



# Rhode Island Department of Revenue

## Division of Taxation

### NOTICE:

## NON-COLLECTING RETAILER – JANUARY 31 NOTICE

*[Note: The following is to be sent by the non-collecting retailer to its customers by January 31 each year regarding purchases made by the customers during the prior calendar year.]*

#### Rhode Island Sales & Use Tax Annual Notice

Please be advised that you are receiving this notice because you have made cumulative annual taxable purchases from [Non-collecting Retailer] totaling one hundred dollars (\$100.00) or more during the previous calendar year.

Pursuant to Rhode Island General Laws §§ 44-18-18 and 44-18-20, sales or use tax is due on taxable purchases made from [Non-collecting Retailer]. If tax was not paid at the time of purchase, the State of Rhode Island requires all customers who use, store, or otherwise consume taxable goods or services in Rhode Island to file a signed use tax return, Form T-205. This form is available on the Rhode Island Division of Taxation's website ([www.tax.ri.gov](http://www.tax.ri.gov)).

Form T-205 is due on or before the 20<sup>th</sup> day of each month following the month in which purchases are made, and must be accompanied by a remittance for the amount due. Checks and money orders should be made payable to the Tax Administrator.

Below is a summary of your previous calendar year purchases from [Non-collecting Retailer]:

Retailer Name: [Non-collecting Retailer]

Total Purchases from Retailer Last Year: [\$100.00+]

<u>Date of Purchase</u>	<u>Amount of Purchase</u>	<u>Category</u>	<u>Tax*</u>
[Date]	[\$10.00]	Household good	T
[Date]	[\$2.00]	Digital music	NT

\*T = Taxable, NT = Not Taxable

Please contact the Rhode Island Division of Taxation at (401) 574-8955 or [tax.excise@tax.ri.gov](mailto:tax.excise@tax.ri.gov) with any questions.

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