

TX1 Personal Income Tax

TX1.1 Personal Income Tax Returns

Personal income tax returns are annual filings, which include information on adjusted gross income, deductions, exemptions, credits, taxable income, income tax, withholding and payments for residents of the state of Rhode Island. The returns ensure collection of state taxes from individuals and provide for the return of overpayments to these same individuals.

a) Personal Income Tax Returns

May include, but are not limited to, the following forms:

RI-1040 Resident Individual Income Tax Return
RI-1040NR Nonresident or Part-Year Resident Income Tax Return
RI-1040H Property Tax Relief Claim
RI-1040X Amended Return
RI-1041 Fiduciary Income Tax Return for Estates & Trusts
RI-1040 Federal Audit Change

Retention: Retain five (5) years.
(Two years on file at Taxation Division, then three years at Record Center.)

b) Partnership Income Information Return

Partnership income information returns, currently designated as Form RI-1065, are annual filings of partnerships that have any income derived from Rhode Island sources.

Retention: Retain five (5) years.

TX1.2 Payment Documents

Payment documents are the remittance forms that accompany tax receipts. These documents demonstrate that taxpayers have paid all the taxes that were due from them.

Payment documents may include, but are not limited to, the following forms:

RI-1040ES Resident and Nonresident Estimated Payment Coupon
RI-1040V Resident Return Payment Voucher
RI-1040NR-V Nonresident Return Payment Voucher
RI-1041ES Estimate Payment Coupon for Trusts and Estates
RI-4868 Application for Automatic Extension
RI-2688 Application for Additional Extension of Time to File Tax Return
RI-8736 Automatic Extension for Partnership/Fiduciary
RI-8800 Additional Extension for Partnership/Fiduciary
Bill Pay Voucher
Collections Pay Voucher

Retention: Retain five (5) years.

TX1.3 Nonresident Real Estate

Nonresident real estate forms are used to document the income tax due on the capital gain from the sale of real estate by a nonresident of Rhode Island. Nonresident real estate records may include, but are not limited to, the following forms:

RI 71.3 Residency Affidavit
RI 71.3 Nonresident Election of Gain
RI 71.3 Certificate of Withholding Due
RI 71.3 Remittance Form
RI 71.3 Discharge of Lien
RI 71.3 Intent to File Notice of Sale
RI 71.3 Notice of Sale
NRWHXMPT Affidavit of Exempt Seller

Retention: Retain five (5) years.
(Two years on file at Taxation Division, then three years at Record Center.)

TX1.4 Income Tax Correspondence

The Division of Taxation corresponds with taxpayers when additional information is needed for forms to be completed properly and for the proper amount of tax to be collected.

a) Letters Awaiting Reply

Letters sent to taxpayers requesting additional or missing information. Examples include requests for missing W2 forms or copies of sections of taxpayers' Federal income tax returns.

Retention: Retain ninety (90) days after receipt of taxpayer response.

b) Income Tax Correspondence – Responses to Taxpayer Inquiries

Copies of letters sent to individual taxpayers in response to the individuals' questions or concerns.

Retention: Retain six (6) years.

TX2 Corporation Tax

TX2.1 Corporation Tax Returns

A Corporate Tax Return is an annual filing, which includes gross receipts, deductions for expenses, tax credits, taxable income, and receipts. Corporate tax returns may include, but are not limited to, the following:

RI-1120C Business Corporation Tax Returns for "C" Corps
RI-1120S Business Corporation Tax Returns for "S" Corps
RI-1120X Amended Corporation Tax return
T-70C Supplemental Business Corporation Tax Return
T-71 Insurance Company Gross Premiums Tax
T-71A Surplus Line Broker Return of Gross Premiums
T-72 Public Service Corporation Gross Earnings Tax Return

T-74BE Banking Institution Excise Tax Return
T-86 Rhode Island Bank Deposits Tax
Schedule S Computation of Tax for "S" Corp. at 9% rate
Associated correspondence - Correspondence with regards to tax returns, which stays with the return.

Retention: Retain six (6) years.
(Two years on file at Taxation Division and four years at Record Center.)

