



STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Department of Revenue  
DIVISION OF TAXATION  
One Capitol Hill  
Providence, RI 02908-5800  
Fax (401) 574-8932

## Important Notice Hospital Licensing Fee

### Corporation Tax Section: (401) 574-8806

The Rhode Island General Assembly enacted into law Article 16 of House Bill 5983 Substitute A as Amended which increased the Hospital Licensing Fee rate to 5.473% upon the net patient services revenue for the hospital fiscal year ending September 30, 2007. The legislation also required the Hospital Licensing Fee be paid to the Division of Taxation on or before July 13, 2009.

Form HCP-4, Hospital Licensing Fee Report, with the new rate of 5.473% is to be completed, and return immediately to the Rhode Island Division of Taxation.

Payment of the Hospital Licensing Fee must be made by Electronic Funds Transfer on or before July 13, 2009. Questions regarding Electronic Funds Transfer (EFT) may be directed to (401) 574-8732.

Forms are available on our website: [WWW.TAX.RI.GOV](http://WWW.TAX.RI.GOV)

**HCP-4  
HOSPITAL  
LICENSING  
FEE**

**State of Rhode Island and Providence Plantations  
Department of Revenue - Division of Taxation**

**HOSPITAL LICENSING FEE REPORT  
Due on June 15, 2009**

NAME		
ADDRESS		
CITY	STATE	ZIP CODE
CONTACT PERSON	TITLE	PHONE NUMBER
FEDERAL IDENTIFICATION NUMBER		
RETURN FOR THE PERIOD OF: <b>OCTOBER 1, 2006 THROUGH SEPTEMBER 30, 2007</b>		

**Calculation of Amount Due:**

1. Gross Patient Services Revenue (See instructions) .....	1.		
2. Amount of Charity Care, Bad Debts Expense and Contract Allowances..	2.		
3. Net Patient Services Revenue - Line 1 minus Line 2 .....	3.		
4. Net Licensing Fee Due - Line 3 times 5.473% (0.05473) .....	4.		
5. Interest - (1.5% per month) See instructions .....	5.		
6. Penalty - (10%) See instructions .....	6.		
7. TOTAL AMOUNT DUE (Add lines 4, 5 and 6) .....	7.		

**INSTRUCTIONS**

**NOTE: AS OUTLINED IN R.I.G.L. 23-17-38.1, THIS RETURN IS DUE BY JUNE 15, 2009 EVEN THOUGH THE REMITTANCE IS NOT DUE UNTIL JULY 13, 2009.**

Line 1: **Gross Patient Services Revenue** - Enter the amount reported on Line 1 of Worksheet G3, Medicare Hospital and Hospital Health Care Complex Cost Report for the Hospital Fiscal Year ending September 30, 2007.

Line 2: **Deductions** - Enter the amount of Charity Care, Bad Debts Expense and Contract Allowances.

Line 3: **Net Patient Services Revenue** - Line 1 minus Line 2.

Line 4: **Net Licensing Fee Due** - Multiply Line 3 times 5.473% (0.05473).

Line 5: **Interest** - If remitting after July 13, 2009, multiply Line 4 times 1.5% (0.015) times the number of months late. Interest is calculated from July 13, 2009 to the date of remittance at a rate of 18% per annum.

Line 6: **Penalty** - If remitting after July 13, 2009, multiply Line 4 times 10% (0.10). Penalty is calculated at 10% of the net licensing fee due.

Line 7: **Total Amount Due** - Add line 4, 5 and 6.

**PAYMENTS MUST BE MADE BY ELECTRONIC FUNDS TRANSFER (EFT).  
QUESTIONS REGARDING EFT TRANSFERS MAY BE DIRECTED TO (401)574-8732.**

Under penalties of perjury, I hereby certify that I have personal knowledge of the statements and other information constituting this return, that the same are true, correct and complete to the best of my knowledge and belief.

Date \_\_\_\_\_ Signature of authorized officer \_\_\_\_\_ Title \_\_\_\_\_

Date \_\_\_\_\_ Signature of preparer \_\_\_\_\_ Address of preparer \_\_\_\_\_

MAY THE DIVISION CONTACT YOUR PREPARER ABOUT THIS RETURN? YES  NO  \_\_\_\_\_  
Phone number \_\_\_\_\_

**MAILING ADDRESS: RHODE ISLAND DIVISION OF TAXATION, ONE CAPITOL HILL, PROVIDENCE, RI 02908-5811**