



Rhode Island Department of Revenue

Division of Taxation

ADV 2019-02
SALES AND USE TAX

ADVISORY FOR TAX PROFESSIONALS
JANUARY 14, 2019

Annual sales tax reconciliation is due January 31, 2019

Returns are filed by holders of sales permits; many returns can be filed online

PROVIDENCE, R.I. – The Rhode Island Division of Taxation today issued a reminder that the annual sales tax reconciliation is due on or before January 31, 2019.

The returns are filed by holders of Rhode Island sales permits and cover the 2018 calendar year. The sales tax reconciliation serves as a kind of annual report for retailers. On the form, filers account for their sales, deductions, and certain other items for 2018 – including the amount of sales tax remitted.

The annual reconciliation can be filed online or on paper. Most holders of sales permits file their annual reconciliations online. To file your annual sales tax reconciliation online for 2018, click [here](#). Following are some points to keep in mind:

- If you file your monthly or quarterly sales tax return online, you can file your annual reconciliation online, too. However, if you file your sales tax returns on paper, you must file your annual reconciliation on paper.
- If you have been filing your sales tax returns on paper, but want to switch to online so that you'll be able to file your annual reconciliation online next time around, in early 2020, you may sign up online (click [here](#)).
- Most types of annual sales tax reconciliations can be filed online. However, certain ones – including the alcoholic beverages return for liquor stores, and the annual reconciliation for writers, composers, and artists – can be filed only on paper.

THREE VERSIONS

For those who file their annual sales tax reconciliation on paper, forms are now available. There are three versions of the annual reconciliation form for 2018. All are on the Division's website.

- Form T-204W-Annual is for writers, composers, and artists. Click [here](#) to view.
- Form T-204A-Annual is for the alcoholic beverages return for liquor stores. Click [here](#).
- Form T-204R-Annual is for all others. Click [here](#).

The Division of Taxation recently began mailing 994 copies of the annual reconciliation for writers, composers, and artists who have filed annual reconciliations in the past.

The Division of Taxation also recently began mailing 241 copies of the annual reconciliation for sellers of alcoholic beverages who have filed annual reconciliations in the past.

REMINDERS BY MAIL

The Division of Taxation also recently mailed 31,746 letters of reminder to certain filers of sales tax reconciliation returns. The reminders include filing information.

In addition to using the links embedded in this Advisory, you may obtain an annual sales tax reconciliation form by phone: (401) 574-8970, by email: Tax.Forms@tax.ri.gov, or in person by visiting the agency at One Capitol Hill in Providence. (The office is open to the public from 8:30 a.m. to 3:30 p.m. business days.)

When filing, use the annual reconciliation account ID number on your return. The number is included on the mailings the Division recently sent out.

Keep in mind that the annual sales and use tax reconciliation is separate from the quarterly or monthly sales and use tax return. There is no change to the schedule for making sales and use tax payments or for filing sales and use tax returns.

QUESTIONS ABOUT ANNUAL SALES TAX RECONCILIATION

For more information about the annual sales tax reconciliation return, or about other matters involving sales and use taxes, call the Division's Excise & Estate Tax unit at (401) 574-8955 between 8:30 a.m. and 3:30 p.m. business days, or email: Tax.Excise@tax.ri.gov.

SALES PERMITS

If you have a Rhode Island sales permit issued by the Rhode Island Division of Taxation, you must renew it once a year.

The deadline for renewal this time around is February 1, 2019. The renewal fee is \$10, which covers the period July 1, 2019, through June 30, 2020.

Sales permits are typically mailed out each summer. To renew online, click [here](#). To download the paper form for renewal, click [here](#).

The Rhode Island Division of Taxation office is located at One Capitol Hill in Providence, R.I., diagonally across from the Smith Street entrance to the State House, and is open to the public from 8:30 a.m. to 3:30 p.m. business days. For more information, contact the Division of Taxation at (401) 574-8829 or see <http://www.tax.ri.gov/contact/>.
