STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

DIVISION OF TAXATION

ADMINISTRATIVE HEARING

FINAL DECISION AND ORDER

#2016-09

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

IN THE MATTER OF:	**Personal Income Tax**
	Case No.: 16-T-016
Taxpayers.	

DECISION

I. INTRODUCTION

The above-entitled matter came before the undersigned as the result of a Notice of Hearing and Appointment of Hearing Officer ("Notice") dated January 14, 2016[1] and issued to the above-captioned taxpayers ("Taxpayers") by the Division of Taxation ("Division") in response to a request for hearing filed with the Division. A hearing was held on February 2, 2016. The Division was represented by counsel and the Taxpayers were *pro se*. The parties timely submitted briefs by February 29, 2016.

II. JURISDICTION

The Division has jurisdiction over this matter pursuant to R.I. Gen. Laws § 44-30-1 *et seq.*, R.I. Gen. Laws § 44-1-1 *et seq.*, *Division of Taxation Administrative Hearing Procedures Regulation AHP 97-0,* and the *Division of Legal Services Regulation 1 Rules of Procedure for Administrative Hearings*.

[1] At hearing, it was agreed and ordered that the fourth paragraph of the Notice be struck and replaced by "The issue at hearing is whether the Taxpayers' requested refund should have been denied."

III. ISSUE

Whether the Taxpayers' claimed refund claim for the calendar year 2012 should have been denied by the Division.

IV. MATERIAL FACTS AND TESTIMONY

, Principal Revenue Agent, testified on behalf of the Division. He testified that the Taxpayers' Rhode Island 2012 resident return was signed by the Taxpayers on April 21, 2014 but was received by the Division on April 23, 2015. He testified that the Taxpayers were owed a refund but the refund request was out-of-time pursuant to R.I. Gen. Laws § 44-30-87 which provides that a refund may be requested two (2) years from when tax was paid or three (3) years from the date of filing of the return. He testified that the withholding tax was deemed paid on April 15, 2013. See Division's Exhibits A (Taxpayers' 2012 resident return) and B (Taxpayers' W-2 for 2012). On cross-examination, he testified that the Taxpayers' return was eight (8) days late. He testified that the Division does not have the return's envelope that it was received in and the mail could sit for a while before being date stamped, but he does not know.

The Taxpayers rested without calling any witnesses.

On rebuttal, , Chief of Taxation Processing, testified for the Division. She testified that she has worked for the Division for almost 35 years. She testified that the United States Post Office drops off the Division's mail which is then run through a machine that opens the envelopes and then the mail is sorted. She testified that the mail is date stamped. She testified that during the low volume period of mail, mail is immediately date stamped. She testified that January through May is a high volume period so the mail is delivered on trays by the post office, and the trays are tagged and labeled with the date of the receipt. She testified that when the mail from the trays are opened, the mail will be date stamped based on the date of the tray

label. She testified that while it could be a couple of days before the mail is date stamped, it will be date stamped for the date received based on the tray label. On cross-examination, she testified that the Division receives about 1,500 to 2,000 letters on a tray. She testified during the low volume period, the Division may receive one (1) or two (2) trays a day, but during the busy season it can be up to ten (10) times that amount. She testified that the mail arrives by the loading dock and then goes to the sorting area and it could be two (2) to three (3) days before the mail is processed and stamped. She testified that the trays are labeled to show the day the mail arrived.

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 established 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). The statutory provisions must be examined in their entirety and the meaning most consistent with the policies and purposes of the legislature must be effectuated. *Id.*

B. Relevant Statute

R.I. Gen. Laws § 44-30-87(a) states as follows:

> Limitations on credit or refund. – *(a) General.* Claim for credit or refund of an overpayment of tax shall be filed by the taxpayer within three (3) years from the time the return was filed or two (2) years from the time the tax was paid, whichever of these periods expires the later, or if no return was filed by the taxpayer, within two (2) years from the time the tax was paid. If the claim is filed within the three (3) year period, the amount of the credit or refund shall not exceed the portion of the tax paid within the three (3) year period. If the claim is not filed within the three (3) year period, but is filed within the two (2) year period, the amount of the credit or refund shall not exceed the portion of the tax paid during the two (2) years immediately preceding the filing of the claim. Except as otherwise provided in this section, if no claim is filed, the amount of a credit or refund shall not exceed the amount which would be allowable if a claim has been filed on the date the credit or refund is allowed.

