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## Rhode Island Division of Taxation Department of Revenue

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# Tax Amnesty 2012



Photo by Matt Maguire

## Frequently Asked Questions

Tax Amnesty Period:  
September 2, 2012, through November 15, 2012

## Tax Amnesty: Frequently Asked Questions

Legislation approved by the General Assembly during its 2012 session, and signed into law by Governor Lincoln D. Chafee on June 15, 2012, authorized a state tax amnesty to run from September 2 through November 15, 2012.

This document provides answers to the following questions about the tax amnesty program:

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**1. What is tax amnesty?**

It's a unique opportunity for you to get a fresh start. File your delinquent returns and pay what you owe in delinquent state taxes – no matter the type of tax. In exchange, the Rhode Island Division of Taxation (“Tax Division”) will waive penalties, reduce the amount of interest normally charged, and agree not to seek civil or criminal prosecution for the taxable period for which tax amnesty has been granted.

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**2. When is tax amnesty?**

The 75-day amnesty window is open from September 2, 2012, through November 15, 2012. File your amnesty application form at any time during that period. (Please see [Question 7](#) for details about filing requirements.)

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**3. To whom does tax amnesty apply?**

Any person, corporation, or other entity subject to any tax imposed by any law of the State of Rhode Island and payable to the State of Rhode Island and collected by the Tax Division.

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**4. What types of delinquent taxes may qualify for the amnesty?**

The law specifically says that the amnesty is available “for all taxpayers owing any tax,” so all state taxes are eligible. The list includes, but is not limited to, personal income tax, corporate income tax, sales tax, use tax, estate tax, unemployment insurance tax, and temporary disability insurance (TDI) tax.

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**5. Which taxable periods are covered by the amnesty program?**

The term “taxable period” for amnesty purposes means any period for which a tax return is required by law to be filed with the Rhode Island Tax Administrator.

This year’s tax amnesty applies for any taxable period that ended on or before December 31, 2011 – regardless of when the payment or the return was due. For example:

- Amnesty covers employer withholding tax for the period ended December 31, 2011 – even though payment was not due until January 31, 2012.
- Amnesty covers personal income tax for the period ended December 31, 2011 – even though final payment was not due until April 17, 2012.

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**6. What's in it for me?**

If your amnesty application is approved:

- You won’t owe penalties;
- The Tax Administrator will reduce the interest rate that applies to your unpaid taxes (including late-payment interest and underestimating interest);
- The Tax Administrator won’t seek civil or criminal prosecution of any taxpayer for the taxable period for which amnesty has been granted;
- Your professional license, driver’s license, motor vehicle registration, or sales tax permit won’t be blocked due to delinquent tax (assuming you’re current on all your state taxes); and
- You’ll have peace of mind.

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**7. What do I have to do to take advantage of amnesty?**

You must file for the tax amnesty in writing. For this purpose, the Tax Division has developed Form 3836, “Tax Amnesty Application.” It is a “fillable form,” so you may fill it in on screen and then print it out. (It cannot be e-filed.) On the form, you must clearly specify the tax type due, the interest amount, and the taxable period for which amnesty is being sought. You must also complete past-due returns for the tax periods involved. File the returns along with your amnesty application form and your payment (by bank check or money order). Mail to the following address:

Tax Amnesty  
Rhode Island Division of Taxation  
One Capitol Hill  
Providence, RI 02908

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## 8. How will interest be computed?

It will be computed from the tax's original due date to the actual date of payment. Rates are those imposed under Rhode Island General Laws (RIGL) § 44-1-7. Following is a partial list of historical interest rates:

Interest rates on underpayments			
From	To	Regular rate	Amnesty rate
01/01/71	05/15/74	6.00%	4.50%
05/16/74	05/31/81	8.00%	6.00%
06/01/81	03/15/82	12.00%	9.00%
03/16/82	12/31/84	20.00%	15.00%
01/01/85	12/31/85	14.75%	11.06%
01/01/86	12/31/86	11.50%	8.63%
01/01/87	12/31/87	9.50%	7.13%
01/01/88	12/31/88	10.75%	8.06%
01/01/89	12/31/89	12.00%	9.00%
01/01/90	12/31/90	12.50%	9.38%
01/01/91	12/31/91	12.00%	9.00%
01/01/92	12/31/92	10.00%	7.50%
01/01/93	12/31/93	8.00%	6.00%
01/01/94	09/30/06	12.00%	9.00%
10/01/06	Present	18.00%	13.50%

Some rates in table are rounded. Contact the Tax Division for detailed figures, including those for years before 1971.

