



Rhode Island Department of Revenue

Division of Taxation

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Tax Administration

ADVISORY FOR TAXPAYERS AND TAX PROFESSIONALS
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Division allows electronic signatures on additional form

Initiative expanded to include Rhode Island Dealer's Statement of Sale form

PROVIDENCE, R.I. – The Rhode Island Division of Taxation today announced that, effective immediately, it will allow electronic signatures in place of handwritten signatures for an additional type of form.¹

The Division is continuing with tax modernization efforts, and the expansion of electronically signed forms is one aspect of that process.

On March 17, 2021, the Division expanded its electronic signature program, which increased the total number of forms accepting electronic signatures to seven, as listed in the following table:

Form²	Title
Form T-71	"Insurance Companies Tax Return of Gross Premiums"
Form T-71A	"Surplus Line Broker Return of Gross Premiums"
Form RI-71.3 Election	"Election to Have Withholding Based on Gain"
Form RI-71.3 Remittance	"Remittance of Withholding on Sale of Real Estate by Nonresident"
Form T-72	"Public Service Corporation Gross Earnings Tax Return"
Form T-74	"Banking Institution Excise Tax Return"
Form T-86	"Bank Deposits Tax"

Today, the Division announced that it is now accepting electronic signatures for an additional form:

Form	Title
Form RI T336-1³	"Rhode Island Dealer's Statement of Sale - Motor Vehicle"

An electronic signature is a way to get approval on electronic documents. Taxpayers have several signature options with these forms. They may use the applicable form's built-in e-signature feature, use certain other electronic signature options, or use what is known as a "facsimile signature". In general, a facsimile signature means a signature that is copied or scanned from a document that bears an authorized original signature.

¹ The Division is allowing electronic signatures for limited documents, under the authority of Rhode Island General Laws Chapter § 42-127.1 ("Uniform Electronic Transactions Act"):
<http://webserver.rilin.state.ri.us/Statutes/TITLE42/42-127.1/INDEX.HTM>

² The form names in this table link to forms that contain a built-in option for electronic signatures. The form can be completed once downloaded. In some cases, certain computer software programs may be needed to take full advantage of the built-in signature option.

³ Form T336-1 is available only to licensed Motor Vehicle Dealers through direct distribution. Unlike the forms in the previous table, it is not available for download from the Division's website.

Acceptable electronic signature methods include:

- A typed name that is typed on a signature block;
- A scanned or digitized image of a handwritten signature that is attached to an electronic record;
- A handwritten signature input onto an electronic signature pad;
- A handwritten signature, mark, or command input on a display screen with a stylus device; or
- A signature created by a third-party software.

The use of an electronic signature is an option, not a requirement. A taxpayer, or the taxpayer's representative, may elect instead to have the return signed in the usual manner, with an original, handwritten signature. By voluntarily submitting an e-signature, the taxpayer certifies that the signature is valid and intended to operate as acknowledgement/execution of the document to which it is affixed.

Once completed, the electronically signed form T336-1 should be filed through the same process as you would file your hand-signed form.

A note for tax preparers: Authentication

A preparer using the electronic signature option for a new client must first authenticate the client's identity. This means that you must ensure that the taxpayers are who they say they are. You must authenticate a taxpayer's identity when that taxpayer electronically signs the form in a remote transaction (i.e., not in person) and you do not have a personal or business relationship with that taxpayer. More information on authenticating a client's identity is available in [Advisory 2021-09](#).

For more information about the Form T336-1, electronic signatures, or about other matters involving sales and use taxes, call the Division's Excise & Estate Tax Section at (401) 574-8955 between 8:30 a.m. and 3:30 p.m. business days, or email: 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>.
