



Rhode Island Division of Taxation

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State of Rhode Island and Providence Plantations

Department of Revenue

Advisory: Administrative Decisions now online

The Rhode Island Division of Taxation today began posting Administrative Decisions on its website.

“Administrative Decisions have long been available for public review at the Rhode Island Division of Taxation headquarters. But making them available online is an added convenience for practitioners and taxpayers,” said Tax Administrator David M. Sullivan.

“Harnessing technology to make more information available online is also in keeping with the Rhode Island Department of Revenue’s efforts to increase transparency,” Sullivan said.

[All Administrative Decisions for 2011 are now on the Tax Division's website](#) – listed by case number and by tax type. The Tax Division plans to post new Administrative Decisions shortly after they are issued, and plans to eventually post Administrative Decisions from some prior years.

About Administrative Decisions . . .

Any taxpayer aggrieved by the action of the Tax Division in determining the amount of tax, surcharge, or penalty, may make written request for a formal hearing. The taxpayer is first afforded an opportunity to have a preliminary review. Should the matter not be resolved at that level, it may then proceed to formal hearing under the terms of the state Administrative Procedures Act and regulations.

Final decisions that are issued after such hearings are known as Administrative Decisions. No decision has universal application, for each is based on the facts and circumstances of a particular case. Nonetheless, the decisions offer helpful summaries of key statutes and case law as they relate to Rhode Island tax matters.

By law, the decisions are public information, but taxpayer information cannot be disclosed. As a consequence, the Tax Division posts redacted versions to ensure that they provide no identifiable taxpayer information (such as names and taxpayer identification numbers).

Administrative Decisions do not necessarily represent the final say in a given case. If not satisfied with the results of an Administrative Decision, the taxpayer may appeal to Sixth Division District Court, Providence, R.I. A court decision could affirm, amend, or reverse an Administrative Decision. An Administrative Decision is sometimes called an “Administrative Hearing Final Decision and Order.”