TX2.2 Payment Documents

Payment documents are the remittance forms that accompany corporate tax receipts. The forms used to submit payments may include, but are not limited to, the following:

RI-7004 Extension Request
RI-1120V Payment Voucher
RI-1120ES Estimated Tax Return
T69-ESBD Declaration of Bank Deposits Estimated Tax
T69-ESBE Declaration of Banking Institution Excise Estimated Tax
T69-ESINS Declaration of Gross Premium Insurance Estimated Tax
T69-ESPS Declaration of Public Service Corporation Estimated Tax
T69-ESSLBDEC Declaration of Surplus Line Brokers Estimated Tax

Retention: Retain six (6) years.
(Two years on file at Taxation Division and four years at Record Center.)

TX2.3 Corporation Tax Correspondence

This documentation includes applications from taxpayers for Letters of Good Standing, letters to taxpayers and tax preparers requesting additional information, and taxpayer responses to these requests. This correspondence may include, but is not limited to, the following:

Good Standing, Request for Letter of Good Standing (for profit)
Good Standing, Request for Letter of Good Standing (non-profit)
Qualifying Corp, Application for Election As A Qualifying Corporation
General correspondence - Correspondence relating to Letter of Good Standing.

Retention: Retain four (4) years, plus ninety (90) days.
(Ninety days at Taxation Division and four years at Record Center.)

TX3 Estate Tax

TX3.1 Estate Tax Returns

Taxes are applied to the estates of all decedents who resided in Rhode Island or owned property in the state as per RIGL §44-23-38. The files include forms that reflect the value of the estate. Form 100 is used for estates valued at less than \$675,000 and Form 100A is used for estates valued at more than \$675,000. Supporting documents may include, but are not limited to, death certificates, lien discharges, transfer waivers, analyses of Business

values, appraisals of real estate, copies of Federal Estate Tax returns, and indexes. All cases are filed in numerical order - number assigned by the section.

a) Estates Cases

Retention: Retain twenty (20) years.
Note: Amended October 2008

b) Gift Tax Files

Retention: Retain fifteen (15) years.

TX4 Excise Tax

TX4.1 Alcoholic Beverage

Taxes are collected on all alcoholic beverages manufactured, rectified, blended or reduced for sale in this state. Also, taxes and fees are reported for the importing of beverage from outside this state. The files may include, but are not limited to, the following records:

ABF1 Alcoholic Beverage Import Service Fee Return
ABF2 Alcoholic Beverage Manufacturing Tax Return
Alcoholic Beverage Tax Refund

Retention: Retain three (3) years.
(At Taxation Division.)

TX4.2 Auto Rental Surcharge

A 6% surcharge is applied to all rentals of private passenger motor vehicles designed to transport 15 or fewer passengers that are rented without a driver. The surcharge is applied to the first 30 consecutive days only, but not subject to long-term leases. The files may include, but are not limited to, the following records:

ARS-DEP Automobile Rental Surcharge Deposit Return
ARS-DEP Automobile Rental Surcharge Reconciliation Return

Retention: Retain three (3) years.
(At Taxation Division.)

TX4.3 Beverage Container Tax

A tax of 4 cents per case is imposed on each case of beverage containers sold by a beverage wholesaler (including any brewer, manufacturer, or bottler) to a beverage retailer or consumer in this state. Refillable and reusable beverage containers are exempt. The forms in this series may include, but are not limited to, the following:

Bct-1 Beverage Container Tax Return
Refund of Beverage Container Tax Return

Retention: Retain three (3) years.
(At Taxation Division.)

TX4.4 Cigarette Tax

An excise tax is imposed on each cigarette and on each sheet of cigarette rolling paper sold or held for sale within this state. Payment of the tax is evidence by affixing the tax indicia to the bottom of the package. Distributors purchase indicia stamps for stamping the packages. An annual fee is imposed for distributors who affix tax stamps in addition to those distributors who do not affix tax stamps. An excise tax is imposed on all smokeless tobacco, cigars and pipe tobacco products sold or held for sale by distributors in this state. Every distributor engaging in business of selling tobacco products in this state is required to secure a license from the Tax Administrator.

a) Tax Files

These files may include, but are not limited to, the following forms:

CRP-NR Monthly Report of Non Resident Cigarette Rolling Paper Distributors
T-11 Requisition for Cigarette Tax Stamps
T-11-A Requisition for Cigarette Rolling Paper Stamps
T-18 Monthly Report for Non-Resident Cigarette Distributor
T-29 Refund of Cigarette Tax
RCFT Retail Cigarette Floor Stock Tax Return
WCFT Wholesale Cigarette Floor Stock Tax Return
Monthly Report of Tobacco Products Tax Return

Retention: Retain three (3) years.
(At Taxation Division.)

b) Licenses

These files may include, but are not limited to, the following forms:

T-152 Application for Cigarette Dealer's License
T-154 Application for Cigarette Dealer's License (Vending Machines)

Retention: Retain for life of License.

TX4.5 Hard to Dispose Material Tax

A hard-to-dispose material tax is imposed on lubricating oils, antifreeze, organic solvents and tires. Every hard-to-dispose material wholesaler, whether located in this state or not, is required to charge and collect the tax from its customers. Every hard-to-dispose material retailer selling, using, or otherwise consuming hard-to-dispose material in this state is liable for the tax. Permits are required to collect this tax.

a) Tax Files

These files may include, but are not limited to, the following forms:

HTDT-3 Hard-to-Dispose Tax Return (Wholesale)
HTDT-4 Hard-to-Dispose Tax Return (Retail)
HTDT-5 Refund of Hard-to-Dispose Material Tax

HTDT-6 Hard-to-Dispose Material Consumer's Tax Return

Department of Revenue

Division of Taxation

Records Retention Schedule

Approved June 2006

Retention: Retain three (3) years.
(At Taxation Division.)

b) Permit Applications

HTD-T-2 Application for Permit to Collect Hard-To-Dispose Material Tax

Retention: Retain for life of License.

TX4.6 International Fuel Tax Agreement

IFTA was formed as a compliance compact between member states and Canadian provinces to promote uniformity in motor carrier fuel use reporting. Fundamental to the agreement is the concept of “base stating”. Base stating allows a motor carrier to be licensed in one state for the purpose of fuel tax reporting, rather than filing in every state in which the carrier operates. In regards to this mandate, Rhode Island began implementing IFTA on July 1, 1996. This supersedes the Rhode Island Fuel Use Tax Law.

a) License Applications

These files may include, but are not limited to, the following forms:

IFTA-1 International Fuel Tax Agreement (IFTA) License Application

IFTA-2 International Fuel Tax Agreement (IFTA) Additional Decals Requisition

Retention: Retain for life of License.

b) Quarterly Returns

Includes IFTA-105, which serves as the International Fuel Tax Agreement (IFTA) Quarterly Return as of 2004.

Retention: Retain six (6) years.
(Four year on file at Taxation Division and two years at Record Center.)

c) Refunds

Includes International Fuel Tax Agreement Refund (Quarterly and audits).

Retention: Retain three (3) years.
(At Taxation Division.)

TX4.7 Litter Permit

All persons, corporations or other business entities selling or offering for retail sale, food or beverage for immediate consumption and/or packaged food or beverage for sale on a take out or to go basis are required to obtain a litter control participation permit. When issued, the permit will run on a calendar year basis. The series contains applications for Litter Control Participation permits.

Retention: Retain three (3) years.
(At Taxation Division.)

TX4.8 Materialman

Retailers of tangible personal property must remit tax on the entire amount of the gross receipts from a transaction on the return for the period in which the transaction takes place. The "pay when paid" provision allows certain retailers of building materials an exception to this general rule, which became effective January 1, 2003. A materialman, for purposes of the "pay when paid" provision, is a retailer of lumber and building supplies to contractors to be used in the construction, erection, alteration, repairing of buildings or other structures, and whose lumber and building materials comprise at least 50% of their total sales. These files include, but are not limited to, this form:

AMP Application for Materialman to Remit Sales Tax Under the "Pay When Paid" Method

Retention: Retain three (3) years.
(At Taxation Division.)

