



Rhode Island Department of Revenue Division of Taxation

Seminar for Tax Preparers: Agenda

First session: Friday, November 4, 2016, from 9:00 a.m. to 12 noon, CCRI in Warwick
Second session: Friday, December 2, 2016, from 9:00 a.m. to 12 noon, CCRI in Newport

- 9:00 a.m. to 9:05 a.m.

Greetings

Neena S. Savage, Esq., Acting Tax Administrator, or
Michael F. Canole, CPA / Chief of Examinations

- 9:05 a.m. to 9:10 a.m.

Housekeeping / Introduction

Neil Downing, EA, MST, CFP® / Chief Revenue Agent

- *Program outline, certificates of completion, staff phone numbers and tax.assist@tax.ri.gov*

- 9:10 a.m. to 9:25 a.m.

E-File Update

Daniel T. Clemence / Chief Revenue Agent, Tax Processing Services, Project Oversight & Development

- *E-file update, including vendor approval process*
- *Credit card and debit card payments*
- *Limited service November 7 through November 14 for computer system conversion*
- *Annual e-file shutdown in late November (for new filing season)*

- 9:25 a.m. to 10:15 a.m.

Personal Income Tax Update: Part I

Leo Lebeuf / Chief Revenue Agent, Personal Income Tax

- *Review of refunds 2016 filing season – fraud and delays*
- *Social Security modification*
- *Property-tax relief credit (Form RI-1040H) update*
- *Other items and reminders*

- 10:15 a.m. to 10:30 a.m.

Personal Income Tax Update: Part II

Matthew Lawlor or Scott Lewis / Principal Revenue Agents, Personal Income Tax

- *Earned income credit changes*
 - *Changes for tax year 2017 (including pension/annuity income)*
 - *Other items and reminders*
-

10:30 a.m. to 10:45 a.m.

✦ **Break** ✦

- 10:45 a.m. to 11:15 a.m.

Corporate Income Tax / Pass-Through Entities

Richard Coia / Principal Revenue Agent, Corporate Tax

- *Conversion to new computer system*
- *Refunds, errors, and billing updates*
- *Affiliated companies now combined*
- *Changes to minimum tax*
- *Changes to annual filing charge for pass-through entities*
- *Changes to original due dates, extended due dates*
- *Other items and reminders*

- 11:15 a.m. to 11:30 a.m.

Sales and Use Tax / Excise Tax

Theriza Salib-lafrate / Chief Revenue Agent, Excise Tax

- *Annual reconciliation*
- *Sales and hotel tax on short-term residential rentals*
- *Acquired real estate conveyance tax.*
- *Other items and reminders*

- 11:30 a.m. to 11:45 a.m.

Estate Tax

Meaghan Kelly, Esq. / Chief Revenue Agent, Estate Tax

- *What's new in Estate Tax*
- *Changes in forms*

- 11:45 a.m. to 12:00 noon

Unemployment Insurance Tax / Reminders / Closing Remarks

Michael F. Canole, CPA / Chief of Examinations

Rhode Island Division of Taxation Seminar Evaluation Form

Thank you for participating in our "Tax Preparers' Seminar." 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. 4, 2016 <u>or</u> Dec. 2, 2016
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):



Rhode Island Department of Revenue
Division of Taxation

Opening Remarks:

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Rhode Island Department of Revenue
Division of Taxation

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- Housekeeping
- Program outline
- Staff phones / Tax.Assist@tax.ri.gov
- Certificates of Completion



Rhode Island Department of Revenue
Division of Taxation

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E-file Update

➔ **GENERAL INFORMATION**

➔ **VENDOR APPROVAL PROCESS**

➔ **CURRENT FORMS AND SCHEDULES**

- 1) 1040 series
- 2) 1120 series
- 3) 1065 series

➔ **MEF BUSINESS RULES**

- 1) Missing required fields
- 2) Approved vendor
- 3) Duplicate filing
- 4) Check for valid values in bank account -- NEW



Rhode Island Department of Revenue

Division of Taxation

Substitute Form Vendor – Tax Year 2016 Registration Form

- ☛ Effective tax year 2015, all vendors reproducing Rhode Island Division of Taxation tax forms must complete this vendor registration form.
- ☛ Vendors will not be able to submit forms for approval unless they are registered with the Rhode Island Division of Taxation.
- ☛ Your Rhode Island vendor ID number will be the same as your NACTP vendor ID number.
- ☛ If you do not have a NACTP vendor ID number, write “N/A” in the vendor ID box.
- ☛ Multiple NACTP vendor ID numbers cannot be submitted on the same registration form. A separate form must be submitted for each vendor ID.
- ☛ Complete and attach the list of all forms you will be reproducing to your registration form.
- ☛ If you have different contacts for the different tax types, submit a separate registration form for the different contacts along with the list of forms for which they are responsible.
- ☛ Send your completed registration form to Tax.VendorForms@tax.ri.gov . In the subject line of your email put “Vendor Registration Form – Vendor #XXXX”. Replace the “XXXX” with your NACTP vendor ID number.
- ☛ A confirmation email will be sent once registration is complete.

Vendor name:
Product name:
NACTP vendor ID:
Address:
Address:
City, State, ZIP Code:

Contact name:
Telephone number:
Fax number:
Email address:

By submitting this registration form, the vendor acknowledges and agrees to:

- ☛ Reproducing forms according to RI Division of Taxation specifications
- ☛ Submitting forms for approval in a manner prescribed by the RI Division of Taxation prior to distribution
- ☛ If available, support the 2D version of a form
- ☛ Correcting any issues identified in testing and resubmitting forms for approval
- ☛ Providing updates to customers upon notification from the RI Division of Taxation

The Rhode Island Division of Taxation will be reviewing and testing forms to ensure their successful processing. It will be the responsibility of the vendor to review the draft versions and any updates posted by the RI Division of Taxation for content.



Rhode Island Department of Revenue

Division of Taxation

2016 Form List

Please check which forms your software be reproducing. If all of the forms within a section are being reproduced, simply check the box next to the tax series for that section.

- Entire **1040/1040NR Series** or check all that apply:
- | | | |
|---|--|-----------------------------------|
| <input type="checkbox"/> 1040 pg 1 | <input type="checkbox"/> Schedule II pg 1 | <input type="checkbox"/> 2210A |
| <input type="checkbox"/> 1040 pg2 | <input type="checkbox"/> Schedule II pg 2 | <input type="checkbox"/> 4868 |
| <input type="checkbox"/> 1040MU | <input type="checkbox"/> Schedule III pg 1 | <input type="checkbox"/> 1040ES |
| <input type="checkbox"/> 1040H | <input type="checkbox"/> Schedule III pg 2 | <input type="checkbox"/> 1040V |
| <input type="checkbox"/> 1040H – stand alone | <input type="checkbox"/> Schedule CR | <input type="checkbox"/> 1040X-R |
| <input type="checkbox"/> RI-6238 – Lead paint | <input type="checkbox"/> Schedule M | <input type="checkbox"/> 1040X-NR |
| <input type="checkbox"/> 1040NR pg 1 | <input type="checkbox"/> Schedule U | <input type="checkbox"/> 1310 |
| <input type="checkbox"/> 1040NR pg2 | <input type="checkbox"/> Schedule W | <input type="checkbox"/> 4506 |
| <input type="checkbox"/> 1040NR-MU | <input type="checkbox"/> 2210 | <input type="checkbox"/> RI-107 |

Note: 2D versions are available for both the 1040 and 1040NR. **These 2D versions must be supported.**

- Entire **1041 Series** or check all that apply:
- | | | |
|---|--|---------------------------------|
| <input type="checkbox"/> 1041 pg 1 | <input type="checkbox"/> Schedule M - 1041 | <input type="checkbox"/> 8736 |
| <input type="checkbox"/> 1041 pg2 | <input type="checkbox"/> Schedule W - 1041 | <input type="checkbox"/> 1041ES |
| <input type="checkbox"/> 1041MU | <input type="checkbox"/> 2210 | |
| <input type="checkbox"/> Schedule CR - 1041 | <input type="checkbox"/> 2210A | |

- Entire **Corporate Tax Series** or check all that apply:
- | | | |
|--|---|-------------------------------------|
| <input type="checkbox"/> 1120C pg 1 | <input type="checkbox"/> 1120S pg3 | <input type="checkbox"/> CR-PT |
| <input type="checkbox"/> 1120C pg2 | <input type="checkbox"/> Q-Sub Schedule | <input type="checkbox"/> 2220 |
| <input type="checkbox"/> 1120C pg3 | <input type="checkbox"/> Schedule S | <input type="checkbox"/> 7004 |
| <input type="checkbox"/> 1120C pg 4 | <input type="checkbox"/> 1120ES | <input type="checkbox"/> 1120POL |
| <input type="checkbox"/> CRS Schedule | <input type="checkbox"/> 1120V | <input type="checkbox"/> 1120POL-ES |
| <input type="checkbox"/> 1120F | <input type="checkbox"/> 1065 pg 1 | <input type="checkbox"/> 1120POL-V |
| <input type="checkbox"/> Schedule B-CR * | <input type="checkbox"/> 1065 pg 2 | <input type="checkbox"/> BUS-EXT |
| <input type="checkbox"/> 1120S pg 1 | <input type="checkbox"/> 1065 pg 3 | <input type="checkbox"/> K-1 |
| <input type="checkbox"/> 1120S pg2 | <input type="checkbox"/> 1065V | <input type="checkbox"/> QC-APP |

Note: 2D versions are available for the 1120C, 1120S and 1065. **These 2D versions must be supported.**



Rhode Island Department of Revenue

Division of Taxation

2016 Form List – page 2

Entire **Other Business Taxes** Series or check all that apply:

- | | | |
|---------------------------------|----------------------------------|--|
| <input type="checkbox"/> T-71 | <input type="checkbox"/> T-74 | <input type="checkbox"/> BUS-V |
| <input type="checkbox"/> T-71A | <input type="checkbox"/> T-86 | <input type="checkbox"/> SLB-EST |
| <input type="checkbox"/> T-71SP | <input type="checkbox"/> BUS-EST | <input type="checkbox"/> Schedule B-CR * |
| <input type="checkbox"/> T-72 | <input type="checkbox"/> BUS-EXT | |

Entire **Estate Tax Series** or check all that apply:

- | | |
|---|--------------------------------|
| <input type="checkbox"/> 100 – DOD on or after 1/1/2002 | <input type="checkbox"/> 4768 |
| <input type="checkbox"/> 100 – DOD between 1992 and 2001 | <input type="checkbox"/> IT-95 |
| <input type="checkbox"/> 100A – DOD on or after 1/1/2015 | <input type="checkbox"/> T-77 |
| <input type="checkbox"/> 100A – DOD between 2002 and 2015 | <input type="checkbox"/> T-79 |

* If **Schedule B-CR** is being supported, the following credit forms are required to be supported:

- | | | |
|-----------------------------------|----------------------------------|----------------------------------|
| <input type="checkbox"/> RI-2441 | <input type="checkbox"/> RI-2949 | <input type="checkbox"/> RI-5009 |
| <input type="checkbox"/> RI-2874 | <input type="checkbox"/> RI-3468 | <input type="checkbox"/> RI-6324 |
| <input type="checkbox"/> RI-7695E | <input type="checkbox"/> RI-8826 | <input type="checkbox"/> RI-9261 |

Additional OCR scanline specifications

- | | | |
|---------------------------------|---------------------------------|-------------------------------|
| <input type="checkbox"/> STM | <input type="checkbox"/> MBQ | <input type="checkbox"/> WTM |
| <input type="checkbox"/> STQ | <input type="checkbox"/> PWM | <input type="checkbox"/> WTQ |
| <input type="checkbox"/> STREN | <input type="checkbox"/> PWQ | <input type="checkbox"/> WTQM |
| <input type="checkbox"/> CIGREN | <input type="checkbox"/> HOM | <input type="checkbox"/> W3 |
| <input type="checkbox"/> MBM | <input type="checkbox"/> HTDM-W | |

Pass-through and Composite Series

- | | | |
|---------------------------------|------------------------------------|-----------------------------------|
| <input type="checkbox"/> 1096PT | <input type="checkbox"/> 1099PT | <input type="checkbox"/> 4868C |
| <input type="checkbox"/> 1096V | <input type="checkbox"/> 1096PT-ES | <input type="checkbox"/> 2210C |
| <input type="checkbox"/> 4868PT | <input type="checkbox"/> 1040C | <input type="checkbox"/> 1040C-NE |
| <input type="checkbox"/> 2210PT | <input type="checkbox"/> 1040C-V | <input type="checkbox"/> 1040C-ES |

Rhode Island Department of Revenue Division of Taxation

The following agreement must be completed and signed by an authorized representative of each software company before that company's software products will be certified to transmit Rhode Island individual income tax returns for tax year 2016. A separate agreement must be provided for each product.

Company Name	Product Name	Software Developer Code
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Address	City	State	ZIP Code
---------	------	-------	----------

Primary Contact Name	Phone	Fax
----------------------	-------	-----

FEIN	ETIN	EFIN
------	------	------

Please check all that apply:

1040 1120 1065

By signing this agreement, representative is agreeing to all requirements listed below. The Rhode Island Division of Taxation (Taxation) reserves the right to decertify a software partner and thereby refuse any additional returns from such software partner that does not adhere to these requirements.

I. Important Notice:

- A. The Rhode Island Division of Taxation reserves the right to decertify a software partner and thereby refuse any additional returns from such software partner. Should your product be decertified by Rhode Island, you agree to remove references from all public materials asserting your product's ability to service Rhode Island taxes after 48 hours notice from Rhode Island, and to provide immediate notice to any clients in the process of filing with Rhode Island before ceasing Rhode Island services.
- B. The Rhode Island Division of Taxation reserves the right to send a paper check on any requested refund.

II. Certification Process:

- A. The Rhode Island Division of Taxation is committed to providing efficient and accurate returns processing to all who are required to file a return in Rhode Island. Taxation places high standards on itself, its filers, and its software partners to deliver on Taxation's commitment. All software partners will abide by the following testing timeline. Individual MeF testing will begin on the date the IRS begins accepting MeF tests and conclude 2/15/2017.
- B. Rhode Island Division of Taxation will utilize a narrative based testing regimen for all MeF certifications. The department will provide software partners with the data taxpayers or preparers would need to prepare the returns. The software partner will then use that data to create tax returns that match the department's expected results. Feedback will be provided for the items that are incorrect. However, the department will not provide the answer "key."

III. Software responsibilities:

A. In this section, "tax services provider" is defined as a:

Electronic Return Originator (ERO): An ERO originates the electronic submission of a tax return through IRS or state e-file after the taxpayer authorizes the electronic filing of the return.

Online Filing Provider: An Online Filing Provider allows taxpayers to self-prepare returns by entering return data directly into commercially available software downloaded from an Internet site and prepared off-line, or through an online Internet site, or loaded from physical media onto a desktop computer or mobile device.

Software Developer: An Authorized IRS or state e-file Provider that develops software for the purposes of (a) formatting the electronic portions of returns according to Publication 4164 or state specifications and/or (b) transmitting the electronic portion of returns directly to the IRS or the state. A Software Developer may also sell its software.

Transmitter: An Authorized IRS or state e-file Provider that transmits the electronic portion of a return directly to the IRS or the state. An entity that provides a "bump up" service is also a Transmitter. A bump up service provider increases the transmission rate or line speed of formatted or reformatted information that it is sending to the IRS or the state via a public switched telephone network.

A tax services provider may serve its customers in more than one of these roles.

