



Rhode Island Department of Revenue

Division of Taxation

ADV 2020-16
SALES AND USE TAX

ADVISORY FOR TAX PROFESSIONALS
APRIL 15, 2020

Reminder about deadline for remitting sales tax

Low-interest loans and other relief and assistance are available for businesses

PROVIDENCE, R.I. – The Rhode Island Division of Taxation reminds businesses and other holders of sales permits that the deadlines for filing and remitting Rhode Island sales and use tax have not changed.

The next deadline is Monday, April 20, 2020, for remitting sales tax, meals and beverage tax, and certain other levies.¹ Amounts due on April 20, 2020, represent taxes that the businesses' customers paid during March 2020 and that the businesses held in trust, by law, for remitting to the State of Rhode Island.²

While the Division recognizes the strain that taxpayers are experiencing amid the coronavirus pandemic (COVID-19), Rhode Island law prohibits taxpayers from using these trust fund taxes for their own purpose. For more information about the penalties for misappropriating these amounts, please see [Rhode Island General Laws Sections 44-19-35 through 37](#).

The Division understands the difficulty that many businesses, including small businesses and retailers, are facing during this unprecedented crisis. To that end, the Division reminds businesses that the Rhode Island Commerce Corporation has up-to-date information about low-interest federal disaster loans for working capital to Rhode Island small businesses that are suffering substantial economic injury as a result of the coronavirus. The Commerce Corporation also has information about other aid and relief for businesses amid the pandemic. For details, including links to applications, hotlines, and other resources, please see: <https://commerceri.com/covid-19/>.

The Division also would like to remind businesses and other taxpayers that under [Regulation 280-RICR-20-00-4](#) ("Taxpayer Rights and Responsibilities"), they have the express right to request that penalties be abated where there was no negligence or intentional disregard of the law.

For questions regarding this Advisory, please call the Division's Excise & Estate Tax unit from 8:30 a.m. to 3:30 p.m. business days at (401) 574-8955 or email: Tax.Excise@tax.ri.gov.

The Rhode Island Division of Taxation, part of the Rhode Island Department of Revenue, has normal operating hours from 8:30 a.m. to 3:30 p.m. business days. For more information, contact the Division at (401) 574-8829 or see: <http://www.tax.ri.gov/contact/>.

¹ The deadline is April 20, 2020, for holders of Rhode Island sales permits to remit Rhode Island sales tax, use tax, meals & beverage tax, hotel tax, prepaid wireless tax, and residential dwelling/room rental tax on Form RI-8478. For the 2020 filing calendar, click [here](#).

² Even if a buyer pays the seller at a later date, after the transaction has occurred, the sales tax is still due for the month in which the transaction occurred – and must, by law, be remitted to the Division for that month.