TX4.9 Motor Fuel

Taxable fuels include gasoline, diesel, liquid propane and other volatile and inflammable liquids used or suitable for use for operating or propelling motor vehicles. The tax is imposed upon a registered license distributor who must obtain a surety bond, and filed with this division. The distributor must file a monthly tax return on or before the 20th day of the month following the close of each calendar quarter.

a) Motor Fuel Distributors

May include, but are not limited to, the following forms:

EPRF-1 Environmental Protection Regulatory Fee Quarterly Return

MFT-1 Motor Fuel Distributor Monthly Tax Report

T-12 Motor Fuel Special Distributor Monthly Tax Report

UORF-1 Uniform Oil Response and Prevention Fee Monthly Return

Retention: Retain six (6) years.
(Three years on file at Taxation Division and three years at Record Center.)

b) Motor Fuel Carriers

Including, but not limited to:

T-59 Refund of Motor Fuel Tax

T-90 Monthly Report of Motor Fuel Carriers

Monthly Report of Motor Fuel Export Permittee

Retention: Retain three (3) years.
(At Taxation Division.)

c) Applications and Bond Forms

Including, but not limited to:

Motor Fuel Distributor Application and Bond Form

Motor Fuel Export Permit Application and Bond Form

Department of Revenue

Division of Taxation

Records Retention Schedule

Approved June 2006

Retention: Retain for the active life of the distributor.

TX4.10 Pari Mutual Betting Tax

The licensee of a dog track pays the state a tax at the rate of 7% of the amounts contributed to the mutual pool and 1/2 the breakage to the dime. The licensee must pay 4% tax on Simulcast wagered in addition to the above. These files may include, but are not limited to, the following:

Pari-Mutual Betting and SimulcasTax-Burrillville Racing Association
Pari-Mutual Betting and SimulcasTax-Newport Grand Jai Alai, LLC

Retention: Retain three (3) years.
(At Taxation Division).

TX4.11 Real Estate Conveyance Tax

Tax is imposed on each deed, instrument, or writing by which any lands, tenements, or other realty sold shall be granted, assigned, transferred, or otherwise conveyed to, or vested in, the purchaser or purchasers, when the consideration paid exceeds one hundred dollars (\$100.00). In the absence of an agreement to the contrary, the tax shall be paid by the grantor (seller). These files may include, but are not limited to, the following forms:

CVYT-1A Real Estate Conveyance Tax Return
CVYT-1B Itemized Real Estate Conveyance Transactions (attached)
CVYT-1C Itemized Mobile and Manufactured Home Conveyances (attached)

Retention: Retain three (3) years.
(At Taxation Division.)

TX4.12 Sales/Use Tax

Anyone who purchases a vehicle from other than a licensed dealer will be assessed sales tax on the NADA book value or purchase price whichever is higher. Taxpayer may appeal within (30) days and submit refund claim.

Under Rhode Island Sales & Use Tax law, Section 44-19-26 set up provision for refunds authorized by the Tax Administrator to any person entitled under the provisions of Chapter 18 and 19. However, that no refund shall be allowed unless a claim is filed with the Tax Administrator within three (3) years from the fifteenth day after the close of the month for which the overpayment was made. All motor vehicles transactions that are processed at the various branches are maintained and filed by Julian dates.

a) Refund Claims

These files may include, but are not limited to, the following:

C-Ref-Su Claim for Refund-Sales & Use Tax on Casual Purchase of Motor Vehicle
Claim for Refund Sales or Use Tax

Retention: Retain three (3) years.
(Two years on file at Taxation Division and one year at Record Center.)

b) Motor Vehicles Sales Forms

May include, but are not limited to, the following forms:

Department of Revenue

Division of Taxation

Records Retention Schedule

Approved June 2006

T-333 (Green) Motor Vehicle Sales - Exempt Card (Pawtucket & Branches)

T-334 (White) Motor Vehicle Sales (Pawtucket & Branches)

T-336 (Blue) Motor Vehicle Sales (Pawtucket & Branches)

All three copies are Batch and filed by Julian Dates.

Retention: Retain six (6) years.
(Six to nine months at Taxation Division, balance of period at Record Center.)

TX4.13 Transient Parking – Warwick Airport

Pursuant to Section 1-6-2 of RIGL, every person, partnership, corporation, etc., providing “transient parking” in the Warwick Airport Parking District must file a monthly return and remit 5% surcharge on transient parking receipts. These files may include, but are not limited to, the following:

TPO-1 Annual Application for Permit-Warwick Airport Parking District

TPO-3 Surcharge on Transient Parking-Warwick Airport Parking District monthly return

Retention: Retain three (3) years.
(At Taxation Division.)

