



STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Department of Revenue
DIVISION OF TAXATION
One Capitol Hill
Providence, RI 02908-5800

IMPORTANT NOTICE

TO: ALL FILERS OF BEVERAGE CONTAINER TAX RETURNS

As a result of Legislation enacted by the 2008 Session of the Rhode Island General Assembly, Section 44-44-2 of the Beverage Container Tax Law has been amended.

Effective May 1, 2008, the Definition of a “Beverage” will be expanded to include bottled water. Prior to this change the definition of a beverage included carbonated soft drinks, soda water, mineral water, and beer and other malt beverages.

Attached is a copy of the Beverage Container Tax Return to replace those on hand. The form has been revised to include bottled water in the definitions section. Please use the new form beginning with your return for the month of May, 2008.

If you have any questions regarding this notice, please contact the Excise Tax Section at (401) 574-8955.

David Sullivan
Tax Administrator

April, 2008

STATE OF RHODE ISLAND
DIVISION OF TAXATION
ONE CAPITOL HILL, PROVIDENCE, RI 02908-5800

BEVERAGE CONTAINER TAX RETURN

Federal ID No. _____

INSTRUCTIONS

GENERAL: A tax of four cents (\$.04) per case is imposed on each case of beverage containers sold by a beverage wholesaler to a beverage retailer or consumer in this State. The tax is to be collected by the beverage wholesaler, (Chapter 44 of Title 44).

DEFINITIONS:

"Beverage" means carbonated soft drinks, soda water, mineral water, bottled water, and beer or other malt beverages.

"Beverage Container" means any sealable bottle, can, jar or carton which contains a beverage.

RETURN FOR MONTH OF _____ 20____

A. TOTAL NUMBER OF CASES SOLD (ITEM 5 BELOW)	_____
B. NUMBER OF CASES SOLD CONTAINING REUSABLE/REFILLABLE BEVERAGE CONTAINERS	_____
C. TOTAL CASES SUBJECT TO TAX (LINE A MINUS LINE B)	_____
D. RATE OF TAX FOUR CENTS (\$0.04) PER CASE	0.04
E. TAX (LINE C X LINE D)	_____
F. INTEREST (LINE C X 0.015 PER MONTH)	_____
G. TOTAL AMOUNT DUE	_____

1	Number of CASES of beverage containers of 7 fluid ounces or less each. (48 containers = 1 CASE)	_____
2	Number of CASES of beverage containers of more than 7 but less than or equal to 16.9 fluid ounces each. (24 containers = 1 CASE)	_____
3	Number of CASES of beverage containers of more than 16.9 but less than 33.9 fluid ounces each. (12 containers = 1 CASE)	_____
4	Number of CASES of beverage containers of 33.9 fluid ounces or more each. (6 containers = 1 CASE)	_____
5	Total number of CASES sold during the month:	_____

CARRY TO LINE A ABOVE

CERTIFICATION

I hereby certify that this return, to the best of my knowledge and belief, is a true, correct, and complete return.

SIGNATURE OF OWNER, PARTNER, OFFICER, OR AUTHORIZED AGENT

DATE

THIS RETURN WITH PAYMENT MUST BE FILED ON OR BEFORE THE 25th OF THE MONTH FOLLOWING THE MONTH COVERED.

CHECK IF PAID BY ELECTRONIC FILING.