A tax services provider may use any tax return information provided by a taxpayer, whether in and for the current year or for prior years, for the purpose of identifying a suspicious or potentially fraudulent return from or related to that taxpayer. For these purposes, tax return information means any and all documents or materials provided by the taxpayer or required by the taxing authority that the tax services provider uses in the course of the return preparation and submission.

Tax services providers shall produce analytic compilations of federal and state tax return and submission information that directly relate to the internal management or support of the tax services provider's business, which shall include aggregated data compilations to identify potentially fraudulent behaviors or patterns. The analytic compilation shall employ any tax return information provided by the taxpayer.

Tax services providers shall disclose the compilations of tax information to Rhode Island through IRS secure data transmission on at least a weekly basis and identify by use of federal and state submission IDs any return the preparer believes is potentially fraudulent.

In addition, if a tax services provider has a bona fide belief that a particular individual's activity, discovered by data mining a statistical compilation, violated criminal law, the tax services provider shall disclose that individual's tax return information to the state of Rhode Island Division of Taxation.

IIII. Software release:

Software Partner agrees to withhold advertising Rhode Island's acceptance of software, and will not accept Rhode Island returns, until Rhode Island certification is complete. By signing this document the software partner promises Rhode Island that they will have completed their Self Assessment prior to processing any Rhode Island returns

Signature of Authorized Representative

Title

Print Name

Date

Email Address

Phone Number



Rhode Island Department of Revenue

Division of Taxation

ADV 2016-19
PERSONAL INCOME TAX

ADVISORY FOR TAX PROFESSIONALS
OCTOBER 14, 2016

Online payment of personal income tax by credit card or debit card

PROVIDENCE, R.I. – Taxpayers may now use their credit cards or debit cards to pay their Rhode Island personal income tax online, through the Rhode Island Division of Taxation website.

This provides taxpayers with another, convenient option for paying their personal income tax. It is available now, on the Division of Taxation website, in time for the extended due date of October 17, and in time for the next full tax-filing season, which begins in January 2017.

The credit card and debit card online payment service, created through a partnership with Rhode Island Interactive LLC, is available through the Division of Taxation website: <http://www.tax.ri.gov/misc/creditcard.php>. The system will accept credit cards and most debit cards and can be used for payments of the following taxes:

- personal income tax
- corporate income tax
- sales and use tax
- withholding

For each transaction with a credit card or debit card, the taxpayer will be charged a transaction fee equaling 2.0 percent of the transaction amount, plus a \$1.00 flat fee.¹ You will be notified of the fee amount before making your payment.

Other payments

Taxpayers may continue to pay their Rhode Island personal income tax by check. In addition, for personal income tax payments with final returns, taxpayers may pay by automatic debit of their bank or credit union accounts. (Arrangements for automatic debits are made using tax-preparation software and must be completed before the return is electronically filed.)

Certain business taxes may be paid online, via ACH debit/credit, through the following Division of Taxation website: <http://www.tax.ri.gov/onlineservices/>

¹ Fee example: For a payment of \$100 in tax, there would be a \$2.00 transaction fee, plus a \$1.00 flat fee, for a total of \$3.00 in fees. Overall, the transaction would come to \$103.00, including \$100.00 in tax and \$3.00 in fees in the aggregate. A portion of the fees will go to the card company, and a portion to Rhode Island Interactive LLC, which operates RI.gov, the State of Rhode Island's official government web portal. The Rhode Island Division of Taxation receives no portion of the fee.

Credit card/debit card option

The following table shows which Rhode Island State taxes you can pay by using a credit card or debit card through the Division of Taxation website.

Which Rhode Island taxes you can pay by credit/debit card	
<i>Type of tax</i>	<i>Option to pay by credit/debit card</i>
Personal income tax:	
payments of estimated tax	✓
payment with extension	✓
payment due with return	✓
billing (delinquent)	✓
Corporate income tax:	
payments of estimated tax	✓
payment with extension	✓
payment due with return	✓
billing (delinquent)	✓
Sales and use tax:	
periodic payments	✓
billing (delinquent)	✓
Withholding remittances:	
periodic payments	✓
billing (delinquent)	✓
<ul style="list-style-type: none"> • For payments via credit card or debit card, vendor charges fee. • Most debit cards are accepted by system. • For details about payment of certain taxes by ACH debit/credit, see: http://www.tax.ri.gov/online-services/ • State unemployment insurance and TDI tax can be remitted online: https://www.ri.gov/taxation/tx17/ • To pay any tax by check, include payment voucher. • Division office at One Capitol Hill, Providence, is open to public 8:30 a.m. to 3:30 p.m. business days. • Amount of personal income tax due with return can also be paid by arranging, through tax preparation software programs, for required amount to be automatically paid via bank account on certain date. • Division at one time allowed personal income tax payments via credit card through another vendor, Official Payments Corp. 	

The Division of Taxation allows the use of credit cards/debit cards for tax payments only online, not by phone or in person.

Additional information

This latest electronic customer convenience was made possible by collaboration between the Division of Taxation and Rhode Island Interactive, who currently manage more than 100 RI.gov online services.

Rhode Island Interactive, of Providence, R.I., manages www.RI.gov, the official government web portal for the State of Rhode Island, and is a wholly owned subsidiary of NICUSA Inc. NICUSA is a unit of NIC Inc., a publicly traded company based in Olathe, Kansas. To read more about Rhode Island Interactive, visit <http://www.rhodeislandinteractive.com>. To read more about NIC Inc., see its website: <http://www.egov.com>.

About RI.gov

RI.gov (<http://www.RI.gov>) is Rhode Island's homepage and official website, a collaborative effort between the State of Rhode Island and Rhode Island Interactive. The RI.gov website and online services are developed and maintained by Rhode Island Interactive, a Providence-based subsidiary of NIC Inc. (NASDAQ: EGOV).

About NIC

Founded in 1992, NIC (NASDAQ: EGOV) is the nation's leading provider of innovative digital government solutions and secure payment processing, which help make government more accessible to everyone through technology. The family of NIC companies provides digital government solutions for more than 4,500 federal, state, and local agencies in the United States. Forbes has named NIC as one of the "100 Best Small Companies in America" six times and the company has been included four times on the Barron's 400 Index. Additional information is available at <http://www.egov.com>.

About Rhode Island Division of Taxation

The Rhode Island Division of Taxation, part of the Rhode Island Department of Revenue, is located at One Capitol Hill in Providence, has more than 200 employees, and collects more than \$2.8 billion in tax revenue each year. Its website is: <http://www.tax.ri.gov>

FOR MORE INFORMATION

For questions regarding online payments, call (401) 574-8484. Calls are accepted on business days from 8:30 a.m. to 3:30 p.m.



Rhode Island Department of Revenue Division of Taxation

ADV 2016-17
TAX ADMINISTRATION

ADVISORY FOR TAX PROFESSIONALS
OCTOBER 3, 2016

Computer system changeover starts on November 7 *Office will stay open, services will be limited, during conversion period*

PROVIDENCE, R.I. – The third phase of the Rhode Island Division of Taxation’s changeover to a new agency-wide computer system will start on November 7, 2016, and continue through November 14, 2016.

During the computer conversion period, the Division will remain open to the public, but a number of services will not be available. Taxpayers and tax professionals should therefore plan ahead. All services will resume in full on November 15, 2016.

The following at-a-glance calendar shows when this phase of the conversion begins, when it ends, and the intervening period – including two regularly scheduled holidays.

Nov. 7	Nov. 8	Nov. 9	Nov. 10	Nov. 11
Monday Open: Limited service 8:30 a.m. to 3:30 p.m.	Tuesday Holiday: Closed (Election Day)	Wednesday Open: Limited service 8:30 a.m. to 3:30 p.m.	Thursday Open: Limited service 8:30 a.m. to 3:30 p.m.	Friday Holiday: Closed (Veterans Day)

Nov. 14	Nov. 15
Monday Open: Limited service 8:30 a.m. to 3:30 p.m.	Tuesday Open: Full service resumes 8:30 a.m. to 3:30 p.m.

Some services temporarily unavailable

The Division of Taxation, at One Capitol Hill in Providence, will remain open during normal business hours while the computer system conversion occurs, and many services will continue to be available. For example, the agency’s website and email system will remain fully functional, payments will be received, and electronically filed tax returns will be received and acknowledged.

However, a number of services will not be available during the conversion, mainly because the old computer systems and the new system will be tied up with the changeover. For example, during the changeover period, the Division will be unable to issue letters of good standing, unable to release license and registration blocks, and unable to check on a taxpayer’s account balance.

Taxpayers and tax practitioners should plan ahead. For example, if someone is blocked from renewing a driver's license, professional license, or motor vehicle registration because that person owes back taxes, that person should pay the tax debt before November 7. The Tax Division is in the process of mailing a letter to each person who is subject to a license or registration block, urging them to resolve their tax matter prior to November 7. (To make arrangements to pay tax debt before November 7, call the Division of Taxation at (401) 574-8941 from 8:30 a.m. to 3:30 p.m. business days.

Impact on services

The following table shows some of the services that will continue to be available, and some that will not be available, during the changeover period.

Division of Taxation services for computer conversion period Nov. 7 through Nov. 14	
<i>Services available:</i>	<i>Services <u>not</u> available:</i>
Office remains open, sections remain open	Issuing letters of good standing
Phones, emails answered (for general information only, not account-specific)	Releasing license blocks
Letters and other deliveries received by Division	Releasing registration blocks
Payments received by Division (credit card, debit card, ACH debit, ACH credit, checks)	Releasing Collections liens and levies
Employer Tax section (includes state unemployment insurance, TDI)	Checking on taxpayer account status, history
E-filed tax returns received, acknowledged	Answering taxpayer-specific inquiries
Paper-filed tax returns received	Issuing liquor license certificate of good standing
Requests for forms, instructions accepted	
General questions answered	
Website, including online services, open	
Audits and examinations continue	
Division accepting new business registrations (but not issuing permits or licenses)	
Hearings held, legal papers received	
<ul style="list-style-type: none"> ▪ Conversion period starts November 7, 2016. Office will be open, but services limited, on November 7, 9, 10, and 14, 2016 ▪ Requests to release estate tax liens will continue to be processed as usual. ▪ Acknowledgements of discharges of liens related to sale of Rhode Island real estate by nonresidents will continue as usual. ▪ Cashier window will be open and can accept payment by check or cash. Payments should be accompanied by appropriate payment coupon. ▪ During conversion period, there will be general processing delays in areas including billing and refunds due to need to change over computer systems. ▪ Office will be closed entirely for regularly scheduled holidays on November 8 (Election Day) and November 11 (Veterans Day). ▪ All services resume in full on November 15, 2016. ▪ The list above is not all-inclusive. For more information, call (401) 574-8829. Division is open to public from 8:30 a.m. to 3:30 p.m. business days. 	

The Division is moving to a new, agency-wide computer system that will eventually save everyone time and give taxpayers and tax practitioners more tools and improved online access. To get to that point, the Division must change over the old system to the new system. But to keep disruption to a minimum, the Division is doing the changeover gradually, in stages over time.

The changeover process that starts on November 7 will last four business days. It involves converting the corporate income tax, sales and use tax, and certain other tax types to the new, agency-wide computer system.

When the process is completed, Division staff will be able to access corporate income tax, sales and use tax, and certain other records via the new computer system. The entire Division of Taxation will resume full, normal services for the public starting Tuesday, November 15, 2016.

FOR MORE INFORMATION

If you have questions about the system conversion, call the Division's main phone line at (401) 574-8829. The Division is normally open to the public from 8:30 a.m. to 3:30 p.m. business days. For forms, instructions, and other information, see the Division website: www.tax.ri.gov. To reach specific sections with the agency, by phone or email, use the following address: www.tax.ri.gov/contact/



QuickAlerts - 1040 Modernized e-File (1040 MeF) Production Shutdown/Cutover

Internal Revenue Service (IRS) sent this bulletin at 10/24/2016 03:06 PM EDT

Subject: 1040 Modernized e-File (1040 MeF) Production Shutdown and Cutover

To ensure that all Form 1040 tax returns e-filed through the Modernized e-File (MeF) system are processed timely, this year's 1040 MeF Production shutdown/cutover and acknowledgment retrieval schedule has been established. It is imperative that everyone adhere to the schedule shown below.

1040 MeF Production Shutdown/Cutover Schedule

Shutdown begins on Wednesday, November 30, 2016, at 11:59 a.m. in order to prepare the system for the upcoming Tax Year 2016 Filing Season.

Important Note: States who schedule retrieval of their state submissions may have to change their schedule in order to retrieve submissions in time to validate returns and submit acknowledgements by 11:30 a.m., November 30th. Anything not retrieved through MeF by 11:59 a.m., November 30th, cannot be accessed again until MeF reopens for 1040 MeF Production for Filing Season 2017.



Rhode Island Department of Revenue
Division of Taxation

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Personal Income Tax Section
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MODIFICATION FOR TAXABLE SOCIAL SECURITY INCOME WORKSHEET

Use this worksheet to determine the amount, if any, of your Social Security modification on Schedule M, line 1u.

STEP 1: Eligibility			
		Age	
1. Enter your date of birth:	3/1/1948	68	
2. Enter your spouse's date of birth, if applicable:	12/15/1953	63	
3. Enter your Federal AGI from RI-1040 or RI-1040NR, line 1:	\$ 97,000		
4. Enter your Filing Status:	Joint		
5. Were either you or your spouse born on or before 01/01/1951?		Yes	No
Filing status:			
Single, head of household or married filing separately	\$ 80,000.00		
Married filing jointly or qualifying widow(er)	\$ 100,000.00		
6. Is your Federal AGI on line 3 less than the amount in the Filing Status chart above:		Yes	No
If you answered yes to both questions 5 and 6, continue to Step 2.			
Otherwise, STOP, you are not eligible for this modification.			
STEP 2: Modification Amount			
If you AND your spouse were both born on or before 01/01/1951, enter 1.0000 on line 5 and skip lines 1 through 3.			
1. Amount of social security benefits from Federal Form 1040, line 20a:	\$ 40,000.00		
2. Amount of line 1 attributed to the person born on or before 01/01/1951:	\$ 25,000.00		
3. Eligible percentage of social security benefits. Divide line 2 by line 1:	0.6250		
4. Taxable amount of social security from Federal Form 1040, line 20b:	\$ 30,000.00		
5. Eligible percentage, enter the percentage from line 3:	0.6250		
6. Modification Amount: Multiply line 4 by line 5. Enter here and on Schedule M, line 1u.	\$ 18,750.00		

MODIFICATION FOR TAXABLE SOCIAL SECURITY INCOME WORKSHEET

Use this worksheet to determine the amount, if any, of your Social Security modification on Schedule M, line 1u.

STEP 1: Eligibility			
1. Enter your date of birth:	10/21/1928		
2. Enter your spouse's date of birth, if applicable:	11/22/1934		
3. Enter your Federal AGI from RI-1040 or RI-1040NR, line 1:	\$ 90,000		
4. Enter your Filing Status:	Joint		
5. Were either you or your spouse born on or before 01/01/1951?		Yes	No
Filing status:			
Single, head of household or married filing separately	\$ 80,000.00		
Married filing jointly or qualifying widow(er)	\$ 100,000.00		
6. Is your Federal AGI less than the amount in the Filing Status chart above:		Yes	No
If you answered yes to both questions 5 and 6, continue to Step 2.			
Otherwise, STOP, you are not eligible for this modification.			
STEP 2: Modification Amount			
If you AND your spouse were both born on or before 01/01/1951, enter 1.0000 on line 5 and skip lines 1 through 3.			
1. Amount of social security benefits from Federal Form 1040, line 20a:			
2. Amount of line 1 attributed to the person born on or before 01/01/1951:			
3. Eligible percentage of social security benefits. Divide line 2 by line 1:			
4. Taxable amount of social security from Federal Form 1040, line 20b:	\$ 30,000.00		
5. Eligible percentage, enter the percentage from line 3:	1.0000		
6. Modification Amount: Multiply line 4 by line 5. Enter here and on Schedule M, line 1u.	\$ 30,000.00		

MODIFICATION FOR TAXABLE SOCIAL SECURITY INCOME WORKSHEET

Use this worksheet to determine the amount, if any, of your Social Security modification on Schedule M, line 1u.

