



STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

**DEPARTMENT OF REVENUE
DIVISION OF TAXATION**

**Seminar for Tax Preparers:
Agenda**

First session: November 14, 9:00 a.m. to 11:30 a.m., CCRI in Newport

Repeat session: December 4, 9:00 a.m. to 11:30 a.m., CCRI in Warwick

■ 9:00 a.m.

Tax Administrator's Welcome

David M. Sullivan
Rhode Island Tax Administrator

■ 9:05 a.m.

Housekeeping / Introduction

Neil Downing
Chief Revenue Agent

Section One: What's New for Filing Season

■ 9:10 a.m.

E-Filing, Form Revisions

Daniel T. Clemence
Chief Revenue Agent / E-Government

- *E-filing - review and update*
- *Other key points, reminders, best practices*
- *Changes to personal income forms*
- *Background on changes*
- *What else is new with forms - a look ahead*

■ 9:30 a.m.

Sales and Use Tax

Donald Englert
Chief Revenue Agent / Excise Tax

- *Filing requirements for new businesses*
- *Sales tax renewal application*

- *Sales tax reconciliation - review and update*
- *Resale certificate and manufacturer's exemption certificate*
- *Liquor store sales tax exemption*
- *Statewide arts district*
- *Other key points, reminders, best practices*

■ 9:50 a.m.

Corporate Tax – Review and Update

Charles J. Larocque, CPA
Chief Revenue Agent / Corporate Tax

- *What's new for filing season*
- *Filing fees for certain entities*
- *Other key points, reminders, best practices*

■ 10:05 a.m.

Housekeeping - Downing

... Break ...

10:20 a.m.

Seminar Resumes

Housekeeping / Introduction -- Downing

Summary of New Laws, Regulations, Guidance

Michael F. Canole, CPA
Chief of Examinations

- *Penalties for paid preparers*
- *Historic preservation tax credits*
- *Regulatory update*

■ 10:30 a.m.

Estate Tax Update

Attorney Linda Riordan
Chief Revenue Agent / Estate Tax

- *Rhode Island tax treatment of same-sex marriage – income and estate*
- *Estate tax on farmland*
- *Estate tax update for decedents dying on or after January 1, 2014*
- *Other key points, reminders, best practices*

■ 10:40 a.m.

Employer Tax Update

Philip D'Ambra
Chief Revenue Agent / Employer Tax

- *Rhode Island unemployment insurance tax – wage base, rate schedule*
- *Changes to federal unemployment taxes*
- *Rhode Island temporary disability insurance (TDI) tax – wage base, rate*
- *Other key points, reminders, best practices*

Section Two: Personal Income Tax Boot Camp

■ 10:50 a.m.

Personal Income Tax – Boot Camp

This section is intended to explain some of the basics about certain issues that commonly cause problems (processing, refund delays, etc.) for preparers, for taxpayers, and for the Division of Taxation, especially during filing season – including the Form RI-1040H, EIC, and Schedules W and M.

Presenters:

Leo Lebeuf
Chief Revenue Agent / Personal Income Tax

Matthew Lawlor
Principal Revenue Agent / Personal Income tax

Property-tax relief credit on Form RI-1040H

- Overview
- Who can file
- How to determine if the household is subject to property tax
- Differences between e-filing and paper filing the 1040H
- What documentation is required (e.g., rent receipts, copy of lease)
- Whether to attach or e-file documentation
- Any special procedures for first-time filers
- Common errors

Rhode Island earned income credit

- Overview
- How the credit is determined
- What documentation is required
- Whether to attach or e-file documentation
- Any special procedures for first-time filers
- Common errors

Schedule W – Rhode Island W-2 and 1099 information

- What to include
- What not to include
- Common errors

Schedule M – Rhode Island Modifications to federal AGI

- What to include
- What not to include
- Common errors

Other key points, reminders, best practices

■ 11:20 a.m.

Housekeeping / Downing

■ 11:25 a.m.

Closing remarks

Tax Administrator David M. Sullivan

NOTE: All agenda times are approximate. To be eligible for Certificate of Completion, you must stay for entire session today and complete and hand in evaluation form found on page 5. Certificates will be distributed at end of today's program near main entrance to meeting room. Today's agenda and supporting documents will be posted online at www.tax.ri.gov/onlineservices. Thank you for attending.

Rhode Island Division of Taxation Seminar Evaluation Form

Thank you for participating in our "Seminar for Tax Preparers." By completing the evaluation form below, you will help us improve our future programs. Please hand your completed evaluation form to the greeter at the door following the seminar to obtain a "Certificate of Completion." Thank you.

Evaluation	
Name of Seminar Provider:	Rhode Island Division of Taxation
Seminar Name:	"Seminar for Tax Preparers"
Date Seminar was Completed:	Please circle one date: Nov. 14, 2013 <u>or</u> Dec. 4, 2013
Your Name (optional):	
Instructions: Please grade all of the following evaluation points for this seminar. For each one, please assign a number grade, using a scale of 1 to 5, with 5 being the highest.	
1. Were stated learning objectives met?	
2. Were program materials accurate, relevant and did they contribute to the achievement of the learning objectives?	
3. Was the time allotted to learning adequate?	
4. Were the facilities / equipment appropriate?	
5. Were the handout materials <small>[print and/or online]</small> satisfactory?	
6. Were the audio and video materials effective?	
7. Were individual presenters knowledgeable and effective?	

Additional Comments (optional):