



State of Rhode Island
Division of Taxation
One Capitol Hill
Providence, RI 02908
WWW.TAX.RI.GOV

FOR OFFICE USE ONLY

PERMIT # _____

BUSINESS APPLICATION and REGISTRATION

**Fees and Instructions: Sales permit
is renewable at fiscal year ending
June 30th**

	Yes	No	Fee:	If YES Include	AND Complete Sections:	Additional Information
Do you have employees <u>working</u> in RI?	<input type="checkbox"/>	<input type="checkbox"/>	None		A B C D E	
Do you have RI Withholding?	<input type="checkbox"/>	<input type="checkbox"/>	None		A B C E	
Do you lease employees in RI?	<input type="checkbox"/>	<input type="checkbox"/>	None		A B C D E	
Do you make sales at retail?	<input type="checkbox"/>	<input type="checkbox"/>	None *		A B E	
A separate permit is required for each location. * Permits effective on or after July 1, 2022 no longer have a \$10 permit fee.						
Sales Tax liability greater than \$200 per mo.?	<input type="checkbox"/>	<input type="checkbox"/>	None			If unknown, check NO.

Will you be selling:

	Yes	No	Fee:	Product?
Gasoline -	<input type="checkbox"/>	<input type="checkbox"/>	None	Filling station license.
Beverages or food -	<input type="checkbox"/>	<input type="checkbox"/>	None *	Fee is for litter permit. * Permits effective on or after 1/1/2024 no longer require this \$25 fee.
Liquor -	<input type="checkbox"/>	<input type="checkbox"/>	None	License from city or town is required.
Cigarettes/Tobacco/Other Tobacco -	<input type="checkbox"/>	<input type="checkbox"/>	\$25.00	Each cigarette vending machine requires a separate license and fee.
Motor Vehicles -	<input type="checkbox"/>	<input type="checkbox"/>	None	If yes, MV Dealer license # _____ (required).
Motor Vehicles leasing -	<input type="checkbox"/>	<input type="checkbox"/>	None	If yes, MV Lease license # _____ (required).
Rental of room(s)/home(s) -	<input type="checkbox"/>	<input type="checkbox"/>	None	** Type of Rental: <input type="checkbox"/> Residential Dwelling Rental <input type="checkbox"/> Room Rental
Prepaid wireless phone cards -	<input type="checkbox"/>	<input type="checkbox"/>	None	
Other -	<input type="checkbox"/>	<input type="checkbox"/>	None	
Total Fees enclosed _____				

Are you a(n):

	Yes	No
Artist, Writer, or Composer?	<input type="checkbox"/>	<input type="checkbox"/>
Class A Package and Liquor Store?	<input type="checkbox"/>	<input type="checkbox"/>
Convenience Store, Mini-Market or Supermarket that provides chairs tables, or counters in an area of your store where prepared food and/or beverages may be consumed?	<input type="checkbox"/>	<input type="checkbox"/>
Eating or Drinking Establishment?	<input type="checkbox"/>	<input type="checkbox"/>

Date business will commence in this state? _____ **Seasonal operation?** _____ **Is application for a temporary event?** _____

The following codes can be found on INSTRUCTION SHEET 1. _____ **Date(s) of event?** _____

Location Code # _____ **Business Code #** _____ **INTERNET RETAILERS MUST COMPLETE THE ATTACHED RETAILER SUPPLEMENT**

Section A: Type or Print Name, Mailing Address and Tax Identification Number

TYPE OF ENTITY: <input type="checkbox"/> SOLE OWNER <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> CORPORATION <input type="checkbox"/> OTHER Please specify: _____				
LIMITED LIABILITY COMPANIES: <input type="checkbox"/> LLC- SOLE PROPRIETOR <input type="checkbox"/> LLC-PARTNERSHIP <input type="checkbox"/> LLC- CORPORATION				
Name (Employer, Business, Corporation or Owner)		RI Employment Registration #(if assigned)		Business Phone #
Business name (if different from above)		Federal Employer Ident. #(if assigned)		Sales Tax Permit #(if assigned)
Mailing Address No and Street or P.O. BOX (include apt. office or unit#, if any)		City or Town	State	Zip-Code
Actual <u>Rhode Island</u> Location No. and Street (include apt. office or unit #, if any) CANNOT ACCEPT PO BOX #		City or Town	State	Zip Code
IF MORE THAN (1) LOCATION, PLEASE COMPLETE PART D-2 ON THE BACK OF THIS FORM		Name & Sales Permit # of former owner (if not applicable write N/A)		

Provide a name, address and telephone number of person(s) in charge of Sales and Payroll Records.