TX4.14 Excise Tax Correspondence

This documentation includes letters in response to e-mail and letters from taxpayers requesting letter rulings regarding tax laws and regulations regarding all areas of the Excise Tax Section.

Retention: Retain six (6) years.
(At Taxation Division.)

TX5 Collections

TX5.1 Sales Tax

A sales tax return (T-204) is a filing submitted monthly or quarterly by a business for taxes collected for payment to the state of Rhode Island on items sold by the business submitting the return. The types of returns kept on file are: regular returns, corrections/bills, long sales batches, billings, meals and beverage, and hotel tax.

Retention: Retain seven (7) years.
(One year at Collections area batch room, six years at the Record Center.)

TX5.2 Withholding Tax

Withholding tax returns are used by employers to remit the Rhode Island withholding tax withheld from employee pay on a monthly or quarterly basis. These returns (form 941) are kept on file at the Collections area batch room for approximately one year. The types of batches kept are short returns, corrections, billings and long returns.

Retention: Retain six (6) years.
(One year at Collections area batch room, five years at the Record Center.)

TX5.3 Liens

A lien is placed on a person and/or business when that individual/business owes a sizable tax amount to the state and has not made an attempt to satisfy the monies owed.

Retention: Permanent.

TX5.4 Write Off Cards

A write-off card is used for a taxpayer who owes income tax prior to the tax year 2000. The income tax balances are not on the income tax computer system.

Retention: Retain six (6) years.

TX5.5 Collection Stop Cards

A collection stop is placed against a person for taxes owed such as: sales, withholding, fuel, cigarette and/or income tax associated with a business.

Retention: Retain until paid.

TX5.6 Liquor Licenses

All establishments in RI serving and/or selling alcoholic beverages require a liquor license. It is renewable on an annual basis and can be transferred.

a) Liquor license files

Retention: Retain three (3) years.

b) Renewal files

Retention: Retain four (4) years.

c) License transfers

Retention: Permanent.

TX5.7 Bankruptcies

A bankruptcy record is created when a taxpayer and/or business owe an outstanding debt to the Taxation Division and they have filed for bankruptcy protection. During the time the bankruptcy is active, the taxpayer or business is protected from having tax refunds confiscated to pay on outstanding balances.

Retention: Retain three (3) years after case is closed or discharged.

TX5.8 Time Pay Agreement

A time pay agreement is a voluntary agreement set up between the Taxation Division and the taxpayer to pay off back taxes. This can be for a business or for personal taxes.

Retention: Permanent.

TX5.9 Levy

A levy is an involuntary garnishment of wages and/or bank accounts after all attempts to collect the monies owed from the taxpayer have failed.

Retention: Retain six (6) years after final settlement.

TX5.10 NSF Checks

NSF checks are non-sufficient fund checks that are returned by the bank. These checks are payments of RI taxes. These checks are assigned to the collection section for pursuing payment.

Retention: Retain until check is made good, then return to taxpayer.

TX5.11 Show Cause Hearing

A Show Cause hearing is a hearing to revoke someone's sales permit. May include, but is not limited to, depositions, information on licensee, and correspondence.

Retention: Retain seven (7) years after closure.

TX5.12 Leasing Company Application

Certificates of good standing are issued to payroll leasing companies that handle withholding taxes. The series may include, but is not limited to, the actual certificates, application forms, licensing records and correspondence.

Retention: Retain four (4) years.
(In collection area.)

TX5.13 Mobile Home Park Applications

Certificates of good standing are issued to mobile home parks to maintain their tax-exempt status. The series may include, but is not limited to, the actual certificates, application forms, and correspondence.

Retention: Retain four (4) years.
(In collection area.)

TX5.14 (DEPCO) Banking Crisis

These records are liens owed from the banking crisis in Rhode Island. This crisis was caused by the collapse of RISDIC (Rhode Island Share & Deposit Indemnity Corporation). The institution insured depositors' accounts in the various Credit Unions and Savings & Loans Associations.