STEP 1: Eligibility			
1. Enter your date of birth:	6/1/1950	Age	66
2. Enter your spouse's date of birth, if applicable:			
3. Enter your Federal AGI from RI-1040 or RI-1040NR, line 1:	\$ 74,000		
4. Enter your Filing Status:	Head of Household		
5. Were either you or your spouse born on or before 01/01/1951?		Yes	No
Filing status:			
Single, head of household or married filing separately	\$ 80,000.00		
Married filing jointly or qualifying widow(er)	\$ 100,000.00		
6. Is your Federal AGI on line 3 less than the amount in the Filing Status chart above:		Yes	No
If you answered yes to both questions 5 and 6, continue to Step 2.			
Otherwise, STOP, you are not eligible for this modification.			
STEP 2: Modification Amount			
If you AND your spouse were both born on or before 01/01/1951, enter 1.0000 on line 5 and skip lines 1 through 3.			
1. Amount of social security benefits from Federal Form 1040, line 20a:			
2. Amount of line 1 attributed to the person born on or before 01/01/1951:			
3. Eligible percentage of social security benefits. Divide line 2 by line 1:	1.0000		
4. Taxable amount of social security from Federal Form 1040, line 20b:	\$ 20,000.00		
5. Eligible percentage, enter the percentage from line 3:	1.0000		
6. Modification Amount: Multiply line 4 by line 5. Enter here and on Schedule M, line 1u.	\$ 20,000.00		

State of Rhode Island and Providence Plantations
2016 Form RI-1040H
 Rhode Island Property Tax Relief Claim



16100299990101

Your first name	MI	Last name	Suffix	Deceased? Yes <input type="checkbox"/> No <input type="checkbox"/>	Your social security number
Spouse's first name	MI	Last name	Suffix	Deceased? Yes <input type="checkbox"/> No <input type="checkbox"/>	Spouse's social security number
Mailing address				New address? Yes <input type="checkbox"/> No <input type="checkbox"/>	Daytime telephone number
City, town or post office			State	ZIP code	City or town of legal residence
Home Address if using a PO Box or if your Mailing Address is different from Home Address				Email address	

PART 1 ELIGIBILITY. IF YOU ANSWER NO TO ANY OF THESE QUESTIONS, YOU ARE NOT ELIGIBLE FOR THIS CREDIT.
 STOP HERE. DO NOT COMPLETE THE REST OF THIS FORM.

ELIGIBILITY	A	Were you domiciled in Rhode Island for all of 2016?.....	A	YES <input type="checkbox"/>	NO <input type="checkbox"/>
	B	In 2016 did you live in a household or rent a dwelling that was subject to property tax?.....	B	YES <input type="checkbox"/>	NO <input type="checkbox"/>
	C	Are you current for property taxes or rent due on the homestead for 2016 and all prior years?.....	C	YES <input type="checkbox"/>	NO <input type="checkbox"/>
	D	Were you or your spouse 65 years of age or older and/or disabled as of December 31, 2016?.....	D	YES <input type="checkbox"/>	NO <input type="checkbox"/>
	E	Was your 2016 total household income from page 2, line 32 \$30,000 or less?.....	E	YES <input type="checkbox"/>	NO <input type="checkbox"/>

PART 2 ADDITIONAL INFORMATION - ATTACH A COPY OF YOUR 2016 SOCIAL SECURITY AWARD LETTER OR FORM 1099 TO 1040H FORM

INFO	1a	Enter the total amount of public assistance received by all members of your household.....	1a	
	b	Enter your total household income from page 2, line 32.....	1b	
	c	Enter your date of birth / /	1d	Enter spouse's date of birth / /
	e	Were you or your spouse disabled and receiving Social Security Disability payments during 2016	1e	YES <input type="checkbox"/> NO <input type="checkbox"/>
	f	Indicate the number of persons in your household	1f	
	g	Enter the number of persons from 1f who are dependents under the age of 18.....	1g	

PART 3 TO BE COMPLETED BY HOMEOWNERS ONLY- ATTACH A COPY OF YOUR 2016 PROPERTY TAX BILL TO 1040H FORM

HOME OWNERS	2	Enter the amount of property taxes you paid or will pay for 2016.....	2	
	3	Using your household income from line 1b enter percentage from the computation table located on pg 3.....	3	%
	4	Multiply amount on line 1b by percentage on line 3.....	4	
	5	Tentative credit. Subtract line 4 from line 2. If line 4 is greater than line 2, enter zero.....	5	
	6	PROPERTY TAX RELIEF. Line 5 or \$335.00, whichever is LESS.....	6	

PART 4 TO BE COMPLETED BY RENTERS ONLY- ATTACH A COPY OF YOUR 2016 LEASE OR 3 RENT RECEIPTS TO 1040H LANDLORD INFORMATION (REQUIRED)

Name:		Address:		Telephone number:	
RENTERS	7	Enter the amount of rent you paid in 2016.....	7		
	8	Multiply the amount on line 7 by twenty (20) percent (0.2000).....	8		
	9	Using your household income from line 1b enter percentage from the computation table located on pg 3.....	9	%	
	10	Multiply amount on line 1b by percentage on line 9.....	10		
	11	Tentative credit. Subtract line 10 from line 8. If line 10 is greater than line 8, enter zero.....	11		
	12	PROPERTY TAX RELIEF. Line 11 or \$335.00, whichever is LESS.....	12		
CREDIT	13	PROPERTY TAX RELIEF. Line 6 or line 12, whichever applies. Enter here and on Form RI-1040, line 14c.....	13		

Table 2: Due dates for certain entities – calendar-year filers

(For tax years beginning after December 31, 2015)

<i>Tax / Entity</i>	<i>Form</i>	<i>Due date</i>	<i>Extended due date</i>
Business Corporation Tax Corporate income tax, RIGL Chapter 44-11	Form RI-1120C	April 15	September 15
Public Service Corporation Tax Public service gross earnings tax, RIGL Chapter 44-13	Form T-72	April 15	September 15
Taxation of Banks Bank excise tax, RIGL Chapter 44-14	Form T-74	April 15	September 15
Taxation of Insurance Companies Insurance gross premiums tax, RIGL Chapter 44-17	Form T-71	April 15	September 15
Subchapter S Corporations Corporate income tax, RIGL § 44-11-2	Form RI-1120S	March 15	September 15
General partnership RIGL Chapter 7-12	Form RI-1065	March 15	September 15
Limited partnership (LP) RIGL § 7-13-69 (filing as pass-through)	Form RI-1065	March 15	September 15
Limited liability partnership (LLP) RIGL § 7-12-60 (filing as pass-through)	Form RI-1065	March 15	September 15
Limited liability company (LLC) RIGL § 7-16-67 (filing as pass-through)	Form RI-1065	March 15	September 15
Single-member LLC (SMLLC) RIGL § 7-16-67 (owned by individual)	Form RI-1065	April 15	October 15
Income tax of trust Fiduciary income tax return, RIGL § 44-30-51	Form RI-1041	April 15	September 30
Withholding of pass-through entity with nonresident partners, members, shareholders RIGL § 44-11-2.2	Form RI-1096PT	March 15	September 15
Composite income tax return on behalf of qualified electing nonresident members RIGL § 44-11-2.2(d)	Form RI-1040C	March 15	September 15

Notes:

- Deadlines shown in table do not take into account impact of weekends and holidays.
- Formulas and deadlines for estimated taxes and annual filing charges have not changed.
- Original and extended due dates for corporate income tax also apply to entities subject to mandatory unitary combined reporting.
- Deadlines for estimated and annual tax payments, and for returns, for surplus lines insurance brokers/licensees have not changed.
- Single-member LLC (SMLLC) uses same due date and extended due date as its owner. This table assumes owner is individual.

State of Rhode Island and Providence Plantations
2016 Form RI-1040
 Resident Individual Income Tax Return



16100199990101

Your first name	MI	Last name	Your social security number
Spouse's name	MI	Last name	Spouse's social security number
Address		Daytime phone number	
City, town or post office	State	ZIP code	City or town of legal residence
Your driver's license number and state		Spouse's driver's license number and state	
If yes, check the box:	Primary deceased? <input type="checkbox"/>	Spouse deceased? <input type="checkbox"/>	New address? <input type="checkbox"/>
	Electoral contribution? <input type="checkbox"/>	Specific party? <input type="checkbox"/>	

Reserved for 2D barcode

x: 4.75 in
 y: 1.3 in
 w: 2.75 in
 h:1.5 in

FILING STATUS Check one

1 Single 2 Married filing jointly 3 Married filing separately 4 Head of household 5 Qualifying widow(er)

INCOME, TAX AND CREDITS	1	2	3	4	5	6	7	8	9a	9b	9c	9d	10a	10b	11	12	13
1 Federal AGI from Federal Form 1040, line 37; 1040A, line 21 or 1040EZ, line 4.....																	
2 Net modifications to Federal AGI from RI Schedule M, line 3. If no modifications, enter zero on this line.																	
3 Modified Federal AGI. Combine lines 1 and 2 (add net increases or subtract net decreases).....																	
4 Deductions. RI Standard Deduction (left margin). If line 3 is over \$193,600, see Standard Deduction Worksheet.....																	
5 Subtract line 4 from line 3.....																	
6 Exemptions. Enter federal exemptions in box, multiply by \$3,900 and enter result on line 6. If line 3 is over \$193,600, see Exemption Worksheet.....																	
7 RI TAXABLE INCOME. Subtract line 6 from line 5.....																	
8 RI income tax from Rhode Island Tax Table or Tax Computation Worksheet.....																	
9a RI percentage of allowable Federal credit from page 2, RI Sch I, line 22.....																	
b RI Credit for income taxes paid to other states from page 2, RI Sch II, line 29.....																	
c Other Rhode Island Credits from RI Schedule CR, line 7.....																	
d Total RI credits. Add lines 9a, 9b and 9c.....																	
10a Rhode Island income tax after credits. Subtract line 9d from line 8 (not less than zero).....																	
b Recapture of Prior Year Other Rhode Island Credits from RI Schedule CR, line 10.....																	
11 RI checkoff contributions from page 2, RI Checkoff Schedule, line 37.....																	
12 USE/SALES tax due from page 8, RI Schedule U, line 4 or line 8, whichever applies.....																	
13 TOTAL RI TAX AND CHECKOFF CONTRIBUTIONS. Add lines 10a, 10b, 11 and 12.....																	

PAYMENTS AND PROPERTY TAX RELIEF CREDIT	14a	14b	14c	14d	14e	14f	14g
14a RI 2016 income tax withheld from RI Schedule W, line 16.... (Attach all Forms W-2 and 1099 with RI withholding, AND Sch W)							
b 2016 estimated tax payments and amount applied from 2015 return.....							
c Property tax relief credit from RI-1040H, line 7 or 14. Attach RI-1040H							
d RI earned income credit from page 2, RI Schedule EIC, line 40.....							
e RI Residential Lead Paint Credit from RI-6238, line 7. Attach RI-6238.							
f Other payments.....							
g TOTAL PAYMENTS AND CREDITS. Add lines 14a, 14b, 14c, 14d, 14e and 14f.....							

AMOUNT DUE	15a	15b	15c
15a AMOUNT DUE. If line 13 is LARGER than line 14g, subtract line 14g from line 13			
b Check <input checked="" type="checkbox"/> if RI-2210 or RI-2210A is attached and enter underestimating interest due. This amount should be added to line 15a or subtracted from line 16, whichever applies.			
c TOTAL AMOUNT DUE. Add lines 15a and 15b. Complete RI-1040V and send in with your payment ☹️			

REFUND	16	17	18
16 AMOUNT OVERPAID. If line 14g is LARGER than line 13, subtract line 13 from line 14g. If there is an amount due for underestimating interest on line 15b, subtract line 15b from line 16. ☺️			
17 Amount of overpayment to be refunded.....			
18 Amount of overpayment to be applied to 2017 estimated tax.....			

State of Rhode Island and Providence Plantations
2016 Form RI-1040
 Resident Individual Income Tax Return



16100199990102

Name	Your social security number
------	-----------------------------

RI SCHEDULE I - ALLOWABLE FEDERAL CREDIT

19	RI income tax from page 1, line 8	19	
20	Credit for child and dependent care expenses from Federal Form 1040, line 49 or Form 1040A, line 31.....	20	
21	Tentative allowable federal credit. Multiply line 20 by 25% (0.2500).....	21	
22	MAXIMUM CREDIT. Line 19 or 21, whichever is SMALLER. Enter here and on page 1, line 9a	22	

RI SCHEDULE II - CREDIT FOR INCOME TAX PAID TO ANOTHER STATE

NOTE: You must attach a signed copy of the state tax return(s) for which you are claiming credit.

23	RI income tax from RI-1040, page 1, line 8 less allowable federal credit from RI-1040, page 2, line 22	23	
24	Income derived from other state. If more than one state, see instructions.....	24	
25	Modified federal AGI from page 1, line 3	25	
26	Divide line 24 by line 25.....	26	
27	Tentative credit. Multiply line 23 by line 26.....	27	
28	Tax due and paid to other state (see specific instructions). Insert abbreviation for name of state paid	28	
29	MAXIMUM TAX CREDIT. Line 23, 27 or 28, whichever is the SMALLEST. Enter here and on page 1, line 9b	29	

RI CHECKOFF CONTRIBUTIONS SCHEDULE

	\$1.00	\$5.00	\$10.00	Other	
30 Drug program account RIGL §44-30-2.4					30
31 Olympic Contribution RIGL §44-30-2.1 Yes \$1.00 contribution (\$2.00 if filing a joint return)					31
32 RI Organ Transplant Fund RIGL §44-30-2.5					32
33 RI Council on the Arts RIGL §42-75.1-1					33
34 RI Nongame Wildlife Fund RIGL §44-30-2.2					34
35 Childhood Disease Victim's Fund RIGL §44-30-2.3					35
36 RI Military Family Relief Fund RIGL §44-30-2.9					36
37 TOTAL CONTRIBUTIONS. Add lines 30, 31, 32, 33, 34, 35 and 36. Enter here and on RI-1040, page 1, line 11.....					37

RI SCHEDULE EIC - RHODE ISLAND EARNED INCOME CREDIT

38	Federal earned income credit from Federal Form 1040, line 66a; 1040A, line 42a, or 1040EZ, line 8a	38	
39	Rhode Island percentage.....	39	12.5%
40	RI EARNED INCOME CREDIT. Multiply line 38 by line 39. Enter here and on RI-1040, page 1, line 14d	40	

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, it is true, accurate and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Spouse's signature	Date	Telephone number
Paid preparer signature	Print name	Date	Telephone number
Paid preparer address	City, town or post office	State	ZIP code
			PTIN

May the Division of Taxation contact your preparer? YES

Revised 08/2016



Rhode Island Department of Revenue
Division of Taxation

Matthew Lawlor
Principal Revenue Agent
Personal Income Tax Section
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or

Scott Lewis
Principal Revenue Agent
Personal Income Tax Section
Telephone: (401) 574-8826
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E-mail: Scott.Lewis@tax.ri.gov

RI Earned Income Tax Credit (EITC) Example 1

	<u>2015</u>	<u>2016</u>	<u>2017</u>
RI Tax	\$0.00	\$0.00	\$0.00
Fed EIC	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
RI %	<u>10.00%</u>	<u>12.50%</u>	<u>15.00%</u>
RI EIC	\$ 100.00	\$ 125.00	\$ 150.00

RI Earned Income Tax Credit (EITC) Example 2

	<u>2015</u>	<u>2016</u>	<u>2017</u>
RI Tax	\$ 700.00	\$700.00	\$700.00
Fed EIC	\$5,000.00	\$5,000.00	\$5,000.00
RI %	<u>10.00%</u>	<u>12.50%</u>	<u>15.00%</u>
RI EIC	\$ 500.00	\$625.00	\$750.00

Personal income tax

Tax break for pension/annuity income

The calculation of Rhode Island's personal income tax begins with your federal adjusted gross income (AGI). Under the new law, for tax years beginning on or after January 1, 2017, you will be allowed a modification for up to \$15,000 of taxable pension and/or annuity income that is included in your federal AGI for the taxable year.

