

# RHODE ISLAND TAX NEWS

A NEWSLETTER FOR TAX PROFESSIONALS

JULY/AUGUST/SEPTEMBER 2018

## DIVISION PLANS ANNUAL TAX BILLS

The Rhode Island Division of Taxation recently began the process of sending annual bills to those who owe Rhode Island state taxes.

The first batch was mailed in the June-July 2018 peri-

od. Thereafter, the Division plans to mail annual bills at approximately the same time each year (although the mailing will be spread out). The bills will be mailed to those who owe Rhode Island state tax -- whether

they are residents or nonresidents, individuals or businesses.

Each mailing will include a handy payment coupon. Taxpayers should use the coupon when making payment, to ensure that the payment is correctly and promptly credited to their account.

"We re planning to mail at least one bill per year to those who owe State taxes," said Rhode Island Tax Administrator Neena Savage.

"We hope that these bills will serve as a reminder to taxpayers to pay what they owe -- which, in turn, will save them money, because interest and possible penalty will stop accruing once they have paid," she said.

*(Please turn to page 2)*



**Hearing:** Rhode Island Tax Administrator Neena Savage and Rhode Island Department of Revenue Director Mark Furcolo were among those who testified in April 2018 about short-term residential rentals and other matters. The occasion was a public hearing before a special legislative commission on tourism.

*(Screenshot above from Capitol Television broadcast)*

## DIVISION RESPONDS TO WAYFAIR

The Rhode Island Division of Taxation has issued an Advisory, posted answers to frequently asked questions (FAQs), and taken other steps to provide information to businesses,

tax professionals, and others in the wake of a landmark decision in a U.S. Supreme Court case.

The court's decision in *South Dakota v. Wayfair, Inc.*, issued on June 21, 2018,

generally gives states the authority to enforce their sales tax laws on remote sellers.

*(Please turn to page 3)*

### 'SUMMARY OF LEGISLATIVE CHANGES'

*Division's publication summarizes tax changes in budget bill for FY 2019. Topics include:*

- Personal exemptions
- Sports wagering
- Software

*For further information, please see page 9*

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## DIVISION PLANS ANNUAL TAX BILLS (CONTINUED FROM PAGE 1)

The normal notice protocol will continue. For example, if someone has a balance due, the Division typically mails a notice, known as a Notice of Assessment.

(If the balance due is the result of a change by the Division of Taxation -- such as a recalculation done by the Division -- the taxpayer is first sent another type of notice, known as a Notice of Proposed Assessment).

The notice typically includes language asking that you pay your amount due or request a hearing within 30 days under Rhode Island General Laws §44-1-32.

If you don't pay, and you don't request a hearing, the Division will begin collections proceedings, a process which could include:

- ◆ Blocking the renewal of your driver's license or motor vehicle registration.
- ◆ Offsetting your future income tax refunds.
- ◆ Placing a lien on your real estate.
- ◆ Levying your bank account.
- ◆ Garnishing your wages.

Once the collections proceedings begin, the Division may send you up to three notices, known as Statements of Account, showing all of your Rhode Island state tax debts.



Photo by Paul Grimaldi / DOR

**Interview:** Tax Administrator Neena Savage (above, right) was interviewed on Rhode Island Public Radio in April 2018 about the end of the tax-filing season. She was interviewed at Rhode Island Public Radio's studio in Providence, Rhode Island, by Talia Blake (above, left), who is the Morning Edition Producer.

After that process, however, you might not have received another notice from the Division (depending on the type of collection action taken).

In other words, you might not have received another notice from the Division for some while: Until now, the Division typically has not sent out regular bills.

### First annual bills

However, between June and July of 2018, the Division began mailing annual bills (which, technically, are Statements of Account). Each bill lists only those debts that have reached the collections stage.

Altogether, the Division mailed about 30,000 bills, in batches of 5,000 apiece, over a six-day period.

"One of the many benefits of our new agency-wide computer system is that it allows us to issue annual bills," Savage said. "These bills, or account statements, will serve as a reminder to taxpayers of their outstanding liabilities," she said. "The bills also represent one of the Division's efforts to better communicate with taxpayers, thus informing them of their obligations on an annual basis," she added.



### Tax tip line

If you have information about wrongdoing involving state taxes, call the tax fraud tip line at (401) 574-TIPS or (401) 574-8477 and leave a message. The line is staffed by the Rhode

Island Division of Taxation's Special Investigation Unit, which follows up on all tips. Callers can leave their names and contact information or remain anonymous.

## DIVISION RESPONDS TO *WAYFAIR* (CONTINUED FROM PAGE 1)

Formerly, under a 1992 U.S. Supreme Court case (*Quill Corp. v. North Dakota*), states could require a remote seller -- such as a web-site -- to collect a state's sales tax only if the seller had a physical presence in that state.

The *Wayfair* decision means that a state can require a retailer to collect and remit the state's sales tax -- including online retailers that have no physical presence in the state, Rhode Island Tax Administrator Neena Savage said in a statement issued shortly after the court's decision was issued.

In response to *Wayfair*, the Division of Taxation issued an Advisory for remote sellers that seek to collect and remit Rhode Island sales and use tax, letting them know that they have a number of options for registering.

For example, remote sellers may register directly with the Division of Taxation, or they may use the Streamlined Sales Tax Registration System to register with all other states (including Rhode Island) that are part of the Streamlined Sales and Use Tax Agreement.

(The agreement, adopted by Rhode Island in 2006, is a cooperative effort of a number of states, the District of Columbia, businesses, and

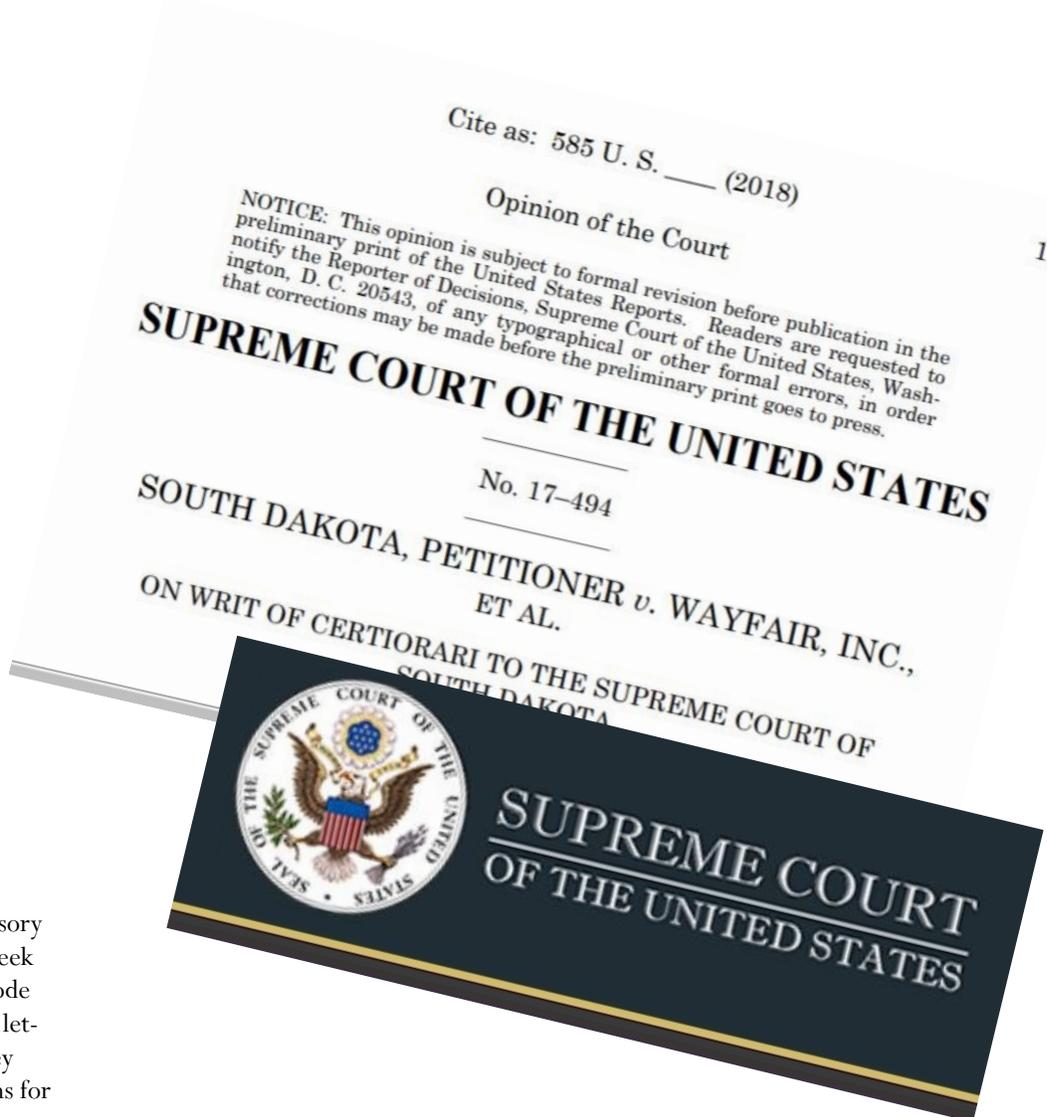
certain local governments to simplify and make more uniform the sales and use tax collection and administration by retailers and states. It was favorably mentioned by the Supreme Court in its *Wayfair* decision.)

Remote sellers also may register via a "certified service provider" or CSP -- an agent certified under the Streamlined Sales and Use Tax Agreement to perform substantially all the seller's sales and use tax functions.

Also in June 2018, the Division issued a Tax Administrator's Statement in response to *Wayfair*. In that document, Savage explained that Rhode Island law remains unchanged: Online retailers generally have two options: 1) collect and remit Rhode Island sales tax, or 2) provide notices to consumers that they may owe use tax. She also noted that, by adopting the Streamlined agreement in 2006, Rhode Island became a more attractive place to do

business because, like other Streamlined states, Rhode Island has simplified its sales and use tax administration to substantially reduce the burden of tax compliance.

To view the Advisory, the Tax Administrator's Statement, and FAQs for remote sellers -- all posted in response to *Wayfair*, please see the updated "Non-Collecting Retailers" section of the Division's website: <https://go.usa.gov/xRGwT>



## REGULATORY OVERHAUL PROJECT NEARS COMPLETION

At some point soon, probably this summer, the Rhode Island Division of Taxation will conclude a months-long project involving tax regulations.

As part of the project, the Division has changed the format of its regulations to conform with the new Rhode Island Code of Regulations (a uniform state code).

Also as part of the project, the Division reduced the overall number of regulations, as well as the total number of pages of regulations. The Division's efforts included repealing outdated regulations; consolidating a number of related regulations into a single, comprehensive regulation; and reducing the content of an existing regulation.

For example, when the Division began the project, there were 218 regulations. By the end of the project, the Division will be left with approximately 169 regulations -- a reduction of 49 regulations, or approximately 22.5 percent.

As an example of consolidation, the Division merged seven regulations involving motor fuel tax into one.

As an example of content reduction, the Division eliminated the plain-language preamble to a corporate tax regulation involving combined reporting, and also eliminated the regulation's table of contents.

The State of Rhode Island

Title	Chapter	Subchapter	Overall topic
280	20	00	General Administration
280	20	05	Banks
280	20	10	Withholding Tax
280	20	15	Cigarette Tax
280	20	20	Tax Credits/Deductions
280	20	25	Business Corporation Tax
280	20	30	Filing
280	20	35	Estate Tax
280	20	40	Forms
280	20	45	Litter Control
280	20	50	Motor Fuel Tax
280	20	55	Personal Income Tax
280	20	60	Insurance Premium Tax
280	20	65	Public Service Corporation Tax
280	20	70	Sales and Use Tax

### HOW TO DECIPHER THE CODE

Under the old system, a Division of Taxation regulation was typically identified by a short code. For example, the code for the regulation on limited liability companies was CT 13-14:

- ◆ "CT" meant corporate tax
- ◆ "13" indicated the year in which the regulation was finalized (in this case, 2013)
- ◆ "14" was the number assigned to the specific

is reorganizing all executive branch regulations into the Rhode Island Code of Regulations. Agencies must codify all existing regulations by December 31, 2018.

When the Division began its effort to reformat regulations

subject involved (in this case, limited liability companies).

Under the new system, each tax regulation is assigned a different, longer identification code. For example, the code for the regulation on limited liability companies is 280-RICR-20-25-7.

- ◆ "280" indicates the Department of Revenue
- ◆ "RICR" means Rhode Island Code of Regulations

in accordance with the new code, the Division also took the opportunity to reduce the number of pages of regulations. This was in response to Governor Gina M. Raimondo's Executive Order 15-07 ("Improving Rhode Island's Regulatory Climate to Create

- ◆ "20" indicates the Division of Taxation (which is part of the Department of Revenue)
- ◆ "25" is the tax type (in this case, business tax - see "subchapter" in table above)
- ◆ "7" is the number assigned to the specific subject involved, in this case limited liability companies.