By using amnesty, you can get a sharply reduced rate of interest, saving you money

You may use the table above to help calculate the overall amount of interest you owe. You'll enter that amount on your amnesty application form. You'll also reduce that figure by 25 percent on the amnesty form.

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## 9. Which interest figure do I enter on the form?

The amnesty application form uses what is essentially a two-step process. As a first step, you'll enter the overall amount of interest you owe. You'll then multiply that figure by 0.75 to produce the actual amount of interest you'll be paying for amnesty purposes.

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**10. Can you provide an example of how interest will be computed?**

Ethan is a Rhode Island resident who owes \$1,000 in Rhode Island personal income tax for tax year 2009. The tax was due in mid-April 2010. The rate for that year – and for subsequent years – was 18 percent, which works out to 1.5 percent per month.

So as of August 2012, Ethan owes interest for a total of 28 months. At 1.5 percent per month, interest totals 42 percent. Thus, Ethan owes \$420 in interest. In Section II of his amnesty application form, he enters \$420 in Column D on the “Tax type” line.

However, because of tax amnesty rules, Ethan gets to reduce that figure by 25 percent, or \$105. Thus, Ethan actually owes \$315 in interest. Therefore, in Section II of his amnesty application form, he multiplies his total interest amount of \$420 by 0.75. He then enters \$315 on the line that says “Interest at 75%.”

(To double check his work, Ethan reduces the 18 percent annual interest rate by 25 percent, to 13.5 percent, which he divides by 12 to produce a monthly rate of 1.125 percent. He multiplies that by 28 months to produce a total interest figure of 31.5 percent. And 31.5 percent of \$1,000 is \$315.)

	Without amnesty	With amnesty
Delinquent tax:	\$1,000	\$1,000
Monthly interest rate:	1.5%	1.125%
Number of months	28	28
Total interest due	\$420	\$315

Example is for illustration purposes only and does not include penalties. All interest calculations are approximate and subject to verification – and potential re-calculation – by Tax Division.

By using amnesty, the amount of interest you must pay may be sharply reduced

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**11. What happens if I do not compute the interest correctly?**

The Tax Division will calculate the correct interest and bill you. You will have 15 days to pay the correct interest after the bill is sent. If you fail to pay in a timely manner, amnesty will be denied.

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**12. Can you provide a comprehensive example of how amnesty will work?**

Maria is a resident of Rhode Island during 2010. She failed to file a Rhode Island personal income tax return for tax year 2010 and failed to pay the tax due. (She is not delinquent on any other Rhode Island taxes, for 2010 or for any other year.)

Maria has received notices in the mail about her personal income tax delinquency for 2010, but has not responded.

In addition to the original tax, she owes penalties plus interest.

After learning about Rhode Island’s tax amnesty program, Maria completes a Form RI-1040 for tax year 2010. She also completes Form 3836, “Tax Amnesty Application.”

She signs and dates both forms, then mails them – along with her payment (by bank check or money order).

The Tax Division accepts her application. As a result:

- Maria does not have to pay penalties because the penalties are waived due to amnesty;
- Maria receives a 25 percent reduction in interest under the amnesty;
- Maria can renew her professional and driver’s licenses the next time they come due because she is no longer listed as having a Rhode Island state tax delinquency.

The following table shows Maria’s situation from a financial standpoint:

<b>Tax amnesty saves Maria money</b>		
	Before amnesty	Because of amnesty
Original tax due:	\$ 1,000	\$ 1,000
Failure-to-file penalty:	\$ 250	\$ 0
Failure-to-pay penalty	\$ 80	\$ 0
Accrued interest:	\$ 240	\$ 180
<b>Total amount due:</b>	<b>\$ 1,570</b>	<b>\$ 1,180</b>

Failure-to-file penalty of 5% per month, to a maximum of 25%. Failure-to pay penalty of 0.5% times 16 months equals 8% in this example. Interest is 18% per annum, or 1.5% per month times 16 months in this example.