In other words, if your federal AGI includes taxable pension and/or annuity income, up to \$15,000 of that income will escape Rhode Island's personal income tax, assuming that you meet the requirements of the new provision.

Thus, assuming that you are in the 3.75 percent Rhode Island personal income tax bracket, the provision could result in annual Rhode Island tax savings of up to approximately \$563. (The example does not take into account other factors that could affect your Rhode Island tax, such as other modifications that could decrease or increase income; the Rhode Island standard deduction; personal exemptions; tax credits; and use tax.)

To qualify for Rhode Island's new modification regarding taxable pension and/or annuity income, you must clear three main hurdles:

- At least some of your pension and/or annuity income must be taxed at the federal level;
- You must have reached "full retirement age" based on Social Security Administration rules; and
- Your federal adjusted gross income must be below a certain amount (see table below).

Income threshold	
<i>You may qualify for the modification if your income falls below a certain amount . . .</i>	
You file your return as:	Your federal AGI is:
▪ single, head of household, or married filing separately	Less than \$80,000
▪ married filing jointly, or qualifying widow, or qualifying widower	Less than \$100,000
<small>Note: First column refers to filing status on your Rhode Island personal income tax return. For a married couple filing a joint Rhode Island return, income threshold applies to couple's combined federal adjusted gross income (AGI). Income thresholds will be adjusted annually for inflation for tax years beginning on or after January 1, 2018. Filing status on your Rhode Island return must be the same as filing status on your federal return.</small>	



Rhode Island Department of Revenue

Division of Taxation

ADV 2016-20
TAX ADMINISTRATION

ADVISORY FOR TAX PROFESSIONALS
OCTOBER 17, 2016

Interest rates posted for 2017

Rates on overpayments, underpayments, are based on statute

PROVIDENCE, R.I. – The Rhode Island Division of Taxation today announced the interest rates that will apply in 2017 to overpayments and underpayments. The rates are based on formulas set in statute.

Interest on overpayments for calendar year 2017 shall be at the rate of 3.50 percent per annum, compared with the rate of 3.25 percent for calendar year 2016.

Interest rate on overpayments	
Calendar year 2016	Calendar year 2017
3.25%	3.50%

For calendar year 2017, the interest rate on delinquent tax payments shall be 18 percent per annum, the same as the rate for 2016.

Interest rate on underpayments (delinquencies)	
Calendar year 2016	Calendar year 2017
18.00%	18.00%

NOTE ON OVERPAYMENTS: Under Rhode Island General Laws § 44-1-7.1, the interest rate on overpayments of Rhode Island tax is computed by reference to the prime rate which was in effect on October 1 of the preceding year. October 1 fell on a Saturday this year, so the Division of Taxation looked to the next business day, October 3. In the "Selected Interest Rates (H.15)" statistical release issued by the Board of Governors of the Federal Reserve System on October 11, the "bank prime loan" rate listed as being in effect on October 3, 2016, was 3.50 percent.

NOTE ON DELINQUENCIES: Under Rhode Island General Laws § 44-1-7, interest on delinquent payments is 2 percent above the prime rate. However, the statute also says that the rate on delinquencies cannot exceed 21 percent per annum, nor can it be less than 18 percent per annum. Thus, interest on delinquencies for calendar year 2017 shall be at the rate of 18 percent per annum.

FOR MORE INFORMATION

If you have questions about your taxes, call the Division's main phone line at (401) 574-8829. The Division is normally open to the public from 8:30 a.m. to 3:30 p.m. business days. For forms, instructions, and other information, see the Division website: www.tax.ri.gov. To reach specific sections with the agency, by phone or email, use the following address: www.tax.ri.gov/contact/



Rhode Island Department of Revenue
Division of Taxation

Richard Coia
Principal Revenue Agent
Corporate Tax Section
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Rhode Island Department of Revenue Division of Taxation

ADV 2016-17
TAX ADMINISTRATION

ADVISORY FOR TAX PROFESSIONALS
OCTOBER 3, 2016

Computer system changeover starts on November 7 *Office will stay open, services will be limited, during conversion period*

PROVIDENCE, R.I. – The third phase of the Rhode Island Division of Taxation’s changeover to a new agency-wide computer system will start on November 7, 2016, and continue through November 14, 2016.

During the computer conversion period, the Division will remain open to the public, but a number of services will not be available. Taxpayers and tax professionals should therefore plan ahead. All services will resume in full on November 15, 2016.

The following at-a-glance calendar shows when this phase of the conversion begins, when it ends, and the intervening period – including two regularly scheduled holidays.

Nov. 7	Nov. 8	Nov. 9	Nov. 10	Nov. 11
Monday Open: Limited service 8:30 a.m. to 3:30 p.m.	Tuesday Holiday: Closed (Election Day)	Wednesday Open: Limited service 8:30 a.m. to 3:30 p.m.	Thursday Open: Limited service 8:30 a.m. to 3:30 p.m.	Friday Holiday: Closed (Veterans Day)

Nov. 14	Nov. 15
Monday Open: Limited service 8:30 a.m. to 3:30 p.m.	Tuesday Open: Full service resumes 8:30 a.m. to 3:30 p.m.

Some services temporarily unavailable

The Division of Taxation, at One Capitol Hill in Providence, will remain open during normal business hours while the computer system conversion occurs, and many services will continue to be available. For example, the agency’s website and email system will remain fully functional, payments will be received, and electronically filed tax returns will be received and acknowledged.

However, a number of services will not be available during the conversion, mainly because the old computer systems and the new system will be tied up with the changeover. For example, during the changeover period, the Division will be unable to issue letters of good standing, unable to release license and registration blocks, and unable to check on a taxpayer’s account balance.

Taxpayers and tax practitioners should plan ahead. For example, if someone is blocked from renewing a driver's license, professional license, or motor vehicle registration because that person owes back taxes, that person should pay the tax debt before November 7. The Tax Division is in the process of mailing a letter to each person who is subject to a license or registration block, urging them to resolve their tax matter prior to November 7. (To make arrangements to pay tax debt before November 7, call the Division of Taxation at (401) 574-8941 from 8:30 a.m. to 3:30 p.m. business days.

Impact on services

The following table shows some of the services that will continue to be available, and some that will not be available, during the changeover period.

Division of Taxation services for computer conversion period Nov. 7 through Nov. 14	
<i>Services available:</i>	<i>Services <u>not</u> available:</i>
Office remains open, sections remain open	Issuing letters of good standing
Phones, emails answered (for general information only, not account-specific)	Releasing license blocks
Letters and other deliveries received by Division	Releasing registration blocks
Payments received by Division (credit card, debit card, ACH debit, ACH credit, checks)	Releasing Collections liens and levies
Employer Tax section (includes state unemployment insurance, TDI)	Checking on taxpayer account status, history
E-filed tax returns received, acknowledged	Answering taxpayer-specific inquiries
Paper-filed tax returns received	Issuing liquor license certificate of good standing
Requests for forms, instructions accepted	
General questions answered	
Website, including online services, open	
Audits and examinations continue	
Division accepting new business registrations (but not issuing permits or licenses)	
Hearings held, legal papers received	

- Conversion period starts November 7, 2016. Office will be open, but services limited, on November 7, 9, 10, and 14, 2016
- Requests to release estate tax liens will continue to be processed as usual.
- Acknowledgements of discharges of liens related to sale of Rhode Island real estate by nonresidents will continue as usual.
- Cashier window will be open and can accept payment by check or cash. Payments should be accompanied by appropriate payment coupon.
- During conversion period, there will be general processing delays in areas including billing and refunds due to need to change over computer systems.
- Office will be closed entirely for regularly scheduled holidays on November 8 (Election Day) and November 11 (Veterans Day).
- All services resume in full on November 15, 2016.
- The list above is not all-inclusive. For more information, call (401) 574-8829. Division is open to public from 8:30 a.m. to 3:30 p.m. business days.

The Division is moving to a new, agency-wide computer system that will eventually save everyone time and give taxpayers and tax practitioners more tools and improved online access. To get to that point, the Division must change over the old system to the new system. But to keep disruption to a minimum, the Division is doing the changeover gradually, in stages over time.

The changeover process that starts on November 7 will last four business days. It involves converting the corporate income tax, sales and use tax, and certain other tax types to the new, agency-wide computer system.

When the process is completed, Division staff will be able to access corporate income tax, sales and use tax, and certain other records via the new computer system. The entire Division of Taxation will resume full, normal services for the public starting Tuesday, November 15, 2016.

FOR MORE INFORMATION

If you have questions about the system conversion, call the Division's main phone line at (401) 574-8829. The Division is normally open to the public from 8:30 a.m. to 3:30 p.m. business days. For forms, instructions, and other information, see the Division website: www.tax.ri.gov. To reach specific sections with the agency, by phone or email, use the following address: www.tax.ri.gov/contact/

➔ REFUNDS, ERRORS, AND BILLING UPDATES

➔ AFFILIATED COMPANIES NOW COMBINED

Annual corporate minimum tax: 11% reduction

The annual corporate minimum tax, now \$450, will drop by \$50, or 11.11 percent, to \$400, effective for tax years beginning on or after January 1, 2017.

The tax, under Rhode Island General Laws (RIGL) § 44-11-2(e), had been set at \$500 since 2004. However, under legislation approved by the General Assembly in June 2015, the tax dropped to \$450, for tax years beginning on or after January 1, 2016. Under the new law, for tax years beginning on or after January 1, 2017, the tax will be \$400.

Subchapter S corporations became subject to the annual minimum tax under RIGL § 44-11-2(e) effective for tax years beginning on or after January 1, 2015. Because the annual minimum tax under RIGL § 44-11-2(e) will be reduced to \$400, subchapter S corporations will also see a reduction, to \$400, for their annual minimum tax, effective for tax years beginning on or after January 1, 2017.

› *The annual corporate minimum tax has now been reduced in two consecutive legislative sessions, by a total of \$100, or 20 percent, per entity.*

Annual corporate minimum tax			
	2015	2016	2017
Tax per entity	\$500	\$450	\$400
<small>Reduction as shown for 2016 applies for tax years beginning on or after January 1, 2016, but before January 1, 2017. Reduction as shown for 2017 applies for tax years beginning on or after January 1, 2017.</small>			

Annual filing charge: 11% reduction

The annual filing fee, or filing charge, which applies to entities treated as pass-through entities for federal tax purposes, is now \$450. It will drop by \$50, or 11.11 percent, to \$400, effective for tax years beginning on or after January 1, 2017.

The annual filing fee is tied to the annual corporate minimum tax under RIGL § 44-11-2(e). As a result, it had been set at \$500, but under legislation approved by the General Assembly in June 2015, the fee dropped to \$450, for tax years beginning on or after January 1, 2016. Under the new law, for tax years beginning on or after January 1, 2017, the charge will be \$400. The reduction will apply to:

- limited partnerships;
- limited liability partnerships;
- limited liability companies; and
- single-member limited liability companies.

› *The annual filing charge has now been reduced in two consecutive legislative sessions, by a total of \$100, or 20 percent, per entity.*

Annual filing charge for partnerships, LLCs			
	2015	2016	2017
Charge per entity	\$500	\$450	\$400
<small>Filing charge applies to entities treated as pass-through entities for federal tax purposes. Reduction in filing charge (filing fee) for 2016, as shown above, applies for tax years beginning on or after January 1, 2016, but before January 1, 2017. Reduction shown for 2017 applies for tax years beginning on or after January 1, 2017.</small>			



Rhode Island Department of Revenue

Division of Taxation

ADV 2016-16
TAX ADMINISTRATION

ADVISORY FOR TAX PROFESSIONALS
SEPTEMBER 29, 2016

Extended due dates set for certain entities

New dates apply for 2016 and later tax years

PROVIDENCE, R.I. – The Rhode Island Division of Taxation today announced a new set of extended due dates for certain entities.

The changes mainly involve C corporations that file on Form RI-1120C, pass-through entities that file on Form RI-1065, and calendar-year trusts that file on Form RI-1041.

The Division of Taxation is making the changes so that entities filing their federal and Rhode Island returns will have the same deadlines – a convenience for businesses and for tax professionals.

BACKGROUND AND DISCUSSION

Legislation approved by Congress and signed into law by President Barack H. Obama on July 31, 2015, changed the original due dates for C corporations and partnerships.¹ The new federal law also made changes to extended due dates for certain entities.

Legislation approved by the Rhode Island General Assembly and signed by Rhode Island Governor Gina M. Raimondo on June 24, 2016, conforms Rhode Island law to federal law regarding C corporation and partnership due dates.² The new Rhode Island law does not address specific extended due dates, leaving that matter to the Division of Taxation.

The intent of the Rhode Island legislation, changing original due dates for certain entities, was to conform to the new federal law on that subject. Similarly, the Division of Taxation's intent in adopting new extended due dates for certain entities is to conform to the new federal law.

- Formulas and deadlines for estimated tax payments remain the same as under prior law.
- Due dates described in this Advisory take effect for tax years beginning after December 31, 2015. Most tax professionals will first encounter them during the coming filing season, which begins in January 2017.
- As under prior law, an "extension" means an extension of the time to file, not of the time to pay; payments still must be made by the original due date of the return.
- The Division expects to provide additional guidance on due dates once the Internal Revenue Service promulgates regulations under terms of U.S. Public Law 114-41.

¹ U.S. Public Law 114-41.

² Rhode Island House Bill 7454, Substitute A, as amended.

PARTNERSHIPS, LLCs

For partnerships, and for limited liability companies (LLCs) with more than one member, that are treated as pass-through entities for federal tax purposes and that are filing Form RI-1065, the original due date is the 15th day of the third month after the close of the taxable year. The extended due date is the 15th day of the 9th month after the close of the taxable year. So these entities have a six-month extension.

Example # 1

Chepachet LP, a limited partnership, uses a calendar year.³ Therefore, it must file its Form RI-1065 on or before March 15. The maximum extension available is six months. Thus, the extended due date is September 15.

Example # 2

Esmond LLP, a limited liability partnership, has a fiscal year-end of June 30. Therefore, it must file Form RI-1065 on or before September 15. The maximum extension is six months. Thus, the extended due date is March 15.

SINGLE-MEMBER LLCs

For purposes of filing its Form RI-1065, a single-member LLC, which, for federal tax purposes, is disregarded as an entity separate from its owner, will use the same original due date and extended due date as its owner.

For example, for a single-member LLC owned by an individual who uses the calendar year as his or her tax year, the original due date is April 15 and the extended due date is October 15.

The owner filing on behalf of the single-member LLC need not attach documentation to the Form RI-1065, but shall keep such documentation on file should it be needed by the Division of Taxation.