C. Arguments

The Taxpayers argued that the Division should rely on a postmark from a return's envelope rather than the Division's own date stamp. The Taxpayers argued that even if it their return was eight (8) days late, which they do not concede, the Federal government allows for three (3) years to receive a refund. The Taxpayers argued that there are no damages to the State for a late filing and there are no grounds for the State to seize their money so it is unjust enrichment to the State. The Taxpayers argued that the Division has to prove beyond a reasonable doubt that they filed a late return. The Taxpayers also argued that no notice was given of the draconian sanction (no refund allowed) for a late filing.

The Division argued that pursuant to R.I. Gen. Laws § 44-38-87, the Taxpayers' request for refund was out-of-time since while the return was signed in 2014 by the Taxpayers, the return was not stamped/received by the Division until April 23, 2015. The Division argued that the State law and Federal law on the filing of refunds are different. The Division argued that the Taxpayers did not offer any evidence to support their claim for a refund as provided for in R.I. Gen. Laws § 44-30-89(e).

D. When Refunds are Allowed

i. The Time Periods to Request a Refund

R.I. Gen. Laws § 44-30-87 provides different time periods within which a refund is allowed. A refund may be claimed within three (3) years of filing a return. If a claim is made within the three (3) year period, the amount of credit cannot exceed the amount of tax paid within that three (3) year period. A claim may be filed within two (2) years from the time the tax was paid. If a claim is made within the two (2) year period, the amount of refund may not exceed the portion of tax paid during the two (2) years preceding the filing of the claim.

Pursuant to R.I. Gen. Laws § 44-30-87(i),[2] the Taxpayers' tax for 2012 was deemed paid on the date it was due: April 15, 2013. In addition, R.I. Gen. Laws § 44-30-51[3] states that Rhode Island personal income tax returns are to be filed by April 15 after the close of the taxable year. R.I. Gen. Laws § 44-30-52[4] states that tax shall be paid on or before the date fixed for filing without regard to an extension. In addition, R.I. Gen. Laws § 44-30-87(e)[5] specifically precludes any other

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[2] R.I. Gen. Laws § 44-30-87(i) states as follows:

> *(i) Prepaid income tax.* For purposes of this section, any income tax withheld from the taxpayer during any calendar year and any amount paid as estimated income tax for a taxable year is deemed to have been paid by the taxpayer on the fifteenth day of the fourth month following the close of his or her taxable year with respect to which the amount constitutes credit or payment.

[3] R.I. Gen. Laws § 44-30-51 states in parts as follows:

> Returns and liabilities. – *(a) General.* On or before the fifteenth day of the fourth month following the close of a taxable year, a Rhode Island personal income tax return shall be made and filed by or for:
>
> (1) Every resident individual required to file a federal income tax return for the taxable year, or having Rhode Island income for the taxable year, determined under § 44-30-12, in excess of the sum of his federal personal exemptions.

[4] R.I. Gen. Laws § 44-30-52 states in part as follows:

> Time and place for filing returns and paying tax. – A person required to make and file a Rhode Island personal income tax return shall, without assessment, notice, or demand, pay any tax due thereon to the tax administrator on or before the date fixed for filing the return, determined without regard to any extension of time for filing the return. The tax administrator shall prescribe the place for filing any return, declaration, statement, or other document and for payment of the tax.

[5] R.I. Gen. Laws § 44-30-87(e), states as follows:

> *(e) Failure to file claim within prescribed period.* No credit or refund shall be allowed or made, except as provided in subsection (f) of this section, after the expiration of the applicable period of limitation unless a claim for credit or refund is filed by the taxpayer within that period or unless the tax administrator determines under subsection (f) of this section that the taxpayer has made an overpayment.

period of limitations specified in any other laws from being applied to recovery of personal income tax refunds.

ii. Applying Rhode Island Law to the Taxpayers' Refund Claim

Thus, applying the State statute results in the following timeline:

1. The Taxpayers' 2012 tax was deemed paid April 15, 2013. The Taxpayers were able to request a refund two (2) years from that date. Any claim for a refund filed in the two (2) year period would be limited to amounts paid in the preceding two (2) years.

2. The Taxpayers filed their 2012 Rhode Island return on April 23, 2015.

3. April 23, 2015 is past the two (2) year period from the date the taxes were deemed paid that is allowed for requesting a refund.

4. The statute also allows a claim for a refund to be filed within three (3) years from the date of the return being filed.

5. Thus, the Taxpayers may file a request for a refund within three (3) years of filing of the return.

6. The Taxpayers are within the three (3) year period to claim a refund.

7. The statute specifically limits the amount of a refund for those filed in the three (3) year period to the portion of tax paid "within the three (3) year period" as opposed to those requests filed within the two (2) year period which are limited to tax paid "during the two (2) years immediately preceding the filing of the claim."

