a Payment \(same day withdrawal\)](#)
[File a Form \(alone or with payment\)](#)

Taxpayer Portal

Don't Have a Portal User Account?

Use our Same-Day Services

[Make a Payment \(same day withdrawal\)](#)

[File a Form \(alone or with payment\)](#)

Same-Day Services

File a Form

[Home](#) / [Guest Returns](#)

Guest Returns

If you are a registered Rhode Island Division of Taxation's Portal user, please log in to your account to file your return.

If you are not a registered Rhode Island Division of Taxation's Portal user, you can file and pay the following Business taxes online using ACH Debit.

[File and pay a Sales Tax Return \(Monthly or Quarterly Filers\)](#)

[File and pay a Meals and Beverage Tax Return \(Monthly or Quarterly Filers\)](#)

[File and pay a Hotel Tax Return](#)

[File and pay a Prepaid Wireless Telecommunications Tax Return \(Monthly or Quarterly Filers\)](#)

[File and pay a Hard-to-Dispose Tax Return](#)

[File and pay a Sales and Use Tax Reconciliation](#)

Taxpayer Portal

Don't Have a Portal User Account?

Use our Same-Day Services

[Make a Payment \(same day withdrawal\)](#)

[File a Form \(alone or with payment\)](#)

Same-Day Services

File a Form

File a Tax Return

Authentication

* ID Type

* ID

Enter ID


* Hotel Filing Payment within the last year

\$

Enter a payment amount

More Tax Resources

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



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.

Excise and Estate Tax

Section Contact Information

Sales & Excise Tax

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

Taxpayer Portal Section

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

Questions



Thank you



STATE OF RHODE ISLAND

Division of Taxation

Department of Revenue

Contact Us

401-574-8983

Taxpayer.Experience@tax.ri.gov

One Capitol Hill

Providence, RI 02908



Even More Tax Resources

- 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](#)