Name	Street	City	State	Zip Code	Telephone number
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Section B: Type or Print Name, Social Security Number, Home Address, Title of Owner, each Partner, or each Corporate Officer

Name	Social Security #	Title	Telephone Number
Street Address	City or Town	State	Zip Code
Email Address			
Name	Social Security #	Title	Telephone Number
Street Address	City or Town	State	Zip Code
Email Address			

Section C: Payroll Information

Amount of RI withholding **taxes** you expect to withhold from employees each month.

\$24,000 or more

\$600 or more but less than \$24,000

\$50 or more but less than \$600

Less than \$50.00

Filing Status will be

Daily

Quarter-Monthly

Monthly

Quarterly

Number of employees

First date wages paid in RI

Are you -

Non-Profit **Religious** **IRS Code 501-C-3**

If any part of the business or its assets were acquired, please enter the date of acquisition, name, address and, if known, RI Employment Registration number of the former owner.

Date of Acquisition

month	day	year
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RI Employment Registration #

Name of former owner

Trade Name

Street Address

City

State

Zip Code

If any employees were acquired from that business, please enter the number of employees acquired.

If you are a sole owner or partnership that is incorporating, state the name and address of the former business.

Name

Address

Section D Industry Description

D-1: Detailed information about your business is required in order to assign the correct industrial classification. In the space below describe your most important business activities, goods, products or services in Rhode Island as though you were telling a prospective employee what you do. Please provide the approximate percentage of sales or revenues resulting from each product or service. The total of percentages should equal 100%. If you have any questions regarding this section, please refer to Instruction Sheet 2 or call the Rhode Island Department of Labor & Training's Labor Market Information unit at (401) 462-8760 for assistance.

	%
	%
	%
	%
	%
	%
	%

D-2 Establishment Locations: If you operate your business at more than one location in Rhode Island, please list the street address, city and zip code for each RI location and the approximate employment for each location. If the business activities of any establishment differ from the above, please tell us the products or services of differing location.

Street	Town	Zip Code	Employees	Activity

Section E: Certification and Signature (Must be signed)

The undersigned certifies that the information given on this form is true and correct to the best of his or her knowledge and belief.

Date	Signature(s) of Applicant(s)	Print Name and Title

INSTRUCTION SHEET 1

Sales Tax and Litter Permits must be renewed annually.

LOCATION CODES FOR RHODE ISLAND CITIES AND TOWNS

BARRINGTON	01	CUMBERLAND	08	JAMESTOWN	15	NEW SHOREHAM	22	RICHMOND	29	WESTERLY	36
BRISTOL	02	EAST GREENWICH	09	JOHNSTON	16	NORTH KINGSTOWN	23	SCITUATE	30	WEST GREENWICH	37
BURRILLVILLE	03	EAST PROVIDENCE	10	LINCOLN	17	NORTH PROVIDENCE	24	SMITHFIELD	31	WEST WARWICK	38
CENTRAL FALLS	04	EXETER	11	LITTLE COMPTON	18	NORTH SMITHFIELD	25	SOUTH KINGSTOWN	32	WOONSOCKET	39
CHARLESTOWN	05	FOSTER	12	MIDDLETOWN	19	PAWTUCKET	26	TIVERTON	33	OUT OF STATE	40
COVENTRY	06	GLOCESTER	13	NARRAGANSETT	20	PORTSMOUTH	27	WARREN	34		
CRANSTON	07	HOPKINTON	14	NEWPORT	21	PROVIDENCE	28	WARWICK	35		

BUSINESS CODES FOR PRINCIPAL BUSINESS ACTIVITY

These authority titles and definitions are based, in general, on the Standard Industrial Classification System authorized by Regulatory and Statistical Analysis Division, Office of Information and Regulatory Affairs, Office of Management and Budget, to classify enterprises by type of activity in which they are engaged. Using the list below, enter on the Application Form, the code number of the specific industry group from which the largest percentage of "total receipts" is derived. "Total receipts" means gross receipts plus all other income.