8. The Taxpayers have not paid any tax from April 23, 2015 to the present.

Any later credit shall be void and any later refund erroneous. No period of limitations specified in any other law shall apply to the recovery by a taxpayer of moneys paid in respect of Rhode Island personal income tax.

Pursuant to the tenets of statutory construction, a statute must be examined in its entirety and words be given their plain and ordinary meaning. *Infra.* The State statute states that the beginning of the three (3) year period is when the return was filed and that the time period is *within* three (3) years from when the return was filed. This unambiguous prospective application is further clarified by the fact that the statute clearly delineates that the two (2) year claim period refers to the period immediately preceding the filing date. Indeed, when reviewing the statute in its entirety and applying the plain meaning of the language, it is clear that the legislature intended to strictly limit the time to claim a refund and amounts of refunds. The legislature could have chosen to make the three (3) year period like the two (2) year period but chose not to. Indeed, it chose instead to strictly limit the time allowed and the amount of refunds claimed.

In addition, an agency's acquiescence to a continued practice is entitled to great weight in determining legislative intent. R.I. Gen. Laws § 44-30-87 was enacted in 1971 and has not been amended. See *Division's Final Decision* (10/25/85) (refund request denied as untimely pursuant to said statute). While the three (3) year period clearly refers to the period from the date of filing, it is a well-recognized principle that a longstanding, practical and plausible interpretation given a statute of doubtful meaning by those responsible for its implementation without any interference by the Legislature should be accepted as evidence that such a construction conforms to the legislative intent. Thus, if it was found that the statute was unclear, the Division's long standing interpretation is entitled to deference. *Trice v. City of Cranston*, 297 A.2d 649 (R.I. 1972).

Thus, not only is the Division's long standing interpretation entitled to deference as no changes have been made to the law by the legislature in 30 years, if a statute is considered ambiguous, deference is given to an administrative agency charged with the interpretation and enforcement of the statute. *Auto Body Ass'n of Rhode Island v. Dept. of Bus. Regulation*, 996 A.2d

91 (R.I. 2010). While this statute is not ambiguous, the Division is afforded deference for its consistent and uniform interpretation of said statute.

iii. Federal Tax Law is Inapplicable

Federal law, 26 USC § 6511(a)[6] refers to when late claims may be made for Federal returns and provides for a two (2) and three (3) year time period for claims: two (2) years from the time tax was paid and three (3) years from when a return was filed. § 6511(b)(2)(A) and (B) addresses the issue of the amount that a taxpayer may receive when filing a late refund request. The Federal statute uses "immediately preceding" to explain how much money may be obtained through a refund for both the three (3) and two (2) year time period. In contrast, Rhode Island chose to only apply the "immediately preceding" language to the two (2) year time period for a refund request.

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[6] 26 USC § 6511 states in part as follows:

> (a) Period of limitation on filing claim.--Claim for credit or refund of an overpayment of any tax imposed by this title in respect of which tax the taxpayer is required to file a return shall be filed by the taxpayer within 3 years from the time the return was filed or 2 years from the time the tax was paid, whichever of such periods expires the later, or if no return was filed by the taxpayer, within 2 years from the time the tax was paid. Claim for credit or refund of an overpayment of any tax imposed by this title which is required to be paid by means of a stamp shall be filed by the taxpayer within 3 years from the time the tax was paid.
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> (b) Limitation on allowance of credits and refunds.--
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> ***
>
> (2) Limit on amount of credit or refund.--
>
> (A) Limit where claim filed within 3-year period.--If the claim was filed by the taxpayer during the 3-year period prescribed in subsection (a), the amount of the credit or refund shall not exceed the portion of the tax paid within the period, immediately preceding the filing of the claim, equal to 3 years plus the period of any extension of time for filing the return. If the tax was required to be paid by means of a stamp, the amount of the credit or refund shall not exceed the portion of the tax paid within the 3 years immediately preceding the filing of the claim.
>
> (B) Limit where claim not filed within 3-year period.--If the claim was not filed within such 3-year period, the amount of the credit or refund shall not exceed the portion of the tax paid during the 2 years immediately preceding the filing of the claim.
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> (c) Special rules applicable in case of extension of time by agreement.--If an agreement under the provisions of section 6501(c)(4) extending the period for assessment of a tax imposed by this title is made within the period prescribed in subsection (a) for the filing of a claim for credit or refund--
>
> (1) Time for filing claim.--The period for filing claim for credit or refund or for making credit or refund if no claim is filed, provided in subsections (a) and (b)(1), shall not expire prior to 6 months after the expiration of the period within which an assessment may be made pursuant to the agreement or any extension thereof under section 6501(c)(4).

