

Form T-205

Consumer's Use Tax Return

Name			Federal employer identification/social security number		
Address			For the period of: MM/DD/YYYY to MM/DD/YYYY		
Address 2			Business type		
City, town or post office		State	ZIP code	E-mail address	

Do you expect to make purchases on a consistent basis that will be subject to the use tax? YES NO

Schedule of Purchases Subject to the Use Tax: (Use separate sheet if more space is needed.)

NOTE: Businesses and institutions making purchases subject to the use tax on a consistent basis are not required to itemize their purchases on this return, but they must give the total on line 1 and their records showing details must be preserved for the inspection of the Tax Administrator or his agent.

Name and address from whom purchase was made	Purchase Date	Description	Quantity	Total Sale Price
1. Total sale price of purchases subject to the use tax.....				
2. Total sale price from additional schedules (if needed).....				
3. Total sale price of all purchases subject to the use tax. Add lines 1 and 2.....				
4. Amount of tax. Multiply total sale price of purchases from line 3 by 7% (0.0700).....				
5. Credit for sales or use taxes paid on these purchases in other states.....				
6. TAX DUE ON PURCHASES. Subtract line 5 from line 4.....				
7. Interest due. Multiply line 6 times 1.5% (0.15) per month, or fraction thereof, from due date until date paid.....				
8. Penalty. Multiply line 6 times 10% (0.10) if tax is not paid when due.....				
9. TOTAL AMOUNT DUE. Add lines 6, 7 and 8.....				

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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Consumer's Use Tax Return

INSTRUCTIONS FOR PREPARING AND FILING
CONSUMER'S USE TAX RETURN
(Form T-205)

Sellers of tangible personal property should use Form T-204 (Sales and Use Tax Return) in reporting both sales and use tax. This Consumer's Use Tax Return form (T-205) must be filed and the use tax must be paid directly to the Tax Administrator by any person other than a seller of tangible personal property who purchases tangible property (except such property as is not taxed under the Rhode Island Sales and Use Tax Act) unless (1) the sale of such property is liable to the Rhode Island sales tax, or unless (2) the Rhode Island use tax has been paid on such property to a retailer who does not maintain a place of business in this state but who holds a Certificate of Authority to Collect Tax.

The use tax does not apply to the following:

- Property purchased for resale in the regular course of business.
- (1) Property purchased for the purpose of being manufactured into a finished product for resale, when such property becomes a recognizable, integral part of such manufactured, compounded, processed, assembled, or prepared product; and
(2) property consumed directly in the process of manufacturing, compounding, processing, assembling, preparing, or producing for resale tangible personal property, electricity, gas, steam, refrigeration, or water.
- (1) Non-refundable containers (including boxes, paper bags, and wrapping materials) when sold without the contents to persons who place the contents in the containers and sell the contents with the containers;
(2) containers when sold with the contents if the contents are not subject to the sales or use tax; and
(3) returnable containers when sold with the contents in connection with a retail sale of the contents or when resold for refilling.
- Newspapers. Newspaper shall mean an unbound publication printed on newsprint which contains news, editorial comment, opinions, features, advertising matter and other matters of public interest. Newspaper does not include a magazine, handbill, circular, flyer, sales catalog, or similar item unless the item is printed for and distributed as a part of a newspaper.
- Gasoline and other motor fuels taxed under title 31, chapter 36 of the general laws of Rhode Island.
- Property sold to or by hospitals not operated for profit, educational institutions not operated for profit, churches, orphanages, and other institutions or organizations operated exclusively for religious or charitable purposes.
- Property sold to the Federal government, this state, any city, town, district, or other political subdivision of this state. However, property sold by these governmental jurisdictions is subject to the tax.
- Property held by the purchaser in this state prior to July 1, 1947.

Note: Any amount claimed as a credit on Line 8 for sales or use taxes paid by taxpayer in other taxing jurisdictions when computing the Rhode Island use tax cannot exceed the amount of the applicable Rhode Island use tax. Taxpayer must retain receipts showing such payment of tax in such other jurisdictions for inspection by tax administrator or his agents. A return is due on or before the 20th of the month following the month in which purchases are made, and must be accompanied by a remittance for the amount due. Checks and money orders should be made payable to the Tax Administrator. Postage stamps will not be accepted. Each return must be signed.

Mail or Bring to:
DIVISION OF TAXATION
One Capitol Hill
Providence, RI 02908-5800