

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

DIVISION OF TAXATION

ADMINISTRATIVE HEARING

FINAL DECISION AND ORDER

#2015-15

**STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
DEPARTMENT OF REVENUE
DIVISION OF TAXATION
ONE CAPITOL HILL
PROVIDENCE, RHODE ISLAND 02908**

IN THE MATTER OF:

Taxpayer.

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Case No.: 15-T-0017
Personal Income Tax

DECISION

I. INTRODUCTION

The above-entitled matter came before the undersigned as the result of a Notice of Hearing and Appointment of Hearing Officer dated February 4, 2015 and issued to the above-captioned taxpayer (“Taxpayer”) by the Division of Taxation (“Division”) in response to a request for hearing. The parties agreed to file their own exhibits and written briefs. While the parties did not file stipulated exhibits, neither party challenged the other party’s filed exhibits. The Division was represented by counsel and the Taxpayer was *pro se*. The record closed on May 22, 2015.

II. JURISDICTION

The Division has jurisdiction over this matter pursuant to R.I. Gen. Laws § 44-30-1 *et seq.*, *Division of Taxation Administrative Hearing Procedures Regulation AHP 97-01*, and the *Division of Legal Services Regulation 1 – Rules of Procedure for Administrative Hearings*.

III. ISSUE

Whether pursuant to R.I. Gen. Laws § 44-30-5, the Taxpayer was a domiciliary of Rhode Island for 2008 and thus subject to Rhode Island personal income tax.

IV. MATERIAL FACTS

The Division issued the Taxpayer a Notice of Deficiency assessing the Taxpayer for income tax and interest and penalty owed for the tax year 2008. See Division's Exhibit A. The Division argued that the Taxpayer was a domicile of Rhode Island in 2008. The Taxpayer argued that he was not a domicile of Rhode Island in 2008 but rather was a domicile of Florida.

Neither party testified. Instead, the parties submitted their own exhibits and arguments. On the basis of the submissions, the following facts¹ can be ascertained.

1. The Taxpayer bought house in Narragansett, Rhode Island in September 1993 and still owns it. See Division's Exhibit L. The Taxpayer represented that he now considers this a vacation home. See Taxpayer's May 6, 2015 letter.

2. The Taxpayer co-owns property in North Providence. Division's Exhibit L. The Taxpayer represented that he owns a one-third share in this house and his mother has a life estate in it which was deeded in 1992. See Taxpayer's May 6, 2015 letter.

3. In July, 2005 the Taxpayer filed a declaration of domicile in St. Lucie County, Florida. See Division's Exhibit G.

4. On March 1, 2007, the Taxpayer filed a 2006 Rhode Island resident return with the Division. See Division's Exhibit I.

5. On April 14, 2008, the Taxpayer filed a part-year 2007 Rhode Island resident return. See Division's Exhibit J.

6. The Taxpayer commenced employment at _____ in Florida in August 2007 and was assigned to a _____ commencing August 2007 through June 2008. His contract was renewed in July 2008 through June 2009 and he was laid off in June 2009. See Taxpayer's pay stubs from _____ for 2007 through 2009 and Division's Exhibit H.

7. The Taxpayer's W-2G _____ and W-2 from a Rhode Island employer show Rhode Island income for tax year 2008. See Division's Exhibit K. The Taxpayer represented that he taught for three (3) weeks in the summer in Rhode Island when in Rhode Island and the lottery winnings were from winning small prizes that he won when visiting his mother. See Taxpayer's May 6, 2015 letter.

¹ There was reference by the parties to an issue of whether the Taxpayer attended classes at Community College of Rhode Island ("CCRI") in 2008. The Taxpayer believed it was his daughter and not him. As the facts regarding CCRI are unclear and not dispositive, they have not been considered in this decision.

8. After he was laid off in 2009, the Taxpayer submitted unemployment claims in 2009 to Rhode Island. See Division's Exhibit Q. The Taxpayer received in unemployment from Rhode Island. See Taxpayer's May 6, 2015 letter's attachments and Division's Exhibits K and Q. The Taxpayer represented that he filed for unemployment in Florida after his unemployment in Rhode Island expired. He received from Florida. See Taxpayer's May 6, 2015 letter's attachments.

