

Form RI-8478

Residential Dwelling/Room Rental Tax Return

Name			FEIN/SSN/Permit number		
Address			For the month ending:		
Address 2					
City, town or post office		State	ZIP code	E-mail address	

Calculation of Amount Due:

1 Total occupancy charges from a residential dwelling rented in its entirety for a period of thirty (30) days or less.....	1				
2 Local hotel tax. Multiply line 1 times 1% (0.01)				2	
3 Total occupancy charges from room rentals rented for a period of thirty (30) days or less.....	3				
4 Hotel and local hotel tax. Multiply line 3 times 6% (0.06)				4	
5 TOTAL AMOUNT DUE. Add lines 2 and 4.....				5	

Check this box if you have multiple rental units located in more than one city or town. You must complete the back of this form by entering the amount of tax owed to each city or town in which you have a rental unit.

DEFINITIONS

"Hotel" means any facility offering (a) room(s) for which the public may, for a consideration, obtain transient lodging accommodations. The term "hotel" shall include hotels, motels, tourist homes, tourist camps, lodging houses, and inns. The term "hotel" shall also include houses, condominiums or other residential dwelling units, regardless of the number of rooms, which are used and/or advertised for rent for occupancy. The term "hotel" shall not include schools, hospitals, sanitariums, nursing homes, and chronic care centers.

Hotel tax: There is imposed a hotel tax of five percent (5%) upon the total consideration charged for occupancy of any space furnished by any hotel, travel packages, or room reseller or reseller as defined in § 44-18-7.3(b) in this state. A house, condominium, or other resident dwelling shall be exempt from the five percent (5%) hotel tax under this subsection if the house, condominium, or other resident dwelling is rented in its entirety.

In addition, there is imposed a local hotel tax of one percent (1%) upon the total consideration charged for occupancy of any space furnished by any hotel in this state.

Mail the completed form and payment by the 20th day following the end of the preceding month to:

**RI Division of Taxation
One Capitol Hill
Providence, RI 02908**

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, it is true, accurate and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Authorized officer signature	Print name	Date	Telephone number
Paid preparer signature	Print name	Date	Telephone number
Paid preparer address	City, town or post office	State	ZIP code PTIN

May the Division of Taxation contact your preparer? YES

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Name	FEIN/SSN/Permit number

CITY OR TOWN	RESIDENTIAL DWELLING RENTAL - 1% TAX	ROOM RENTAL - 6% TAX
Barrington		
Bristol		
Burrillville		
Central Falls		
Charlestown		
Coventry		
Cranston		
Cumberland		
East Greenwich		
East Providence		
Exeter		
Foster		
Glocester		
Hopkinton		
Jamestown		
Johnston		
Lincoln		
Little Compton		
Middletown		
Narragansett		
<i>Newport - Any hotel tax collected for rentals in the city of Newport should be remitted directly to the city of Newport</i>		
New Shoreham		
North Kingstown		
North Providence		
North Smithfield		
Pawtucket		
Portsmouth		
Providence		
Richmond		
Scituate		
Smithfield		
South Kingstown		
Tiverton		
Warren		
Warwick		
Westerly		
West Greenwich		
West Warwick		
Woonsocket		
TOTAL		