*Please see basic reference table above for more information.*

Opportunity"). The Division's effort is being led by Assistant Tax Administrator Michael F. Canole. His team is working with the Office of Regulatory Reform and the Department of State (Secretary of State).

## Legal Corner

### RECENT STATE TAX CASES IN SUMMARY

Following is a summary of tax-related cases in which final decisions were made after administrative hearings. By law, decisions are public information, but taxpayer information cannot be disclosed.

#### Use tax on car

Rhode Island law says that when you buy a vehicle, you must pay Rhode Island's 7 percent use tax. However, if you are a *bona fide* nonresident, you do not have to pay the tax on the purchase of a vehicle.

The question in this case is whether the taxpayer qualified as a *bona fide* nonresident. In November 2016, a senior revenue agent for the Division of Taxation said he saw a motor vehicle being driven in Rhode Island. Upon investigation, he found that it had been purchased by the taxpayer that month and registered in Maine.

The Division sent a Notice of Deficiency to the taxpayer. The taxpayer requested a hearing. A hearing was held, but the taxpayer did not appear. The Division asserted that the taxpayer is not a *bona fide* nonresident of Rhode Island because of his connections with Rhode Island:

- ◆ The taxpayer had an active Rhode Island driver's license.
- ◆ The taxpayer has been registered to vote in Rhode Is-



*Rhode Island Tax News* provides only summaries of some recent tax-case decisions, which are based on specific facts and circumstances.

The summaries are merely informative and provide general information. To determine how state tax laws and regulations apply to your particular circumstances, please consult your tax professional.

land since 2006.

- ◆ The taxpayer paid Rhode Island resident income tax from 2012 to 2016.

On May 30, 2018, Hearing Officer Catherine R. Warren concluded that the taxpayer had bought the car in 2016 and was not a *bona fide* nonresident of Rhode Island for 2016.

Therefore, the taxpayer was not exempt from paying Rhode Island use tax for the purchase. She determined that the Division properly issued a Notice of Deficiency.

On May 30 2018, Tax Ad-

ministrator Neena S. Savage adopted the hearing officer's decision and recommendation.

-- Final Decision and Order  
No. 2018-04

#### Refund claim

At issue is whether the refund claimed by the taxpayers (a married couple) for 2013 was filed on time.

On January 27, 2017, the taxpayers filed their Rhode Island personal income tax return covering the 2013 tax year, requesting a refund.

The Division denied the claim for refund because the return had not been filed on time. The Division cited Rhode Island General Laws § 44-30-87, "Limitations on credit or refund".

The couple appealed, and a hearing was held. (The couple had requested the hearing, but did not appear at it and did not send someone to represent them.)

Under the law, a claim for credit or refund of an overpayment of tax must be filed within three years from the time the return was filed, or two years from the time the tax was paid, whichever of the periods expires the later.

*(Please turn to next page)*



#### Tax hearings

Any taxpayer aggrieved by the action of the Tax Division in determining the amount of tax, surcharge, or penalty, may make written request for a formal hearing.

The taxpayer is first afforded an opportunity to have a preliminary review. Should the matter not be resolved, it may then proceed to formal hearing under the terms of the state Administrative Procedures Act (Rhode Island General Laws § 42-35-1 et seq.) and Tax Division regulation 280-RICR-20-00-2.

If not satisfied with the outcome, the taxpayer may appeal to Sixth Division District Court (Rhode Island General Laws § 8-8-24 et seq.).

**Legal Corner**

RECENT STATE TAX CASES IN SUMMARY (CONTINUED FROM PREVIOUS PAGE)

◆ **Two-year rule:** Under the two-year rule, the amount of the credit or refund cannot exceed the amount of the tax paid during the two years immediately preceding the filing of the claim. Under the law, the couple's 2013 tax was deemed paid April 15, 2014. The couple was able to request a refund two years from that date. However, the couple filed the return in January 2017, which is beyond the two-year limit.

◆ **Three-year rule:** If a claim for refund is filed within the three-year period, the amount of the credit or refund cannot exceed the amount of the tax paid within the three-year period. In this case, the couple was within the three-year limit. However, from January 27, 2017, to the present, the couple had not paid any tax attributable to the 2013 tax year.