CODE	Retail Trade - Selling Goods to Individuals and Households	Finance, Insurance, Real Estate, and Related Services	
Construction			
0018 Operative builders(for own account)	3012 Selling door-to-door, by telephone or party plan, or from mobile unit	5520 Real estate agents or brokers	7732 Employment agencies and personnel supply
GENERAL CONTRACTORS		5579 Real estate property managers	7799 Consumer credit reporting and collection services
0034 Residential building	3038 Catalog or mail order	5710 Subdividers and builders, except cemeteries	7856 Mailing, reproduction, commercial arts and photography, and stenographic services
0059 Nonresidential building	3053 Vending machine selling	5538 Operators and lessors of buildings, including residential	7872 Computer programming, processing, data preparation, and related services
0075 Highway and street construction	Selling from Showroom, Store, or other Fixed Location	5553 Operators and lessors or other real property	7922 Computer repair, maintenance, and leasing
3889 Other heavy construction (pipe laying, bridge construction, etc.) Building trade contractors, including repairs	Food, beverages, and drugs	5702 Insurance agents or brokers	7773 Equipment rental and leasing (except computer or automotive)
0232 Plumbing, heating, air conditioning	3079 Eating places (meals or snacks)	5744 Other insurance services	7914 Investigative and protective services
0257 Painting and paper hanging	3086 Catering services	6064 Security brokers and dealers	7880 Other business services
0273 Electrical work	3095 Drinking places (alcoholic beverages)	6080 Commodity contracts brokers and dealers, and security and commodity exchanges	Personal services
0299 Masonry, dry wall, stone, tile	3210 Grocery stores (general line)	6130 Investment advisors and services	8110 Beauty shops (or beautician)
0414 Carpentering and flooring	0612 Bakeries selling at retail	6148 Credit institutions and mortgage bankers	8318 Barber shop (or barber)
0430 Roofing, siding, and sheet metal	3236 Other food stores (meat, produce, candy, etc.)	6155 Title abstract offices	8334 Photographic portrait studios
0455 Concrete work	3251 Liquor stores	5777 Other finance and real estate	8532 Funeral services and crematories
0885 Other building trade contractors (excavation, glazing, etc.)	3277 Drug stores		8714 Child day care
	Automotive and service stations		8730 Teaching or tutoring
	3319 New car dealers (franchised)		8755 Counseling (except health practitioners)
Manufacturing, including	3335 Used car dealers	Transportation, Communications, Public Utilities, and Related Services	8771 Ministers and chaplains
Printing and publishing	3517 Other automotive dealers (motorcycles, recreational vehicles, etc.)	6114 Taxicabs	6882 Other personal services
0638 Food products and beverages	3533 Tires, accessories, and parts	6321 Bus and limousine transportation	Automotive services
0653 Textile mill products	3558 Gasoline service stations	6361 Other highway passenger transportation	8813 Automotive rental or leasing, without driver
0679 Apparel and other textile products		6338 Trucking (except trash collection)	8839 Parking, except valet
0695 Leather, footwear, handbags, etc.	General merchandise, apparel, and furniture	6395 Courier or package delivery services	8953 Automotive repairs, general and specialized
0810 Furniture and fixtures	3715 Variety stores	6510 Trash collection without own dump	8896 Other automotive services (wash, towing, etc.)
0836 Lumber and other wood products	3731 Other general merchandise stores	6536 Public warehousing	Miscellaneous repair, except computers
0851 Printing and publishing	3756 Shoe stores	6551 Water transportation	9019 TV and audio equipment repair
0877 Paper and allied products	3772 Men's and boys' clothing stores	6619 Air transportation	9035 Other electrical equipment repair
