**Rhode Island**

1. **Is penalty abatement available?**
   1. Yes (Waiver)
2. **What is the statute/law that authorizes the state to abate penalties.**
   1. [R.I. Admin. Code 23-1-26:4](23-1-264%20Waiver%20of%20Late%20Filing%20Fines%20-%20For%20Good%20Cause%20Shown.pdf)
   2. [RI: R.I. Gen. Laws § 44-30-81 Notice of deficiency](Statutes__RI__R_I__Gen__Laws___44_30_81_Notice_of_deficiency_.doc)
3. **What is the statute/law/guidance (internal memorandum to employees reviewing PA requests) that outlines what justifies relief?** 
   1. In order to be considered for the voluntary disclosure program, the disclosure applicant must not have been contacted by the Department prior to initiating the disclosure process. Requests for A Voluntary Disclosure should be sent to the Director of Compliance. See the attachments in 2 above.
4. **Is there a specific form that must be filed to request abatement, or does the taxpayer just submit written statement. What needs to be included in the statement if the state does not have a form?**
   1. The Rhode Island Division of Taxation encourages businesses and individuals who are not in compliance with Rhode Island tax laws to come forward voluntarily to pay Rhode Island taxes. See <http://www.tax.ri.gov/misc/voluntary_disclosure.php>
   2. In order for a qualified taxpayer to request to be considered for the voluntary disclosure program:
5. the initial contact should be made through a letter from the taxpayer’s representative. The letter should contain the following information:

* a brief general description of the taxpayer’s activities and its Rhode Island activities
* the terms of the voluntary disclosure the taxpayer is seeking
* the tax type the taxpayer is seeking to disclose
* the principal location (state) of the business and the state of incorporation
* an explanation as to the reason why filings and payments were not made prior;

1. the Tax Division will respond with a letter outlining its position; and
2. at that time the taxpayer can decide whether or not to disclose.
3. **Where and how are the requests submitted?  Can they be made orally over the phone through an authorized POA? Must the submissions be mailed, or can they be faxed?**

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