Example # 3

Gary Greenville holds rental real estate in a single-member LLC, which is disregarded as separate from its owner for federal income tax purposes. Gary uses the calendar year as his tax year, files a U.S. Form 1040, and enters business income and expenses involving his rental real estate on Schedule E.

On behalf of the single-member LLC, Gary files Form RI-1065 on or before April 15. The maximum extension available is six months, so the extended due date is October 15. Thus, the due date and extended due date for the single-member LLC are the same as the dates for Gary's own Rhode Island personal income tax return.

³ The names of corporations or other entities used in examples in this Advisory are for illustration purposes only and are not intended to represent the names of actual entities. The examples do not take into account the impact of weekends and holidays.

Gary uses information from his U.S. Form 1040 to prepare his Form RI-1065. He is not required to attach, to his Form RI-1065, either his U.S. Form 1040 or any of its schedules. However, his preparer advises him to keep his complete U.S. Form 1040 on file and readily accessible should the Division of Taxation need to examine it. His tax advisor also explains the penalties and interest that apply for underreporting income. Further, the tax advisor reminds Gary that the Division of Taxation and the IRS regularly share taxpayer information and offset refunds for one another, and that a single-member LLC's failure to file complete and accurate Rhode Island returns and pay the associated filing charges can delay the issuing of a letter of good standing.

INCOME TAX RETURNS OF TRUSTS

Under the new federal law, the original due date for income tax returns of calendar-year trusts remains the same, but the extended due date is nine months after the close of the taxable year. Rhode Island follows suit for income tax returns of calendar-year trusts using Form RI-1041. Thus, the original due date for a calendar-year trust filing Form RI-1041 is April 15; the extended due date is 5 ½ months later, on September 30.

Example # 4

Harrisville Trust, an irrevocable trust, uses a calendar year. The due date of its fiduciary income tax return on Form RI-1041 is unchanged: April 15. The maximum extension is 5 ½ months. Thus, the extended due date is September 30.

C CORPORATIONS

For an entity treated as a C corporation for federal income tax purposes, the original and extended due dates depend on the entity's year-end. In essence, there is a separate set of rules for each of the following three groups:

- C corporations with a calendar year-end.
- C corporations with a June 30 year-end.
- C corporations with a year-end other than December 31 or June 30.

Table 1: Snapshot of filing deadlines for C corporations

<i>Year-end</i>	<i>Due date</i>	<i>Maximum extension</i>	<i>Extended due date</i>
December 31	April 15	Five months	September 15
June 30	September 15	Seven months	April 15
Fiscal year (other than June 30)	15 th day of 4 th month (after close of tax year)	Six months	15 th day of 10 th month (after close of taxable year)

Expanded tables are located elsewhere in this publication.

Example # 5:

Wallum Lake Corp. uses a calendar year. Therefore it must file its Form RI-1120C on or before April 15. The maximum extension available is five months. Thus, the company's

extended due date is September 15. The same due date and extended due date apply if the company files on behalf of a combined group which is engaged in a unitary business and is subject to Rhode Island's mandatory unitary combined reporting regime.

Example # 6:

Indian Lake Corp.'s fiscal year-end is June 30. Therefore, it must file Form RI-1120C on or before September 15. The maximum extension is seven months. Thus, the company's extended due date is April 15.

Example # 7:

Silver Lake Corp.'s fiscal year-end is March 31. Therefore, it must file Form RI-1120C on or before July 15. The maximum extension is six months. Thus, the company's extended due date is January 15.

Example # 8:

Arnold Pond Corp., of Westerly, R.I., and Burlingame Pond Corp., of New London, Conn., are both calendar-year C corporations under common ownership, part of a combined group engaged in a unitary business, and subject to Rhode Island mandatory unitary combined reporting. Arnold Pond Corp., as the designated agent, files the group's Form RI-1120C, and attaches a separate Schedule CRS for each entity in the combined group. The Form RI-1120C with attached schedules is due April 15. The extended due date is September 15.

Table 2: Due dates for certain entities – calendar-year filers

(For tax years beginning after December 31, 2015)

<i>Tax / Entity</i>	<i>Form</i>	<i>Due date</i>	<i>Extended due date</i>
Business Corporation Tax Corporate income tax, RIGL Chapter 44-11	Form RI-1120C	April 15	September 15
Public Service Corporation Tax Public service gross earnings tax, RIGL Chapter 44-13	Form T-72	April 15	September 15
Taxation of Banks Bank excise tax, RIGL Chapter 44-14	Form T-74	April 15	September 15
Taxation of Insurance Companies Insurance gross premiums tax, RIGL Chapter 44-17	Form T-71	April 15	September 15
Subchapter S Corporations Corporate income tax, RIGL § 44-11-2	Form RI-1120S	March 15	September 15
General partnership RIGL Chapter 7-12	Form RI-1065	March 15	September 15
Limited partnership (LP) RIGL § 7-13-69 (filing as pass-through)	Form RI-1065	March 15	September 15
Limited liability partnership (LLP) RIGL § 7-12-60 (filing as pass-through)	Form RI-1065	March 15	September 15
Limited liability company (LLC) RIGL § 7-16-67 (filing as pass-through)	Form RI-1065	March 15	September 15
Single-member LLC (SMLLC) RIGL § 7-16-67 (owned by individual)	Form RI-1065	April 15	October 15
Income tax of trust Fiduciary income tax return, RIGL § 44-30-51	Form RI-1041	April 15	September 30
Withholding of pass-through entity with nonresident partners, members, shareholders RIGL § 44-11-2.2	Form RI-1096PT	March 15	September 15
Composite income tax return on behalf of qualified electing nonresident members RIGL § 44-11-2.2(d)	Form RI-1040C	March 15	September 15

Notes:

- Deadlines shown in table do not take into account impact of weekends and holidays.
- Formulas and deadlines for estimated taxes and annual filing charges have not changed.
- Original and extended due dates for corporate income tax also apply to entities subject to mandatory unitary combined reporting.
- Deadlines for estimated and annual tax payments, and for returns, for surplus lines insurance brokers/licensees have not changed.
- Single-member LLC (SMLLC) uses same due date and extended due date as its owner. This table assumes owner is individual.

Table 3: Due dates for certain entities – June 30 year-end

(For tax years after December 31, 2015)

<i>Tax / Entity</i>	<i>Form</i>	<i>Due date</i>	<i>Extended due date</i>
Business Corporation Tax Corporate income tax, RIGL Chapter 44-11	Form RI-1120C	September 15	April 15
Public Service Corporation Tax Public service gross earnings tax, RIGL Chapter 44-13	Form T-72	September 15	April 15
Taxation of Banks Bank excise tax, RIGL Chapter 44-14	Form T-74	September 15	April 15
Taxation of Insurance Companies Insurance gross premiums tax, RIGL Chapter 44-17	Form T-71	September 15	April 15
Subchapter S Corporations Corporate income tax, RIGL § 44-11-2	Form RI-1120S	September 15	March 15
General partnership RIGL Chapter 7-12	Form RI-1065	September 15	March 15
Limited partnership (LP) RIGL § 7-13-69 (filing as pass-through)	Form RI-1065	September 15	March 15
Limited liability partnership (LLP) RIGL § 7-12-60 (filing as pass-through)	Form RI-1065	September 15	March 15
Limited liability company (LLC) RIGL § 7-16-67 (filing as pass-through)	Form RI-1065	September 15	March 15
Single-member LLC (SMLLC) RIGL § 7-16-67 (owned by C corp)	Form RI-1065	September 15	April 15
Withholding of pass-through entity with nonresident partners, members, shareholders RIGL § 44-11-2.2	Form RI-1096PT	September 15	March 15
Composite income tax return on behalf of qualified electing nonresident members RIGL § 44-11-2.2(d)	Form RI-1040C	September 15	March 15

Notes:

- Deadlines shown in table do not take into account the impact of weekends and holidays.
- Formulas and deadlines for estimated taxes and annual filing charges have not changed.
- Original and extended due dates for corporate income tax also apply to entities subject to mandatory unitary combined reporting.
- Deadlines for estimated and annual tax payments, and for returns, for surplus lines insurance brokers/licensees have not changed.
- Single-member LLC (SMLLC) uses same due date and extended due date as owner. Table assumes owner is C corporation with June 30 fiscal year-end.

Table 4: Due dates for certain entities – fiscal year other than June 30

(For tax years after December 31, 2015)

<i>Tax / Entity</i>	<i>Form</i>	<i>Due date</i>	<i>Extended due date</i>
Business Corporation Tax Corporate income tax, RIGL Chapter 44-11	Form RI-1120C	15 th day of 4 th month (after close of taxable year)	15 th day of 10 th month (after close of taxable year)
Public Service Corporation Tax Public service gross earnings tax, RIGL Chapter 44-13	Form T-72	15 th day of 4 th month (after close of taxable year)	15 th day of 10 th month (after close of taxable year)
Taxation of Banks Bank excise tax, RIGL Chapter 44-14	Form T-74	15 th day of 4 th month (after close of taxable year)	15 th day of 10 th month (after close of taxable year)
Taxation of Insurance Companies Insurance gross premiums tax, RIGL Chapter 44-17	Form T-71	15 th day of 4 th month (after close of taxable year)	15 th day of 10 th month (after close of taxable year)
Subchapter S Corporations Corporate income tax, RIGL § 44-11-2	Form RI-1120S	15 th day of 3 rd month (after close of taxable year)	15 th day of 9 th month (after close of taxable year)
General partnership RIGL Chapter 7-12	Form RI-1065	15 th day of 3 rd month (after close of taxable year)	15 th day of 9 th month (after close of taxable year)
Limited partnership (LP) RIGL § 7-13-69 (filing as pass-through)	Form RI-1065	15 th day of 3 rd month (after close of taxable year)	15 th day of 9 th month (after close of taxable year)
Limited liability partnership (LLP) RIGL § 7-12-60 (filing as pass-through)	Form RI-1065	15 th day of 3 rd month (after close of taxable year)	15 th day of 9 th month (after close of taxable year)
Limited liability company (LLC) RIGL § 7-16-67 (filing as pass-through)	Form RI-1065	15 th day of 3 rd month (after close of taxable year)	15 th day of 9 th month (after close of taxable year)
Single-member LLC (SMLLC) RIGL § 7-16-67 (filing as pass-through)	Form RI-1065	15 th day of 4 th month (after close of taxable year)	15 th day of 10 th month (after close of taxable year)
Withholding of pass-through entity with nonresident partners, members, shareholders RIGL § 44-11-2.2	Form RI-1096PT	15 th day of 3 rd month (after close of taxable year)	15 th day of 9 th month (after close of taxable year)
Composite income tax return on behalf of qualified electing nonresident members RIGL § 44-11-2.2(d)	Form RI-1040C	15 th day of 3 rd month (after close of taxable year)	15 th day of 9 th month (after close of taxable year)

Notes:

- Deadlines shown in table do not take into account the impact of weekends and holidays.
- Formulas and deadlines for estimated taxes and annual filing charges have not changed.
- Original and extended due dates for corporate income tax also apply to entities subject to mandatory unitary combined reporting.
- The deadlines for estimated and annual tax payments, and for returns, for surplus lines insurance brokers/licenses have not changed.
- Single-member LLC (SMLLC) uses same due date and extended due date as its owner. Table assumes owner is C corporation which has a fiscal year-end other than June 30.

C CORPORATIONS IN SUMMARY

Calendar-year

For tax years beginning before January 1, 2026, for a calendar-year C corporation, the original due date is April 15 and the maximum extension is five months, to September 15.

For tax years beginning after December 31, 2025, the original due date continues to be April 15, but the maximum extension will be six months, to October 15.

June 30 year-end

For tax years beginning before January 1, 2026, for a C corporation with a June 30 year-end, the original due date is September 15 and the extended due date is seven months later, on April 15.

For tax years beginning after December 31, 2025, the original due date changes to October 15, but the extended due date continues to be April 15.

Fiscal year-end other than June 30

For C corporations with a fiscal year end other than June 30, the original due date is the 15th day of the fourth month after the close of the taxable year. A six-month extension is allowed, making the extended due date the 15th day of the 10th month after the close of the taxable year.

FOR MORE INFORMATION

If an entity is not listed in this Advisory, neither its due date nor its extended due date has changed.

To reach the Division's Corporate Tax section, call (401) 574-8935 or email:

Tax.Corporate@tax.ri.gov

To obtain email and telephone numbers for the various sections within the Division of Taxation, please use the "Contact us" section of the agency's website: <http://www.tax.ri.gov/contact/>

State of Rhode Island and Providence Plantations
2016 RI-1120C
 Business Corporation Tax Return



16110199990101

Initial Return: Short Year: ProForma: Final Return:
 Address Change: Amended Return: 1120F:
 Combined Return: If Combined, number of companies included:
 Period end date (MM/DD/YYYY):
 Name:
 FEIN:
 Address 1:
 Address 2:
 City, State, ZIP Code:
 Gross Receipts:
 Depreciable Assets:
 Total Assets:
 Email:
 NAICS Code:
 RI Secretary of State ID number:

Reserved for 2D barcode

x: 4.75 in
 y: 1.3 in
 w: 2.75 in
 h: 2.0 in

Schedule A - Computation of Tax Attach a complete copy of all pages and schedules of the federal return including all K-1's

1	Federal taxable income (see instructions).....	1
2	Total Deductions from page 3, Schedule B, line 1h.....	2
3	Total Additions from page 3, Schedule C, line 1e.....	3
4	Adjusted taxable income. Line 1 less line 2 plus line 3.....	4
5	Rhode Island Apportionment Ratio from Schedule G, line 2. Carry to six (6) decimal places.....	5
6	Apportioned Rhode Island taxable income. Multiply line 4 times line 5.....	6
7	Research and development adjustments (see instructions, attach schedule).....	7
8a	Pollution control and hazardous waste adjustment (see instructions).....	8a
8b	Capital investment deduction (see instructions).....	8b
9	Total adjustments. Add lines 7, 8a and 8b.....	9
10	Rhode Island adjusted taxable income. Subtract line 9 from line 6.....	10
11	Rhode Island income tax. Multiply line 10 times 7% (0.07).....	11
12	Rhode Island Credits from Schedule B-CR 2016 - Business Credit Schedule, line 21.....	12
13	Tax. Subtract line 12 from line 11, but not less than the minimum tax of \$450.00.....	13
14a	Recapture of credits.....	14a
14b	Jobs Growth Tax.....	14b
15	Total tax due. Add lines 13, 14a and 14b.....	15

Check if a Jobs Growth Tax is being reported on line 14b.

