

RHODE ISLAND TAX NEWS

A NEWSLETTER FOR TAXPAYERS, TAX PROFESSIONALS

JULY/AUGUST/SEPTEMBER 2021

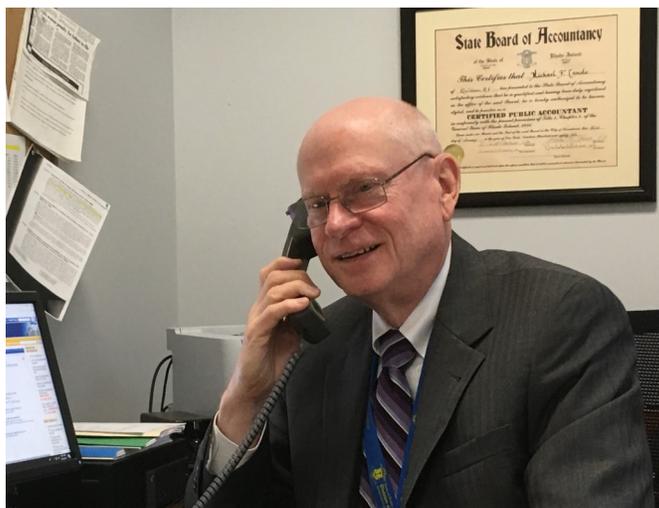
ASSISTANT TAX ADMINISTRATOR RETIRES

In 1973, the Vietnam War was winding down, the Watergate scandal was heating up, and Mike Canole was beginning a career at the Rhode Island Division of Taxation.

Over the next 47 years, he rose through the ranks to become the agency's second in command. He is now retired; his last day on the job was July 16, 2021.

"Mike has been a key part of this agency during a lengthy and accomplished career," said Rhode Island Tax Administrator Neena Savage.

"He has been a part of the evolution and success of the Division of Taxation and has



Retiring: Assistant Tax Administrator Michael F. Canole (recently pictured in his office, above) has retired from the Rhode Island Division of Taxation.

been able to adapt, manage, and succeed with the Division over the years due to his passion for his work, his perpetual positive attitude

no matter the challenge, and his keen insights and skills."

(Please turn to page 3)

DID YOU KNOW?

When it comes to the topic of taxation, the personal income tax may come to mind. So, too, may the sales tax or the corporate income tax.

But did you know that the Rhode Island Division of Taxation administers more than 58 different taxes and fees?

Each of these taxes and fees is set forth in law -- and the Division is required, by law, to administer them.

Overall, these taxes and fees generate approximately \$3.5 billion in revenue each year.

The Division does not keep the money it collects. Ra-

ther, the Division distributes the money. Most of it goes into the State's General Fund. From there, the money is used to help pay for vital services - including public safety, education, transportation, and recreation.

(Please turn to page 4)

CHANGES IN RHODE ISLAND TAX LAW

Several tax-related bills were approved during the 2021 session of the Rhode Island General Assembly, affecting businesses, individuals, and others. To learn more, see the Division's "Summary of Legislative Changes" using the following link:

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

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NEW DIRECTOR OF RHODE ISLAND DOR

Guillermo L. Tello was recently appointed to serve as Director of the Rhode Island Department of Revenue.

He succeeds James E. Thorsen, who was appointed Director of the Department of Administration.

Tello was nominated by Rhode Island Governor Daniel J. McKee, and his appointment was confirmed by the Rhode Island Senate.

Tello, as DOR director, oversees the Division of Taxation and several other agencies.

“We’re building a team with a history of public service and sound financial experience,” Governor McKee said in a statement announcing the appointment.

“Guillermo has worked extensively on helping governments manage their operations and identify risks to their finances. I’m confident that Guillermo’s experience both in New England and abroad will serve him well as Director of the Department of Revenue.”

