



Rhode Island Division of Taxation

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State of Rhode Island and Providence Plantations

Department of Revenue

Advisory: Top 100 tax delinquents

The Rhode Island Division of Taxation today posted [two lists of tax delinquents](#):

- [A list of the top 100 personal income tax delinquents](#), who owe a combined total of \$12.8 million in tax, penalty, and interest; and
- [A list of the top 100 business tax delinquents](#), who owe a combined total of \$16.8 million in tax, penalty, and interest.

A 2003 state law authorized the Tax Administrator to post online a list of the top 100 delinquent taxpayers who owe the largest amount of state taxes – and whose taxes have been unpaid for more than 90 days following the date the tax was due.

Legislation approved by the General Assembly and signed into law by Governor Lincoln D. Chafee on June 30, 2011, authorized the Tax Administrator to post two separate Top 100 lists: one for personal income tax, the other for business and some related taxes. Today marks the first day in which the two lists have been posted, fulfilling the requirements of the law.

More than 23 states, including Connecticut and Massachusetts, use online lists to help collect unpaid taxes. It is a way to encourage tax delinquents to pay what they owe, come back into compliance with the law, and ease the burden on the overwhelming majority of taxpayers who pay their tax on time, said Rhode Island Tax Administrator David M. Sullivan.

Like all states, Rhode Island relies on tax revenue to provide vital public services – from public safety and transportation to education. “When someone fails to pay the tax that is owed by law, everyone suffers, and honest taxpayers must shoulder an extra burden,” Sullivan said.

By the time a taxpayer’s name appears on the list, the taxpayer has been notified a number of times by the Tax Division requesting payment. The posting thus represents “a last resort, when all other collection efforts have been exhausted,” Sullivan said.

To avoid appearing on the Top 100 lists, many taxpayers pay what they owe, or enter into a reasonable installment agreement, Sullivan said. “We urge taxpayers to come to us early in the process and pay what they owe, or enter into a reasonable installment agreement, so that it doesn’t come to this,” Sullivan said. “If a taxpayer does appear on the list, we stand ready to remove their name if they contact us and pay what they owe or take part in a reasonable installment agreement,” Sullivan said.

Since August, when the Tax Division began notifying taxpayers that their names and other information would appear on the lists, about 145 taxpayers have stepped forward to pay their debts, totaling \$1.56 million in tax, penalty, and interest.

Over the last five years, the Rhode Island Division of Taxation has collected more than \$4.6 million in taxes, penalty, and interest through the Top 100 tax delinquents program.¹

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¹ Figures are for fiscal years 2008 and later. Data for fiscal year 2012 is through October 27, 2011.