9. In 2002, the Taxpayer voted by regular ballot (in person) in the September primary and November general election in Narragansett, Rhode Island. In 2006, the Taxpayer voted by regular ballot for the September primary and November general election in North Providence, RI. In 2008, the Taxpayer voted in the September primary by mail ballot to North Providence, RI. In 2008, the Taxpayer voted in the November general election by regular ballot in North Providence, RI. In 2010, the Taxpayer voted in the July primary, September primary, and November general election by regular ballot in North Providence. In 2012, the Taxpayer voted by mail ballot in the September primary and by regular ballot in the general election in North Providence, RI. See Division's Exhibits N and O.

10. The Taxpayer obtained his Rhode Island driver's license in 1972. He last renewed his Rhode Island license on February 4, 2015. He used the Narragansett address for his Rhode Island driver's license. See Division's Exhibit P.

11. In April, 2009, the Taxpayer bought a car, insured it, and registered it in Florida. See Taxpayer's May 6, 2015 letter's attachment.

12. The Taxpayer registered a car in Rhode Island between 2010 and 2013. See Division's Exhibit P.

13. The Taxpayer obtained a Florida driver's license on March 16, 2015. The Taxpayer registered to vote in Florida on March 5, 2015. See Taxpayer's May 6, 2015 letter's attachments.

V. DISCUSSION

A. **Legislative Intent**

The Rhode Island Supreme Court has consistently held that it effectuates legislative intent by examining a statute in its entirety and giving words their plain and ordinary meaning. *In re Falstaff Brewing Corp.*, 637 A.2d 1047 (R.I. 1994). If a statute is clear and unambiguous, "the Court must interpret the statute literally and must give the words of the statute their plain and ordinary meanings." *Oliveira v. Lombardi*, 794 A.2d 453 (R.I. 2002) (citation omitted). The Supreme Court has also held that it will not interpret legislative enactments in a manner that

renders them nugatory or that would produce an unreasonable result. *See Defenders of Animals v. Dept. of Environmental Management*, 553 A.2d 541 (R.I. 1989) (citation omitted). In cases where a statute may contain ambiguous language, the Rhode Island Supreme Court has consistently held that the legislative intent must be considered. *Providence Journal Co. v. Rodgers*, 711 A.2d 1131 (R.I. 1998).

B. Relevant Statutes

R.I. Gen. Laws § 44-30-5 states:

“Resident” and “nonresident” defined. – (a) *Resident individual*. A resident individual means an individual:

(1) Who is domiciled in this state. In determining the domicile of an individual, the geographic location of professional advisors selected by an individual, including without limitation advisors who render medical, financial, legal, insurance, fiduciary or investment services, as well as charitable contributions to Rhode Island organizations, shall not be taken into consideration.

(2) Who is not domiciled in this state but maintains a permanent place of abode in this state and is in this state for an aggregate of more than one hundred eighty-three (183) days of the taxable year, unless the individual is in the armed forces of the United States.

(b) *Nonresident individual*. A nonresident individual means an individual who is not a resident.

C. The Arguments

The Division argued that while the Taxpayer filed a declaration of domicile with Florida in 2005, he did not include any facts to support the change in domicile and his actions show that he did not change his domicile. The Division argued that the Taxpayer filed a Rhode Island resident return for tax year 2006 and a part-time Rhode Island resident return for tax year 2007. The Division argued that the filing of Rhode Island resident returns after filing his declaration of domicile in Florida show that he did not change his domicile to Florida. The Division also argued that the Taxpayer was a Rhode Island domicile because the Taxpayer owns two (2) properties in Rhode Island, held a Rhode Island driver’s license in 2008, was registered to vote in Rhode Island in 2008, and voted in Rhode Island in 2008. The Division also argued that the

Taxpayer received unemployment from Rhode Island in 2009 and if he was actually a domicile of Florida then he could not get unemployment from Rhode Island.

The Taxpayer argued that he changed his domicile to Florida in July, 2005 and began his domicile in Florida. He argued that he visited Rhode Island on a limited basis to visit family. The Taxpayer argued that he was working in Florida in 2008. He argued that after he was laid off in Florida in 2009, he applied for Florida unemployment and was told he should file in Rhode Island which he did and then after his Rhode Island unemployment ended, he filed in Florida and received unemployment from Florida. He argued that he had registered a car in Florida and now holds a Florida driver's license and is registered to vote in Florida.

