

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

Hard-to-Dispose Material Retail Tax Return

For the month of _____ 19 ____

Federal ID # _____ or Social Security # _____

R.I. Sales Tax Permit # _____ Telephone # () _____

Name of Retailer _____
Owner (If corporation, give corporate name) _____

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 per cent (10%) of the tax due shall be added.

COMPUTATION OF TAX — On Schedule A below, enter the total quantity of each Hard-to-Dispose Material item purchased and delivered or imported into Rhode Island during the month for sale, use or other consumption (do not include any purchases of Hard-to-Dispose Material items on which the tax has been paid to an authorized Hard-to-Dispose Material wholesaler). Multiply the quantity by the applicable tax rate to determine tax due for each item. Add lines 1 thru 4 under the "Tax Due" column and enter the result on line 5. If there is no credit on line 6, carry the amount from line 5 to line 7. If a credit has been carried to line 6 from Schedule B, subtract line 6 from line 5 and enter the result on line 7.

TAX CREDIT — A credit may be computed on Schedule B and applied against the tax on Schedule A for tax paid to a Hard-to-Dispose Material Wholesaler or directly to the state on Hard-to-Dispose Materials which are subsequently transported outside this state for sale or use solely outside the state. "Transported outside this state" means the retailer is obligated to deliver such materials to a point outside the state or to deliver them to a common carrier for transportation outside this state.

SCHEDULE A — TAX COMPUTATION				
	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 Before Credit (Lines 1 thru 4)			
6.	Credit (If applicable, Line 4 Schedule B)			
7.	Total Tax Due After Credit (Line 5 less Line 6)			

SCHEDULE B		Computation of Tax Credit (Tax paid on Hard-to-Dispose Material Subsequently transported outside Rhode Island)
1.	Credit Carryover — Prior Return	_____
2.	Credit This Month (Attach Your Worksheet Schedule)	_____
3.	Total Credit Available (Lines 1 and 2)	_____
4.	Credit Applied (Line 3 of this Schedule or Line 5 of Schedule A, whichever is less and carry to Line 6 of Schedule A)	_____
5.	Credit Carryover to Next Return (Line 3 less Line 4)	_____

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 other information constituting the return 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.