



Rhode Island Department of Revenue Division of Taxation

ADV 2016-11
SALES AND USE TAX

ADVISORY FOR TAX PROFESSIONALS
JUNE 23, 2016

Annual mailing of sales permits, coupon booklets

PROVIDENCE, R.I. – The Rhode Island Division of Taxation is preparing its annual mailing of sales tax permits and sales tax booklets. The mailings will begin next week and will continue in July.

The permits will cover the period from July 1, 2016, through June 30, 2017. Those who do not receive permits by July 1, 2016, may continue to use their old permits until the new ones arrive – assuming that the permit holder is not delinquent on state taxes.

The booklets are for those who remit sales tax by check. The booklets contain coupons. As the Division of Taxation continues to phase in its new agency-wide computer system, it is important to include a coupon with each payment to ensure accurate and expeditious processing.

The Division of Taxation typically mails the coupon booklets and sales permits together. This time around, however, there will be two separate mailings: one containing the permit(s), the other containing the booklet. Therefore:

- If you remit sales tax by check, expect to receive two separate envelopes within the next month: one containing your sales permit(s), the other containing your coupon booklet.
- If you remit sales tax electronically, online, expect to receive just one mailing within the next month, containing your sales permit(s).

The Division of Taxation urges retailers to make payments electronically through the agency's website. Whether you remit sales tax quarterly or monthly, you can make your deposit conveniently through the Division of Taxation's "Rhode Island Business Tax Filings" portal: <https://www.ri.gov/taxation/business/index.php>

Sales permits and delinquent taxes

The Division of Taxation will be mailing sales permits only to those who have applied or reapplied for permits, paid the annual \$10 permit fee, and are current on their state taxes. For those who are delinquent on their state taxes, the Division of Taxation places a "block" on their accounts, preventing renewal of their sales tax permit(s).

The delinquencies may involve one or more types of taxes, such as the sales and use tax, meals and beverage tax, hotel tax, and/or withholding tax.

Those whose sales permit renewals are blocked due to tax delinquency cannot use their old permits to continue selling. Instead, they must contact the Division's Collections section to make arrangements to pay what they owe.

*If you have questions about sales permits and coupon booklets, call the
Division's Excise Tax section at (401) 574-8955 or email:
Tax.Excise@tax.ri.gov*

*If you are delinquent on state taxes and your sales permit has been blocked,
call the Division's Collections section at (401) 574-8941 or email:
Tax.Collections@tax.ri.gov*