D. Whether the Taxpayer was a Domiciliary of Rhode Island

The seminal Rhode Island case on domiciliary for tax purposes is *DeBlois v. Clark*, 764 A.2d 727 (2001) which found as follows:

Applying these principles [*McCarthy v. McCarthy*, 45 R.I. 367 (1923) and *Black's Law Dictionary*] to this case, it is our opinion that an individual may retain contacts to Rhode Island, where he or she may spend significant time, but become domiciled in another state, provided the prerequisites of domicile are met. Moreover, a person may have more than one residence, Restatement (Second) *Conflict of Laws* § 20 cmt. b (2) (1971), and may even maintain a residence in the former domicile. See Restatement (Second) *Conflict of Laws* § 18 cmt. e (1971) ("It is * * * possible for a person to retain his old dwelling place and to cease to regard it as his home. In that case, if he regards the new dwelling place as his home, his domicil changes to the new dwelling place") . . . In order to effectuate a change of domicile, physical presence must concur with the intention of making the new location a permanent abode. (citation omitted). One need not abandon a former domicile-to the extent that means never or rarely returning-nor must one gradually sever or break ties to the state of origin. (footnote omitted).

The determination of domicile must be made on a case by case basis upon consideration of all the evidence. *McCarthy*, 45 R.I. at 370 . . . (citation omitted). A person's intent with respect to domicile may be evidenced by his or her testimony and may-and often as a practical matter, must-also be evidenced by objective manifestations of that intent. *McCarthy*, 45 R.I. at 370 . . . Here, evidence that petitioners intended to change their domicile to Florida was substantial. The petitioners' condominium furnishings in Florida were valuated by an insurance

company “in excess of \$150,000,” compared to “about \$50,000” valuation of furnishings in Rhode Island. The Florida condominium also contains silverware, “the valuables [and] some paintings.” It is more expensive than their condominium in Warren. They filed for and were granted a homestead exemption in Florida, the application for which asked for the “[d]ate you last became a permanent resident of Florida,” to which petitioners responded “10/90.”(footnote omitted). The petitioners changed their drivers' licenses and car registrations to Florida and changed their wills to recite that they were “of Vero Beach, Florida.” Mr. DeBlois made repeated references to Florida as his “permanent,” “official,” and “legal” home in resignation correspondence to various Rhode Island civic and business groups to which he had belonged. (footnote omitted). The petitioners filed Florida “intangible tax returns” and paid the taxes thereon. They registered to vote in Florida and since 1991 have only voted there. *See Blount v. Boston*, 351 Md. 360, 718 A.2d 1111, 1115 (1998) (“Our cases have characterized the place of voting as ‘the highest evidence of domicile.’”).

For federal income tax purposes, the petitioners treated the 1993 sale of the Vero Beach condominium as a sale of a principal residence (“[T]he decision was that Florida was my home, and we treated the sale of the condominium that way.”). Furthermore, all but one of their checking accounts are in Florida. [footnote omitted] In addition to these objective manifestations of intent, when asked, “So, it's fair to say as of August 1, 1990, you had intended to change domiciles at that point?” Mr. DeBlois responded “yes.” [footnote omitted].

FN11. *See Restatement (Second) Conflict of Laws* § 20 at 82 “Special Note on Evidence for Establishment of a Domicil of Choice” (“*Acts.* * * * [T]he location of a person's bank is some evidence as to the place of his domicil since, for the sake of convenience, he would presumably wish to deal with a bank close to his home.”).

Moreover, it is our opinion that a change in domicile does not require abandonment of one's former state. Domicile is manifested by physical presence plus intent. Here, petitioners' actions demonstrated their intent to establish domicile in Florida. *DeBlois*, at 734-737.

DeBlois arose out of an appeal of a 1996 Tax Administrator's decision that evaluated the DeBloises' continuing contacts with Rhode Island and found the DeBloises to be Rhode Island domiciliaries. The District Court upheld said decision finding that the DeBloises had not taken enough steps to break with Rhode Island. However, the State Supreme Court overturned the District Court decision finding that, “[d]omicile is manifested by physical presence plus intent.” *Id.*, at 737. The Court also found that an individual may retain contacts to Rhode Island and

spend considerable time there but become domiciled in another state provided the prerequisites of domicile have been met. *Id.*, at 734. Finally, the Court found that,

The determination of domicile must be made on a case by case basis upon consideration of all the evidence. (citations omitted). A person's intent with respect to domicile may be evidenced by his or her testimony and may-and often as a practical matter, must-also be evidenced by objective manifestations of that intent. *Id.*, at 735.