By using amnesty, Maria saves \$390

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**13. I received a letter in the mail about tax amnesty from the Tax Division. It lists an amount that I owe. Is that the only amount of my Rhode Island tax delinquency?**

Not necessarily.

If you are delinquent on more than one tax type, you may receive more than one letter.

For example, if you are delinquent on personal income tax, and you're also delinquent on corporate income tax, you may receive two separate letters – one regarding your personal income tax delinquency, the other involving your corporate income tax delinquency.

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**14. If I pay what I owe based on the letters I receive from the Tax Division, does that mean I have no further tax delinquency?**

Not necessarily.

The Tax Division keeps its tax records on a number of different systems. So if you are delinquent on multiple tax types, you may get a separate amnesty letter for each. However, because of the way that the Tax Division's systems are configured, there is an outside chance that you may not receive an amnesty letter detailing your delinquency on a particular type of tax. (Please see Question 15 for more information.)

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**15. What if I don't know exactly how much I'll owe?**

Before filing your amnesty form, consider calling the Tax Division's amnesty hotline to make sure you are aware of all of your tax delinquencies. The Tax Division staff can look through the agency's various systems to let you know how much you owe overall. Call the hotline at (401) 574-8650 from 8:30 a.m. to 4:00 p.m. business days.

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**16. Do I have to pay everything in a lump sum?**

You can still qualify for amnesty if you enter into an installment payment agreement for reasons of financial hardship. Qualifying under the hardship provision will be determined by the Tax Division on a case-by-case basis.

Multiple payments will be allowed under an installment agreement, but in no event shall an installment agreement allow for payments beyond December 14, 2012. In other words, all amnesty installment payments must be made by December 14, 2012.

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**17. What if I start paying in installments, then stop?**

If you fail to pay any installment due under the terms and conditions of the installment agreement, amnesty will be revoked, and you will be required to pay the full amount of interest and penalty – and you may be subject to potential civil penalties and criminal charges. (Please see Questions 40 through 44 for more details.)

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**18. Is the tax amnesty open only to Rhode Island residents?**

It is open to any person or any entity anywhere that owes Rhode Island tax. Thus, the tax amnesty is not limited to Rhode Island; it is open to persons and entities in other states and other countries.

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**19. What if I've received a bill or a notice of deficiency?**

In general, you are eligible for tax amnesty if the bill or notice you received is for a taxable period that ended on or before December 31, 2011.

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**20. What if I've been audited – and the audit has been completed but I've not yet been billed?**

You may still be eligible for the tax amnesty.

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**21. Who is not eligible for the Tax Amnesty?**

Amnesty won't be granted if you are under any criminal investigation or are a party to any civil or criminal proceeding, pending in any court of the United States or of the State of Rhode Island, for fraud in relation to any State tax imposed by the law of the State and collected by the Tax Administrator.

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**22. What method of payments will you accept?**

You may pay by certified check, bank check, cashier's check, money order, postal money order, or other such form of payment.

Also, by using Official Payments Corp., you may pay by credit card, in which case a fee will apply (please see next question).

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**23. If I use the credit card option, is there a fee involved?**

Yes, there is a fee. The Tax Division does not receive any portion of the fee. For more information about the credit card option, please see [the credit card section of our website](#), or call Official Payments Corp. at 1-800-272-9829.

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**24. What tax identification number should I enter on my tax amnesty form?**

It depends on the tax for which you are applying for amnesty. You must use the number you normally use on your returns for the tax involved.

- Personal income tax – Social Security number
- Sales and use tax – retail sales permit number
- Corporate tax – federal Employer Identification Number (EIN)
- Withholding tax – federal Employer Identification Number (EIN)
- Employment tax – employer registration number

If you do not have a tax identification number for the type of tax for which you are applying, use your Social Security number.

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**25. How do I obtain prior-year tax forms and an amnesty application form?**

The amnesty application form is available on the tax amnesty program's website: [www.TaxAmnesty.ri.gov](http://www.TaxAmnesty.ri.gov)

Prior-year tax forms are available on the Tax Division's website: [www.tax.ri.gov](http://www.tax.ri.gov)

You may also obtain copies of forms by calling the Tax Division's forms desk at (401) 574-8970, or by visiting the Tax Division's lobby at One Capitol Hill in Providence, diagonally across from the State House on Smith Street. Or you may write the Tax Division to have forms mailed to you. (When writing, please remember to include in your request the tax type and the year or years for which you will be filing.)