Unlike the Federal statute, the State statute has different amount limits.[7] Thus, the Federal statute provides that both the two (2) and three (3) year periods are "look back" periods as opposed to the State statute which differentiates the limits by a retroactive provision for the two (2) year period and a prospective provision for the three (3) year period. There is no statutory or regulatory requirement to apply Federal limits on refunds to Rhode Island since Rhode Island personal income tax requirements are governed by Rhode Island law.

iv. Knowledge of the Law and Equitable Estoppel and Equity

There is a presumption in law that people have knowledge of applicable law. See *McElroy v. Hawksley*, 196 A.2d 172 (R.I. 1963). The Taxpayers argued that they did not receive notice of the consequences of a late filing of a refund and that it is unfair and draconian to seize their refund because of a late filing. This argument is an *equitable estoppel* argument since the basis of their argument is that the Division's failure to notify them of the applicable statute should result in the Division being estopped from asserting the statutory time limits to requesting a refund. In terms of *equitable estoppel*, the Rhode Island Supreme Court has held that,

> in an appropriate factual context the doctrine of estoppel should be applied against public agencies to prevent injustice and fraud where the agency or officers thereof, *acting within their authority*, made representations to cause the party seeking to invoke the doctrine either to act or refrain from acting in a particular manner to his [, her, or its] detriment. *Romano v. Retirement Board of the Employees' Retirement System of the State of Rhode Island*, 767 A.2d 35, 39 (R.I. 2001) (citation omitted) (italics in original).

For a party to obtain *equitable estoppel* against a government entity, it must show that a "duly authorized" representative of the government entity made affirmative representations, that such

[7] Indeed, Rhode Island further differentiates its time limits by not including extensions in its time calculations which are included in the Federal statute. R.I. Gen. Laws § 44-30-87(e) specifically precludes any other period of limitations specified in any other laws from being applied to recovery of personal income tax refunds. In contrast, § 6511 allows extensions of time for the payment of taxes to be included in calculating the time allowed for filing refund requests. Reading the two (2) statutes as a whole, they are clearly different.

representations were made to induce the plaintiff's reliance thereon, and that the plaintiff actually and justifiably relied thereon to its detriment. *Casa DiMario, Inc. v. Richardson*, 763 A.2d 607 (R.I. 2000). However, "neither a government entity nor any of its representatives has any implied or actual authority to modify, waive, or ignore applicable state law that conflicts with its actions or representations." See *Romano*, at 39-40.

There was no showing by the Taxpayers that the Division made any affirmative representations to the Taxpayers to induce reliance thereon regarding their late request for a refund. Furthermore, the Division cannot waive the applicable tax return refund law. *Equitable estoppel* arguments relating to the late filing of personal income tax refund requests have been previously rejected by the Division. See *Tax Decision* 2009-03 (March 23, 2009) and *Tax Decision* 1995-21 (September 19, 1995). Furthermore, the statute itself gives notice in that it provides time limits for requesting a refund. The consequence for failing to comply with the statutory time limit is a denial of a refund request

In addition, the Taxpayers also apparently made an equitable (fairness) argument in arguing that the denial of the refund was unfair. However, equitable principles are not applicable to administrative proceedings. See *Nickerson v. Reitsma*, 853 A.2d 1202 (R.I. 2004) (Supreme Court vacated a Superior Court order that vacated an agency sanction on equitable grounds).

v. Burden of Proof

The matter before the Division is an administrative hearing and is not a criminal matter. In a criminal trial, the state has the burden to prove the defendant guilty beyond reasonable doubt. However, that is not the standard in an administrative hearing. This matter relates to an appeal by Taxpayers of a decision by the Division to deny the Taxpayers' request for refund. Such an appeal is provided for in R.I. Gen. Laws § 44-30-89. That statute provides in part as follows:

Administrative petition. – *(a) Petition for redetermination of a deficiency.* Within thirty (30) days, or one hundred fifty (150) days if the notice is addressed to a person outside of the United States, after the mailing of the notice of deficiency under § 44-30-81, the taxpayer may file an administrative petition with the tax administrator for a redetermination of the deficiency. The petition may also assert a claim for refund for the same taxable year or years, subject to the limitations of § 44-30-87(g).

(b) Petition for refund. A taxpayer may file a petition to the tax administrator for the amounts asserted in a claim for refund if:

(1) The taxpayer has filed a timely claim for refund with the tax administrator;

(2) The taxpayer has not previously filed a petition with the tax administrator for redetermination of a deficiency for the taxable year (except where the claim for refund relates to a report of change or correction or amended return required to be filed under § 44-30-59); and

(3) Either: (i) six (6) months have expired since the claim was filed, or (ii) the tax administrator has mailed to the taxpayer a notice of disallowance of the claim in whole or in part. No petition under this subsection shall be filed more than two (2) years after the date of mailing of a notice of disallowance. The foregoing two (2) year period may be extended by written agreement between the taxpayer and the tax administrator.

(c) Procedural rules. The form of a petition to the tax administrator, and further proceedings before the administrator in any case initiated by the filing of an administrative petition, shall be governed by rules to be established by the tax administrator. No administrative petition shall be denied in whole or in part without an opportunity for a hearing having been provided the taxpayer by the tax administrator or by a hearing officer designated by the tax administrator to decide the case. At any hearing, the taxpayer may present any evidence that may be relevant, and the tax administrator or the hearing officer shall redetermine the correct amount of the tax.

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(e) Burden of proof. In any case before the tax administrator the burden of proof shall be upon the petitioner except as to the following issues:

(1) Whether the petitioner has been guilty of fraud with intent to evade tax;

(2) Whether the petitioner is liable as the transferee of property of a taxpayer, but not to show that the taxpayer was liable for the tax; and

(3) Whether the petitioner is liable for any increase in a deficiency where the increase is asserted initially after a notice of deficiency was mailed and petition under this section filed, unless the increase in deficiency is the result of an amended return, change, or correction of federal taxable income, required to be reported under § 44-30-59, and of which the tax administrator had no notice at the time the notice of deficiency was mailed.

In this matter, the Taxpayers, pursuant to R.I. Gen. Laws § 44-30-89, requested a refund based on their personal income tax return filed with the Division. At hearing, the evidence was that said return was received by the Division on April 23, 2015 which is eight (8) days past the time (two (2) years) allowed to request a refund. The statute sets the filing requirements necessary

to file a timely request for refund. The State's statute and time requirements are different from the Federal government. The statute provides notice as to the consequence – no refund - of a late filing of a refund request. The Division provided evidence via the date-stamp on the return and 's[8] testimony that the return was filed too late for a refund. Thus, the Division presented evidence that the Taxpayers' request was out-of-time since it was filed more than two (2) years from the date it was due.

The Taxpayers argued that the Division did not prove that they filed their return late beyond a reasonable doubt. The Taxpayers speculated that their return could have sat at the Division before being date stamped. However, they did not offer any evidence to support their arguments, but rather they relied on what they perceived to be a failure by the Division to prove its case beyond a reasonable doubt. However, pursuant to R.I. Gen. Laws § 44-30-89(e), the Taxpayers did not provide any testimony or evidence to show that despite the Division's evidence to the contrary their return was filed on-time.

E. Conclusion

The Taxpayers fall under the two (2) year to request a refund. They did not file their tax return requesting a refund in that statutory time period. Based on the forgoing, the Taxpayers do not qualify for their claimed refund pursuant to R.I. Gen. Laws § 44-30-87. See *Tax Decision*, 2007-10 (May 10, 2007).

VI. FINDINGS OF FACT

1. On or about January 14, 2016, the Division issued a Notice of Hearing and an Appointment of Hearing Officer to the Taxpayers.

[8] As Chief of Processing, testified as to how mail is received, sorted, and stamped by the Division. did not have first-hand knowledge of how mail is processed before it reached his section.

2. A hearing was held on February 2, 2016. The parties timely filed written closing arguments by February 29, 2016.

3. The Taxpayers' 2012 tax payment was due by April 15, 2013 and was deemed paid on that day.

4. The Taxpayers filed their 2012 Rhode Island return on April 23, 2015.

5. There are no Rhode Island statutory or regulatory provisions that provide for applying Federal law to the Rhode Island statute regarding the claiming of late refunds to the filing of Rhode Island tax returns.

6. Pursuant to R.I. Gen. Laws § 44-30-87(a), the Taxpayers are not entitled to the claimed refund.

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 § 44-30-87(a), the Taxpayers are not entitled to the refund claimed.

VIII. RECOMMENDATION

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

Pursuant to R.I. Gen. Laws § 44-30-87(a), the Taxpayers are not entitled to the refund claimed for 2012 and the Division properly denied the Taxpayers' claim for the refund.

Date: 3/24/16

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

Dated: 4/28/16

Neena S. Savage
Acting 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 21ST day of April, 2016, a copy of the above Decision and Notice of Appellate Rights were sent by first class mail, postage prepaid and return receipt requested to the Taxpayers' address on file with the Division of Taxation and by hand delivery to Sharon Garner, Esquire, Department of Revenue, One Capitol Hill, Providence, Rhode Island, 02908.

Neil Belasco