Worked in Jakarta

Tello came to the Department of Revenue from Jakarta, Indonesia, having served there as an Advisor for the



DOR DIRECTOR GUILLERMO L. TELLO

U.S. Department of the Treasury, where he was assigned to the Indonesian General Directorate of Treasury, providing technical support on treasury management issues. He previously served in the same role to the National Treasury of the Ministry of Finance of the Dominican Republic.

Banking background

Prior to joining the U.S. Treasury, Tello served in the banking industry for 19 years, including positions at Bank-Boston, Fleet Boston Financial, and Bank of America. Tello also has served as a board member of the CFA Society of Boston.

“I am fortunate to be coming to Rhode Island at a time when the tide is turning. I am extremely upbeat about the course Rhode Island is on and the outlook for our economic/business climate, schools, and infrastructure as we

emerge from the pandemic,” Tello said in a statement.

“I am honored that the governor has asked me to serve the citizens of Rhode Island and look forward to accomplishing this by fulfilling the mission of the Department of Revenue and administering its programs,” he said.

Tello received an MBA in Finance from the University of Rhode Island, an MBA from the Universidad Autónoma de

Madrid, and a bachelor’s degree in Business Administration from the Universidad Del Pacífico. He holds the Chartered Financial Analyst® (CFA®) designation and is a CERTIFIED FINANCIAL PLANNER™ (CFP®) professional.

In June 2021, the Rhode Island Senate Finance Committee recommended that the full Senate give its advice and consent to the nomination of Tello.

Unanimous vote

On June 24, 2021, the advice and consent of the Senate was given in a unanimous vote and Tello officially assumed his role as DOR Director.

The Rhode Island Department of Revenue, based in Providence, oversees the Division of Motor Vehicles, the Division of Lottery, the Division of Municipal Finance, the Division of Taxation, the Office of Revenue Analysis, and the Central Collections Unit.



E-file reminder

The Rhode Island Division of Taxation this year accepts the following returns under its electronic filing program (e-file):

- ◆ Form RI-1040
- ◆ Form RI-1040NR
- ◆ Form RI-1120C
- ◆ Form RI-1120S
- ◆ Form RI-1065
- ◆ Form RI-1041

ASSISTANT TAX ADMINISTRATOR RETIRES (CONTINUED FROM PAGE 1)

Savage added, “With his deep knowledge of taxation and tax administration, he has helped a countless number of taxpayers, tax professionals, and colleagues over the years. He also became a go-to person on many subject areas at the Division.”

Newport native

One of five children, Michael F. Canole was born and raised in Newport, Rhode Island, where his father was a police officer and his mother taught in public schools.

After graduating from Rogers High School, he attended the University of Rhode Island, where he was a member of the indoor track, outdoor track, and cross country teams. To help pay for his college education, he worked summers as a laborer for what is now the Newport Water Division.

URI graduate

He graduated from URI in 1973 with a bachelor’s degree in business administration, concentrating in accounting.

He joined the Division of Taxation, as an accountant, in September 1973 -- when the tax administrator was John H. Norberg and the agency was located on Promenade Street in Providence. (The agency moved to One Capitol Hill, near the State House, in 1989.)

His first job was in the Accounting section, recording receipts and reconciling ac-



Testimony: Assistant Tax Administrator Michael F. Canole (above, left), testifying before a House committee (along with Robert S. Hull, then-director of the Department of Revenue) in January 2017.

counts. He was promoted to Field Audit in 1976 as a revenue agent, conducting sales tax audits.

Several years later, he became a multi-state tax auditor, focusing on corporate tax audits at out-of-state headquarters of major corporations.

When his schedule permitted, he took night classes at Bryant College (now Bryant University) to prepare for the Certified Public Accountant exam. (The studies improved his career prospects and aided in his work, he later said.) He passed the exam and was officially licensed as a CPA in 1985.

Moving up

In 1987, Canole was promoted to the rank of principal revenue agent in the Division’s Personal Income Tax section, helping to supervise the section as well as assist the chief in planning and organizing the daily work activity.

