



STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
 DEPARTMENT OF REVENUE
 DIVISION OF TAXATION
 ONE CAPITOL HILL
 PROVIDENCE, RI 02908

2011

SALES AND USE TAX RETURN - ANNUAL RECONCILIATION

SALES AND USE TAX RETURN TO BE FILED BY SELLERS OF TANGIBLE PERSONAL PROPERTY

DUE ON OR BEFORE JANUARY 31, 2012

Name		
Address		
City, Town or Post Office	State	Zip Code
Taxpayer ID	E-mail address	NAICS Code

Have you sold or closed your business?..... Yes If yes, on what date? _____

If return is for multiple locations, enter the Rhode Island identification number for each location.

A. Total Net Taxable Sales for the period Jan - Dec (NOTE: Line A must equal total of line 5 from the worksheet on reverse)	A.	
B. 1. Amount of tax - Multiply line A by 7% (.07).....	B1.	
2. MOTOR VEHICLE DEALERS ONLY Sales tax collections from non-residents for the period January through December	B2.	
3. Total Tax - Add lines B1 & B2.....	B3.	
C. 1. Total tax remitted for the period January through December	C1.	
2. Prepaid sales tax on cigarettes for the period January through December	C2.	
3. Total Tax Paid- Add lines C1 & C2.....	C3.	
D. Line C3 should equal line B3. If line B3 is more than line C3, there is a balance due. Please remit payment to the Rhode Island Division of Taxation and send in with this Annual Reconciliation. See instructions for additional information.	D.	

I hereby certify that I have personal knowledge of the information constituting this return; that all statements contained herein are true, correct, and complete to the best of my knowledge and belief and that this return is made under penalty of perjury.

Name of Firm	
Signature of Owner, Partner or Authorized Officer	Date
Title of Authorized Officer or Agent Signing Return	

Name	Taxpayer ID
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	JAN - SEPT	OCT - DEC	TOTALS
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SCHEDULE A

1. Gross Sales

a. Prewritten computer software delivered electronically or by "load and leave"			1a.	
b. Over-the-counter (OTC) drugs and medicines			1b.	
c. Package tours and scenic and sightseeing transportation services			1c.	
d. Other sales			1d.	
e. Gross Sales - Add lines 1a, 1b, 1c and 1d			1e.	
2. USE: Cost of personal property per RIGL 44-18-20			2.	
3. TOTAL - Add lines 1e and 2			3.	

SCHEDULE B

4. Legal Deductions - Sales

a. Food and food ingredients for human consumption			4a.	
b. Resale			4b.	
c. Interstate			4c.	
d. Clothing and footwear for general use			4d.	
e. Sales of motor vehicles			4e.	
f. Boats			4f.	
g. Prewritten computer software delivered electronically or by "load and leave"		X X X X X X X	4g.	
h. Drugs & Medicines				
1. Prescription drugs			4h1.	
2. Over-the-counter (OTC)		X X X X X X X	4h2.	
i. Exempt Organizations				
1. Federal and State			4i1.	
2. Other exempt organizations & non-profits RIGL 44-18-30(5)			4i2.	
j. Fuels				
1. Gasoline			4j1.	
2. Residential heating fuels			4j2.	
3. Other exempt fuels			4j3.	
k. Manufacturing				
1. Machinery & equipment RIGL 44-18-30(22)			4k1.	
2. Manufacturing supplies RIGL 44-18-30(7)			4k2.	
l. Aircraft				
1. Airplanes			4l1.	
2. Airplane parts			4l2.	
m. Package tours and scenic and sightseeing transportation services		X X X X X X X	4m.	
n. Other (Deductions not separately listed above): Specify _____			4n.	
o. Total Deductions - Add lines 4a through 4n			4o.	
5. Net Taxable Sales - Subtract line 4o from line 3 - Carry to Page 1, Line A			5.	

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**INSTRUCTIONS FOR PREPARING
SALES & USE TAX ANNUAL RECONCILIATION**

IMPORTANT: To prepare the Annual Reconciliation, start with Schedule A, line 1 then complete the return on the reverse side.

For 2011, separately state all sales/legal deduction items in two columns.

The first column labeled "**JAN - SEPT**" is for sales/legal deductions from January 1, 2011 through September 30, 2011.

The second column labeled "**OCT - DEC**" is for sales/legal deductions from October 1, 2011 through December 31, 2011.

Enter the total of both of these columns in the last column labeled "**TOTALS**".

SCHEDULE A - SALES

LINE 1: GROSS SALES - Include all sales for the year in any way related to Rhode Island businesses, including sales exempt from tax; leases and rentals of personal property; and charges for printing, fabricating or processing personal property for consumers.

LINE 1a: Enter all sales related to prewritten computer software delivered electronically or by "load and leave".

LINE 1b: Enter all sales related to over-the-counter (OTC) drugs and medicines.

LINE 1c: Enter all sales related to package tours and scenic and sight-seeing transportation services.

LINE 1d: Enter all other sales.

LINE 1e: Gross sales: Add lines 1a through 1d and enter total on this line.

LINE 2: USE TAX - Enter cost of tangible personal property purchased outside of Rhode Island tax free for use, storage or consumption by you in this state during the year or cost of personal property purchased for resale and subsequently used or consumed by you during the year rather than being sold. Also, include on this line the amount of any other transactions during the year subject to the sales and use tax (e.g. electricity, gas, etc, used for heating or lighting and purchased without payment of the tax.).

LINE 3: TOTAL SALES FOR THE YEAR - Add lines 1e and 2 and enter total on this line.

SCHEDULE B - DEDUCTIONS

LINE 4: LEGAL DEDUCTIONS - Include all sales that are exempt from sales tax.

LINES 4a - 4m - Enter the amount of deductions on the appropriate lines. If you have a legal deduction that does not have its own line, enter the amount on line 4m and provide a description of the deduction.

LINE 4n: Enter the amount of deductions that are not separately stated on lines 4a - 4m.

LINE 4o: TOTAL DEDUCTIONS FOR THE YEAR - Add lines 4a through 4n and enter the amount on this line.

LINE 5: NET SALES FOR THE YEAR - Subtract line 4o from line 3 and enter the amount on this line and on line A on page 1 of the Annual Reconciliation.

FRONT OF RETURN

LINE A: Enter the amount from line 5 of the back of the Annual Reconciliation.

LINE B1: NET SALES AND USE TAX DUE FOR THE YEAR - Multiply line A times 7% (0.07) and enter the amount on this line.

LINE B2: MOTOR VEHICLE DEALERS ONLY - Enter the amount of sales tax collected from non-residents during the period January through December.

LINE B3: TOTAL TAX - Add lines B1 and B2 and enter the amount here.

LINE C1: TAX PAID FOR THE YEAR - Enter the amount of sales and use tax paid for the period January through December.

LINE C2: PREPAID SALES TAX ON CIGARETTES - Enter the amount of prepaid sales tax on cigarettes purchased during the period January through December.

LINE C3: TOTAL TAX PAID - Add lines C1 and C2 and enter the amount here.

LINE D: Line C3 should equal line B3. If line B3 is greater than line C3, there is a balance due. Remit payment to the Division of Taxation along with the Annual Reconciliation form.

If line B3 is less than line C3, this is the amount you overpaid. Overpayments shall be applied to subsequent filing periods. If you wish to receive a refund instead, file a "Claim for Refund" form.

All forms can be found on the Division of Taxation's website:
http://www.tax.ri.gov/taxforms/sales_excise/

Mail your completed Annual Reconciliation form to:
RI Division of Taxation
One Capitol Hill
Providence, RI 02940
Attn: Tax Processing