

~~State of Rhode Island -- Division of Taxation  
Sales and Use Tax  
Regulation SU 87-32~~

~~Deadlines -- Weekends and Holidays -- Filing by Mail~~

~~(A) "Deadlines" Falling on a Weekend or Holiday~~

~~If the last day prescribed by law for performing any act including the filing of any return, report or statement, falls on Saturday, Sunday, or a legal holiday, the act will be timely if it is performed on the next day which is not a Saturday, Sunday or a legal holiday.~~

~~The term "legal holiday" means a legal holiday in the State of Rhode Island.~~

~~(B) Timely Mailing as Timely Filing~~

~~Any return, report, statement or document which must be filed on or before a particular date is, in effect, regarded as having been timely filed if it is delivered by mail and the postmark (or date of registration or certification) is timely.~~

~~R. GARY CLARK  
TAX ADMINISTRATOR~~

~~DATE: May 1, 1987~~