It was in 1992 that Canole was elevated to the rank of

chief revenue agent, overseeing the Personal Income Tax section - a post he held for about 16 years.

In 2008, he became chief of examinations, third-in-command at the agency. In early 2016, he became acting assistant tax administrator, then was formally named assistant tax administrator in June 2017.

Front Office work

While in the Division’s Front Office, he aided in the implementation of the agency’s new computer system; provided testimony at State House hearings; helped to develop internal management succession plans; interviewed candidates for supervisory positions; mentored younger staff members; and served as a Division liaison to other State agencies and to the General Assembly.

As part of his work, Canole had oversight of Division sections dealing with the personal income tax, corporate income tax, excise taxes, and estate tax. He also supervised

a review and overhaul of the Division’s regulations.

As part of that months-long effort, concluded in 2018, the Division changed the format of its regulations to conform with a uniform state code (the Rhode Island Code of Regulations). Also as part of the project, the Division reduced the overall number of regulations.

The regulatory project included repealing outdated regulations and consolidating a number of related regulations into a single, comprehensive regulation.

Tax preparers

Canole is well-known in the local tax preparation community and has made numerous presentations over the years at preparer seminars sponsored or attended by the Division.

Canole, who lives in Cranston with his wife, Mary, is recording secretary of CPE Associates, a nonprofit provider of continuing education services for CPAs. He is also a member of the Rhode Island Association of Public Accountants.

“We will miss him, but we know that he will embrace this next chapter with the same enthusiasm and dedication that he exemplifies every day,” Savage said.

DID YOU KNOW? (CONTINUED FROM PAGE 1)

As most people know, the Division administers the Rhode Island personal income tax. The agency receives and processes more than 650,000 personal income tax returns each year -- from residents and nonresidents.

Following are just a few of the other taxes and fees administered by the Division as required by State law:

- ◇ Hotel tax.
- ◇ Bank excise tax.
- ◇ Compassion center surcharge.
- ◇ Meals & beverage tax.
- ◇ Motor fuel tax.
- ◇ Beverage container tax.
- ◇ Tax on hard-to-dispose materials.
- ◇ Real estate conveyance tax.



Work: Most of the work done by the Rhode Island Division of Taxation is performed at the Powers Building (above), also known as the Department of Administration (DOA) building, in Providence, Rhode Island.

- ◇ Cigarette tax.
 - ◇ Other tobacco products (OTP) tax.
- “There’s a lot more to the Division of Taxation than just the income tax,” said Rhode Island Tax Administrator Neena Savage.
- “For every tax or fee that we administer, we typically have to design and maintain

separate forms and instructions; update our high-speed processing equipment; issue or update regulations; and provide guidance to taxpayers, tax professionals, tax software companies, and others,” she said.

“There’s a lot of work behind every one of our taxes and fees -- and that

work is done by a team of hard-working and talented individuals at the Rhode Island Division of Taxation. It is an honor to work with them. And we are honored to be able to do our share to help keep the State of Rhode Island running,” Savage said.

DEADLINE EXTENDED FOR CERTAIN NONPROFITS

Legislation enacted in the 2017 session of the Rhode Island General Assembly made two key changes when it comes to certificates of exemption.

- As of July 1, 2017, sales tax exemption certificates are valid for four years from the date of issuance.
- Sales tax exemption certificates issued on or before July 1, 2017, expire on June 30, 2021.

However, pursuant to statutory authority, and at the request of Governor Daniel J. McKee, to ensure as seamless a process as possible, the Division has extended the time for filing the renewal form for an additional 60 days for qualifying organizations seeking renewal of their certificates of exemption.

