

280-RICR-20-00-4

TITLE 280 – DEPARTMENT OF REVENUE

CHAPTER – DIVISION OF TAXATION

SUBCHAPTER 00 – GENERAL ADMINISTRATION

PART 4 – Taxpayer Rights and Responsibilities

4.1 General Statement of Rhode Island Taxpayers' Rights and Responsibilities

Taxpayers have certain rights and responsibilities in the administration of Rhode Island tax law. To ensure consistent application of the tax law and to guarantee that the rights, privacy, and property of Rhode Island taxpayers are adequately protected during tax assessment, collection and enforcement processes, the following rights and responsibilities of taxpayers are set forth.

4.2 The Taxpayers of the State of Rhode Island have a right to:

- A. Receive fair and courteous treatment from all the Division of Taxation's employees;
- B. Receive tax forms and information written in plain language;
- C. Receive prompt and accurate responses to all questions and requests for tax assistance;
- D. Be assured that the department will keep confidential the financial information you give it;
- E. Receive tax notices that provide an explanation of the amount being billed;
- F. Know that the department's employees are not paid or promoted as a result of money billed to or collected from taxpayers;
- G. Timely processing of refund claims;
- H. Pay outstanding tax liabilities in installments in cases of proven hardship;

- I. Have the department begin and complete its audits in a timely and expeditious manner after notification of intent to audit;
- J. Receive notice of any impending collection actions which require sale or seizure of property, or freezing of assets;
- K. Designate which tax liability a payment is to be applied to;
- L. Have an offer of compromise on a delinquent tax liability considered by the Tax Administrator pursuant to his/her authority under R.I. Gen. Laws § 44-1-10 and any regulation pertaining thereto;
- M. Be provided with information regarding tax law and new developments in tax law through publications such as newsletters and synopsis booklets on Rhode Island tax law;
- N. Be provided with information, upon request, regarding collection efforts being made against a joint obligor of the taxpayer;
- O. Be represented or advised by counsel or other qualified representatives at any time in administrative interactions with the Division;
- P. Request that penalties be abated where there was no negligence or intentional disregard of the law;
- Q. A full explanation of all actions by a Revenue Agent or other Examiner during an audit or a Revenue Officer during collection activities;
- R. Copies of an auditor's workpapers and to have a closing conference with the auditor;
- S. Reimbursement for reasonable litigation expenses pursuant to R.I. Gen. Laws Chapter 42-92 if the taxpayer prevails in a contested matter and the actions of the Division of Taxation are without substantial justification;
- T. Reimbursement of bank charges resulting from an erroneous levy on a bank account;
- U. Abatement of penalty and/or interest where the penalty and/or interest is attributable to erroneous written advice of the Division of Taxation. The advice

must have been provided in response to specific written request to the tax administration by the taxpayer and must have been reasonably relied upon.

4.3 Rhode Island Taxpayers' Responsibilities

- A. It is the responsibility of all Rhode Island Taxpayer to comply with the provisions of R.I. Gen. Laws Title 44. These Responsibilities include, but are not limited, the following.
1. Business Taxpayers must register with the Division of Taxation and apply for applicable tax permits and licenses required for operation;
 2. Business taxpayers must keep accurate and complete records for a three (3) year period;
 3. All taxpayers must file returns and pay taxes in a timely manner;
 4. All taxpayers must ensure that the information declared on their tax return is complete and accurate;
 5. All taxpayers must know their tax reporting obligations and seek instructions when they are uncertain;
 6. All taxpayers must have documentation to substantiate timely claims for refund;
 7. Business taxpayers must notify the Division of Taxation and pay taxes promptly when closing or transferring a business.
- B. This regulation shall be made available to taxpayers Upon request at the Division of Taxation or at the Rhode Island Secretary of State's Office. This regulation will also be available online at the Division of Taxation's website and on the Rhode Island Secretary of State's website.

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SUBCHAPTER 00 - GENERAL ADMINISTRATION

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