1032 Stone, clay, and glass products	3913 Women's ready-to-wear stores	6635 Travel agents and tour operators	9050 Reupholstery and furniture repair
1057 Primary metal industries	3921 Women's accessory and specialty stores and furriers	6650 Other transportation services	2881 Other equipment repair
1073 Fabricated metal products	3939 Family clothing stores	6676 Communication services	Medical and health services
1099 Machinery and machine shops	3954 Other apparel and accessory stores	6692 Utilities including dumps, snowplowing, road clearing, etc.	9217 Offices and clinics of medical doctors (MOs)
1115 Electric and electronic equipment	3970 Furniture stores		9233 Offices and clinics of dentists
1883 Other manufacturing industries	3996 TV, audio, and electronics		9258 Osteopathic physicians and surgeons
Mining and Mineral Extraction	3988 Computer and software stores	Services (Personal, Professional, and Business Services)	9241 Podiatrists
1511 Metal mining	4119 Household appliance stores	Hotels and other lodging places	9274 Chiropractors
1537 Coal mining	4317 Other home furnishing stores (china, floor coverings, etc.)	7096 Hotels, motels, and tourist homes	9290 Optometrists
1552 Oil and gas		7211 Rooming and boarding houses	9415 Registered
1719 Quarrying and nonmetallic mining		7237 Camps and camping parks	9431 Other health practitioners
Agricultural Services, Forestry, Fishing	4333 Music and record stores	Laundry and cleaning services	9456 Medical and dental laboratories
1933 Crop services	Building, hardware, and garden supply	7419 Coin-operated laundries and dry cleaning	9472 Nursing and personal care facilities
1958 Veterinary services, including pets	4416 Building materials dealers	7435 Other laundry, dry cleaning, and garment services	9886 Other health services
1974 Livestock breeding	4432 Paint, glass, and wallpaper stores	7450 Carpet and upholstery cleaning	Amusement and recreational services
1990 Other animal services	4457 Hardware stores	7476 Janitorial and related services (building, house, and window cleaning)	8557 Physical fitness facilities
2113 Farm labor and management services	4473 Nurseries and garden supply stores	Business and/or personal services	9597 Motion picture and video production
2212 Horticulture and landscaping	Other retail stores	7617 Legal services (or lawyer)	9688 Motion picture and tape distribution and allied services
2238 Forestry, except logging	4614 Used merchandise and antique stores (except motor vehicle parts)	7633 Income tax preparation	9613 Videotape rental
0836 Logging	4630 Gift, novelty, and souvenir shops	7658 Accounting and bookkeeping	9639 Motion picture theaters
2246 Commercial lighting	4655 Florists	7518 Engineering services	9670 Bowling centers
2469 Hunting and trapping	4671 Jewelry stores	7682 Architectural services	9696 Professional sports and racing, including promoters and managers
Wholesale Trade - Selling Goods to Other Business, Etc.	4697 Sporting goods and bicycle shops	7708 Surveying services	9811 Theatrical performers, musicians, agents, producers, and related services
Durable goods, including machinery, equipment, wood, metals, etc.	4812 Boat dealers	7245 Management services	9837 Other amusement and recreational services
2618 Selling for your own account	4838 Hobby, toy, and game shops	7260 Public relations	
2634 Agent or broker for other firms - more than 50% of gross sales commission	4853 Camera and photo supply stores	7286 Consulting services	
	4879 Optical goods stores	7716 Advertising, except direct mail	8888 Unable to classify
	4895 Luggage and leather goods stores	2675 Agent or broker for other firms - more than 50% of gross sales on commission	
Nondurable goods, including food, fiber, chemicals, etc.	5017 Book stores, including newsstands		
2659 Selling for your own account	5033 Stationary stores		
5884 Other retail stores	5058 Fabric and needlework stores		
	5074 Mobile home dealers		
	5090 Fuel dealers (except gasoline)		

