



Rhode Island Department of Revenue

Division of Taxation

ADV 2023-12
Tax Administration

ADVISORY FOR TAXPAYERS AND TAX PROFESSIONALS
June 30, 2023

Sales permits mailed

Cigarette dealer's licenses and tax coupon booklets also arriving soon

PROVIDENCE, R.I. – Retailers can expect to receive sales permits covering the period from July 1, 2023, to June 30, 2024.

Reminders

The Division has four main reminders for you regarding sales permits:

1. If you have not received your sales permit by July 1, 2023, contact the Division's Compliance & Collections Section. The best way to contact us is by email at Tax.Collections@tax.ri.gov or by phone from 8:30 a.m. to 3:30 p.m. on business days at (401) 574-8941.
- 2.
3. The Division would also like to remind you that while there is **no longer a \$10 permit renewal fee**, permit holders **must still renew** their retail sales tax permits by sending in their [renewal form](#) to:

Rhode Island Division of Taxation
One Capitol Hill
Providence, RI 02908

4. Remember that renewals of permits to make sales at retail are mailed to permit-holders who have filed their permit renewal applications in a timely manner and are not delinquent on their Rhode Island state taxes.
5. If you forgot to renew your sales permit for the year that begins July 1, 2023, complete the renewal form that was mailed to you, or use the blank renewal form on the Division's website:
https://tax.ri.gov/sites/g/files/xkgbur541/files/2023-01/ST_REN_FYE2024_w.pdf.

Important to note - for the year beginning July 1, 2023, the color of the permits to make sales at retail is yellow. This differs from the green permits for the year ending June 30, 2023.

The Division has also begun the mailing of this year's cigarette dealer's licenses. They will arrive in a separate mailing. For the year beginning July 1, 2023, the cigarette dealer's licenses will be blue as opposed to the yellow licenses for the year ending June 30, 2023.

Sales tax coupon booklets

The Division reminds retailers that the best way to pay their Rhode Island sales and use tax is electronically. If you must pay by check, remember to use the sales tax return/payment coupons mailed to you by the Division. The first return/payment deadline of the new fiscal year is August 21, 2023.

Your sales tax coupon booklet is different from your sales permit or cigarette dealer's license and will be mailed separately.

If you remit sales and use tax electronically, you don't need a booklet and will not be mailed one. You will still receive your sales permit by postal mail.

The Division has [posted a calendar](#) showing the deadlines for remitting sales tax.¹ The calendar also shows deadlines for remitting certain other levies.

The Electronic Filing Mandate may apply to certain entities. For entities that fall under the recently enacted Electronic Filing Mandate, filing and paying through the [Taxpayer Portal](#) ensures compliance with the mandate's requirements. For more information on Rhode Island's Electronic Filing Mandate, visit the Division's dedicated [Electronic Filing Mandate webpage](#).

¹ Calendar is by calendar year. A new calendar will be posted in December 2023 for payments due in 2024.

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>.
