

# HCP-1 GROUP HOMES RETURN

## State of Rhode Island and Providence Plantations Department of Revenue - Division of Taxation

HEALTH CARE PROVIDER TAX RETURN  
Due on or before the 25th day of the following month

NAME		
ADDRESS		
CITY	STATE	ZIP CODE
PHONE NUMBER		
FEDERAL IDENTIFICATION NUMBER		
RETURN FOR THE PERIOD OF:		
	MONTH	YEAR

NAME OF FACILITY							TOTALS
LICENSE NUMBER OF FACILITY							
LINE 1: RESIDENT CARE SERVICE INCOME FROM PROVIDING 24 HOUR A DAY SERVICE							
LINE 2: RATE:	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	
LINE 3: TAX DUE (LINE 1 TIMES LINE 2)							
LINE 4: INTEREST							
LINE 5: PENALTY							
LINE 6: TOTAL DUE (ADD LINES 3, 4 AND 5)							

### INSTRUCTIONS

- Line 1: **Resident Care Service Income from Providing 24 Hour a Day Service** - Enter the amount of cash receipts for Resident Care Service from the State of Rhode Island provided on a twenty-four hour basis for individuals with developmental disabilities.
- Line 2: **Rate** - The applicable rate for a Residential Care Facility or Residential Provider is 5.5%.
- Line 3: **Tax Due** - Multiple Line 1 times Line 2.
- Line 4: **Interest** - Interest is calculated from the due date of the return to the date of remittance at a rate of 18% per annum. If remitting after the due date, multiply Line 3 times 1.5% (0.015) times the number of months late.
- Line 5: **Penalty** - If remitting after the due date, multiply Line 3 times 10% (0.10). Penalty is calculated at 10% of the tax due.
- Line 6: **Total Amount Due** - Add lines 3, 4 and 5.

### PROVIDERS WITH MORE THAN SIX (6) RESIDENTIAL CARE FACILITIES SHOULD COMPLETE MORE THAN ONE RETURN, BUT ONLY ONE TOTAL COLUMN.

Under penalties of perjury, I hereby certify that I have personal knowledge of the statements and other information constituting this return, that the same are true, correct and complete to the best of my knowledge and belief.

Date \_\_\_\_\_ Signature of authorized officer \_\_\_\_\_ Title \_\_\_\_\_

Date \_\_\_\_\_ Signature of preparer \_\_\_\_\_ Address of preparer \_\_\_\_\_

MAY THE DIVISION CONTACT YOUR PREPARER ABOUT THIS RETURN? YES  NO  Phone number \_\_\_\_\_

MAILING ADDRESS: RHODE ISLAND DIVISION OF TAXATION, ONE CAPITOL HILL, PROVIDENCE, RI 02908-5811