



Rhode Island Department of Revenue  
Division of Taxation

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**NOTICE:**  
**NON-COLLECTING RETAILER CHECK-OUT NOTICE**

*[Note: The following is to be sent by the non-collecting retailer to the purchaser at the time of purchase.]*

Rhode Island Sales & Use Tax Notice

Please be advised that pursuant to Rhode Island General Laws §§ 44-18-18 and 44-18-20, sales or use tax is due on taxable purchases made from [Non-collecting Retailer]. If tax was not paid at the time of purchase, the State of Rhode Island requires all customers who use, store, or otherwise consume taxable goods and services in Rhode Island to file a signed use tax return, Form T-205. This form is available on the Rhode Island Division of Taxation's website ([www.tax.ri.gov](http://www.tax.ri.gov)).

Form T-205 is due on or before the 20<sup>th</sup> day of each 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.

Please contact the Rhode Island Division of Taxation at (401) 574-8955 or [tax.excise@tax.ri.gov](mailto:tax.excise@tax.ri.gov) with any questions.