On June 22, 2018, the hearing officer determined that the couple was not entitled to the refund claimed for 2013 and that the Division of Taxation had properly denied the couple's claim for the refund. The tax administrator adopted the hearing officer's decision and recommendation.

-- Final Decision and Order No. 2018-05



**Refunds, deployment**

The Division of Taxation denied a taxpayer's refund requests for 2011, 2012, and 2014, finding that they were not filed on time. The taxpayer, who serves in the military, disagreed. The taxpayer requested a hearing and represented himself.

Applying the extension of

time for filing due to combat zone deployments, the Division determined that the taxpayer's 2011 tax was deemed paid on June 9, 2014, and his 2012 tax was deemed paid on June 5, 2014.

**TWO-YEAR RULE:** As noted above, the taxpayer's 2011 tax was deemed paid on June 9, 2014. Therefore, the taxpayer was able to request a refund two years from that date. But he filed his return on April 15, 2017,

which is past the two-year period.

The taxpayer's 2012 tax was deemed paid on June 5, 2014. Thus, the taxpayer was able to request a refund two years from that date. But the taxpayer filed his return on April 15, 2017, which is past the two-year period.

*(Please turn to next page)*

**Statute of limitations for Rhode Island personal income tax refunds** [Rhode Island General Laws § 44-30-87]

A claim for credit or refund of an overpayment of tax must be filed within three years from the time the return was filed or two years from the time the tax was paid, whichever of the periods expires the later.

Three-year rule →	If the claim is filed within the three-year period, the amount of the credit or refund cannot exceed the amount of the tax paid within the three-year period.
Two-year rule →	If the claim is not filed within the three-year period, but is filed within the two-year period, the amount of the credit or refund cannot exceed the amount of the tax paid during the two years immediately preceding the filing of the claim.

**Note:** Any income tax withheld from the taxpayer during any calendar year, and any amount paid as estimated income tax for a taxable year, is deemed to have been paid on the fifteenth day of the fourth month following the close of the taxable year for which the payments were being made.

**Example of how the rules apply**

Maria's 2012 return was due on April 15, 2013. She actually filed the return on July 1, 2015. As a result, July 1, 2015, becomes the starting date for the three-year rule. The three-year period thus runs from July 1, 2015, to July 1, 2018. Were there any Rhode Island income tax payments attributable to 2012 during this three-year period? No.

When Maria worked in 2012, Rhode Island personal income tax was withheld from her wages each week for 52 weeks. By statute, the wage withholding was deemed paid on April 15, 2013. Maria then had two years from the April 15, 2013, payment date to file a 2012 return. Was the return filed within the two-year period? No. Maria does not pass either the three-year rule or the two-year rule. Her refund claim is therefore denied.

## SECTION 179 AND BONUS DEPRECIATION -- POST TCJA

The federal Tax Cuts and Jobs Act (TCJA), enacted in December 2017, included an expansion of expensing under Internal Revenue Code § 179 (“Section 179”), as well as an expansion of bonus depreciation. Has Rhode Island adopted these federal changes?

**Section 179**

Rhode Island decoupled from federal law involving Section 179 in 2003. As a result, the Section 179 deduction for Rhode Island tax purposes was limited to \$25,000 in any taxable year.

However, as a result of legislation enacted in Rhode Island in 2013, Rhode Is-

land once again followed federal law for Section 179.

Thus, a taxpayer was generally able to follow federal law when electing to treat the cost of any Section 179 property as a current-year expense. That Rhode Island legislation took effect on January 1, 2014, and it remains the law today.

Therefore, because the provisions of Section 179 were expanded by the TCJA, Rhode Island follows suit. (See Rhode Island General Laws § 44-61-1.1, “Expensing in lieu of depreciation of assets”).

In general, the TCJA’s changes involving Section 179 included an increase in

the maximum amount that can be expensed, to \$1 million from \$500,000.

**Bonus depreciation**

The TCJA also expanded bonus depreciation for federal tax purposes. For example, the TCJA raised bonus depreciation for “qualified property” to 100 percent, from 50 percent, and broadened the definition of “qualified property” to include used property.

