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

2014

ALCOHOLIC BEVERAGES RETURN - ANNUAL RECONCILIATION

SALES AND USE TAX RETURN TO BE FILED BY CLASS A PACKAGE AND LIQUOR STORES
RIGL § 3-10-5

DUE ON OR BEFORE FEBRUARY 1, 2015

Name		Taxpayer ID
Address		
City, town or post office	State	ZIP Code
Telephone number	E-mail address	NAICS Code

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

If you file a consolidated Sales Tax Return, list all locations by Rhode Island identification number including the 2 digit location number. If there are more than 15 locations, please attach a separate listing. If you have multiple locations, but file individual Sales Tax Returns, you must file a T-204A-Annual for each location.

Before completing lines A through E, complete Schedules A and B on page 2.

A. Total Net Taxable Sales for the period Jan - Dec **(NOTE: Line A must equal Net Taxable Sales from page 2, line 5)**.....		A.	
B. Amount of tax. Multiply line A by 7% (.07).....		B.	
C. 1. Total tax due remitted for the period January through December.....	C1.		
2. Prepaid sales tax on cigarettes for the period January through December.....	C2.		
3. Credit balance (if any) per line D of the 2013 Annual Reconciliation return - Form T-204A...	C3.		
4. Sales tax due and paid to another state on items included in Schedule A, line 2.....	C4.		
5. Total Tax Paid. Add lines C1 through C4.....		C5.	
D. Line C5 should equal line B. If line B is more than line C5, 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.	
E. If line C5 is more than line B, there is a **credit due**. This amount will be credited to the 2015 sales tax payments. **Note: Taxpayer must submit a "Claim for Refund" form with this reconciliation in order to receive a refund of the overpayment**.....	E.		

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	Form T-204A-Annual Revd 11/2014

Name	Taxpayer ID

SCHEDULE A

		TOTALS
1. Sales by category		
a. Wine and spirits sales	1a.	
b. Beer and malt beverage sales	1b.	
c. Other sales: All sales not listed on line 1a or 1b	1c.	
d. Gross sales. Add lines 1a, 1b and 1c	1d.	
2. USE: Cost of personal property per RIGL 44-18-20	2.	
3. TOTAL. Add lines 1d 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. Exempt Organizations		
1. Federal and State	4d1.	
2. Other exempt organizations & non-profits RIGL 44-18-30(5)	4d2.	
e. Wine and spirits	4e.	
f. Other (Deductions not separately listed above)	4f.	
Specify_____		
g. Total Deductions. Add lines 4a through 4f	4g.	
5. Net Taxable Sales. Subtract line 4g from line 3. Carry to page 1, line A	5.	

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INSTRUCTIONS FOR PREPARING ALCOHOLIC BEVERAGES RETURN - ANNUAL RECONCILIATION SALES AND USE TAX RETURN TO BE FILED BY CLASS A PACKAGE AND LIQUOR STORE ONLY

IMPORTANT: To prepare the Alcoholic Beverages Return - Annual Reconciliation, start with Schedule A, line 1a on page 2, then complete all lines on page 2, including Schedule B and Net Taxable Sales.

SCHEDULE A - SALES BY CATEGORY

LINE 1: Alcoholic beverage sales. Include all ALCOHOLIC BEVERAGE sales for the year in any way related to Rhode Island businesses, including any sales exempt from tax.

LINE 1a: Wine and spirits sales.

LINE 1b: Beer and malt beverage sales.

LINE 1c: Enter all other sales.

LINE 1d: Gross sales. Add lines 1a, 1b and 1c 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 1d 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 - 4f - 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 4f and provide a description of the deduction.

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

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

FRONT OF RETURN

LINE A: Enter the amount from line 5 of the back of the Alcoholic Beverages Return - Annual Reconciliation.

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

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: CREDIT FROM 2013 ANNUAL RECONCILIATION RETURN. Enter the amount of the credit balance (if any) per line D of your 2013 Annual Reconciliation Return - 2013 Form T-204A.

LINE C4: SALES TAX DUE AND PAID TO ANOTHER STATE. Enter the amount of sales tax paid to another state on items included in Schedule A, line 2.

LINE C5: TOTAL TAX PAID. Add lines C1 through C4 and enter the amount here.

LINE D: Line C5 should equal line B. If line B is greater than line C5, there is a balance due. Remit payment to the Division of Taxation along with the Annual Reconciliation form.

LINE E: If line B is less than line C5, 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 with the reconciliation.

CERTIFICATION SECTION: Located on the bottom of page 1, this section must be completed and signed by an authorized owner, partner or officer.

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

Mail your completed Alcoholic Beverages Return - Annual Reconciliation form to:

RI Division of Taxation
One Capitol Hill
Providence, RI 02940
Attn: Tax Processing