

STATE OF RHODE ISLAND
DEPARTMENT OF ADMINISTRATION
DIVISION OF TAXATION
EXCISE TAX SECTION
ONE CAPITOL HILL, PROVIDENCE, RI 02908

Hard-to Dispose Material Wholesale Tax Return

For the month of _____ 19 ____ RI Tax Permit # ZZ-_____

Name of Wholesaler _____

Mailing Address _____

City/Town, State and Zip _____

INSTRUCTIONS

FILING DATE — This report is to be filed with the Rhode Island Division of Taxation on or before the 25th day of the month for all taxes imposed under the law for the previous calendar month. Payment must accompany the return. If any taxes are not paid when due, interest will be charged at the rate set forth in Section 44-1-7 of the R.I. General Laws from the date when the taxes became due until the date of payment. Also, a penalty of ten percent (10%) of the tax due shall be added.

COMPUTATION OF TAX — On the tax computation schedule below, enter the total quantity of each Hard-to-Dispose Material item sold to consumers and retailers engaging in the retail sale of Hard-to-Dispose materials in Rhode Island and multiply by the applicable tax rate to determine tax due for each time. Add lines 1 thru 4 under the "Tax Due" column and enter the result on line 5. Carry the amount on line 5 to line 8 if interest and penalty is not applicable.

SALES NOT SUBJECT TO TAX — The sale of Hard-to-Dispose Material to a retailer not engaged in the sale of Hard-to-Dispose Material in Rhode Island who then transports the material outside the state for the sole purpose of reselling such materials outside this state is not subject to tax (provided an exemption certificate has been obtained from the purchaser). Also, the sale of Hard-to-Dispose Material to a retailer for resale or use outside Rhode Island where the wholesaler is obligated to deliver such materials to a party outside the state or to deliver them to a common carrier for transportation outside this state is exempt.

TAX COMPUTATION SCHEDULE				
	Hard-to Dispose Material	Quantity	Tax Rate	Tax Due
1. A	Lubricating Oils	# quarts	x .05	
B	Lubricating Oils	# liters	x .053	
2. A	Antifreeze	# gallons	x .10	
B	Antifreeze	# liters	x .0264	
3. A	Organic Solvents	# gallons	x .0025	
B	Organic Solvents	# liters	x .00066	
4.	Tires	#	x .50	
5.	Total Tax Due			
6.	Interest (1% per month of line 5)			
7.	Penalty (10% of line 5)			
8.	Total Amount Due			

CERTIFICATION

The undersigned _____, hereby certifies that he/she is properly authorized to sign this report, that he/she has personal knowledge of the figures and that this return and the information herein contained are true. The undersigned also hereby declares that this report is made under the penalty of perjury.

Date

Signature