However, Rhode Island General Laws § 44-61-1. (“Depreciation of assets”) says that the bonus depreciation provided by the Job Creation and Worker Assistance Act of 2002, (P.L. 107-147 -- see IRC § 168),

the Jobs and Growth Tax Relief Reconciliation Act of 2003, “*or any subsequent federal enactment for federal tax purposes*” shall not be allowed for Rhode Island tax purposes. In the year that those assets are placed in service and in all subsequent years, depreciation for Rhode Island tax purposes shall be allowed on those assets as it would have been computed prior to the enactment of the Job Creation and Worker Assistance Act of 2002. (*emphasis added*)

Thus, although the TCJA changed the rules for bonus depreciation, Rhode Island does not follow suit.

**Legal Corner**

## RECENT STATE TAX CASES IN SUMMARY (CONTINUED FROM PREVIOUS PAGE)

The taxpayer’s 2014 tax was deemed paid April 15, 2015. The taxpayer was able to request a refund two years from that date. But he filed his 2014 return on October 11, 2017, which is past the two-year period.

**THREE-YEAR RULE:**

A taxpayer also is allowed to claim a refund three years from the date of the filing, but the claim is limited to the payments made during that period.



In this case, the taxpayer was within the three-year period for the 2011, 2012, and 2014 returns. However, as noted above, a refund claim under the three-year rule is limited to the payments made during that period -- and no payments were made in these instances.

(Note: The taxpayer said the federal government refunded his money but Rhode Island did not. However, Rhode Island rules are not the same as federal rules when it comes to

personal income tax refunds.)

On June 27, 2018, the hearing officer determined that the taxpayer is not entitled to the refunds claimed for 2011, 2012, and 2014, and that the Division properly denied his claims for the refunds. The tax administrator adopted the hearing officer’s decision and recommendation.

-- Final Decision and Order No. 2018-06

**Remote sellers**

The Division of Taxation recently posted FAQs for non-collecting retailers, including remote sellers.

To view a copy:

<https://go.usa.gov/xUZpT>

**Practitioners' Corner**

**QUESTIONS AND ANSWERS ABOUT STATE TAXES**

**Q: Suppose that an out-of-state LLC, which is treated as a pass-through entity for federal purposes, owns an asset in Rhode Island. Must the out-of-state LLC file a Form RI-1065 each year and pay the required annual filing charge (currently \$400)? Also, if that out-of-state entity sells the asset, must the entity apply for a letter of good standing from the Division of Taxation?**



A: Let's take your questions one at a time.

First: If an out-of-state LLC, which is treated as a pass-through entity for federal tax purposes, owns an asset in Rhode Island, that LLC must file a Form RI-1065 each year and pay the required annual filing charge (currently \$400).

Second: If that out-of-state entity sells the asset, that entity must notify the Division of Taxation in the form of an application for a letter of good standing.

Legislation enacted in 2017 made it clear that domestic or foreign limited liability companies, limited partnerships, or any other domestic or for-

ign business entities are subject to the same notice requirements as are domestic and foreign corporations when it comes to the sale or transfer of a major part in value of the entity's assets:

Under that legislation as enacted, any entity listed above must notify the Tax Administrator at least five business days before the sale or transfer, providing details of the sale or transfer. The notification must be made by requesting a letter of good standing from the Division of Taxation. All required tax returns must be filed and all Rhode Island state taxes paid when the Tax Administrator is notified of the sale or transfer.

**Q: The Tax Cuts and Jobs Act generally allows federally tax-free distributions of up to \$10,000 to pay for tuition of a student at an public, private, or religious elementary or secondary school. (Formerly, tax-free distributions were allowed only for higher education expenses.) How will Rhode Island treat such distributions? Does Rhode Island law allow**

**tax-favored treatment only if such distributions are used for higher education expenses?**

A: If the distribution is not included in federal adjusted gross income for federal tax purposes, it will not be included in the individual's income for Rhode Island tax purposes, either.

Rhode Island General Laws § 44-30-12 ("Rhode Island income of a resident individual") describes a non-qualified withdrawal as a withdrawal or distribution that is not applied on a timely basis to pay for "qualified higher education expenses" (as defined in Rhode Island General Laws § 16-57-3(12) ) of the beneficiary of the account from which the withdrawal is made.

Rhode Island General Laws § 16-57-3(12) says that the term "qualified higher education expenses" means the costs of tuition, fees, books, supplies and equipment required for enrollment or attendance at an institution of higher education, *and other education costs defined by federal law.*

We believe that distributions used for tuition at private, public, or religious elementary or secondary schools would qualify under the last part of the sentence above (the part that's italicized for emphasis).