Thus, the Court relied on testimony and the “objective manifestations of intent” to find that the DeBloises had changed their domiciliary. Part of the objective manifestations of the DeBlois’ intent was their voting and driving records. However, the Court did not find that such indicia are controlling but rather the Court explicitly stated that the decision must be made on a case-by-case basis.

a. Objective Manifestations of Intent

i. Voting

The Taxpayer voted in Rhode Island in 2002, 2006, 2008, 2010, and 2012. He voted in Rhode Island in person twice in 2006 despite his 2005 Florida domicile declaration. In the pertinent year, 2008, he voted in Rhode Island twice, once by mail and once in person. In *Administrative Tax Decision* 2010-10 (10/21/10), that taxpayer had moved overseas from Rhode Island so could not change his voting registration to another state as the DeBloises did. However, in this matter, the Taxpayer only changed his voting registration to Florida in 2015 after discovering the possible tax consequences of being registered in Rhode Island.

ii. Driver’s License

The Taxpayer held a Rhode Island driver’s license in 2008 and renewed it in 2015. Unlike said 2010 decision where that taxpayer lived overseas and retained his Rhode Island driver’s license for the convenience of visiting the United States, this Taxpayer chose to retain his Rhode Island driver’s license despite his domicile declaration. The Taxpayer did not obtain a

Florida driver's license until 2015 (after renewing his Rhode Island license in 2015) after discovering the possible tax consequences of holding a Rhode Island driver's license.

iii. Property

In *DeBlois*, the DeBloises registered their car in Florida and owned a condominium in Florida that was bigger than their condominium in Rhode Island. In this matter, the Taxpayer owns a house in Narragansett which he now claims is a summer house. The Taxpayer co-owns another house in North Providence in which he represents his mother has a life estate. In 2008, he voted in North Providence presumably using his North Providence house as his voting address. The Taxpayer registered a car in Rhode Island in 2010. He registered a car in Florida in 2009. While the Taxpayer has a Florida address, no evidence was introduced regarding whether the Taxpayer rents or owns a house, apartment, or condominium in Florida.

iv. Declarations

In *DeBlois*, the Court found that the DeBloises had treated the sale of their Florida condominium as the sale of their principal residence for Federal income tax purposes. In this matter, the Taxpayer filed a declaration of domicile in July, 2005 in Florida. In the declaration, the Taxpayer wrote his "former legal residence" was in North Providence, Rhode Island. The declaration states that "[n]o further statement is required. However if you wish you may insert any pertinent facts such as sale of property or business or relinquishment of employment at former domicile, removal of family to new domicile, purchase of home, etc." While this was an optional section, the Taxpayer tellingly did not fill it out.

v. Physical Presence

DeBlois found that a taxpayer may retain contacts and spend significant time in Rhode Island and still not be a domiciliary. However, *DeBlois* addressed those Rhode Island residents

who move out-of-state and maintain contacts with Rhode Island via a summer house or visiting family, etc. In this matter, the Taxpayer argued that he worked in Florida which demonstrated that he was domiciled there. However, domicile does not depend on solely on physical presence but rather turns on physical presence and intent. In *Administrative Tax Decision*, 2014-18 (9/12/14), the husband resided elsewhere for work while his wife and children stayed in Rhode Island but the husband was a domicile of Rhode Island.

b. Testimony

The Taxpayer did not testify.

c. Other Prior Administrative Tax Decisions

The *Administrative Tax Decision*, 2004 WL 3078823 applied *DeBlois* to find that a taxpayer was not domiciled in Florida. In that matter, the taxpayer had declared an intent to be a Florida domicile but both husband and wife were still registered to vote in Rhode Island, each had a Rhode Island driver's license, they had two (2) cars registered in Rhode Island, they owned a house in Rhode Island and Florida, and the wife still resided in Rhode Island. The husband also owned a house in California and decided to change his domicile from California to Florida by renting a hotel room in Florida and then later buying a house in Florida. The husband obtained a Florida's driver's license the year after he argued he was domiciled in Florida.