Or write: AMNESTY-FORMS REQUEST  
R.I. Division of Taxation  
One Capitol Hill  
Providence, RI 02908

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**26. If I file the amnesty form during amnesty, may I file my returns and/or pay after the period ends?**

Returns and payment should accompany the application during the amnesty period.

However, there are two situations in which the returns and/or the payment due may not accompany the application:

- Inability to obtain and/or complete tax returns in time to apply for amnesty. In this case, you must pay a “best estimate” of the amount due with the application and submit a statement designating the tax and tax periods for which amnesty is requested. You must then obtain and complete the returns and submit them along with a payment for the remaining amount due under amnesty within 30 days of submitting the amnesty form.
- Financial inability to pay the full amount due with the application. In this case, you’ll have to complete an amnesty installment payment agreement. For more information, call the Tax Division’s amnesty hotline at (401) 574-8650.

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**27. Will the Tax Division mail me a confirmation that my amnesty application has been accepted?**

Yes. At some point after your application is accepted and payment processed, you will receive confirmation by mail from the Tax Division.

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**28. Are any local or federal taxes involved in Rhode Island’s tax amnesty?**

No. Only Rhode Island state taxes are involved.

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**29. Can amnesty be revoked?**

Yes. The failure to pay all of the tax and interest due will result in amnesty being revoked. Civil penalties may be imposed and criminal prosecution will no longer be barred.

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**30. If amnesty is denied or revoked, will my payment be refunded?**

No. If amnesty is revoked, the payments received will be applied to open accounts and will not be refunded.

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**31. What can I do if I disagree with a denial or revocation of amnesty?**

You can request a hearing of such denial or revocation. The request must be submitted to the Tax Administrator within 30 days after the date of mailing of the denial or revocation.

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**32. Will my amnesty return(s) be audited?**

Tax returns filed under amnesty are subject to verification and assessment as provided by applicable law.

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**33. Will my tax return information be disclosed to the IRS or other states?**

The information may be disclosed to the extent information received under amnesty is subject to the Tax Division's exchange agreement with the IRS or other states.

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**34. Can I file for amnesty on a tax year that I am appealing or protesting?**

Only if you withdraw your request or your appeal and pay the full amount of the tax and interest at the applicable rate when you file the amnesty form.

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**35. Will any refunds be granted for penalties and/or interest paid prior to amnesty?**

No. Any payment of penalty and/or interest made prior to or during the amnesty period will not be credited or refunded.

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**36. I still owe penalty and interest on previously filed returns. Does the tax amnesty period affect me?**

Yes. To the extent that interest and penalty are due for a taxable period, an amnesty form can be filed with payment of interest only, and the penalty for that taxable period will be waived.

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**37. I have paid all of the tax and interest due. The only amount I owe is for penalty. Am I eligible for amnesty?**

Apply for amnesty; the Tax Division will make a determination.

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**38. I am currently being audited but the audit may not be completed during the amnesty period. Can I file for tax amnesty to avoid any penalties?**

Yes, but only if the audit has been completed and the amnesty application has been filed before the amnesty window closes November 15, 2012 -- and the audit includes a taxable period ended prior to January 1, 2012. (If the audit has been completed but you have not yet received a bill, you can still apply for amnesty.)

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**39. If I am granted amnesty and later my return is audited with additional tax determined to be due, is my amnesty revoked?**

No. However, the audit adjustment will stand on its own and the additional tax due may be subject to the imposition of penalty and full interest. Thus, any return filed under amnesty should be as accurate as possible.

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**40. Can I make installment payments?**

Yes. You can make installment payments – sometimes called “payment arrangements” – if you demonstrate that payment in full would create a financial hardship. For more information, call the Tax Division’s amnesty hotline, at (401) 574-8650. Keep in mind that all installments must be paid by December 14, 2012.

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**41. How do I apply for an installment agreement?**

You must submit a statement certifying your financial hardship. It must accompany your amnesty application and payment. For more information, call the Tax Division’s amnesty hotline, at (401) 574-8650.

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**42. What are the payment terms for an installment agreement?**

In general, you must pay half the amount due upon application, the rest in two equal monthly installments. But the later you file during the amnesty period, the more likely that the intervals between installments will be compressed.