*(Please turn to next page)*

**About  
'Practitioners' Corner'**

The "Practitioners' Corner" feature provides general answers to some of the questions that the Tax Division encounters through the normal course of business.

The answers are intended solely to provide general information. They do not represent formal guidance, and are not substitutes for Rhode Island General Laws, Tax Division regulations, or Tax Division rulings.

**Practitioners' Corner****QUESTIONS AND ANSWERS ABOUT STATE TAXES** (CONTINUED FROM PREVIOUS PAGE)

In any event, given that the distribution from the account will not be included in income for federal tax purposes, it will be shielded from Rhode Island tax.

**Q: If I file a federal estate tax return (on U.S. Form 706), and I also file a Rhode Island estate tax return (on Form RI-100A) as well as a Rhode Island discharge-of-lien form (Form T-77), will the Rhode Island Division of Taxation decline to issue a statutory lien discharge for real estate until the Division receives a copy of the federal closing letter from the Internal Revenue Service?**

A: Yes. Therefore, if a sale of real estate is planned, it is a good idea not to schedule the closing for that property until the lien is discharged.

**Q: I'd like to file for a ruling on behalf of my client. Is there a place on your website that has information about that?**

A: One of our regulations provides the information you seek. To find it, go to our website using the following link:

<http://www.tax.ri.gov/regulations/other/>

Then locate Regulation 280-RICR-20-00-5, "Procedure in

Handling Requests for Issuance of Declaratory Orders."

**Q: If a tax-exempt organization has unrelated business income of \$5,000, the Rhode Island tax (assuming a 7 percent rate) would be \$350. But the minimum tax is \$400. What amount has to be paid? Also, what if the organization has unrelated business income of \$1 – it still has to file and pay?**



A: Non-profit entities with unrelated business income are required to file form RI 1120-C for those tax years. The amount of the income is irrelevant, because Rhode Island does not have a *de minimis* rule. It is the fact that they have activity generating unrelated business income.

When completing the return, taxpayers should keep in mind that they may be subject to deductions or addbacks like any other corporation.

They are also allowed to allocate their income in the event that some income may be generated from out of state.

The entity would pay either the computed tax or the minimum tax, whichever is the greater of the two.

**LEGISLATIVE UPDATE**

The Rhode Island Division of Taxation's "Summary of Legislative Changes" publication provides a brief look at some of the key tax changes contained in the recently enacted budget bill for the 2019 fiscal year.

Topics include:

- ◆ Personal exemptions
- ◆ Taxpayer identification numbers (TINs)
- ◆ Sports wagering
- ◆ Vendor-hosted prewritten computer software
- ◆ Film tax credit

The 11-page summary was recently posted on the Division's website and is available via the following link: <https://go.usa.gov/xUKGX>.



## Rhode Island Department of Revenue Division of Taxation

### NEWSLETTER POLICY

*Rhode Island Tax News* is a newsletter from the Rhode Island Department of Revenue's Division of Taxation. It is typically published each quarter. Its purpose is to provide taxpayers and tax professionals with general information regarding Rhode Island tax laws, regulations, and rulings, and procedures. It is neither designed nor intended to address complex issues in detail. Nothing contained in this newsletter in any way alters or otherwise changes any provisions of the Rhode Island General Laws, regulations of the Tax Division, or formal rulings. The Tax Division is at One Capitol Hill, Providence, RI 02908. Its website is [www.tax.ri.gov](http://www.tax.ri.gov).

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### COMMENTS AND SUGGESTIONS

Unless otherwise indicated, all articles and photos in this issue are by the newsletter's editor, Neil Downing. If you have comments or suggestions for *Rhode Island Tax News*, please email: [Neil.Downing@tax.ri.gov](mailto:Neil.Downing@tax.ri.gov)

### BACK ISSUES

*Rhode Island Tax News* back issues are on the Tax Division website: [www.tax.ri.gov](http://www.tax.ri.gov)

#### ***How to contact us***

Taxpayers may contact the Division of Taxation online, by phone, by letter, or in person.  
(Hours of operation are typically 8:30 a.m. to 3:30 p.m. business days.)

##### **Website**

[www.tax.ri.gov](http://www.tax.ri.gov)

(For numbers and e-mail addresses for specific sections, click the "Contact us" link.)

##### **Mailing address**

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*The Division also thanks Hearing Officer Catherine Warren for her assistance.*