

State of Rhode Island - Division of Taxation

Electronic Filing for Paid Preparers

Regulation

ELF 09-01

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RULE 1. PURPOSE

This regulation implements 44-1-31.1 of the Rhode Island General Laws. This Chapter grants the Tax Administrator the authority to require paid preparers to file personal and business tax returns electronically with the Division of Taxation.

RULE 2. AUTHORITY

This regulation is promulgated pursuant to RIGL 44-1 as amended. These rules have been prepared in accordance with the requirements of RIGL 44-1 and 44-1-31.1.

RULE 3. APPLICATION

The terms and provisions of these rules and regulations shall be liberally construed to permit the Division of Taxation to effectuate the purposes of RIGL 44-1-31.1 and other applicable state laws and regulations.

RULE 4. SEVERABILITY

If any provision of this regulation or the application thereof to any person or circumstances, is held invalid by a court of competent jurisdiction, the validity of the remainder of this regulation shall not be affected thereby.

RULE 5. DEFINITIONS

- (a) “Electronically” means, with respect to a Rhode Island Tax Return, filing that return by computer transmission or by employing other technology specified by the Tax Division.
- (b) “Eligible Tax Return” means any Rhode Island Tax Return outlined in the most recent version of Publication RI-1345.
- (c) “Paid Preparer” means any person who prepares for compensation, or who employs one or more persons to prepare for compensation, any Rhode Island Tax Return required by RIGL Title 44 or any claim for refund of tax imposed by RIGL Title 44.
- (d) “Rhode Island Tax Return” means any tax return (and any application for extension of time to file such return) required under the Rhode Island General Laws to be filed with the Tax Division.
- (e) “Tax Division” means the Rhode Island Division of Taxation.

RULE 6. ELECTRONIC FILING MANDATE

- (a) Effective January 1, 2009 any Paid Preparer who filed more than one hundred (100) Rhode Island Tax Returns during the previous calendar year must file all eligible Tax Returns electronically.
- (b) If a person employed by a Paid Preparer or a single office of a Paid Preparer files 100 returns or less, but the total of all tax returns filed from multiple offices is more than 100, all eligible Tax Returns prepared by that Paid Preparer are required to be filed electronically.

RULE 7. PREPARER PENALTY

If a Paid Preparer fails to abide by the Electronic Filing Mandate in accordance with Rule 6, or otherwise causes clients’ Rhode Island Tax Returns to be filed falsely or improperly, the Tax

Administrator may, after a hearing to show cause, preclude such preparer from preparing and filing Rhode Island Tax Returns with the Tax Division.

RULE 8. AUTHORITY TO WAIVE THE ELECTRONIC FILING MANDATE

The Tax Administrator is authorized to waive the electronic filing mandate in Rule 6, in a given year, for a Paid Preparer who can show that filing electronically will cause undue hardship. Waiver requests should be sent to the following address:

Rhode Island Division of Taxation
Tax Administrator
One Capitol Hill
Providence, RI 02908

The waiver request must include the name of the paid preparer and a detailed explanation why filing electronically will cause undue hardship. The waiver shall be valid for a single tax year.

RULE 9. EFFECTIVE DATE:

This Regulation shall take effect as of January 1, 2009.

DAVID SULLIVAN
TAX ADMINISTRATOR

DATE: