

Example 1:

A homeowner rents their Narragansett beach house, in its entirety, for the 1st two weeks of July for \$2,000.00. The homeowner also rents their Middletown beach house, in its entirety, for the last two weeks in July for \$2,000.00.

Narragansett Occupancy Charges:	\$2,000.00
Middletown Occupancy Charges:	<u>\$2,000.00</u>
Total Taxable Occupancy Charges for July:	\$4,000.00

Total Taxable Occupancy Charges for July:	\$4,000.00
Sales Tax @ 7%	\$ 280.00



NAME
ADDRESS
CITY, STATE & ZIP CODE

STM

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 OR AUTHORIZED AGENT	
TITLE	DATE
FEDERAL IDENTIFICATION NUMBER	RETURN FOR MONTH ENDING

FORM 1-2004 RI 600 7/2011

NET SALES AND USE TAX DUE AND PAID \$ 280.00

State of Rhode Island and Providence Plantations
Form RI-8478
 Residential Dwelling/Room Rental Tax Return

Name		FEIN/SSN/Permit number	
Address		For the month ending:	
Address 2			
City, town or post office	State	ZIP code	E-mail address

Calculation of Amount Due:

1	Total occupancy charges from a residential dwelling rented in its entirety for a period of thirty (30) days or less.....	1	4,000	00
2	Local hotel tax. Multiply line 1 times 1% (0.01)	2	40	00
3	Total occupancy charges from room rentals rented for a period of thirty (30) days or less.....	3	—	
4	Hotel and local hotel tax. Multiply line 3 times 6% (0.06)	4	—	
5	TOTAL AMOUNT DUE. Add lines 2 and 4.....	5	40	00

Check this box if you have multiple rental units located in more than one city or town. You must complete the back of this form by entering the amount of tax owed to each city or town in which you have a rental unit.

DEFINITIONS

"Hotel" means any facility offering (a) room(s) for which the public may, for a consideration, obtain transient lodging accommodations. The term "hotel" shall include hotels, motels, tourist homes, tourist camps, lodging houses, and inns. The term "hotel" shall also include houses, condominiums or other residential dwelling units, regardless of the number of rooms, which are used and/or advertised for rent for occupancy. The term "hotel" shall not include schools, hospitals, sanitariums, nursing homes, and chronic care centers.

Hotel tax: There is imposed a hotel tax of five percent (5%) upon the total consideration charged for occupancy of any space furnished by any hotel, travel packages, or room reseller or reseller as defined in § 44-18-7.3(b) in this state. A house, condominium, or other resident dwelling shall be exempt from the five percent (5%) hotel tax under this subsection if the house, condominium, or other resident dwelling is rented in its entirety.

In addition, there is imposed a local hotel tax of one percent (1%) upon the total consideration charged for occupancy of any space furnished by any hotel in this state.

Mail the completed form and payment by the 20th day following the end of the preceding month 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

New 06/2015

State of Rhode Island and Providence Plantations
Form RI-8478
 Residential Dwelling/Room Rental Tax Return

Name

FEIN/SSN/Permit number

CITY OR TOWN	RESIDENTIAL DWELLING RENTAL - 1% TAX	ROOM RENTAL - 6% TAX
Barrington		
Bristol		
Burrillville		
Central Falls		
Charlestown		
Coventry		
Cranston		
Cumberland		
East Greenwich		
East Providence		
Exeter		
Foster		
Glocester		
Hopkinton		
Jamestown		
Johnston		
Lincoln		
Little Compton		
Middletown	20.00	
Narragansett	20.00	
<i>Newport - Any hotel tax collected for rentals in the city of Newport should be remitted directly to the city of Newport</i>		
New Shoreham		
North Kingstown		
North Providence		
North Smithfield		
Pawtucket		
Portsmouth		
Providence		
Richmond		
Scituate		
Smithfield		
South Kingstown		
Tiverton		
Warren		
Warwick		
Westerly		
West Greenwich		
West Warwick		
Woonsocket		
TOTAL	40.00	

Example 2:

A homeowner rents their Portsmouth beach house, in its entirety, for the 1st two weeks of July for \$2,000.00. No rental for the 3rd week of July. The homeowner then rents one room in their Portsmouth beach house, for the last two weeks in July for \$500.00.

House Rental (Occupancy Charges):	\$2,000.00
Room Rental (Occupancy Charges):	<u>\$ 500.00</u>
Total Taxable Occupancy Charges for July:	\$2,500.00

Total Taxable Occupancy Charges for July:	\$2,500.00
Sales Tax @ 7%	\$ 175.00



NAME		STM
ADDRESS		
CITY, STATE & ZIP CODE		
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 OR AUTHORIZED AGENT		
TITLE	DATE	FORM 1230AM REV 07/2011
FEDERAL IDENTIFICATION NUMBER	RETURN FOR MONTH ENDING	

NET SALES AND USE TAX DUE AND PAID \$ 175.00

State of Rhode Island and Providence Plantations
Form RI-8478
 Residential Dwelling/Room Rental Tax Return

Name		FEIN/SSN/Permit number	
Address		For the month ending:	
Address 2			
City, town or post office	State	ZIP code	E-mail address

Calculation of Amount Due:

1	Total occupancy charges from a residential dwelling rented in its entirety for a period of thirty (30) days or less.....	1	2,000	00
2	Local hotel tax. Multiply line 1 times 1% (0.01)	2	20	00
3	Total occupancy charges from room rentals rented for a period of thirty (30) days or less.....	3	500	00
4	Hotel and local hotel tax. Multiply line 3 times 6% (0.06)	4	30	00
5	TOTAL AMOUNT DUE. Add lines 2 and 4.....	5	50	00

Check this box if you have multiple rental units located in more than one city or town. You must complete the back of this form by entering the amount of tax owed to each city or town in which you have a rental unit.