Due on or before the 15th day of the 4th month following the close of the taxable year

Mail to RI Division of Taxation - One Capitol Hill - Providence, RI 02908

State of Rhode Island and Providence Plantations
2016 RI-1120C
 Business Corporation Tax Return



16110199990102

Name	Federal employer identification number
------	--

16 Total tax due from page 1, line 15	16	16
17 Payments made on 2016 declaration of estimated tax.....	17	
18 a Other payments.....	18a	
b Rhode Island pass-through withholding. Attach RI-1099PT(s)....	18b	
19 a TOTAL PAYMENTS. Add lines 17, 18a and 18b.....	19a	
b Previously issued refunds (if filing an amended return).....	19b	
c NET PAYMENTS. Subtract line 19b from line 19a.....	19c	
20 Net tax due. Subtract line 19c from line 16.....	20	
21 a Late payment interest.....	21a	
b Late payment penalty.....	21b	
c Underestimating interest.....	21c	
d Late filing penalty.....	21d	
e Total interest and penalty amounts. Add lines 21a, 21b, 21c and 21d.....	21e	
22 Total due with return. Add lines 20 and 21e (Please use Form RI-1120V).....	22	
23 Overpayment. Subtract lines 16 and 21e from line 19c.....	23	
24 Amount of overpayment to be credited to 2017.....	24	
25 Amount of overpayment to be refunded. Subtract line 24 from line 23.....	25	

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0910312016

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, it is true, accurate and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Authorized officer signature	Print name	Date	Telephone number
Paid preparer signature	Print name	Date	Telephone number
Paid preparer address	City, town or post office	State	ZIP Code PTIN

May the Division of Taxation contact your preparer? YES



Name	Federal employer identification number
------	--

Schedule B - Deductions to Federal Taxable Income

1 a Net operating loss deduction (see instructions - attach schedule)	1a	
b Special deductions.....	1b	
c Exempt dividends and interest from page 4, Schedule E, line 10.....	1c	
d Foreign dividend gross-up (§78) US 1120, Schedule C, line 15.....	1d	
e Bonus depreciation and Section 179 expense adjustment.....	1e	
f Discharge of business indebtedness claimed as income on Federal return and previously included as RI income under American Recovery and Reinvestment Act of 2009 under RIGL §44-66-1.....	1f	
g Modification for Tax Incentives for Employers under RIGL §44-55-4.1. Attach Form RI-107	1g	
h TOTAL DEDUCTIONS. Add lines 1a through 1g. Enter here and on RI-1120C, page 1, line 2.....	1h	

Schedule C - Additions to Federal Taxable Income

1 a Interest (see instructions)	1a	
b Rhode Island corporate taxes (see instructions)	1b	
c Bonus depreciation.....	1c	
d Domestic Production Activity addback.....	1d	
e TOTAL ADDITIONS. Add lines 1a through 1d. Enter here and on RI-1120C, page 1, line 3.....	1e	

Schedule D - General Information

- 1 a Location of principal place of business in Rhode Island.....
- b Location of corporation's books and records.....
- c List states to which you are liable for income or excise taxes for the taxable year..
- d State and date of incorporation
- e President Treasurer

2 a Salaries and wages paid or incurred in Rhode Island.....	2a	
b Salaries and wages paid or incurred everywhere.....	2b	
3 a Total RI average net book value of assets.....	3a	
b Total everywhere average net book value of assets.....	3b	

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Schedule E - Exempt Dividends and Interest

1	Dividends received from shares of stock of any payer liable for RI taxes as outlined in Chapters 11, 13, & 14 (attach schedule)	1	
2	Amount of such dividends included in Special Deductions, Schedule B, line 1b.....	2	
3	Balance of Exempt Dividends. Line 1 less line 2.....	3	
Foreign Dividends included on line 13, 14 & 17 Schedule C, US 1120			
4	More than 20% owned _____ X 80%	4	
5	Less than 20% owned _____ X 70%	5	
6	100% owned _____ X 100%.....	6	
7	Interest on obligations of public service corporations liable for Rhode Island Gross Earnings Tax	7	
8	Interest on certain obligations of the US (attach schedule)	8	
9	Interest on obligations of US possessions and other interest exempt under Rhode Island law (attach schedule).....	9	
10	Total. Add lines 3 through 9. Enter here and on page 3, Schedule B, line 1c.....	10	

Schedule F - Federal Taxable Income (US 1120, page 1, line 28)

Enter amount for year that ended:	2016	2015	2014	2013	2012

Schedule G - Apportionment

Check if utilizing an alternative allocation apportionment calculation allowed under 44-11-14.1 through 44-11-14.6

Column A
Rhode Island

Column B
Everywhere

	Rhode Island Sales.....		
1 a	Gross receipts.....	1a	
	Sales Under 44-11-14(a)(2)(i)(B).....		
b	Dividends.....	1b	
c	Interest.....	1c	
d	Rents.....	1d	
e	Royalties.....	1e	
f	Capital gains.....	1f	
g	Ordinary income.....	1g	
h	Other income.....	1h	
i	Income exempt from federal taxation.....	1i	
j	Total. Add lines 1a, 1b, 1c, 1d, 1e, 1f, 1g, 1h and 1i.....	1j	
2	Ratio in Rhode Island, line 1j, Column A divided by line 1j, Column B. Calculate to six (6) decimal places. Enter here and on page 1, Schedule A, line 5.....	2	

State of Rhode Island and Providence Plantations
2016 Schedule CRS for RI-1120C
 Combined Reporting Schedule



16113099990101

Designated agent name	Federal Consolidated Election <input type="checkbox"/>	Federal employer identification number -
Member name	NAICS code	Federal employer identification number -

Combined Reporting Schedule

1 Federal taxable income	20 Apportioned RI taxable income. Multiply line 16 by 19.....
Deductions to Federal Taxable Income	21 R & D adjustments.....
2 2016 NOL deduction.....	22 Pollution control/hazard waste adjustment.....
3 NOL carryforward.....	23 Capital investment deduction.....
4 Special deductions.....	24 TOTAL ADJUSTMENTS ADD LINES 21, 22 and 23.....
5 Exempt dividends and interest.....	25 Rhode Island adjusted taxable income Subtract line 24 from line 20.....
6 Foreign dividend gross-up (s78) US 1120, Schedule C, line 15.....	Tax Calculation
7 Bonus depreciation and Section 179 expense adjustment.....	26 Rhode Island tax - 7%. (Line 25 x 0.07)
8 Discharge of business indebtedness claimed as income on Federal return and previously included as RI income under ARRA of 2009 under RIGL §44-66-1.....	27 If nexus, check this box: <input type="checkbox"/>
9 Modification for Tax Incentives for Employers - RIGL §44-55-4.1.	28 If nexus, enter the minimum tax of \$450. Otherwise, enter \$0.....
10 TOTAL DEDUCTIONS. ADD LINES 2 AND 4 THROUGH 9...	29 Greater of line 26 or line 28
Additions to Federal Taxable Income	30 RI Credits used from carryforward of credit generated prior to 1/1/2015.....
11 Interest.....	31 RI Credits being used from credit generated on or after 1/1/2015
12 Rhode Island corporate taxes.....	32 ----- Reserved -----
13 Bonus depreciation.....	33 Recapture of credits.....
14 Domestic Production Activity addback.....	34 Jobs Growth Tax.....
15 TOTAL ADDITIONS. ADD LINES 11 THROUGH 14.....	35 TOTAL TAX.....
Rhode Island Adjusted Taxable Income	36 Total Rhode Island Average Net Book Value.....
16 Adjusted taxable income. Line 1 less line 10 plus line 15.....	37 Total Everywhere Average Net Book Value.....
17 Total Rhode Island Receipts.....	38 Total Rhode Island Salaries/wages
18 Total Everywhere Receipts.....	39 Total Everywhere Salaries/wages
19 Receipts apportionment ratio. Divide line 17 by line 18	40 If utilizing a special apportionment calculation on line 19, check this box: <input type="checkbox"/>

DRAFT 09/10/2016

State of Rhode Island and Providence Plantations
2016 RI-1120S
 Subchapter S Business Corporation Tax Return



16110399990101

Initial Return: Short Year: ProForma: Final Return:
 Address Change: Amended Return:
 Period end date (MM/DD/YYYY):
 Name:
 FEIN: Q-Sub: # of Q-Subs:
 Address 1:
 Address 2:
 City, State, ZIP Code:
 Gross Receipts:
 Depreciable Assets:
 Total Assets:
 Email:
 NAICS Code:
 RI Secretary of State ID number:

Reserved for 2D barcode

x: 4.75 in
 y: 1.3 in
 w: 2.75 in
 h: 2.0 in

Schedule A - Computation of Tax Attach a complete copy of all pages and schedules of the federal return including K-1's

1	Federal taxable income from Federal Form 1120S, Schedule K, line 18.....		1
2	Total Deductions from page 2, Schedule B, line 1e.....		2
3	Total Additions from page 2, Schedule C, line 1d.....		3
4	Adjusted taxable income. Line 1 less line 2 plus line 3.....		4
5	Rhode Island Apportionment Ratio from Schedule I, line 5.....		5
6	Apportioned Rhode Island taxable income. Multiply line 4 times line 5.....		6
7a	Rhode Island Minimum Tax - \$450.00.....	7a	<input type="checkbox"/> Check if a Jobs Growth Tax is being reported on line 7b.
b	Jobs Growth Tax.....	7b	
8	TOTAL TAX. Add lines 7a and 7b.....		8
9a	Payments made on 2016 declaration of estimated tax.....	9a	
b	Other payments.....	9b	
10	TOTAL PAYMENTS. Add lines 9a and 9b.....		10
11	Net tax due. Subtract line 10 from line 8.....		11
12	(a) Interest _____ (b) Penalty _____ (c) Form 2220 Interest _____.....		12
13	Total due with return. Add lines 11 and 12. Use Form RI-1120V.....		13
14	Overpayment. Subtract lines 8 and 12 from line 10.....		14
15	Amount of overpayment to be credited to 2017 estimated tax.....		15
16	Amount to be refunded. Subtract line 15 from line 14.....		16

Due on or before the 15th day of the 3rd month following the close of the taxable year

Mail to RI Division of Taxation - One Capitol Hill - Providence, RI 02908



Name	Federal employer identification number
------	--

Schedule B - Deductions to Federal Taxable Income

1 a Exempt interest.....	1a	
b Bonus depreciation and Section 179 expense adjustment.....	1b	
c Discharge of business indebtedness claimed as income on Federal return and previously included as RI income under American Recovery and Reinvestment Act of 2009 under RIGL §44-66-1	1c	
d Modification for Tax Incentives for Employers under RIGL §44-55. Attach Form RI-107.....	1d	
e TOTAL DEDUCTIONS. Add lines 1a, 1b, 1c and 1d. Enter here and on page 1, line 2.....	1e	

Schedule C - Additions to Federal Taxable Income

1 a Interest (see instructions)	1a	
b Bonus depreciation adjustment.....	1b	
c Intangible addback.....	1c	
d TOTAL ADDITIONS. Add lines 1a, 1b and 1c. Enter here and on page 1, line 3.....	1d	

Schedule D - Rhode Island Credits

Complete RI Schedule CR-PT, Other RI Credits for RI-1065 and RI-1120S filers, if the entity has credits passing through to its members.

Schedule E - Other Deductions to Federal Taxable Income

1 Elective Deduction for New Research and Development Facilities under RIGL §44-32-1.....	1	
2 Qualifying Investment in a Certified Venture Capital Partnership under RIGL § 44-32-2.....	2	

Schedule F - Final Determination of Net Income by Federal Government

Has the Federal Government changed your taxable income for any prior year which has not yet been reported to The Tax Administrator?..... Yes No
 If yes, complete an amended Form RI-1120S immediately (see instructions) and submit to the Tax Administrator with any remittance that may be due.

Changes made by the Federal Government in the income of any prior year must be reported to the Tax Administrator within 60 days after a final determination.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, it is true, accurate and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Authorized officer signature	Print name	Date	Telephone number
Paid preparer signature	Print name	Date	Telephone number
Paid preparer address	City, town or post office	State	ZIP Code PTIN

May the Division of Taxation contact your preparer? YES



Name _____ Federal employer identification number _____

Schedule G - General Information

Location of principal place of business in Rhode Island _____
 Location of corporation's books and records _____
 List states to which you are liable for income or excise taxes for the taxable year _____
 President _____ Treasurer _____
 State and date of incorporation _____

Schedule H - Federal Taxable Income (Federal Form 1120S, Schedule K, line 18)

Enter amount for year that ended:	2016	2015	2014	2013	2012

Schedule I - Apportionment

Check if utilizing an alternative allocation apportionment calculation allowed under 44-11-14.1 through 44-11-14.6

AVERAGE NET BOOK VALUE

	Column A Rhode Island	Column B Everywhere
1a Inventory.....	1a	
b Depreciable assets.....	1b	
c Land.....	1c	
d Rent (8 times annual net rental rate).....	1d	
e Total. Add lines 1a, 1b, 1c and 1d.....	1e	
f Ratio in Rhode Island. Line 1e, Column A divided by line 1e, Column B. Calculate to six (6) decimal places.....		1f

RECEIPTS

2a Gross receipts.....	{ Rhode Island Sales..... { Sales Under 44-11-14(a)(2)(i)(B).....	2a	
b Dividends.....		2b	
c Interest.....		2c	
d Rents.....		2d	
e Royalties.....		2e	
f Net capital gains.....		2f	
g Ordinary income.....		2g	
h Other income.....		2h	
i Income exempt from federal taxation.....		2i	
j Total. Add lines 2a, 2b, 2c, 2d, 2e, 2f, 2g, 2h and 2i.....		2j	
k Ratio in Rhode Island. Line 2j, Column A divided by line 2j, Column B. Calculate to six (6) decimal places.....			2k

SALARIES

3a Salaries and wages paid or incurred.....	3a	
b Ratio in Rhode Island. Line 3a, Column A divided by line 3a, Column B. Calculate to six (6) decimal places.....		3b

RATIO

4 Total of Rhode Island ratios shown on lines 1f, 2k and 3b.....	4	
5 Apportionment Ratio. Divide line 4 by the number 3 or the number of ratios used. Enter here and on pg 1, Sch. A, line 5....	5	

State of Rhode Island and Providence Plantations
2016 RI-1065
 Partnership Income Return



16110599990101

Initial Return: Short Year: ProForma: Final Return:
 Address Change: Amended Return:
 Period end date (MM/DD/YYYY):
 Name:
 FEIN: Entity type:
 Address 1:
 Address 2:
 City, State, ZIP Code:
 Gross Receipts:
 Depreciable Assets:
 Total Assets:
 Email:
 NAICS Code:
 RI Secretary of State ID number:

Reserved for 2D barcode

x: 4.75 in
 y: 1.3 in
 w: 2.75 in
 h: 2.0 in

Schedule A - Computation of Tax Attach a complete copy of all pages and schedules of the federal return including all K-1's

1	Federal taxable income		1
2	Total Deductions from page 2, Schedule B, line 1e		2
3	Total Additions from page 2, Schedule C, line 1d		3
4	Adjusted taxable income. Line 1 less line 2 plus line 3.....		4
5	Rhode Island Apportionment Ratio from Schedule I, line 5		5
6	Apportioned Rhode Island taxable income. Multiply line 4 times line 5		6
7a	Rhode Island Annual Fee - \$450.00.....	7a	IMPORTANT: If entity is a general partnership, STOP HERE! No annual fee is due. All others continue to line 7a.
b	Jobs Growth Tax.....	7b	
8	TOTAL TAX. Add lines 7a and 7b.....		8
9a	Payments made on 2016 declaration of estimated tax.....	9a	<input type="checkbox"/> Check if a Jobs Growth Tax is being reported on line 7b.
b	Other payments.....	9b	
10	TOTAL PAYMENTS. Add lines 9a and 9b.....		10
11	Net tax due. Subtract line 10 from line 8.....		11
12	(a) Interest _____ (b) Penalty _____ (c) Form 2220 Interest		12
13	Total due with return. Add lines 11 and 12. Use Form RI-1065V.....		13
14	Overpayment. Subtract lines 8 and 12 from line 10.....		14
15	Amount of overpayment to be credited to 2017 estimated tax.....		15
16	Amount to be refunded. Subtract line 15 from line 14.....		16

Due on or before the 15th day of the 3rd month following the close of the taxable year

Mail to RI Division of Taxation - One Capitol Hill - Providence, RI 02908



Name	Federal employer identification number
------	--

Schedule B - Deductions to Federal Taxable Income

1 a Exempt interest.....	1a	
b Bonus depreciation and Section 179 expense adjustment.....	1b	
c Discharge of business indebtedness claimed as income on Federal return and previously included as RI income under American Recovery and Reinvestment Act of 2009 under RIGL §44-66-1	1c	
d Modification for Tax Incentives for Employers under RIGL §44-55. Attach Form RI-107.....	1d	
e TOTAL DEDUCTIONS. Add lines 1a, 1b, 1c and 1d. Enter here and on page 1, line 2.....	1e	

Schedule C - Additions to Federal Taxable Income

1 a Interest (see instructions)	1a	
b Bonus depreciation adjustment.....	1b	
c Intangible addback.....	1c	
d TOTAL ADDITIONS. Add lines 1a,1b and 1c. Enter here and on page 1, line 3.....	1d	

Schedule D - Rhode Island Credits

Complete RI Schedule CR-PT, Other RI Credits for RI-1065 and RI-1120S filers, if the entity has credits passing through to its members.

