

State of Rhode Island and Providence Plantations
Form T-204R-Annual
 Sales and Use Tax Return - Annual Reconciliation



1812529990101

Name			Account identification number		
Address			For the period ending: 12/31/2018		
Address 2			NAICS code		
City, town or post office	State	ZIP code	E-mail address		

SALES AND USE TAX RETURN TO BE FILED BY SELLERS OF TANGIBLE PERSONAL PROPERTY
 If you file a consolidated Sales Tax Return, list all locations by Rhode Island account identification number.
 If there are more than 10 locations, please attach a separate listing. If you have multiple locations,
 but file individual Sales Tax Returns, you must file a T-204R-Annual for each location.

Have you sold or closed your business?..... Yes If yes, on what date? _____

Before completing lines A through E, complete Schedules A and B on page 2.

A	Total Net Taxable Sales for the period Jan - Dec. NOTE: Line A must equal Net Taxable Sales from pg 2, line 5	A	
B 1	Amount of tax. Multiply line A by 7% (.07).....	B1	
²	MOTOR VEHICLE DEALERS ONLY Sales tax collections from non-residents for the period Jan through Dec.....	B2	
3	Total Tax. Add lines B1 & B2.....	B3	
C 1	Total tax remitted for the period January through December.....	C1	
	2 Prepaid sales tax on cigarettes for the period January through December.....	C2	
³	ROOM RESELLERS ONLY Sales tax paid to hotels	C3	
4	Credit balance (if any) per line D of the 2017 Annual Reconciliation return - Form T-204R	C4	
5	Sales tax due and paid to another state on items included in Schedule A, line 2....	C5	
6	Total Tax Paid. Add lines C1 through C5.....	C6	
D	Line C6 should equal line B3. If line B3 is more than line C6, there is a balance due . Please remit payment to the RI Division of Taxation and send in with this Annual Reconciliation. See instructions for additional information.	D	
E	If line C6 is more than line B3, there is a credit due which will be credited to the 2019 sales tax payments. Note: Taxpayer must submit a "Claim for Refund" form with this reconciliation in order to receive a refund instead	E	

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, it is true, accurate and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Authorized officer signature	Print name	Date	Telephone number
Paid preparer signature	Print name	Date	Telephone number
Paid preparer address	City, town or post office	State	ZIP Code PTIN

May the Division of Taxation contact your preparer? YES

DUE ON OR BEFORE JANUARY 31, 2019

State of Rhode Island and Providence Plantations
Form T-204R-Annual
 Sales and Use Tax Return - Annual Reconciliation



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TOTALS

SCHEDULE A - SALES BY CATEGORY

- 1 a Pet services.....
- b Residential dwelling.....
- c Transportation services (taxi, limo, bus, ground).....
- d Clothing.....
- e Prewritten computer software delivered electronically or by "load and leave".....
- f Over-the-counter (OTC) drugs and medicines.....
- g Software as a Service (SaaS) sales
- h Investigation, guard and armored services (Security services).....
- i Other sales: All sales not listed on lines 1a through 1h.....
- j **Gross sales. Add lines 1a through 1i.**.....
- 2 USE: Cost of personal property per RIGL 44-18-20.....
- 3 TOTAL . Add lines 1j and 2.....

1a			
1b			
1c			
1d			
1e			
1f			
1g			
1h			
1i			
1j			
2			
3			
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4a			
4b			
4c			
4d			
4e			
4f			
4g1			
4g2			
4h			
4i			
4j			
4k			
4l			
4m			

SCHEDULE B - LEGAL DEDUCTIONS

- 4 a Food and food ingredients for human consumption.....
- b Resale.....
- c Interstate.....
- d Clothing and footwear for general use (\$250 or less).....
- e Sales of motor vehicles.....
- f Prescription drugs.....
- g Exempt Organizations
 - 1. Federal and State.....
 - 2. Other exempt organizations & non-profits RIGL 44-18-30(5).....
- h Fuels (gasoline, residential heating fuel and other exempt fuels).....
- i SAAS sales - sales through 9/30/2018 ONLY; Securities services - sales through 6/30/2018 ONLY.....
- j Residential dwelling (greater than 30 consecutive days or 1 calendar month).....
- k Seeds and plants used to grow food and food ingredients (does not include marijuana seeds and plants)...
- l Other (Deductions not separately listed above): Specify _____ .
- m Total Deductions. Add lines 4a through 4l.....

5 **Net Taxable Sales. Subtract line 4m from line 3. Carry to page 1, line A...** 5

Name	Account identification number

**STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
DEPARTMENT OF REVENUE
DIVISION OF TAXATION**

INSTRUCTIONS FOR PREPARING SALES & USE TAX ANNUAL RECONCILIATION

IMPORTANT: To prepare the Annual Reconciliation, start with Schedule A, line 1 on page 2 then complete the return on the reverse side.