Retention: Refer to schedule approved for DEPCO while it was still in existence.
(Schedule approved June 2001 and amended August 2003.)

Department of Revenue

Division of Taxation

Records Retention Schedule

Approved June 2006

TX5.15 (OIC) Offer in Compromise

Proposals made by taxpayers for the settlement of taxes owed to the State of Rhode Island.

Retention: [Retention period to be determined. The Auditor General states, “*Since these files involve compromise of a tax debt to the state, I feel a more definitive and consistent retention period should be established. At a minimum, these files should be kept for a defined period after completion of the payment plan.*”]

TX5.16 Amnesty Program

Program that allowed taxpayers to file and pay delinquent taxes. Penalty was waived if all requirements were met. Payment batches under this program were filed with the Sales, Withholding, Corporation or Income tax returns.

Retention: Retain twenty (20) years.

TX6 Accounting/Processing

TX6.1 Registration Section Records

This section processes various licenses and permits. Records in this series may include, but are not limited to, the following forms:

BAR Business Application and Registration

MFT-21-1 Filling Station License

SP-2 Promoter's License

Temporary retail permit for Promoter shows

T153-A Cigarette Vending Machine License

T151-A Cigarette Dealers License

Flea Market Licenses - yearly, 90 day, 30 day and no taxable sales

Retention: Permanent.

TX6.2 Electronic Funds Transfer (EFT) Section Records

These records document tax filings and electronic transfers of funds. They may include, but are not limited to, ACH (Automated Clearing House) Credit, ACH Debit, Portal and Charge Card transmission files (electronic), and copies of daily voucher and treasury express reports (electronic).

a) Funds Transfers

Retention: Retain six (6) years.

b) Paper Copy of Transmission Reports from the Computer Center

Retention: Retain two (2) years.

c) Paper Copy of Kickout Batches from Transmission Reports from the Computer Center

Department of Revenue

Division of Taxation

Records Retention Schedule

Approved June 2006

Retention: Retain two (2) years.

TX6.3 Accounting Section Records

This section produces and maintains documentation pertaining to receipts, adjustments, refunds, charges, transfers billings and accounts receivable of the non-mainframe taxes. This documentation includes, but is not limited to control and subsidiary reports of non-mainframe taxes and journal entries and vouchers with backup documentation.

a) Reconciliation and Year End Statements

Retention: Permanent.

b) All other records

Retention: Retain six (6) years.
(In house.)

TX6.4 Cashier's Section Records

The Cashier's Section is responsible for the collections and receipts of monies from taxpayers' returns. The files may include, but are not limited to, the following records:

Cash register tapes

Copy of receipt vouchers

Copy of Check tapes used in deposit

Bank correction documentation

Armored car logbook

Cigarette Stamp sales log book

Retention: Retain three (3) years.
(In house.)

TX6.5 Data Entry Section Records

The Data Entry Section enters data on taxpayers' records through computer terminals.

a) Data

Includes data entry statistics, log sheets, batch detail, and exception reports.

Retention: Retain three (3) years.
(In house.)

b) Transaction History (daily, yearly, and taxpayer max online)

Retention: Retain ten (10) years.
(In house.)

TX6.6 Mail Room Section Records

The Mail Room Section processes mail, opens and sorts batch returns and processes receipts. The files include batch transmittal and batch sheets.

Retention: Retain two (2) years.
(In house.)

TX7 Field Audit

TX7.1 Audit Reports

An audit report is a completed audit of a taxpayer that includes all work papers and a written report.

a) Uncontested Cases

Retention: Retain five (5) years.
(On file at the Taxation Division.)

b) Contested Cases

Contested cases are audits that have been appealed. The reports of these audits must be segregated from the uncontested cases.

Retention: Retain five (5) years or until contested matter is closed, whichever is later.

TX7.2 Exempt Organization Files

Organizations or individuals that may qualify for an exemption under the sales tax statutes apply for an exemption number from the Division of Taxation. These files contain applications for exempt certificates, along with supporting documents. If granted, a copy of the certificate is included. If denied, a copy of the denial letter is in the file.

a) Non-profit and Charitable Organization Exemptions Granted and Active

Retention: Permanent.

b) Non-profit and Charitable Organization Exemptions Cancelled, Withdrawn, or Denied.