In contrast to that decision, a 2003 *Administrative Tax Decision*, 2003 WL 2170033 applied *DeBlois* to find that a taxpayer was not a domiciliary of Rhode Island. In that situation, the taxpayer lived overseas, previously had been a student in Rhode Island, and kept his Rhode Island address because his family was there. Said decision found that the taxpayer's only contacts with Rhode Island were a long ago obtained driver's license and a business connection with a financial entity handling his family's business. The decision found that the taxpayer's

permanent place of abode was in a foreign country for ten (10) years and he had no present intention to return to the US.

d. Conclusion

DeBlois found that under R.I. Gen. Laws § 8-8-28, a taxpayer must demonstrate a change in domicile by the preponderance of evidence. *DeBlois* relied on a physical presence, a stated intent, and objective manifestations to support that intent. As demonstrated by the 2004 *Administrative Tax Decision*, objective manifestations do not always support a declared intention to change a domiciliary. In that case, despite the husband stating that he was a Florida domiciliary, all the other evidence pointed to him continuing to be a Rhode Island domiciliary (house in Rhode Island, cars registered in Rhode Island, voting in Rhode Island, etc.).

This decision has discussed the various types of “objective manifestations” of intent as discussed in *DeBlois*. Domicile is decided on a case-by-case basis. In this matter, the Taxpayer was voting prior to 2008, in 2008, and after 2008 in Rhode Island. He only changed his voting registration in 2015 after this tax procedure began. The Taxpayer owns two (2) houses in Rhode Island. The only evidence of any property that he owns in Florida is a car that he bought after 2008 and registered in Florida. He also owned a car in Rhode Island after 2008. However, he held a Rhode Island driver’s license prior to 2008, in 2008, and after 2008 only changing his license to Florida after this tax procedure started. The Taxpayer signed a domicile declaration in 2005 for Florida but continued to vote and maintain his driver’s license in Rhode Island and own property in Rhode Island. The only contact that the Taxpayer had with Florida in 2008 was a teaching job. Otherwise, like the 2004 *Administrative Tax Decision*, all his remaining contacts were with Rhode Island. He has not demonstrated an intent in 2008 to make Florida his permanent place of abode.

Based on the totality of objective manifestations of intent and considering them in this matter, the Taxpayer has not demonstrated by a preponderance of evidence that he was not a domiciliary of Rhode Island for 2008 so he owes personal income tax to the State of Rhode Island.

E. Interest and Penalties

Pursuant to R.I. Gen. Laws § 44-30-82(b), the Division issued the Taxpayer a Notice of Deficiency assessing the tax owed and the interest and penalties owed.² R.I. Gen. Laws § 44-30-85(a)(1) provides for a penalty for late filing for personal income tax and R.I. Gen. Laws § 44-30-85(a)(2) provides for a penalty for late payment for personal income tax.³ R.I. Gen. Laws § 44-30-84⁴ provides for interest on the underpayment of income tax.

² R.I. Gen. Laws § 44-30-82(b) authorizes the Division to estimate a taxpayer's Rhode Island taxable income when a return is not filed and impose tax, penalties, and interest from the date of the mailing the notice of assessment. R.I. Gen. Laws § 44-30-83 provides that there is no time limit to assessing a taxpayer when a return has not been filed.

³ R.I. Gen. Laws § 44-30-85 states in part as follows:

Additions to tax and civil penalties. – (a) *Failure to file tax returns or to pay tax.* In the case of failure:

(1) To file the Rhode Island personal income tax return or the employer's withheld tax return on or before the prescribed date, unless it is shown that the failure is due to reasonable cause and not due to willful neglect, an addition to tax shall be made equal to five percent (5%) of the tax required to be reported if the failure is for not more than one month, with an additional five percent (5%) for each additional month or fraction thereof during which the failure continues, not exceeding twenty-five percent (25%) in the aggregate. For this purpose, the amount of tax required to be reported shall be reduced by an amount of the tax paid on or before the date prescribed for payment and by the amount of any credit against the tax which may properly be claimed upon the return;

(2) To pay the amount shown as tax on the personal income tax return on or before the prescribed date for payment of the tax (determined with regard to any extension of time for payment) unless it is shown that the failure is due to reasonable cause and not due to willful neglect, there shall be added to the amount shown as tax on the return five-tenths percent (0.5%) of the amount of the tax if the failure is for not more than one month, with an additional five-tenths percent (0.5%) for each additional month or fraction thereof during which the failure continues, not exceeding twenty-five percent (25%) in the aggregate.

⁴ R.I. Gen. Laws § 44-33-84 states in part as follows:

Interest on underpayment. – (a) General.

