



# Rhode Island Department of Revenue

## Division of Taxation

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### Seminar for Tax Preparers: Agenda

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First session: Friday, November 2, from 9:00 a.m. to 12:00 noon, Community College of Rhode Island, Newport  
Second session: Friday, December 7, from 9:00 a.m. to 12:00 noon, Community College of Rhode Island, Warwick

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

#### **Introduction / Housekeeping**

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

- 9:05 a.m. to 9:15 a.m.

#### **Greetings**

Neena Savage, Esq., Tax Administrator  
or Michael Canole, CPA, Assistant Tax Administrator

- 9:15 a.m. to 9:35 a.m.

#### **Business Operations Update**

Rahul Sarathy, MST, Chief of Examinations

- *Use of IDs (Federal EIN, Account ID, Notice ID, etc.)*
- *Update on RI.gov website*
- *Portal for taxation services*

- 9:35 a.m. to 10:15 a.m.

#### **Personal Income Tax**

Leo Lebeuf / Chief Revenue Agent, Personal Income Tax and Corporate Tax

- *What's new for filing season:*
  - *2018 filing season*
  - *Updates (including 1040H, earned income credit)*
  - *New schedule for exemptions: Schedule E*
  - *Tax break for Social Security benefits – income thresholds*
  - *Tax break for income from pensions, 401(k) plans, annuities, etc. - income thresholds*
  - *ID theft*
  - *Common errors*
- *Other items*

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

✦ **Break** ✦

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■ 10:30 a.m. to 11:00 a.m.

**Corporate Income Tax / Pass-Through Entities**

Marlen Bautista / Chief, Tax Assessment & Review

- *Schedule CRS and combined reporting – new schedule*
- *Tax Cuts and Jobs Act – impact on Rhode Island, including:*
  - *Section 965*
  - *GILTI*
- *Filing deadlines*
- *Estimated payment dates*

■ 11:00 a.m. to 11:25 a.m.

**Excise Tax / Estate Tax**

Theriza Salib-lafrate / Chief Revenue Agent, Excise & Estate Tax, or

Loriann Baccari / Principal Revenue Agent, Excise & Estate Tax

- *Annual reconciliation*
- *Recent law changes (including tax on investigation services; exemption for kegs)*
- *Individualized account numbers*
- *Use tax*
- *Other items*

■ 11:25 a.m. to 11:50 a.m.

**Vendor-Hosted Pre-Written Computer Software (Software as a Service – SaaS)**

Patrick Gengarella / Chief, Audit & Investigation

- *Tax on “software as a service” (SaaS)*
- *SaaS general examples*
- *Vendor collects tax or buyer pays tax*
- *Reminder: Non-collecting retailer law still in effect (despite Wayfair)*

■ 11:50 a.m. to 12:00 noon

**LLC Reminders**

Michael F. Canole, CPA / Assistant Tax Administrator

- *Multi-member limited liability companies – filing and payment*
- *Single-member LLCs – filing and payment*
- *Closing remarks and housekeeping*