SCHEDULE A - SALES

- LINE 1: **SALES BY CATEGORY** - Include GROSS sales for the year based on specific categories in lines a-h, including sales exempt from tax. Enter all other sales on line 1i, Other Sales.
- LINE 1a: Enter all sales related to pet services.
- LINE 1b: Enter all sales related to residential dwellings.
- LINE 1c: Enter all sales related to transportation services (taxi, limo, bus and ground).
- LINE 1d: Enter all sales related to clothing.
- LINE 1e: Enter all sales related to prewritten computer software delivered electronically or by "load and leave".
- LINE 1f: Enter all sales related to over-the-counter (OTC) drugs and medicines.
- LINE 1g: Enter all sales related to Software as a Service (SaaS).
- LINE 1h: Enter all sales related to Investigation, guard and armored services (Security services).
- LINE 1i: Enter all other sales.
- LINE 1j: Gross sales. Add lines 1a through 1i and enter total on this line.
- LINE 2: **USE TAX.** Enter cost of tangible personal property purchased outside of Rhode Island tax free for use, storage or consumption by you in this state during the year or cost of personal property purchased for resale and subsequently used or consumed by you during the year rather than being sold. Also, include on this line the amount of any other transactions during the year subject to the sales and use tax purchased without payment of the tax.
- LINE 3: **TOTAL SALES FOR THE YEAR.** Add lines 1j and 2 and enter total on this line.

SCHEDULE B - DEDUCTIONS

- LINE 4: **LEGAL DEDUCTIONS** - Include all sales that are exempt from sales tax.
- LINES 4a - 4l - Enter the amount of deductions on the appropriate lines. If you have a legal deduction that does not have its own line, enter the amount on line 4l and provide a description of the deduction.
- Sellers of boats, manufacturing equipment and supplies, and airplanes and airplane parts should enter the amount of sales on line 4l and enter the description in the space provided.

NOTE: For line 4i - ONLY enter as a deduction:

SaaS sales from January 1, 2018 through September 30, 2018; and Securities services from January 1, 2018 through June 30, 2018

- LINE 4m: **TOTAL DEDUCTIONS FOR THE YEAR.** Add lines 4a through 4l and enter the amount on this line.

- LINE 5: **NET SALES FOR THE YEAR.** Subtract line 4m from line 3 and enter the amount on this line and on line A on page 1 of the Annual Reconciliation.

FRONT OF RETURN

- LINE A: Enter the amount from line 5 of the back of the Annual Reconciliation.
- LINE B1: **NET SALES AND USE TAX DUE FOR THE YEAR.** Multiply line A times 7% (0.07) and enter the amount on this line.
- LINE B2: **MOTOR VEHICLE DEALERS ONLY.** Enter the amount of sales tax collected from non-residents during the period January through December.
- LINE B3: **TOTAL TAX.** Add lines B1 and B2 and enter the amount here.
- LINE C1: **TAX PAID FOR THE YEAR.** Enter the amount of sales and use tax paid for the period January through December.
- LINE C2: **PREPAID SALES TAX ON CIGARETTES.** Enter the amount of prepaid sales tax on cigarettes purchased during the period January through December.
- LINE C3: **SALES TAX PAID BY ROOM RESELLERS.** Enter the amount of sales tax paid to hotels.
- LINE C4: **CREDIT FROM 2017 ANNUAL RECONCILIATION RETURN.** Enter the amount of credit balance (if any) per line D of your 2017 Annual Reconciliation Return - 2017 Form T-204R.
- LINE C5: **SALES TAX DUE AND PAID TO ANOTHER STATE.** Enter the amount of sales tax paid to another state on items included in Schedule A, line 2.
- LINE C6: **TOTAL TAX PAID.** Add lines C1 through C5 and enter the amount here.
- LINE D: Line C6 should equal line B3. If line B3 is greater than line C6, there is a balance due. Remit payment to the Division of Taxation along with the Annual Reconciliation form.
- LINE E: If line B3 is less than line C6, this is the amount you overpaid. Overpayments shall be applied to subsequent filing periods. If you wish to receive a refund instead, file a "Claim for Refund" form with the reconciliation.

NOTE: If you file your Sales and Use Tax Return - Annual Reconciliation via EFT, you will need to submit a separate paper "Claim for Refund" form.

CERTIFICATION SECTION: Located on the bottom of page 1, this section must be completed and signed by an authorized owner, partner or officer.

All forms can be found on the Division of Taxation's website:
http://www.tax.ri.gov/taxforms/sales_excise/

Mail your completed Annual Reconciliation form to:
RI Division of Taxation
One Capitol Hill
Providence, RI 02908
Attn: Tax Processing

**Attention ACH debit filers, you can file this form online!
Visit: <https://www.ri.gov/taxation>**