No installment payments under amnesty will extend beyond December 14, 2012. In other words, all installments must be paid no later than December 14, 2012.

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**43. I currently have an installment agreement with the Tax Division's Compliance & Collections Section. Can I apply for amnesty?**

Yes. You can apply for amnesty on the remaining balance as long as you comply with the installment terms of the amnesty program. All installments must be paid on or before December 14, 2012.

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**44. What happens if I fail to pay the amount I owe under amnesty?**

Amnesty will be denied. Civil penalties may be reassessed on the original amount of tax liability. A criminal penalty may be imposed in appropriate cases.

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**45. Can I send in prior-year tax returns and pay the tax and interest due prior to the formal amnesty period?**

Yes. However, amnesty will not be granted until after September 2, 2012. Applications and tax return forms are available and should be used to request amnesty. Returns and payments will be processed using amnesty rules. After September 2, 2012, when your application form is processed and it is determined you fully paid the tax and interest due, amnesty will be granted and your penalty will be waived.

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**46. How can I be sure I am not incriminating myself by sending in tax returns and payments if it turns out I am ineligible for amnesty because I am under criminal investigation?**

You should be sure that you are not under criminal investigation at the time of filing your amnesty application form and returns. If you are under criminal investigation, any and all information on file can be subpoenaed by a grand jury and a court of competent jurisdiction conducting such criminal investigation.

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**47. What if I owe tax or have failed to file returns, but I do not apply for amnesty?**

You'll face all applicable penalties, plus 100 percent of all interest charges. You won't be able to renew your driver's license, professional license, motor vehicle

registration, or sales tax permit. Also, the Tax Administrator may seek civil or criminal prosecution.

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**48. Is there information online about the program?**

Check out our website: [www.TaxAmnesty.ri.gov](http://www.TaxAmnesty.ri.gov)

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**49. What phone number may I call for more information about amnesty?**

Dial our tax amnesty hotline at (401) 574-8650, from 8:30 a.m. to 4:00 p.m. business days.

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**50. Can I e-mail somebody about tax amnesty?**

E-mail us using the following address: [TaxAmnesty@tax.ri.gov](mailto:TaxAmnesty@tax.ri.gov)

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**51. Where does the money go that is raised from the tax amnesty?**

The general rule is that the money goes into Rhode Island's general fund.

However, money collected through the Tax Amnesty involving specific taxes will be deposited into the fund that's directly related to that tax. For example, money collected for the TDI Reserve Fund, Employment Security Fund, Employment Security Interest Fund, Job Development Fund, or Employment Security Reemployment Fund will be deposited in that particular fund.

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**52. Will there be a report issued about the tax amnesty?**

Yes. The Tax Administrator must provide an analysis of the program to the heads of the House and Senate Finance Committees, with copies to the members of the Revenue Estimating Conference. The report is due by January 1, 2013.

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**53. Will the Voluntary Disclosure Program continue during amnesty?**

Yes. The Tax Division's Voluntary Disclosure Program and the tax amnesty are two separate programs.

The Voluntary Disclosure Program runs year-round – and will continue to run during the 75-day tax amnesty.

Under the Voluntary Disclosure Program, the Tax Division encourages businesses and individuals who are not in compliance with Rhode Island tax laws to come forward voluntarily to pay Rhode Island taxes.

If the taxpayer's offer is approved, the taxpayer can avoid penalties. Also, the audit-related "look-back" period may be limited.

The following provides a general summary:

- Under amnesty, penalties and a portion of the interest are waived, but the audit-related look-back is not necessarily limited.
- Under the Voluntary Disclosure Program, no interest is waived, penalties are waived, but the audit-related look-back may be limited.

For more information about the Voluntary Disclosure Program, please [see the Voluntary Disclosure Program section of the Tax Division's website](#):

[http://www.tax.ri.gov/misc/voluntary\\_disclosure.php](http://www.tax.ri.gov/misc/voluntary_disclosure.php)

The FAQs in this document provide only a general summary of the provisions of the Rhode Island Division of Taxation amnesty program. Nothing contained in the FAQs in any way alters or otherwise changes any provisions of the Rhode Island General Laws, regulations of the Tax Division, or formal rulings.