State of Rhode Island and Providence Plantations

Form RI-8478

Residential Dwelling/Ro	om Rental Tax	Return							
Name				FEIN/SSN/Permit number					
Address				For the month ending:					
					-				
Address 2									
City, town or post office	State	ZIP code		F ₋ m ₂	ail address				
only, town or post office	Otato	211 0000	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								
2 Local hotel tax. Multiply line 1 tir	nes 1% (0.01)					2			
3 Total occupancy charges from ro (30) days or less				3					
4 Hotel and local hotel tax. Multipl	y 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	Pri	Print name			Date	T€	lephone number		
Paid preparer address	City, town or	post office	State		ZIP code		PTIN		



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Residential Dwelling/Room Rental Tax Return

Name	FEIN/SSN/Permit number

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