Instruction Sheet 2

Instructions for Section D - Industry Description on the Business Application and Registration Form:

For additional advice on Section D you may call the Labor Market Information office at (401) 462 - 8760.

D-1: Please describe your RI worksite using the examples below as a guide. Use separate lines for each product or service and estimate the percentage of sales or work so we can count what you do most.

RETAIL TRADE: Describe the types of goods sold and the style of selling (for example: garden power tools 20% & plant nursery 80%; gift, novelty & souvenir shop; discount department store, warehouse club, mail order catalog, baked goods store, retail bakery, women's wear accessories, used car lot, vending machines, on-line auction...).

WHOLESALE TRADE: Specify if you have inventory at the RI establishment, the type of goods and whether they are new or used. Indicate if you are a "manufacturers' representative" commission sales agent without inventory.

FINANCE & INSURANCE: be specific: e.g. securities market maker, venture capital, portfolio manager, mutual fund sales, mortgage banker, mortgage broker, independent insurance agent, casualty underwriter, reinsurance....

CONSTRUCTION: Prime contractors: specify the usual type of structures (e.g. apartment, industrial, store, hotel or office buildings; single-family houses, residential remodeling, bridges, roads, etc...) that you build. Subcontractors and tradesmen: tell us the trade or specialty and whether you work more at residential buildings or non-residential structures (e.g. residential plumbing, industrial HVAC, non-residential finish carpentry, non-res. precast concrete...).

MANUFACTURING: specify the products produced, type of facility, and principal processes used. List the principal materials used and if bought from other companies, sent from other units of your business, or made at this site.

REAL ESTATE: be specific: (e.g.. realtor (agent), land developer (subdivider), apartment managers, lessor of offices). If you rent out a building, what kind is it? Do you own the property, sublet it or manage it for others?

RESTAURANTS specify: full (table) service restaurant, limited (counter) service restaurant, donut shop, snack bar, banquet hall, cafeteria, food service contract operator, caterer, dinner theater, bar, or nightclub.

TRANSPORTATION and/or **WAREHOUSING:** Specify the transportation mode (e.g. scheduled airline, courier service, LTL trucking, specialized trucking...) and area of service (e.g. overnight long-haul, coastal, deep seas,...). Related services: tell us what type (e.g. refrigerated warehouse, shipping agent, tour guides, sport-fishing charter...).

UTILITY or **SANITATION SERVICE:** specify separately each type of service (e.g. natural gas pipeline, gas distribution, hydroelectric generation, wholesale electricity reseller, water supply, recycleables sorting...)

COMMUNICATIONS: specify each type of service (e.g. local, long distance or data telephone service; radio network, cable TV service, leasing & reselling long distance telephone service, cell-phone carrier, etc...).

AGRICULTURAL, or FISHING... specify separately the types of crop grown, crop services, livestock raised, fish caught, horticultural specialty or forestry work. Examples: 40% apples & 60% dairy goats, shellfish aquaculture....

PRIVATE HOUSEHOLD employing a cook, nanny or other domestic worker: you may write "domestic help."

SERVICES Describe the services that your establishment offers. (e.g. residential property management, home health equipment rental, C.P.A. accountants, tax return preparation, payroll office, marketing consultant, environmental consultant, biotechnology r&d, portrait photography, veterinarian, employment placement agency, executive search, temporary help, printing broker, psychiatry, dentistry, massage therapy, assisted living home, nursing home, motel, bed & breakfast, transmission repair, auto body shop, nail salon, tanning salon, coin-operated dry cleaning...).

GOVERNMENT: Indicate Federal, State, Tribal or Local. Specify activities: legislative, judicial, school, etc....

State of Rhode Island
Division of Taxation
One Capitol Hill
Providence, RI 02908



Taxpayer Status Affidavit / Identity Verification

All persons applying or renewing any license, registration, permit or other authority (herein after called "licensee") to conduct a business or occupation in the state of Rhode Island are required to file all applicable tax returns and pay all taxes owed to the state prior to receiving a license as mandated by state law (RIGL 5-76) except as noted below.

In order to verify that the state is not owed taxes, licensees are required to provide their Social Security Number, or Federal Tax Identification Number as appropriate. These numbers will be checked by the Division of Taxation to verify tax status prior to the issuance of a license. This declaration must be made prior to the issuance of a license.