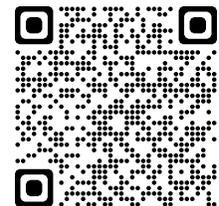
All such renewals must be submitted on or before Monday, August 30, 2021. That is, the deadline is extended

for all entities who were issued an exemption certificate on or before August 30, 2017, because the 2017 law requires that such an exemption certificate expires after four years.

To learn more:

<https://go.usa.gov/x6GhU>

To view the special webpage on this topic, scan the QR code nearby.



PERSONAL INCOME TAX -- FILING ON EXTENSION

Earlier this year, the Rhode Island Division of Taxation postponed the usual April 15 filing deadline to May 17.

Thus, personal income tax returns and payments relating to the 2020 tax year were due May 17, 2021.

What if you're filing on extension this year? Normal-

ly, an extension gives you an extra six months to file.

This time around, however, the extension provides for a total of approximately five months.

Therefore, Rhode Island personal income tax returns that cover the 2020 tax year and that are on extension are

due on October 15 (which is the usual extended due date).

In other words, even though the original due date of April 15 was postponed until May of 2021, there was no postponement of the extended due date, which is unchanged at October 15, 2021.

Remember: It's an extension of the time to file, not of the time to pay. If you did not pay what you owe by the deadline of May 17, 2021, pay what you can as soon as possible in order to limit late charges.

If a business entity files on extension, which form should it use? Please see table on next page.

RHODE ISLAND FREE FILE PROGRAM STILL AVAILABLE

Still haven't filed your Rhode Island personal income tax return for the 2020 tax year?

One option is to use the [Rhode Island Free File program](#), which lets you prepare your own federal and Rhode Island returns online, and e-file them, at no charge.

The Rhode Island Free File program is available only through the Rhode Island Division of Taxation website.

Many, but not all, taxpayers qualify for the free programs, based on their income and/or other criteria.



Review terms and conditions of the Rhode Island Free File program by using the QR code on this page or the following link:

<http://www.tax.ri.gov/misc/efile.php>

The free service is made possible from Free File, which is a partnership between the Internal Revenue Service, the Rhode Island Division of Taxation, a num-

ber of other states, and the Free File Alliance.

The Free File Alliance is a group of industry-leading private-sector tax preparation companies that have agreed to provide free commercial online tax preparation and electronic filing to those taxpayers who qualify.

VITA sites

The Internal Revenue Service has updated its website to show which Volunteer Income Tax Assistance (VITA) sites in the Rhode Island area are still open and offering free tax preparation for federal and state personal income tax returns. To view:

<https://go.usa.gov/x6ByG>



WHICH EXTENSION FORM SHOULD YOUR ENTITY USE?

Can't make your usual filing deadline? You can file for an extension.

But which form should you use? The Division of Taxation provides the following at-a-glance table.

The table lists some commonly used extension forms for a number of different entities.

As a convenience, the first column of the table lists not only the entity itself, but also, in parentheses, the annual return that the entity normally files.

The second column shows which extension form that particular entity should file (assuming that the entity seeks to file on extension).

It should be noted that an extension typically provides an extension of the deadline to file the return, not of the deadline to pay the tax due. Payments are still typically due on the due date.

To view returns and extension forms, please see the Division's website:

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

Which extension form to use?*

ENTITY:	USE THIS EXTENSION FORM:
Political organization (filing on Form RI-1120POL)	Form BUS-EXT
Public service corporation gross earnings (Form T-72)	Form BUS-EXT
Bank institution excise (Form T-74)	Form BUS-EXT
Pass-through entity election (Form RI-PTE)	Form BUS-EXT
C Corporation (Form RI-1120C)	Form RI-7004
S corporation (Form RI-1120S)	Form RI-7004
General partnership (Form RI-1065)	Form RI-7004
Limited partnership (Form RI-1065)	Form RI-7004
Limited liability partnership (Form RI-1065)	Form RI-7004
Limited liability company (Form RI-1065)	Form RI-7004
Single-member limited liability company (Form RI-1065)	Form RI-7004
Sole proprietor (Form RI-1040)	Form RI-4868
Estate/trust income tax (Form RI-1041)	Form RI-8736
Pass-through withholding (Form RI-1096PT)	Form RI-4868PT
Composite income tax (Form RI-1040C)	Form RI-4868C
Estate tax return (Form RI-100 or RI-100A)	Form RI-4768

* Individuals use Form RI-4868

HANDY WAYS TO MAKE YOUR TAX PAYMENTS

Following are some of the options available for making your Rhode Island State tax payments.

