

# **State of Rhode Island - Division of Taxation**

## **Sales and Use Tax**

### **Regulation SU 87-32**

#### **Deadlines -- Weekends and Holidays -- Filing by Mail**

##### **(A) "Deadlines" Falling on a Weekend or Holiday**

If the last day prescribed by law for performing any act including the filing of any return, report or statement, falls on Saturday, Sunday, or a legal holiday, the act will be timely if it is performed on the next day which is not a Saturday, Sunday or a legal holiday.

The term "legal holiday" means a legal holiday in the State of Rhode Island.

##### **(B) Timely Mailing as Timely Filing**

Any return, report, statement or document which must be filed on or before a particular date is, in effect, regarded as having been timely filed if it is delivered by mail and the postmark (or date of registration or certification) is timely.

**R. GARY CLARK  
TAX ADMINISTRATOR**

**DATE: May 1, 1987**