



# Rhode Island Division of Taxation

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State of Rhode Island and Providence Plantations  
Department of Revenue

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## **Advisory**

June 12, 2014

ADVISORY: ADV 2014-11

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## Deadline is Monday for second-quarter payments

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Second-quarter estimated payments of Rhode Island personal income tax are due on or before Monday, June 16, 2014.

The payments would normally be due June 15 -- but that falls on Sunday this year, so the deadline will be the following business day.

- June 16 is also the deadline for the second installment of estimated tax for calendar-year payers of corporate tax, franchise tax, bank excise tax, political organization tax, composite income tax, and pass-through withholding.
- June 16 is also the deadline for the second installment of estimated tax for payers of the bank deposits tax, insurance gross premiums tax (admitted carriers), and public service corporation tax.

Forms and other information are available on the Division of Taxation website:  
<http://www.tax.ri.gov>

Or call the agency at (401) 574-8829 from 8:30 a.m. to 4:00 p.m. business days.

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## Sales tax permits and coupons to be mailed soon

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The Division of Taxation plans to start mailing sales tax permits and coupon booklets within the next week or so. The permits will arrive well in advance of the June 30, 2014, expiration date for existing sales tax permits, said Tax Administrator David M. Sullivan.

The booklets will also include coupons for making payments. However, the Division of Taxation urges retailers to make payments electronically through the agency's website.

Whether you remit sales and use tax quarterly or monthly, you can make your deposit conveniently through the Division of Taxation's "Rhode Island Business Tax Filings" portal at: <https://www.ri.gov/taxation/business/index.php>

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## Scholarship tax credit

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The Division of Taxation has updated the application and instructions involving the Credit for Contributions to Scholarship Organizations program. The application period begins July 1, 2014. The credit is for approved business entities that make contributions to approved scholarship organizations. Applications are approved on a first-come, first-served basis until the credit cap of \$1.5 million per fiscal year is met. A list of qualified scholarship organizations, as well as contact and other information, is available on the program's web page: [www.tax.ri.gov/Credits/index.php](http://www.tax.ri.gov/Credits/index.php)

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## Tax news in brief

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■ **Retailers of tobacco products:** The Division of Taxation held a public hearing in February on a proposed regulation involving the taxation of tobacco products other than cigarettes (sometimes referred to as "other tobacco products" or "OTP"). Based upon public comments received at that time, the agency withdrew the proposed regulation, revised it, and held a new public hearing on June 10, 2014. The Division of Taxation is currently reviewing the comments received at this week's hearing and will soon announce its next step in the process.

■ **Repeal of regulations:** The Division of Taxation will hold a public hearing next week on a proposal to repeal two regulations. The Division [proposes to repeal regulation EFT 00-01, "Electronic Funds Transfer,"](#) because a more recent regulation covering the same subject is available: EFT 09-01, "Payment of Taxes by Electronic Funds Transfer." The Division also [proposes to repeal regulation CR 02-12, "ISO Certification Credit,"](#) because the underlying statute, Rhode Island General Laws § 44-11-42, was repealed some while ago. The public hearing is to take place on Wednesday, June 18, 2014, at 9:30 a.m., at the Powers Building, One Capitol Hill, Providence, diagonally across from the State House.

■ **Letters of Good Standing:** A reminder that requests for letters of good standing are now being handled by the Division of Taxation's Compliance & Collections section, which can be reached at (401) 574-8941 from 8:30 a.m. to 4:00 p.m. business days.

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For questions about this Advisory, contact:

Neil Downing,  
Chief Revenue Agent  
Rhode Island Division of Taxation  
[Neil\\_Downing@tax.ri.gov](mailto:Neil_Downing@tax.ri.gov)  
(401) 574-8115