



Rhode Island Department of Revenue

Division of Taxation

Important Notice

Rhode Island General Law requires entities receiving specific tax credits and incentives to annually disclose certain information to the Division of Taxation. This law affects all entities receiving the following tax credits and incentives:

- Rhode Island Economic Development Corporation Project Status (RIGL 42-64-10)
- Incentive for Innovation and Growth (RIGL 44-63)
- Jobs Development Act (RIGL 42-65.5)
- Distressed Areas Economic Revitalization Act – Enterprise Zones (RIGL 42-64.3)
- Motion Picture Production Tax Credit (RIGL 44-31.2)
- Historic Preservation Tax Credits 2013 (RIGL 44-33.6)

You are receiving this notice because you are a recipient of at least one of the above programs. As a recipient you are required by law to file a Tax Credits and Incentives Disclosure Form (TC-100), as well as the applicable Annual Employee Report. If you receive multiple incentives, you must file an Annual Report for each incentive.

Enclosed you will find the Tax Credits and Incentives Disclosure Form and the applicable Annual Employee Report. All Annual Employee Reports can be found on the Division of Taxation's website <http://www.tax.ri.gov/taxforms/misc.php> under "Reporting Forms". Please complete all necessary forms and send to the address below by the applicable due date.

Tax Credits and Incentives Disclosure Form (Form TC-100) – due on or before August 15, 2018

Entities are required to provide the Division of Taxation with information regarding any bonds, grants, loans, loan guarantees, matching funds or tax credits received during the previous state fiscal year (July 1, 2017 to June 30, 2018) from any state governmental entity, state agency or public agency as defined in RIGL 37-2-7. **This includes amounts that were claimed on a Rhode Island tax return that was filed during the previous fiscal year, regardless of when the credit originated.** Section of RIGL 37-2-7 defines a governmental entity as "any department, commission, council, board, bureau, committee, institution, legislative body, agency, or government corporation of the executive, legislative, or judicial branches of state, federal, and/or local governments." The Act requires the Division of Taxation to collect and publish this information on the Division's web site.

Annual Employee Report – due on or before September 1, 2018

All entities receiving any of the above incentives (except for the Historic Preservation Tax Credits 2013) shall file an annual report with the Division of Taxation containing each employee's name, social security number, date of hire, and hourly wage as of the immediately preceding July 1 and such other information deemed necessary by the tax administrator. An Annual Employee Report must be filed for each incentive or credit you receive.

- Rhode Island Economic Development Corporation Project Status – Form 4264A
- Incentive for Innovation and Growth – Form 4482A
- Jobs Development Act – Form 9261A
- Distressed Areas Economic Revitalization Act – Enterprise Zones – Form ZN02
- Motion Picture Production Tax Credit – Form 8201A

All Annual Employee Reports can be completed using the enclosed form, the Fillable version of the form on the Division of Taxation's website or an Excel spreadsheet that includes all of the required information.

When submitting your Annual Employee Report you can mail the completed form or the excel file on a CD-ROM or DVD to the address below; or you may send the file via secure ftp. In order to file via secure ftp, send an email to Tax.Credits@tax.ri.gov. You will be sent an email containing the secure link.

All completed forms should be sent to: RI Division of Taxation
Forms, Credits & Incentives Section
One Capitol Hill
Providence, RI 02908
Attn: Donna Dube

If you have any questions, please contact Donna Dube at (401) 574-8903 or via email at Tax.Credits@tax.ri.gov.

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