DEFINITIONS

"Hotel" means any facility offering (a) room(s) for which the public may, for a consideration, obtain transient lodging accommodations. The term "hotel" shall include hotels, motels, tourist homes, tourist camps, lodging houses, and inns. The term "hotel" shall also include houses, condominiums or other residential dwelling units, regardless of the number of rooms, which are used and/or advertised for rent for occupancy. The term "hotel" shall not include schools, hospitals, sanitariums, nursing homes, and chronic care centers.

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In addition, there is imposed a local hotel tax of one percent (1%) upon the total consideration charged for occupancy of any space furnished by any hotel in this state.

Mail the completed form and payment by the 20th day following the end of the preceding month to:

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 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

New 06/2015

Form RI-8478

Residential Dwelling/Room Rental Tax Return

Name	FEIN/SSN/Permit number
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CITY OR TOWN	RESIDENTIAL DWELLING RENTAL - 1% TAX	ROOM RENTAL - 6% TAX
Barrington		
Bristol		
Burrillville		
Central Falls		
Charlestown		
Coventry		
Cranston		
Cumberland		
East Greenwich		
East Providence		
Exeter		
Foster		
Glocester		
Hopkinton		
Jamestown		
Johnston		
Lincoln		
Little Compton		
Middletown		
Narragansett		
<i>Newport - Any hotel tax collected for rentals in the city of Newport should be remitted directly to the city of Newport</i>		
New Shoreham		
North Kingstown		
North Providence		
North Smithfield		
Pawtucket		
Portsmouth	20.00	30.00
Providence		
Richmond		
Scituate		
Smithfield		
South Kingstown		
Tiverton		
Warren		
Warwick		
Westerly		
West Greenwich		
West Warwick		
Woonsocket		
TOTAL	20.00	30.00

State of Rhode Island and Providence Plantations
Form T-204R-Annual - 2015
 Sales and Use Tax Return - Annual Reconciliation

Total Occupancy 2015
 July 4,000
 August 4,000
 September 1,000 (full month Rental)
 9,000

Name			Federal employer identification number		
Address			For the period ending: 12/31/2015		
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 identification number including the 2 digit location 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	8,000	00
B1 Amount of tax. Multiply line A by 7% (.07)	B1	560	00
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	560	00
C1 Total tax remitted for the period January through December	C1	560	00
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 E of the 2014 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	560	00
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 2016 sales tax payments. Note: Taxpayer must submit a "Claim for Refund" form with this reconciliation in order to receive a refund	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, 2016

State of Rhode Island and Providence Plantations
Form T-204R-Annual - 2015
 Sales and Use Tax Return - Annual Reconciliation

SCHEDULE A - SALES BY CATEGORY

SCHEDULE B - LEGAL DEDUCTIONS

		JAN - JUNE	JULY - DEC	TOTALS
1 a	Pet services.....	1a		
b	Residential dwelling/room rentals.....	1b	9,000 00	9,000 00
c	Transportation services (taxi, limo, bus, ground)	1c		
d	Clothing.....	1d		
e	Prewritten computer software delivered electronically or by "load and leave".....	1e		
f	Over-the-counter (OTC) drugs and medicines.....	1f		
g	Other sales: All sales not listed on lines 1a through 1f	1g		
h	Gross sales. Add lines 1a through 1g.....	1h		
2	USE: Cost of personal property per RIGL 44-18-20....	2		
3	TOTAL. Add lines 1h and 2.....	3	9,000 00	9,000 00
4 a	Food and food ingredients for human consumption....	4a		
b	Resale.....	4b		
c	Interstate.....	4c		
d	Clothing and footwear for general use (\$250 or less)...	4d		
e	Sales of motor vehicles.....	4e		
f	Boats.....	4f		
g	Prescription drugs.....	4g		
h	Exempt Organizations			
	1. Federal and State.....	4h1		
	2. Other exempt organizations & non-profits RIGL 44-18-30(5).....	4h2		
i	Heating fuels, electricity and gases.....	4i		
j	Manufacturing (equipment and supplies).....	4j		
k	Airplanes and airplane parts.....	4k		
l	Residential dwelling/room rentals (greater than 30 consecutive days or 1 calendar month).....	4l	1,000 00	1,000 00
m	Other (Deductions not separately listed above): Specify.....	4m		
n	Total Deductions. Add lines 4a through 4m.....	4n	1,000 00	1,000 00
5	Net Taxable Sales. Subtract line 4n from line 3. Carry to page 1, line A.....	5		8,000 00