Retention: Retain three (3) years.
(Onsite.)

c) Farmer Exemptions Approved

Retention: Permanent.

d) Farmer Exemptions cancelled, withdrawn, or denied

Retention: Retain three (3) years.

e) Artist Exemption Files

Artists that may qualify for an exemption under the sales tax statutes apply for an exemption number from the Division of Taxation. This file contains applications from artists for the exemptions, along with supporting documents. If granted, a copy of the certificate is included. If denied, a copy of the denial letter is in the file.

Retention: Permanent.
(Onsite.)

TX7.3 Economic Development Project Files

This series documents projects designed for economic development. They may include, but are not limited to, copies of Economic Development Agreements, and ground leases.

Retention: Retain three (3) years after completion of project.

TX7.4 Non-resident Contractor Files

Contractors that are not residents of Rhode Island have to file specific documents for work performed in the state. This file contains back up for non-resident contractor audit with supporting documents with clearance letter of no tax due.

Retention: Retain three (3) years after completion of the project

TX7.5 T 205 Use Tax Returns

These forms are used by persons or businesses liable for use tax on the purchase of tangible personal property.

Retention: Retain six (6) years.

TX7.6 Correspondence Files

Contains letters in response to e-mail and letters from taxpayers requesting various types of information.

Retention: Retain three (3) years.
(Onsite.)

TX7.7 Back-up Material for Tax Expenditure Report

This file contains various detail reports with supporting documents relating to exemption, tax exempt and tax preference items with cost to state on having these tax exemptions.

Retention: Retain four (4) years.
(Onsite.)

Note: The Annual Tax Expenditure Report is retained permanently under the General Records Schedule.

TX7.8 Back-up Material for Fiscal Notes

This file contains fiscal notes from House and Senate bills introduced by the legislators.

Retention: Retain four (4) years.
(Onsite.)

TX7.9 Administrative Files

It is the responsibility of agents to conduct field audits. The files they create include, but are not limited to, agent itineraries, agent daily reports, agent monthly reports, and agent status of assignment reports. These are documents prepared by field agents on daily and monthly basis. These reports are turned in to supervisors.

Retention: Retain two (2) years.
(Onsite.)

TX7.10 Audit Statistical Reports

This series contains statistical reports of audits. They document the work of the field Audit Section.

Retention: Retain six (6) years.
(Onsite.)

TX8 Legal

TX8.1 Case files

These files contain records of all closed administrative hearings or court cases with all back-up documents. Among the types of cases involved are closed collections cases, closed administrative hearing files, closed district court (DeNovo) appeal files, closed Supreme Court files, closed Superior Court files, and closed Federal Court files. They may include, but are not limited to, pleadings, motions, objections, discovery, transcripts, legal briefs, depositions, affidavits, audit workpapers, and correspondence.

a) Routine cases

Retention: Retain three (3) years after case closed.

b) Landmark cases

Landmark cases are decisions issued by the Rhode Island Supreme Court or any Federal court whereby the court reached and ruled on the merits of a legal question postured before

it. Such questions may include, but are not limited to, the validity of a statute or regulation, the interpretation and application of a statute or regulation, pronouncements regarding rules of evidence or procedure, or rulings on jurisdictional issues.

Retention: Permanent.

c) Hearings

These hearings concern contested tax matters, with all supporting documents.

Retention: Retain three (3) years after case closed.

d) All other records and correspondence

Retention: Permanent.

TX9 Tax Administrator

TX9.1 Rulings

Files regarding Letter rulings as relating to various tax laws and regulations

Retention: Permanent.

TX9.2 Regulations

Files regarding various areas on tax regulations, also contain documents for the promulgation of regulation concerning Rhode Island taxes. May include, but are not limited to, legislative proposals promulgating changes in laws, and correspondence.

Retention: Permanent.

TX10 Certificates of Records Destruction

Certification of Records Destruction forms (PRA 003) signed by the authorized agency official and submitted to, and signed by, the State Archivist/Public Records Administrator. Certificates authorize the disposal of records listed in this and other applicable schedules. RIGL §38-1-10, 38-3-6(j), 42-8.1-10.

Retention: Permanent.