Keep in mind that, as a general rule, payments may be made electronically, and returns may be filed electronically. Following are some examples.

✓ Portal

If you're already registered to use the Division of Taxation's taxpayer portal, you may use the portal to make your tax payments - whether for individual or business taxes. Use the QR code on this page or the following link: <https://taxportal.ri.gov/>

If you're not already registered but want to use the taxpayer portal to make future payments, please use the following information.

To gain access to the taxpayer portal as a first-time user, you must first obtain a PIN. If you are interested in using the taxpayer portal and obtaining a PIN, please contact the Division by phone at (401) 574-8484 or by email: taxportal@tax.ri.gov.

Once you have your PIN, go



Making Payments: *There are many options for making Rhode Island tax payments. One of the most convenient options is the Rhode Island Division of Taxation's portal (see screenshot above). The portal is available for use by individuals, businesses, and tax professionals. First-time users must register. For details, click on the "Create a New User" link on the home page: <https://taxportal.ri.gov/>.*

to the portal's home page and click on the "Create a New User" link in order to create a new user account and register as a user. To go directly to the "Create a New User" section:

<https://go.usa.gov/xsDd9>

As part of the registration process, you'll use your PIN to link your portal account with the Division.

To view the taxpayer portal's user guide:

<https://go.usa.gov/xsDd5>

If you have questions about the taxpayer portal, contact the Division at (401) 574-8484 or email:

taxportal@tax.ri.gov

✓ Bill Pay

Your bank or credit union may let you use its "bill pay" feature to make tax payments. Check with your

financial institution to see if the payment can be made by whatever your upcoming deadline is. If so, please remember to include as much information as possible on the payment so that the amount is properly credited to your account. That way, you can avoid incurring late charges. Also make sure that the payment goes to the following address, not to a post office box: Rhode Island Division of Taxation, One Capitol Hill, Providence, R.I. 02908.

✓ Debit/Credit

You can pay your balance due by using a debit card or credit card. A third-party provider charges a fee for the service. For more information, use the following link: <http://www.tax.ri.gov/misc/creditcard.php>

✓ Pay by check

You still have the option to pay by check. If you do, be sure that your check is accompanied by a payment voucher. That way, your payment will be properly and promptly credited to your account. If you use tax preparation software, or your preparer does, you may use the voucher provided by the software program. Or use the Division's voucher. Vouchers, forms, instructions, and other documents are available via the following link: <http://www.tax.ri.gov/taxforms/>.

Note: Please allow sufficient processing time for any payment, no matter which payment method you choose.

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.

Personal income tax

At issue is whether the taxpayer owes Rhode Island personal income tax for 2016.

On March 3, 2017, the taxpayer filed a return for the 2016 tax year.

She had prepaid some of her income tax for 2016 through withholding, but there was still a balance due, which she did not pay.

The Division subsequently mailed her a Notice of Deficiency, which was later followed by a Notice of Assessment. The assessment included tax, interest, and a late-payment penalty. (The Division did not assess a late-filing penalty because she had filed her return.)

Under Rhode Island General Laws § 44-30-51, a taxpayer is required to file a Rhode Island personal income tax return if the taxpayer was required to file a federal income tax return or had Rhode Island income.

At the hearing the taxpayer requested, it was undisputed that the taxpayer was a Rhode Island resident in 2016, received income in 2016, and



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.

owed income tax in Rhode Island in 2016.

On April 7, 2021, Hearing Officer Catherine R. Warren recommended a finding that the taxpayer owes the assessed income tax, interest, and penalty for 2016.

On April 7, 2021, Tax Administrator Neena S. Savage adopted the hearing officer's decision and recommendation.

- [Final Decision and Order No. 2021-01](#)

Historic tax credits

Did the Division correctly deny the taxpayer's historic tax credits?

In August 2015, the taxpayer entered into a contract with the Division regarding the receipt of tax credits under the Historic preservation tax credit program of 2013 (Rhode Island General Laws Chapter 44-33.6).

The taxpayer was required to begin substantial construction on the project by July 17, 2016.

The taxpayer filed the required quarterly reports with the Division to show that the property in question was not remaining idle. However, the taxpayer did not provide supporting documentation for those reports, a Division chief revenue agent testified.

The Division notified the taxpayer that the taxpayer was no longer eligible for the tax credits because the project had remained idle for more than six months.

According to the Division, the taxpayer had informed the Division that it was harvesting lumber on another property that was 12 minutes away from the property in question. Even so, the Division said, any lumber work performed would not have been on-site and would therefore have been insufficient under the statute.

(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 ("preliminary conference"). 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.).

PHOTO COURTESY OF GOVERNOR'S OFFICE



Bill signing: Rhode Island Governor Daniel J. McKee (seated) joined Rhode Island General Assembly leaders and others to sign into law Rhode Island’s State budget for the year that will end June 30, 2022. The “budget bill” contained a number of State tax-law changes. To view a summary: <https://go.usa.gov/xFDEd>

Legal Corner

STATE TAX CASES IN SUMMARY (FROM PREVIOUS PAGE)

In her decision, the hearing officer said it was undisputed that the taxpayer’s project remained idle for more than six months.



The taxpayer did file the required quarterly reports with the Division, but those reports lacked the requisite documentation, the hearing officer found.

Furthermore, the taxpayer failed to provide documentation to the Division despite requests from the Division.

By statute and regulation, when a project remains idle for more than six months, the tax credits are null and void.

On June 28, 2021, the hearing officer recommended a

finding that the taxpayer’s historic preservation tax credits are deemed to be null and void. On June 29, 2021, the tax administrator adopted the hearing officer’s decision and recommendation.

- [Final Decision and Order No. 2021-02](#)



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. You may also [leave your tip online](#).

Practitioners' Corner

QUESTIONS AND ANSWERS ABOUT STATE TAXES

Q: My clients filed their Rhode Island personal income tax return for 2020 using the “married filing jointly” filing status. They both now want to change to the “married filing separately” filing status. Based on the statutes, I know I can file an amended return for them. Is there anything else I need to know?



There used to be one form for filing a Rhode Island personal income tax return, another form for filing an amended return. No longer. Nowadays, to file an amended Rhode Island return, use Form RI-1040 (or Form RI-1040NR for nonresidents/part-year residents). Fill it out as if you were doing your Rhode Island personal income tax return all over again.

Just make sure to first check the “Amended Return” box toward the top of the front page of the return.

Also, in addition to recalculating each amended return based on the new filing status (and any other factors), remember to take all of the steps you normally would in order to file a complete and

accurate return for each person.

For example, include all of the schedules you included on your original return – whether they have changed or not – including Schedule W and Schedule E.

If the taxpayer (and dependents, if applicable) had sufficient health insurance coverage

for all of 2020 – through employer-sponsored health insurance, the federal Medicare health insurance program, or some other means – remember to check the box on the front of your return indicating that the taxpayer had such coverage for all of 2020.

