



STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Department of Revenue
DIVISION OF TAXATION
One Capitol Hill
Providence, RI 02908
www.tax.ri.gov

Important Notice

Rhode Island General Law requires entities receiving specific tax credits and incentives to annually disclose certain information to the Division of Taxation. This law affects all entities receiving the following tax credits and incentives:

- Rhode Island Economic Development Corporation Project Status (RIGL 42-64-10)
- Incentive for Innovation and Growth (RIGL 44-63)
- Jobs Development Act (RIGL 42-65.5)
- Distressed Areas Economic Revitalization Act – Enterprise Zones (RIGL 42-64.3)
- Motion Picture Production Tax Credit (RIGL 44-31.2)

You are receiving this notice because you are a recipient of at least one of the above programs. As a recipient you are required by law to file a Tax Credits and Incentives Disclosure Form, as well as the applicable Annual Employee Report. If you receive multiple incentives, you must file an Annual Report for each incentive.

Enclosed you will find the Tax Credits and Incentives Disclosure Form and the applicable Annual Employee Report. All Annual Employee Reports can be found on the Division of Taxation's website <http://www.tax.ri.gov/taxforms/misc.php> under "Reporting Forms". Please complete all necessary forms and send to the address below by the applicable due date.

Tax Credits and Incentives Disclosure Form (Form TC-100) – due on or before August 15, 2013

Entities are required to provide the Division of Taxation with information regarding any bonds, grants, loans, loan guarantees, matching funds or tax credits received during the previous state fiscal year (July 1, 2012 to June 30, 2013) from any state governmental entity, state agency or public agency as defined in RIGL 37-2-7. **This includes amounts that were claimed on a Rhode Island tax return that was filed during the previous fiscal year, regardless of when the credit originated.** Section of RIGL 37-2-7 defines a governmental entity as "any department, commission, council, board, bureau, committee, institution, legislative body, agency, or government corporation of the executive, legislative, or judicial branches of state, federal, and/or local governments." The Act requires the Division of Taxation to collect and publish this information on the Division's web site.

Annual Employee Report – due on or before September 1, 2013

All entities receiving any of the above incentives shall file an annual report with the Division of Taxation containing each employee's name, social security number, date of hire, and hourly wage as of the immediately preceding July 1 and such other information deemed necessary by the tax administrator. An Annual Employee Report must be filed for each incentive or credit you receive.

- Rhode Island Economic Development Corporation Project Status – Form 4264A
- Incentive for Innovation and Growth – Form 4482A
- Jobs Development Act – Form 9261A
- Distressed Areas Economic Revitalization Act – Enterprise Zones – Form ZN02
- Motion Picture Production Tax Credit – Form 8201A

All Annual Employee Reports must be filed in one of the following formats:

- Fillable version of the form on the Division of Taxation's website - either email a copy to Donna.Dube@tax.ri.gov or mail a copy of the completed form to the address below;
- Excel spreadsheet that includes all required information - either email a copy of the excel file to Donna.Dube@tax.ri.gov or mail a copy of the excel file on a CD-ROM or DVD to the address below; or
- Txt (csv) file along with the file format - either email to Donna.Dube@tax.ri.gov or mail the file on a CD-ROM or DVD to the address below.

All completed forms should be sent to: RI Division of Taxation
Forms, Credits & Incentives Section
One Capitol Hill
Providence, RI 02908
Attn: Donna Dube

If you have any questions, please contact Donna Dube at (401) 574-8903 or via email at Donna.Dube@tax.ri.gov .