

# **State of Rhode Island - Division of Taxation**

## **Sales and Use Tax**

### **Regulation SU 87-16**

#### **Cancellation and Amendment of Sales Tax Permit or of a Certificate of Authority to Collect the Use Tax**

The original permit or certificate of authority will be cancelled and must be surrendered in the following cases:

- (a) When a business is discontinued.
- (b) When a business is transferred to new owners or leased.
- (c) When an unincorporated business is changed to a partnership, or when a partnership changes members.

In the above cases, where the business is to be continued, but under a different form of ownership (under heading b and c) a new application must be made, and a new permit or certificate of authority will be issued.

The original permit or certificate of authority will be continued, but must be corrected in the following cases:

- (a) Change of business or trade name (but no change in ownership).
- (b) Change of business location, or of mailing address.

In the above cases, the original permit or certificate of authority should be returned to the Tax Division for correction, but the same registration number will be reissued, and a corrected permit or certificate will be given the registrant without further application.

**R. GARY CLARK**  
**TAX ADMINISTRATOR**

**DATE: May 1, 1987**