If the taxpayer (or dependents, if applicable) did not have sufficient health insurance coverage for all of 2020, the taxpayer may be subject to a penalty. The taxpayer may be able to limit the impact of the penalty – or avoid it altogether – if the taxpayer qualifies for an exemption. See the forms and instructions for details – especially Form IND-HEALTH and its instructions. Also, remember to

include the “Explanation of Changes” supplemental page:

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

Note: If you use the “married filing separately” filing status, you must use it on both your federal and Rhode Island return. To learn more:

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

Q: My client obtained a federal employer identification number (EIN) from the Internal Revenue Service and registered with the Rhode Island Secretary of State as a single-member limited liability company (SMLLC). The taxpayer provides seed money for business start-ups. I believe the taxpayer is required to file an annual tax return with the Rhode Island Division of Taxation even though the only income earned will be capital gains if the start-ups are successful. Am I correct? Or can the taxpayer forgo the annual tax return filing with the Division?

Limited liability companies (LLCs) are required under Rhode Island law to file an annual return with the Rhode Island Division of Taxation and pay an annual tax or fee. Which form to file, and which tax/fee to pay, depends upon the LLC.

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**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)

If the LLC is treated as a pass-through entity and not as a corporation for federal tax purposes, it must file Form RI-1065 and pay an annual fee, also known as an annual charge.

If the LLC is treated as a corporation for federal tax purposes, it must file Form RI-1120C each year and pay the Rhode Island corporate income tax.

The Rhode Island filing and payment requirements summarized here apply not only to multi-member LLCs, but also to single-member LLCs (SMLLCs).



Also, the filing and payment requirements apply for any full or partial year in which the business is in existence, including the year in which the business is formed and the year in which the business dissolves.

We have a handy, at-a-glance guide that explains, in summary, the Rhode Island tax-and-filing obligations of LLCs:

<https://go.usa.gov/xHgt2>

We also have a handy, at-a-glance guide that explains, in summary, the Rhode Island tax-

and-filing obligations of various entities, not just LLCs:

<https://go.usa.gov/xHgt2>

Q: My client will be filing on extension this year and his return will include unemployment benefits received in 2020. How are those benefits treated for Rhode Island personal income tax purposes?

Include unemployment benefits as income for Rhode Island personal income tax purposes.

For more information:

<https://go.usa.gov/xF49n>



**Change of address
change of name**

Have you changed your name or address? Don't forget to let the Rhode Island Division of Taxation know. That way, you'll be sure to receive any refunds, notices, or other mailings in your correct name and at your correct address. Whether you're an individual, a married couple, a business, or other entity, let the Division know if you've changed your name or address (or both) by using Form RI-COI, "Change of Name or Address Form", available on the Division's website:

§ One version of the form can be printed out and then filled in:

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

§ The other version is known as a "fillable" form and can be filled in on your computer, then printed out:

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

RHODE ISLAND SALES TAX FILING CALENDAR FOR 2021

The Rhode Island Division of Taxation has posted a handy calendar showing the dates on which sales tax is due during the 2021 calendar year.

For example, for sales tax collected on taxable sales made in July 2021, the calendar shows the due date of August 20, 2021.

The filing calendar also shows due dates for business types of taxes with the Division, including:

- ◇ meals and beverage tax;
- ◇ hotel tax;
- ◇ prepaid wireless tax;
- ◇ Form RI-8478 residential dwelling tax;
- ◇ tax on hard-to-dispose materials;
- ◇ health care tax;
- ◇ beverage container tax; and
- ◇ real estate conveyance tax.

To view or download the calendar, use the QR code on this page, or use the following

link:

<https://go.usa.gov/x6ZRB>

To view other sales and excise tax forms:

http://www.tax.ri.gov/taxforms/sales_excise/





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.

HOW TO SUBSCRIBE

Rhode Island Tax News is distributed free, by e-mail, to those who have joined our listserv. If you are not on our listserv but would like to join, send an email to Neil.Downing@tax.ri.gov with the word SUBSCRIBE in uppercase in the subject block.

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

BACK ISSUES

Rhode Island Tax News back issues are on the Tax Division website: 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

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

Mailing address

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