

**STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
DEPARTMENT OF REVENUE
DIVISION OF TAXATION
ONE CAPITOL HILL
PROVIDENCE, RI 02908-5804**

BEVERAGE CONTAINER TAX RETURN

NAME	
ADDRESS	
CITY	STATE
ZIP CODE	
FEDERAL EMPLOYER IDENTIFICATION NUMBER	RETURN FOR THE MONTH OF:

INSTRUCTIONS

General: A tax of four cents (\$0.04) per case is imposed on each case of beverage containers sold by a beverage wholesaler to a beverage retailer or consumer in this State. The tax is to be collected by the beverage wholesaler, (Chapter 44 of Title 44).

DEFINITIONS:

“**Beverage**” means all non-alcoholic drinks for human consumption, except milk, but including beer and other malt beverages.
 “**Beverage container**” means any sealable bottle, can, jar or carton which contains a beverage.

THIS RETURN WITH PAYMENT MUST BE FILED ON OR BEFORE THE 25TH DAY OF THE MONTH FOLLOWING THE MONTH COVERED

A. Total number of cases sold (Item 5 below)	
B. Number of cases sold containing reusable/refillable beverage containers	
C. Total cases subject to tax - subtract line B from line A	
D. Rate of tax: four cents (\$0.04) per case	0.04
E. Tax due - multiply line C times line D	
F. Interest due on line E - multiply line E times 1.5% (0.015) per month	
G. Total amount due - add lines E and F	

1. Number of CASES of beverage containers of 7 fluid ounces or less each.....	(48 containers = 1 CASE) _____
2. Number of CASES of beverage containers of more than 7, but less than or equal to 16.9 fluid ounces each.....	(24 containers = 1 CASE) _____
3. Number of CASES of beverage containers of more than 16.9, but less than or equal to 33.9 fluid ounces each.....	(12 containers = 1 CASE) _____
4. Number of CASES of beverage containers of more 33.9 fluid ounces or more each.....	(6 containers = 1 CASE) _____
5. Total number of CASES sold during the month: Add lines 1, 2, 3 and 4. Enter here and on line A above.....	

CERTIFICATION

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, officer, or authorized agent

Date

Print name

Title

CHECK IF PAID BY ELECTRONIC FILING