(1) If any amount of Rhode Island personal income tax, including any amount of the tax withheld by an employer, is not paid on or before the due date, interest on the amount at the annual rate provided by § 44-1-7 shall be paid for the period from the due date to the date paid, whether or not any extension of time for payment was granted. The interest shall not be paid if its amount is less than two dollars (\$2.00).

VI. FINDINGS OF FACT

1. On or about February 4, 2015, the Division issued a Notice of Hearing and Appointment of Hearing Officer to the Taxpayer.
2. The parties timely filed briefs and their exhibits by May 22, 2015.
3. The facts contained in Sections IV and V are reincorporated by reference herein.

VII. CONCLUSIONS OF LAW

Based on the testimony and facts presented:

1. The Division has jurisdiction over this matter pursuant to R.I. Gen. Laws § 44-30-1 *et seq.* and R.I. Gen. Laws § 44-1-1 *et seq.*
2. Pursuant to R.I. Gen. Laws § 44-30-5, the Taxpayer was a domiciliary of Rhode Island for 2008.
3. Therefore, the Taxpayer owes personal income tax for 2008 to Rhode Island pursuant to R.I. Gen. Laws § 44-30-82(b) as well as the interest and penalties assessed pursuant to R.I. Gen. Laws § 44-30-84 and R.I. Gen. Laws § 44-30-85.

VIII. RECOMMENDATION

Based on the above analysis, the Hearing Officer recommends as follows:

Pursuant to R.I. Gen. Laws § 44-30-5, the Taxpayer was a domiciliary of Rhode Island for 2008 and pursuant to R.I. Gen. Laws § 44-30-82(b), the Taxpayer owes personal income tax for 2008 to Rhode Island as well as the interest and penalties assessed pursuant to R.I. Gen. Laws § 44-30-84 and R.I. Gen. Laws § 44-30-85.

Date:

June 2, 2015



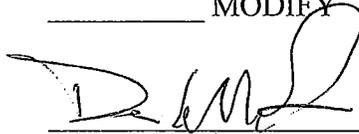
Catherine R. Warren
Hearing Officer

ORDER

I have read the Hearing Officer's Decision and Recommendation in this matter, and I hereby take the following action with regard to the Decision and Recommendation:

✓ ADOPT
 REJECT
 MODIFY

Date: June 3, 2015



David Sullivan
Tax Administrator

NOTICE OF APPELLATE RIGHTS

THIS DECISION CONSTITUTES A FINAL ORDER OF THE DIVISION. THIS ORDER MAY BE APPEALED TO THE SIXTH DIVISION DISTRICT COURT PURSUANT TO R.I. Gen. Laws § 44-30-90 WHICH STATES AS FOLLOWS:

§ 44-30-90 Review of tax administrator's decision.

- (a) *General.* Any taxpayer aggrieved by the decision of the tax administrator or his or her designated hearing officer as to his or her Rhode Island personal income tax may within thirty (30) days after notice of the decision is sent to the taxpayer by certified or registered mail, directed to his or her last known address, petition the sixth division of the district court pursuant to chapter 8 of title 8 setting forth the reasons why the decision is alleged to be erroneous and praying relief therefrom. Upon the filing of any complaint, the clerk of the court shall issue a citation, substantially in the form provided in § 44-5-26 to summon the tax administrator to answer the complaint, and the court shall proceed to hear the complaint and to determine the correct amount of the liability as in any other action for money, but the burden of proof shall be as specified in § 8-8-28.
- (b) *Judicial review sole remedy of taxpayer.* The review of a decision of the tax administrator provided by this section shall be the exclusive remedy available to any taxpayer for the judicial determination of the liability of the taxpayer for Rhode Island personal income tax.
- (c) *Date of finality of tax administrator's decision.* A decision of the tax administrator shall become final upon the expiration of the time allowed for petitioning the district court if no timely petition is filed, or upon the final expiration of the time for further judicial review of the case.

CERTIFICATION

I hereby certify that on the 3rd day June, 2015, a copy of the above Decision and Notice of Appellate Rights were sent by first class mail, postage prepaid and return receipt requested to Taxpayer's address and Taxpayer's representative's address on file with the Division of Taxation and by hand delivery to Meaghan Kelly, Esquire, Department of Revenue, One Capitol Hill, Providence, Rhode Island, 02908.

Paul Belasco