Rhode Island Department of Revenue
Division of Taxation

Tax-related help is available during coronavirus pandemic
Division outlines penalty relief, other options, for individuals and entities facing hardship

PROVIDENCE, R.I. – In an effort to assist taxpayers facing challenges resulting from the coronavirus pandemic (COVID-19), the Rhode Island Division of Taxation is offering the following assistance for taxpayers who are facing economic hardship during this time.

Existing monthly installment agreements - For taxpayers under an existing installment agreement who are unable to make their monthly installment, please contact the Division by email: Tax.Collections@tax.ri.gov or by phone: (401) 574-8650. Options such as partial payments or payment extensions are available to taxpayers in need.

New installment agreements - Taxpayers unable to fully pay their Rhode Island state taxes can apply for an installment agreement, allowing them to pay what they owe in installments over time. The form for requesting an installment agreement, along with instructions and other information, is available through the following link: http://www.tax.ri.gov/taxforms/misc.php.

Penalty waivers – Taxpayers have the right, under Regulation 280-RICR-20-00-4 (“Taxpayer Rights and Responsibilities”), to request that penalties be abated where there was no negligence or intentional disregard of the law. For taxpayers seeking penalty relief as a result of the coronavirus, the Division has developed a COVID-19 penalty-waiver request form. It can be completed and filed once the taxpayer receives a Notice of Assessment in the mail from the Division. COVID-19 penalty-waiver requests should be for the periods beginning on or after January 1, 2020, and must include a reason for the waiver request. Download the form from the table on the Division’s COVID-19 webpage: http://www.tax.ri.gov/COVID/.

- If you believe you need additional relief during the coronavirus pandemic, help is available from the Division of Taxation. Please email the Division’s Compliance & Collections Section: tax.collections.@tax.ri.gov, or call (401) 574-8650 between 8:30 a.m. and 3:30 p.m. business days.