Schedule E - Other Deductions to Federal Taxable Income

1 Elective Deduction for New Research and Development Facilities under RIGL §44-32-1.....	1	
2 Qualifying Investment in a Certified Venture Capital Partnership under RIGL § 44-32-2.....	2	

Schedule F - Final Determination of Net Income by Federal Government

Has the Federal Government changed your taxable income for any prior year which has not yet been reported to The Tax Administrator?..... Yes No
 If yes, complete an amended Form RI-1065 immediately (see instructions) and submit to the Tax Administrator with any remittance that may be due.

Changes made by the Federal Government in the income of any prior year must be reported to the Tax Administrator within 60 days after a final determination.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, it is true, accurate and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Authorized officer signature	Print name	Date	Telephone number
Paid preparer signature	Print name	Date	Telephone number
Paid preparer address	City, town or post office	State	ZIP Code PTIN

May the Division of Taxation contact your preparer? YES



Name _____	Federal employer identification number _____
------------	--

Schedule G - General Information

Location of principal place of business in Rhode Island _____

Location of corporation's books and records _____

List states to which you are liable for income or excise taxes for the taxable year _____

President _____ Treasurer _____

State and date of incorporation _____

Schedule H - Federal Taxable Income

Enter amount for year that ended:	2016	2015	2014	2013	2012
-----------------------------------	------	------	------	------	------

Schedule I - Apportionment

Check if utilizing an alternative allocation apportionment calculation allowed under 44-11-14.1 through 44-11-14.6

AVERAGE NET BOOK VALUE

	Column A Rhode Island	Column B Everywhere
1a Inventory.....	1a	
b Depreciable assets.....	1b	
c Land.....	1c	
d Rent (8 times annual net rental rate).....	1d	
e Total. Add lines 1a, 1b, 1c and 1d.....	1e	
f Ratio in Rhode Island. Line 1e, Column A divided by line 1e, Column B. Calculate to six (6) decimal places.....		1f

RECEIPTS

2a Gross receipts.....	Rhode Island Sales.....	2a	
	Sales Under 44-11-14(a)(2)(i)(B).....		
b Dividends.....		2b	
c Interest.....		2c	
d Rents.....		2d	
e Royalties.....		2e	
f Net capital gains.....		2f	
g Ordinary income.....		2g	
h Other income.....		2h	
i Income exempt from federal taxation.....		2i	
j Total. Add lines 2a, 2b, 2c, 2d, 2e, 2f, 2g, 2h and 2i.....		2j	
k Ratio in Rhode Island. Line 2j, Column A divided by line 2j, Column B. Calculate to six (6) decimal places.....			2k

SALARIES

3a Salaries and wages paid or incurred.....	3a	
b Ratio in Rhode Island. Line 3a, Column A divided by line 3a, Column B. Calculate to six (6) decimal places.....		3b

RATIO

4 Total of Rhode Island ratios shown on lines 1f, 2k and 3b.....	4	
5 Apportionment Ratio. Divide line 4 by the number 3 or the number of ratios used. Enter here and on pg 1, Sch. A, line 5...	5	



Rhode Island Department of Revenue
Division of Taxation

Theriza lafrate
Chief Revenue Agent
Excise Tax Section
(includes sales and use tax)

Telephone: (401) 574-8934
Fax: (401) 574-8914
E-mail: Theriza.lafrate@tax.ri.gov

State of Rhode Island and Providence Plantations
Form T-204R-Annual - 2015
 Sales and Use Tax Return - Annual Reconciliation

Name			Federal employer identification number		
Address			For the period ending: 12/31/2015		
Address 2			NAICS code		
City, town or post office	State	ZIP code	E-mail address		

SALES AND USE TAX RETURN TO BE FILED BY SELLERS OF TANGIBLE PERSONAL PROPERTY
 If you file a consolidated Sales Tax Return, list all locations by Rhode Island identification number including the 2 digit location number. If there are more than 10 locations, please attach a separate listing. If you have multiple locations, but file individual Sales Tax Returns, you must file a T-204R-Annual for each location.

Have you sold or closed your business?..... Yes If yes, on what date? _____

Before completing lines A through E, complete Schedules A and B on page 2.

A Total Net Taxable Sales for the period Jan - Dec. NOTE: Line A must equal Net Taxable Sales from pg 2, line 5	A		
B 1 Amount of tax. Multiply line A by 7% (.07).....	B1		
2 MOTOR VEHICLE DEALERS ONLY Sales tax collections from non-residents for the period Jan through Dec.....	B2		
3 Total Tax. Add lines B1 & B2.....	B3		
C 1 Total tax remitted for the period January through December.....	C1		
2 Prepaid sales tax on cigarettes for the period January through December.....	C2		
3 ROOM RESELLERS ONLY Sales tax paid to hotels	C3		
4 Credit balance (if any) per line E of the 2014 Annual Reconciliation return - Form T-204R	C4		
5 Sales tax due and paid to another state on items included in Schedule A, line 2....	C5		
6 Total Tax Paid. Add lines C1 through C5.....	C6		
D Line C6 should equal line B3. If line B3 is more than line C6, there is a balance due . Please remit payment to the RI Division of Taxation and send in with this Annual Reconciliation. See instructions for additional information.	D		
E If line C6 is more than line B3, there is a credit due which will be credited to the 2016 sales tax payments. Note: Taxpayer must submit a "Claim for Refund" form with this reconciliation in order to receive a refund	E		

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, it is true, accurate and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Authorized officer signature	Print name	Date	Telephone number
Paid preparer signature	Print name	Date	Telephone number
Paid preparer address	City, town or post office	State	ZIP Code PTIN

May the Division of Taxation contact your preparer? YES

DUE ON OR BEFORE JANUARY 31, 2016

Form T-204R-Annual - 2015

Sales and Use Tax Return - Annual Reconciliation

SCHEDULE A - SALES BY CATEGORY

JAN - JUNE

JULY - DEC

TOTALS

		JAN - JUNE	JULY - DEC	TOTALS
1 a	Pet services.....	1a		
b	Residential dwelling/room rentals.....	1b		
c	Transportation services (taxi, limo, bus, ground)	1c		
d	Clothing.....	1d		
e	Prewritten computer software delivered electronically or by "load and leave".....	1e		
f	Over-the-counter (OTC) drugs and medicines.....	1f		
g	Other sales: All sales not listed on lines 1a through 1f	1g		
h	Gross sales. Add lines 1a through 1g.	1h		
2	USE: Cost of personal property per RIGL 44-18-20....	2		
3	TOTAL . Add lines 1h and 2.	3		
4 a	Food and food ingredients for human consumption....	4a		
b	Resale.....	4b		
c	Interstate.....	4c		
d	Clothing and footwear for general use (\$250 or less)...	4d		
e	Sales of motor vehicles.....	4e		
f	Boats.....	4f		
g	Prescription drugs.....	4g		
h	Exempt 1. Federal and State.....	4h1		
	Organizations 2. Other exempt organizations & non-profits RIGL 44-18-30(5).....	4h2		
i	Heating fuels, electricity and gases.....	4i		
j	Manufacturing (equipment and supplies).....	4j		
k	Airplanes and airplane parts.....	4k		
l	Residential dwelling/room rentals (greater than 30 consecutive days or 1 calendar month).....	4l		
m	Other (Deductions not separately listed above): Specify.....	4m		
n	Total Deductions. Add lines 4a through 4m.	4n		

SCHEDULE B - LEGAL DEDUCTIONS

5	Net Taxable Sales. Subtract line 4n from line 3. Carry to page 1, line A.	5		
---	--	---	--	--



STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
 DEPARTMENT OF REVENUE
 DIVISION OF TAXATION
 ONE CAPITOL HILL
 PROVIDENCE, RI 02908
 WWW.TAX.RI.GOV

2015

ALCOHOLIC BEVERAGES RETURN - ANNUAL RECONCILIATION

SALES AND USE TAX RETURN TO BE FILED BY CLASS A PACKAGE AND LIQUOR STORES

RIGL § 3-10-5

DUE ON OR BEFORE FEBRUARY 1, 2016

Name		Taxpayer ID	
Address			
City, town or post office		State	ZIP Code
Telephone number	E-mail address		NAICS Code

Have you sold or closed your business?..... Yes If yes, on what date? _____

If you file a consolidated Sales Tax Return, list all locations by Rhode Island identification number including the 2 digit location number. If there are more than 15 locations, please attach a separate listing. If you have multiple locations, but file individual Sales Tax Returns, you must file a T-204A-Annual for each location.

Before completing lines A through E, complete Schedules A and B on page 2.

A. Total Net Taxable Sales for the period Jan - Dec (NOTE: Line A must equal Net Taxable Sales from page 2, line 5).....	A.		
B. Amount of tax. Multiply line A by 7% (.07).....	B.		
C. 1. Total tax due remitted for the period January through December.....	C1.		
2. Prepaid sales tax on cigarettes for the period January through December.....	C2.		
3. Credit balance (if any) per line D of the 2014 Annual Reconciliation return - Form T-204A....	C3.		
4. Sales tax due and paid to another state on items included in Schedule A, line 2.....	C4.		
5. Total Tax Paid. Add lines C1 through C4.....	C5.		
D. Line C5 should equal line B. If line B is more than line C5, there is a balance due . Please remit payment to the Rhode Island Division of Taxation and send in with this Annual Reconciliation. See instructions for additional information.	D.		
E. If line C5 is more than line B, there is a credit due . This amount will be credited to the 2016 sales tax payments. Note: Taxpayer must submit a "Claim for Refund" form with this reconciliation in order to receive a refund of the overpayment	E.		

I hereby certify that I have personal knowledge of the information constituting this return; that all statements contained herein are true, correct, and complete to the best of my knowledge and belief and that this return is made under penalty of perjury.

Name of firm	
Signature of owner, partner or authorized officer	Date
Title of authorized officer or agent signing return	Form T-204A-Annual Rev'd 11/2015

TOTALS

SCHEDULE A

1. Sales by category

a. Wine and spirits sales.....	1a.			
b. Beer and malt beverage sales.....	1b.			
c. Other sales: All sales not listed on line 1a or 1b.....	1c.			
d. Gross sales. Add lines 1a, 1b and 1c.....	1d.			
2. USE: Cost of personal property per RIGL 44-18-20.....	2.			
3. TOTAL. Add lines 1d and 2.....	3.			

SCHEDULE B

4. Legal Deductions - Sales

a. Food and food ingredients for human consumption.....	4a.			
b. Resale.....	4b.			
c. Interstate.....	4c.			
d. Exempt Organizations.....				
1. Federal and State.....	4d1.			
2. Other exempt organizations & non-profits RIGL 44-18-30(5).....	4d2.			
e. Wine and spirits.....	4e.			
f. Other (Deductions not separately listed above).....	4f.			
Specify _____				
g. Total Deductions. Add lines 4a through 4f.....	4g.			
5. Net Taxable Sales. Subtract line 4g from line 3. Carry to page 1, line A	5.			



STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
 DEPARTMENT OF REVENUE
 DIVISION OF TAXATION
 ONE CAPITOL HILL
 PROVIDENCE, RI 02908
 WWW.TAX.RI.GOV

2015

WRITERS, COMPOSERS AND ARTISTS - ANNUAL RECONCILIATION

SALES AND USE TAX RETURN TO BE FILED BY WRITERS, COMPOSERS AND ARTISTS
 RIGL § 44-18-30B

DUE ON OR BEFORE FEBRUARY 1, 2016

Name		Taxpayer ID	
Address			
City, town or post office		State	ZIP Code
Telephone number	E-mail address		NAICS Code

Have you sold or closed your business?..... Yes If yes, on what date? _____

If you file a consolidated Sales Tax Return, list all locations by Rhode Island identification number including the 2 digit location number. If there are more than 15 locations, please attach a separate listing. If you have multiple locations, but file individual Sales Tax Returns, you must file a T-204W-Annual for each location.

Before completing lines A through E, complete Schedules A and B on page 2.

A. Total Net Taxable Sales for the period Jan - Dec (NOTE: Line A must equal Net Taxable Sales from page 2, line 5).....	A.		
B. Amount of tax. Multiply line A by 7% (.07).....	B.		
C. 1. Total tax remitted for the period January through December.....	C1.		
2. Credit balance (if any) per line D of the 2014 Annual Reconciliation return - Form T-204W..	C2.		
3. Sales tax due and paid to another state on items included in Schedule A, line 2.....	C3.		
4. Total Tax Paid. Add lines C1 through C3.....	C4.		
D. Line C4 should equal line B. If line B is more than line C4, there is a balance due . Please remit payment to the Rhode Island Division of Taxation and send in with this Annual Reconciliation. See instructions for additional information.	D.		
E. If line C4 is more than line B, there is a credit due . This amount will be credited to the 2016 sales tax payments. Note: Taxpayer must submit a "Claim for Refund" form with this reconciliation in order to receive a refund of the overpayment	E.		

I hereby certify that I have personal knowledge of the information constituting this return; that all statements contained herein are true, correct, and complete to the best of my knowledge and belief and that this return is made under penalty of perjury.

Name of firm		Name of owner, partner or authorized officer - please print	
Signature of owner, partner or authorized officer	Title of owner, partner or authorized officer	Date	
Preparer signature	Preparer name	Date	Preparer telephone number
May the Division of Taxation contact your preparer? YES <input type="checkbox"/>			Form T-204W-Annual Rev'd 11/2015

Name	Taxpayer ID
------	-------------

SCHEDULE A

TOTALS

1. Sales by category

a. Artistic, composed, or written works (one of a kind or limited edition).....	1a.		
b. Other sales: All sales not listed on line 1a.....	1b.		
c. Gross sales. Add lines 1a and 1b.....	1c.		
2. USE: Cost of personal property per RIGL 44-18-20.....	2.		
3. TOTAL. Add lines 1c and 2.....	3.		

SCHEDULE B

4. Legal Deductions - Sales

a. Artistic, composed, or written works (one of a kind or limited edition).....	4a.		
b. Resale.....	4b.		
c. Interstate.....	4c.		
d. Exempt Organizations:			
1. Federal and State.....	4d1.		
2. Other exempt organizations & non-profits RIGL 44-18-30(5).....	4d2.		
e. Other (Deductions not separately listed above). Specify _____	4e.		
f. Total Deductions. Add lines 4a through 4e.....	4f.		
5. Net Taxable Sales. Subtract line 4f from line 3. Carry to page 1, line A.....	5.		

