



State of Rhode Island and Providence Plantations

Department of Revenue
 Division of Taxation
 One Capitol Hill
 Providence, RI 02908-5800

TAX AMNESTY APPLICATION

(General information and instructions on back)

Rhode Island has established a Tax Amnesty Program beginning on September 2, 2012 and ending November 15, 2012. Civil and criminal penalties will be waived for a taxpayer who applies for amnesty during the amnesty period and pays the full amount of tax and seventy-five (75%) percent of interest computed from the original due date to the actual date of payment.

Section I: Type or Print Name, Mailing Address and Tax Identification Number.

Taxpayer name		Social security # or federal identification #	Sales tax permit #
Spouse's name (if joint income tax application)		Spouse's social security #	
Business name (if different from above)			
Mailing address (include apt., office or unit #, if any)			
City, town, or post office		State	ZIP Code
In case additional information is needed, provide a name (if different from the taxpayer listed above) and telephone number where we may reach you weekdays between the hours of 8:30 a.m. and 4:00 p.m.			
		Name	
		() Telephone number	

Section II: Indicate Tax Period, and Amounts Due for Each Period

A	B		C	D	E
Tax type	Period of return		Enter tax amount	Enter interest amount	Enter Total Add Columns C + D
	Beginning	Ending			
1.					
2.					
3.					
4.					
5.					
6.					
Check box <input type="checkbox"/> if you are attaching any continuation sheets to this form.	Totals				
	Total from continuation sheet				
	Original Amount Due				
	Interest at 75%				
Total Amnesty Amount Due					

Section III: Sign this application

Under penalties of perjury, I declare that I have examined this form, including any accompanying returns and schedules, and to the best of my knowledge they are correct and complete. I also declare that to the best of my knowledge I am not under criminal investigation, or a party to any civil or criminal litigation pending in any court of the United States or the State of Rhode Island for fraud relative to any state tax collected by the Tax Administrator.

I apply for the amnesty on the items listed above, and enclose a payment of : \$ _____

Signature of taxpayer or authorized agent	Date
Spouse's signature (if joint income tax application)	Date
Title of authorized agent	
If corporation, signature of authorized officer	Date
Title	

TAX AMNESTY - GENERAL INFORMATION

What is Tax Amnesty?	Tax Amnesty is an opportunity for taxpayers to pay back taxes without penalty or criminal prosecution. It includes tax liabilities for taxable periods ending on or before December 31, 2011.
Who is eligible for Tax Amnesty?	Individual taxpayers, corporations, or other entities which owe any tax imposed by law and collected by the Tax Administrator.
Who is not eligible for Tax Amnesty?	Amnesty will not be granted to taxpayers who are a party to any criminal investigations or to any civil or criminal litigation which is pending in any court of the United States or the State of Rhode Island for fraud in relation to any state tax imposed by any law of the State of Rhode Island and collected by the Tax Administrator.
What taxes are eligible for Tax Amnesty?	All state taxes imposed by the State of Rhode Island and collected by the Tax Administrator.
What is the applicable interest rate?	Interest is to be computed at the rate of twelve percent (12%) annually from the due date to 9/30/2006 and at a rate of eighteen percent (18%) from 10/1/2006 to the payment date.
Where to obtain forms and assistance?	To obtain additional amnesty applications, tax forms or general information, contact the Tax Amnesty Section by calling (401) 574-8650 by visiting the Tax Amnesty website: www.TaxAmnesty.ri.gov or by sending an email to TaxAmnesty@tax.ri.gov . All tax forms are also available on the Tax Division website: www.tax.ri.gov .
How to apply and pay?	You must send in a completed application along with all returns and payment for the entire amount of tax and seventy-five (75%) percent of the interest owed on the eligible returns listed. If payment in full creates a severe hardship, you may apply for installment payments. Any installment agreement based on financial hardship must be approved by the Tax Administrator during the seventy-five (75) day amnesty program and must be paid in full by December 14, 2012. Contact the Tax Amnesty section at (401) 574-8650. Note: Payment must be in the form of a bank check or money order.

INSTRUCTIONS ON HOW TO APPLY FOR TAX AMNESTY

Complete past due tax returns. Amend any incorrect returns by disclosing all unreported tax liabilities.

Section I	Use current information. For personal income tax, enter name and social security number. For joint personal income tax applications also enter information on spouse. For all other taxes enter taxpayer name and applicable tax identification number (social security/employer identification /sales tax permit). For taxes owed by a business, enter the business name. Enter present mailing address. Include name of individual authorized to receive mail if different than the taxpayer name.	Column D	Enter the amount of interest due. Compute interest at the rate of: 12 percent (12%) annually (1% per month) from the due date through September 30, 2006 and 18 percent (18%) annually (1.5% per month) from October 1, 2006 through time of payment. On the Totals line, enter the total interest due from lines 1 through 6. On the Total from Continuation Sheet line, enter the interest due from any additional sheets. Add the two interest amounts together and enter on the Original Amount Due line. Multiply the original interest amount due by 75% (0.75) to get the amount of interest due. Enter that amount on the Interest at 75% line and the Total Amnesty Amount Due line.
Section II	Complete as follows:	Column E	Add tax (Column C) plus interest (Column D) and enter total due. Attach a continuation sheet if additional space is needed. If attaching a continuation sheet, check the box provided.
Column A	Enter type of eligible tax (e.g. cigarette, corporate, employer tax, motor fuel, personal income, sales and use, withholding).		
Column B	Enter the tax period, tax year or date the tax liability was incurred.		
Column C	Enter the amount of tax due from your tax return. On the Totals line, enter the total tax due from lines 1 through 6. On the Total from Continuation sheet, enter the tax due from any additional sheets. Add the two tax amounts together and enter on the Original Amount Due line and the Total Amnesty Amount Due line.	Section III	Sign this application and all attached tax forms. Make bank check or money order payable to "Rhode Island Division of Taxation." Include your social security number or other tax identification number on all payments.

Mail Tax Amnesty application, tax forms and payment to:

Tax Amnesty
RI Division of Taxation
One Capitol Hill
Providence, RI 02908-5800

If you cannot obtain the required tax forms to make a timely filing by November 15, 2012 complete the application making your best estimate of the taxes due, sign the application and enclose payment in the form of a bank check or money order. You will then be furnished with the required tax forms to provide complete information.