



Name			Federal employer identification number	
Address			For the month ending:	
Address 2				
City, town or post office	State	ZIP code	E-mail address	

Calculation of Amount Due:

1 Net patient revenue received.....	1			
2 Compassion Center Surcharge. Multiply line 1 times 4% (0.04)	2			
3 Interest calculated at 1.5% per month. See instructions.....	3			
4 Penalty calculated at 10%. See instructions	4			
5 Total interest and penalty amount. Add lines 3 and 4.....	5			
6 TOTAL AMOUNT DUE. Add lines 2 and 5.....	6			

INSTRUCTIONS

Line 1: **Net Patient Revenue Received.** Enter the amount of all monies and other consideration received for the provision of compassion center services for the month being reported on this return.

"Net patient revenue" means the gross amount received on a cash basis by a compassion center net of returns and allowances.

Line 2: **Compassion Center Surcharge.** Multiply line 1 times 4.0% (0.04)

Line 3: **Interest.** If remitting after the due date, multiply line 2 times 1.5% (0.015) times the number of months late.

Interest is calculated from the due date of the return to the date of remittance at a rate of 18% per annum.

Line 4: **Penalty.** If remitting after the due date, multiply line 2 times 10% (0.10). Penalty is calculated at 10% of the surcharge due.

Line 5: **Total Interest and Penalty Amount.** Add lines 3 and 4.

Line 6: **Total Amount Due.** Add lines 2 and 5.

QUESTIONS REGARDING EFT TRANSFERS MAY BE DIRECTED TO (401) 574-8484.

IMPORTANT INFORMATION

Due on or before the 20th day of the following month that the "Net patient revenue" was received.

Mail to: RI Division of Taxation - One Capitol Hill - Providence, RI 02908

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

Revised 07/2020

Key #79