



State of Rhode Island
DEPARTMENT OF BUSINESS REGULATION
560 Jefferson Blvd- Suite 204
Warwick, RI 02886

Office of Cannabis Regulation – Letter of Good Standing Guidance

Issued: 9/16/2021

This document intends to explain how to obtain a Letter of Good Standing from the Division of Taxation

This guide should not replace a careful review of the Letter of Good Standing Application found here:

http://www.tax.ri.gov/forms/2014/Misc/LOGS_h.pdf

Part 1 – Reminder about Completeness of License Renewal Application

Office of Cannabis Regulation (OCR) **will not** approve a License Renewal Application for the subsequent license term unless the submission includes a **Letter of Good Standing** from the Rhode Island Division of Taxation.

OCR **cannot issue** a renewed license until the Letter of Good Standing is submitted for review and approval.

Part 2 – Frequently Asked Questions regarding the Application for a Letter of Good Standing

- 1) How do I obtain a Letter of Good Standing?
 - An application must be completed, signed, and submitted to the Division of Taxation by the licensee or licensee's CPA and/or appointed representative.
- 2) Where can I get an application for a Letter of Good Standing?
 - There are both printable and fillable versions located here:
<http://www.tax.ri.gov/Letters%20of%20Good%20Standing/index.php>
- 3) Where do I mail the request?
 - Mail all applications to:
Letter of Good Standing
Compliance & Collections
Rhode Island Division of Taxation
One Capitol Hill Providence, RI 02908

- 4) How long does it take?
 - Generally, a Letter of Good Standing request takes **4 weeks** to process. Individual requests may take longer or shorter depending on the individual taxpayer. Failure to provide any required information will delay the processing of your request.
 - **OCR recommends submitting the application at least 30 days prior to your license renewal date.**

- 5) If I bring the request in can I get it the same day?
 - The Division of Taxation does not have walk-in service for letters of good standing.
 - You may drop off your letter of good standing request or any other information requested at the Taxation front desk and it will be processed as quickly as possible.
 - If you have any questions regarding your request, please feel free to contact the Division of Taxation at (401) 574-8941.

- 6) What do I do if the Division of Taxation informs me that they cannot issue a Letter of Good Standing?
 - Please contact OCR as soon as possible and **prior** to your license renewal date.

- 7) How do I contact the Division of Taxation?
 - For any questions on how to complete the application or on the status of your request please contact the Division of Taxation directly:
 - Phone: (401) 574-8941
 - Fax: (401) 574-8915.

- 8) How long is the request good for?
 - Generally, a request is good for **60 days**. Requests that are not issued within 60 days due to the failure to provide all required information and payments will no longer be valid and must be submitted again.

Note for Non-Profit Corporations: Please submit an affidavit (page 6 of the application) with any request for Letter of Good Standing pertaining to a non-profit corporation which has had no filing requirement for Rhode Island Business Corporation Tax because it has had no federal taxable income.