



Rhode Island Department of Revenue

Division of Taxation

ADV 2022-30
Tax Administration

ADVISORY FOR TAXPAYERS AND TAX PROFESSIONALS
September 27, 2022

New guide is a resource for restaurants

Document helps restaurants understand Rhode Island taxes

PROVIDENCE, R.I. – The Rhode Island Division of Taxation continues efforts to engage and educate Rhode Island taxpayers. The Division’s latest publication, the “Restaurant Industry & Rhode Island Tax” guide is a resource for taxpayers and tax professionals in the restaurant and hospitality sector.

The [guide](#), available on the Division’s website, outlines tax responsibilities for restaurants and related businesses, provides answers to common questions, and expands on tax regulations with examples and extended guidance. The guide provides an easy-to-use plain language document to assist businesses in understanding and meeting their compliance requirements regarding Rhode Island tax laws and regulations.

The guide covers topics including gratuity, service charges, discounts and coupons, complimentary food and beverage, sales to exempt organizations, gift certificates, and recordkeeping requirements. A main feature of the guide is an extensive meals and beverage tax section with several detailed examples. It also addresses more specialized areas of food service such as food trucks and mobile food vendors as well as food delivery.

In addition to information and helpful examples, the guide provides links to relevant regulations, the Division’s website, contact information, and an easy way to sign up for the Division’s email updates ([sign up here](#)).



The “Restaurant Industry & Rhode Island Tax” guide is the latest product of the Division’s ongoing efforts to bring taxpayers clarity and understanding regarding taxes that may impact them. Other examples include the Division’s Self Service Kiosk, the online [Taxpayer Portal](#), and regular [publications](#) including FAQs, Newsletters, and Advisories.

For specific questions regarding meals and beverage tax and other excise taxes, please contact the Division’s Excise Tax Section at (401) 574-8955 between 8:30 a.m. and 3:30 p.m. on business days, or by email at: Tax.Excise@tax.ri.gov.

The Rhode Island Division of Taxation, part of the Rhode Island Department of Revenue, is open to the public from 8:30 a.m. to 3:30 p.m. business days. For more information, contact the Division of Taxation at (401) 574-8829 or see <https://tax.ri.gov/about-us/contact-us>.
