



Rhode Island Department of Revenue

Division of Taxation

ADV 2019-12
SALES AND USE TAX

ADVISORY FOR TAX PROFESSIONALS
JULY 3, 2019

Division begins mailing annual sales tax permits

Sales tax coupon booklets will be mailed in time for August payment due date

PROVIDENCE, R.I. – The Rhode Island Division of Taxation last week began mailing out approximately 21,500 sales tax permits to retailers.

The permits to make sales at retail are being mailed to permit-holders who have met the following requirements:

- They filed their permit renewal applications in a timely manner;
- They paid the required \$10 annual permit renewal fee; and
- They are not delinquent on their Rhode Island state taxes.

Many of the permits arrived in time for the new year, which began July 1, 2019. If you have not received yours, you may continue to use your old permit until the new one arrives. What if you have not renewed your permit for the new year? Many retailers may [renew online](#). Or use the renewal form that was mailed to you, or [the blank form available at the Division website](#).

- For the year that began July 1, 2019, the color of the sales permit is green. (For the year that began July 1, 2018, the color was blue.)
- The Division reminds permit-holders that the sales permit is not a bill.
- The Division last week also began mailing out approximately 980 cigarette dealer's licenses under a separate mailing. Therefore, if you are due a sales permit and a cigarette dealer's license (and have met all the requirements as described above), you will receive the permits in two separate mailings.
- For the year that began July 1, 2019, the color of the cigarette dealer's license is yellow. (For the year that began July 1, 2018, the color was green.)

Sales tax coupon booklets

Most retailers pay their Rhode Island sales/use tax electronically. However, a certain number pay by check, using sales tax payment coupons mailed by the Division. This year, the Division will begin mailing several thousand sales tax payment coupon booklets in early-to-mid-August, in time the first due date. (The first payment deadline of the new Rhode Island fiscal year is August 20, 2019.)

Remember: Your sales tax coupon booklet will not include a sales permit or a cigarette dealer's license (because they are being mailed separately). Therefore, assuming you have met all the requirements described above, you will receive your permit(s) by mail.

Note: If you remit sales and use tax electronically, you won't receive a booklet but will receive a sales permit in the mail.

For more information about Rhode Island's sales and use tax, and other excise taxes, call the Division at (401) 574-8955. The phone line is typically staffed from 8:30 a.m. to 3:30 p.m. business days. Or email: Tax.Excise@tax.ri.gov.

The Rhode Island Division of Taxation office is at One Capitol Hill in Providence, R.I., diagonally across from the Smith Street entrance of the State House. It is open to the public 8:30 a.m. to 3:30 p.m. business days. To learn more, see [the Division's website](#).