SCHEDULE C

6. a. Artistic exemption number: _____
- b. Type of work(s) sold: _____
- c. Number of work(s) sold:

Month	Number of Works Sold
January	
February	
March	
April	
May	
June	
July	
August	
September	
October	
November	
December	
Total Works Sold	



State of Rhode Island
Division of Taxation
 One Capitol Hill STE 36
 Providence, RI 02908-5829
 WWW.TAX.RI.GOV

FOR OFFICE USE ONLY

PERMIT # _____

BUSINESS APPLICATION and REGISTRATION

Fees and Instructions: Sales permit is renewable at fiscal year ending June 30th		if YES	AND
Yes	No	Include	Complete Sections: Additional Information
Do you have employees working in RI?	<input type="checkbox"/>	<input type="checkbox"/>	None A B C D E
Do you have RI Withholding?	<input type="checkbox"/>	<input type="checkbox"/>	None A B C E
Do you lease employees in RI?	<input type="checkbox"/>	<input type="checkbox"/>	None A B C D E
Do you make sales at retail?	<input type="checkbox"/>	<input type="checkbox"/>	\$10.00 A B E
(A separate permit & fee is required for each location.)			
Sales Tax liability greater than \$200 per mo.?	<input type="checkbox"/>	<input type="checkbox"/>	None If unknown, check NO.

Will you be selling:

Item	Yes	No	Fee:	Additional Information
Gasoline	<input type="checkbox"/>	<input type="checkbox"/>	\$5.00	Fee is for filling station license.
Beverages or food	<input type="checkbox"/>	<input type="checkbox"/>	\$25.00	Fee is for litter permit. (Renewable on December 31st)
Liquor	<input type="checkbox"/>	<input type="checkbox"/>	None	License from city or town is required.
Cigarettes/Tobacco/Other Tobacco	<input type="checkbox"/>	<input type="checkbox"/>	\$25.00	Each cigarette vending machine requires a separate license and fee.
Motor Vehicles	<input type="checkbox"/>	<input type="checkbox"/>	None	If yes, MV Dealer license # _____ (required).
Motor Vehicles leasing	<input type="checkbox"/>	<input type="checkbox"/>	None	If yes, MV Lease license # _____ (required).
Rental of room(s)/home(s)	<input type="checkbox"/>	<input type="checkbox"/>	None	** Type of Rental: <input type="checkbox"/> Residential Dwelling Rental <input type="checkbox"/> Room Rental
Prepaid wireless phone cards	<input type="checkbox"/>	<input type="checkbox"/>	None	Product? _____
Other	<input type="checkbox"/>	<input type="checkbox"/>		

Total Fees enclosed _____ **** If multiple locations, complete the Multi-Location City/Town Breakdown Page**

Date business will commence in this state? _____ Seasonal operation? _____ Is application for a temporary event? _____
 (months opened) Date(s) of event? _____

The following codes can be found on INSTRUCTION SHEET 1.
 Location Code # _____ Business Code # _____

Section A: Type or Print Name, Mailing Address and Tax Identification Number

TYPE OF ENTITY: SOLE OWNER PARTNERSHIP CORPORATION **OTHER** Please specify: _____

LIMITED LIABILITY COMPANIES: LLC-SOLE PROPRIETOR LLC-PARTNERSHIP LLC-CORPORATION

Name (Employer, Business, Corporation or Owner)	RI Employment Registration #(if assigned)	Business Phone #
Business name (if different from above)	Federal Employer Ident. #(if assigned)	Sales Tax Permit #(if assigned)
Mailing Address No and Street or P.O BOX (include apt. office or unit#, if any)	City or Town	State
		Zip-Code
		State and Date of Incorporation
Actual Rhode Island Location No. and Street (include apt. office or unit #, if any) CANNOT ACCEPT PO BOX #	City or Town	State
		Zip Code
		Is any other license or permit required?

IF MORE THAN (1) LOCATION, PLEASE COMPLETE PART D-2 ON THE BACK OF THIS FORM

Name & Sales Permit # of former owner (If not applicable write N/A)

Provide a name, address and telephone number of person(s) in charge of Sales and Payroll Records.

Name	Street	City	State	Zip Code	Telephone number
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Section B: Type or Print Name, Social Security Number, Home Address, Title of Owner, each Partner, or each Corporate Officer

Name	Social Security #	Title	Telephone Number
Street Address	City or Town	State	Zip Code
Name	Social Security #	Title	Telephone Number
Street Address	City or Town	State	Zip Code



Rhode Island Department of Revenue

Division of Taxation

IMPORTANT NOTICE

REAL ESTATE CONVEYANCE TAX FOR AN ACQUIRED REAL ESTATE COMPANY

The Rhode Island General Assembly enacted a law effective July 1, 2015 requiring acquired real estate companies to (i) file notice of a potential acquisition of a real estate company at least five (5) days prior to the grant, transfer, assignment, conveyance, or vesting of such an acquisition; and to (ii) pay an appropriate tax for the acquisition of the real estate company. The law amended several subsections of R.I. Gen. Law § 44-25-1 which is part of the current real estate conveyance tax law to require notice of the real estate company acquisition, payment of an appropriate tax, and issuance of a certificate by the Division of Taxation upon payment of the tax for the interest in the acquired real estate company.

KEY TERMS OF THE NEW REQUIREMENT

You must be a “**real estate company**” and an “**acquired real estate company**” in order to be subject to the tax.

- To determine if you are a “**real estate company**” you must be a corporation, limited liability company, partnership, or other legal entity which meets 1 or 2 below:
 1. Is primarily engaged in the business of holding, selling or leasing real estate, where 90% or more of the ownership of said real estate is held by 35 or fewer persons and which company either:
 - (a) derives 60% or more of its annual gross receipts from the ownership or disposition of real estate; or,
 - (b) owns real estate the value of which comprises 90% or more of the value of the entity’s entire tangible asset holdings exclusive of tangible assets which are fairly transferrable and actively traded on an established market.If you meet 1 (a) or 1 (b) above, you are primarily engaged in real estate and are considered a “real estate company.”
 - OR
 - 2. 90% or more of the ownership interest in such entity is held by 35 or fewer persons and the entity owns as 90% or more of the fair market value of its assets a direct or indirect interest in a real estate company. An indirect ownership interest is an interest in an entity 90% or more of which is held by 35 or fewer persons and the purpose of the entity is the ownership of a real estate company.
- An “**acquired real estate company**” is defined in the law as: a real estate company that has undergone a change in ownership interest if :
 - (i) such change does not affect the continuity of the operations of the company; and
 - (ii) the change, whether alone or together with prior changes has the effect of granting, transferring, assigning or conveying or vesting, transferring directly or indirectly, 50% or more of the total ownership in the company within a period of three (3) years. If you meet (i) and (ii) above, you are considered an acquired real estate company.
 - The tax is applicable when there is consideration paid of more than \$100 at a rate of \$2.30 for each \$500 or fractional part of \$500 which is paid for the interest acquired in a real estate company.
 - The tax is payable at the time of the making, the execution, delivery, acceptance or presentation for recording of any instrument affecting such transfer, grant, assignment, transfer, conveyance or vesting.
 - The tax is imposed upon the grantor, assignor, transferor or person making (giving) the conveyance or vesting.

Instructions and Form CVYT-2 are available at:
http://www.tax.ri.gov/taxforms/sales_excise/real_estate.php

Should you have any questions, please contact the Excise Tax Section at (401) 574-8955.

State of Rhode Island and Providence Plantations
Form CVYT-2
 Acquired Real Estate Company Conveyance Tax Return

Acquired real estate company			Federal employer identification number	
Address			Date of acquisition MM/DD/YYYY	
Address 2				
City, town or post office	State	ZIP code	E-mail address	

Answer the following regarding your corporation, limited liability company, partnership or other legal entity:

Schedule A - Determination of a Real Estate Company

- | | YES | NO |
|--|--------------------------|--------------------------|
| 1 Is primarily engaged in the business of holding, selling or leasing real estate, where 90% or more of the ownership of said real estate is held by 35 or fewer persons and which company either (i) derives 60% or more of its annual gross receipts from the ownership or disposition of real estate or (ii) owns real estate the value of which comprises 90% or more of the value of the entity's entire tangible asset holdings exclusive of tangible assets which are fairly transferable and actively traded on an established market; or | <input type="checkbox"/> | <input type="checkbox"/> |
| 2 90% or more of the ownership interest in such entity is held by 35 or fewer persons and the entity owns as 90% or more of the fair market value of its assets a direct or indirect interest in a real estate company. | <input type="checkbox"/> | <input type="checkbox"/> |

If you answer "YES" to 1 or 2, you meet the definition of a real estate company under R.I. Gen. Laws § 44-25-1. Continue to Schedule B to determine if you meet the definition of an acquired real estate company under R.I. Gen. Laws § 44-25-1.

Schedule B - Determination of an Acquired Real Estate Company

- | | YES | NO |
|---|--------------------------|--------------------------|
| 1 Has the real estate company undergone a change in ownership interest where such change has not affected the continuity of the operation of the company? | <input type="checkbox"/> | <input type="checkbox"/> |
| 2 Has the real estate company undergone a change in ownership interest where such change has the effect of granting, transferring, assigning or conveying or vesting, 50% or more of the total ownership in the company within a period of three (3) years? | <input type="checkbox"/> | <input type="checkbox"/> |

If you answer "YES" to 1 and 2, you meet the definition of an acquired real estate company and are subject to the conveyance tax under R.I. Gen. Laws § 44-25-1.

Schedule C - Tax and Remittance Computation

1 Consideration paid for the acquisition of the real estate company. If \$100 or less, enter zero on line 3.....	1		
2 Divide line 1 by \$500.00. Round up to the next whole number.....	2		
3 Conveyance tax due. Multiply line 2 by \$2.30.....	3		

I certify that I meet the definitions of a Real Estate Company, as well as an Acquired Real Estate Company under R.I. Gen. Laws § 44-25.1 Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, it is true, accurate and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Authorized officer signature	Print name	Date	Telephone number
Paid preparer signature	Print name	Date	Telephone number
Paid preparer address	City, town or post office	State	ZIP code
			PTIN

May the Division of Taxation contact your preparer? YES

New 07/2015

State of Rhode Island and Providence Plantations
Form CVYT-2
 Acquired Real Estate Company Conveyance Tax Return

Acquired real estate company	Federal employer identification number

Schedule D - Itemized Real Estate Assets

Include all of the assets held by the real estate company which is becoming the acquired real estate company.

In order to get the Allocation Percentage (Column E) for each type of real estate, divide the amount from Column D - Total Assessed Value by the Total Assessed Value of all of the real estate owned by the acquired real estate company from line 2 below.

Use Columns D and E only if the acquired real estate company owns property located in more than one municipality

1	Column A	Column B	Column C	Column D	Column E
	Type of Real Estate	City/Town Where Real Estate is Located	Tax Assessor's Description (e.g. Plat / Lot #)	Total Assessed Value including any liens and encumbrances	% of Company's Real Estate Sold
	2 Total assessed value of real estate held by the acquired real estate company. Add all amounts listed in Column D.....				



INSTRUCTIONS FOR PAYMENT OF REAL ESTATE CONVEYANCE TAX FOR AN ACQUIRED REAL ESTATE COMPANY

1. The grantor, transferor, or person making the conveyance is required to file a written notice at least five (5) days prior to the grant, transfer, assignment or conveyance of such transfer or conveyance. Such notification shall include price, terms and conditions of the acquisition, and location of the assets.
2. The grantor, transferor, or person making the conveyance is required to complete and submit Form CVYT-2 along with a copy of the purchase and sales agreement. These documents must be faxed to the Excise Tax section at (401) 574-8914. Please allow 8 – 10 business days to process the Form CVYT-2.
3. Attorney checks or certified bank checks payable to the Rhode Island Division of Taxation will be accepted as forms of payment. Personal checks will not be accepted.
4. The Division of Taxation reserves the right to request additional information as needed.
5. An **appointment** must be made in order to receive the “Certificate of Payment of Tax”. Prior to the issuance of this certificate, a signed Form CVYT-2 and proper payment of tax must be received. Failure to provide any required information will delay the processing of your request.

If there are any questions, please contact the Rhode Island Division of Taxation’s Excise Tax Section at (401) 574-8955



Rhode Island Department of Revenue

Division of Taxation

July 18, 2016

Notice 2016-04 Motor Fuel Tax

Propane Used for Electricity Generation

SECTION 1: PURPOSE

This statement provides notification of an amendment to the Rhode Island motor fuel tax statutes as it applies to propane used for electricity generation. The amendment took effect July 9, 2016.

SECTION 2: DESCRIPTION

Rhode Island General Laws § 31-36-1(4) defines “fuels” that are subject to the Rhode Island motor fuel tax and lists certain fuels that are not subject to the tax.

Under recently enacted legislation, effective July 9, 2016, propane that is used for the generation of electricity is not subject to the Rhode Island motor fuel tax.

SECTION 3: CITATION

Rhode Island House Bill 8228A, and Rhode Island Senate Bill 2989A, which were approved by the Rhode Island General Assembly in June 2016 and which took effect on July 9, 2016, amending Rhode Island General Laws § 31-36-1.

SECTION 4: CONTACT PERSON

For questions about this notice, contact the Rhode Island Division of Taxation's Excise Tax section, by e-mail at Tax.Excise@tax.ri.gov, by telephone at (401) 574-8955, or by mail to the Rhode Island Division of Taxation, One Capitol Hill, Providence, R.I. 02908.



Rhode Island Department of Revenue
Division of Taxation

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Estate Tax Section
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Rhode Island Department of Revenue

Division of Taxation

ADV 2016-13
ESTATE TAX

ADVISORY FOR TAX PROFESSIONALS
AUGUST 31, 2016

Revised estate tax forms now available

PROVIDENCE, R.I. – The Rhode Island Division of Taxation has posted revised forms for estate tax filings.

The forms have a new, streamlined appearance and are designed so that they can be more readily processed through the Division's new agency-wide computer and high-speed scanning system.

Although the Division's Estate Tax section will not be converting over to the new computer system until sometime in 2017, the Division is urging taxpayers and tax professionals to begin using the forms now, so that they can become familiar with them in advance.

The Division is also providing the new forms to software providers so that they can be included in tax preparation software packages.

New payment voucher

The updated package of forms includes a new payment voucher, which taxpayers and tax professionals should use when making payments involving the estate tax or estate tax-related lien releases.

(After the Division's Estate Tax section is converted to the Division's new computer system, the voucher will have to be used for all filing-fee payments and will need to accompany any estate tax return filed with the Division.)

The revised estate tax forms include:

- Form RI-100 (generally used for estates that are not taxable)
- Form RI-100A (generally used for estates that are taxable)
- Form RI-4768 (application for extension to file)
- Form RI T-79 (application for estate tax waiver)
- Form RI T-77 (discharge of estate tax lien)

To view, download, or print the revised forms, please use the following link:

<http://www.tax.ri.gov/taxforms/estate.php>

The old forms

Until the date of the computer system conversion, the Division of Taxation's Estate Tax section will continue to accept submissions of forms that use the old format.

However, after conversion, all submissions will have to be on the revised forms to allow for accurate scanning and processing of the documents.

Different taxes are being converted to the new computer system on different dates. The conversion date for the estate tax has not been set, but the Division will publicly announce it in advance, to let taxpayers and tax professionals know. For more information on the conversion, please use the following link: <http://1.usa.gov/1brJosh>

Changes to new forms

The revised forms are available in PDF fillable format on the Division's website. In addition, the revised forms require additional information so that they can be properly processed after the computer system conversion occurs.

For example, if there is more than one executor/personal representative/administrator, the Division of Taxation requires the full name, address, and Social Security number for each executor, personal representative, or administrator.

Further information regarding changes at the Division of Taxation to estate tax processing and billing will be released as the conversion date approaches and more information becomes available.

FOR MORE INFORMATION

If you have questions about the updated forms or other issues involving Rhode Island's estate tax, call the Division's Estate Tax section at (401) 574-8900.



Rhode Island Department of Revenue
Division of Taxation

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Chief of Examinations
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- ➔ Unemployment insurance tax update
- ➔ Other points
- ➔ Certificate of completion
- ➔ Closing remarks – Thank you.