Licensee Declaration

I hereby declare, under penalty of perjury;

- ☐ I have filed all required state tax returns and have paid all taxes owed.
- ☐ I have entered a written installment agreement to pay delinquent taxes that is satisfactory to the Tax Administrator.
- ☐ I am currently pursuing administrative review of taxes owed to the state.
- ☐ I am in federal bankruptcy. (Case # _____)
- ☐ I am in state receivership. (Case # _____)
- ☐ I have been discharged from Bankruptcy. (Case # _____)

Type of Permit(s)/License(s) for which you are applying

Full Name (Please Print or Type)

Social Security Number (or FEIN if appropriate)

Signature

Phone Number (including area code if not 401)

Date

This completed Status Affidavit must be submitted with a Business Application Registration (Form BAR) or any other License/Permit application filed with the Division of Taxation.



STATE OF RHODE ISLAND
DEPARTMENT OF REVENUE
DIVISION OF TAXATION
One Capitol Hill, Providence, RI 02908

NAME: _____ ID# _____

MAILING ADDRESS:

LOCATION ADDRESS: _____
(If different from mailing address)

Please complete the following if you make sales of food and/or beverages:

RIGL 44-18-18.1(2) states, "Eating and/or drinking establishments" mean and include restaurants, bars, taverns, lounges, cafeterias, lunch counters, drive-ins, roadside ice cream and refreshment stands, fish and chip places, fried chicken places, pizzerias, food and drink concessions, or similar facilities in amusement parks, bowling alleys, clubs, caterers, drive-in theatres, industrial plants, race tracks, shore resorts or other locations, lunch carts, mobile canteens and other similar vehicles, and other like places of business which furnish or provide facilities for immediate consumption of food at tables, chairs or counters or from trays, plates, cups or other tableware or in parking facilities provided primarily for the use of patrons in consuming products purchased at the location. Ordinarily, eating establishments do not mean and include food stores and supermarkets...

1. a) Based on the above definition, is your business an eating and/or drinking establishment?
_____yes _____no
- b) This question is for food stores (convenience and mini-markets) and supermarkets only. Do you provide chairs, tables, or counter in an area of your store where prepared food and/or beverages may be consumed?
_____yes _____no

If you checked yes to either a or b, you are required to collect and report the local tax.

Please continue and respond to line 2 and 3.

2. Go to the back side of this page to complete the next question regarding business and delivery location(s).
3. Please sign and return this questionnaire along with the Business Application and Registration form.

NOTE: If the return envelope is a window envelope, be sure to fold this sheet correctly to ensure that the Division of Taxation address (on the back of this page) is properly displayed in the window portion of the envelope.

Name of Contact Person

Daytime Telephone Number

Signature

Any questions please contact the Excise Tax Department at (401)574-8955

MULTI-LOCATION CITY/TOWN BREAKDOWN

Name:

ID:

LOCATION CITY/TOWN:

"Eating and/or Drinking Establishments" place a check mark next to the city or town where your establishment is located. Also, if applicable, check off the other cities or towns in this state where you deliver meals and/or beverages.

"Residential Dwelling and Room Rental Establishments" place a check mark next to the city or town where your establishment is located. Also, if applicable, check off the other cities or towns in this state where you rent residential dwellings and/or rooms.

01 BARRINGTON	_____	21 NEWPORT	_____
02 BRISTOL	_____	22 NEW SHOREHAM	_____
03 BURRILLVILLE	_____	23 NORTH KINGSTOWN	_____
04 CENTRAL FALLS	_____	24 NORTH PROVIDENCE	_____
05 CHARLESTOWN	_____	25 NORTH SMITHFIELD	_____
06 COVENTRY	_____	26 PAWTUCKET	_____
07 CRANSTON	_____	27 PORTSMOUTH	_____
08 CUMBERLAND	_____	28 PROVIDENCE	_____
09 EAST GREENWICH	_____	29 RICHMOND	_____
10 EAST PROVIDENCE	_____	30 SCITUATE	_____
11 EXETER	_____	31 SMITHFIELD	_____
12 FOSTER	_____	32 SOUTH KINGSTOWN	_____
13 GLOCESTER	_____	33 TIVERTON	_____
14 HOPKINTON	_____	34 WARREN	_____
15 JAMESTOWN	_____	35 WARWICK	_____
16 JOHNSTON	_____	36 WESTERLY	_____
17 LINCOLN	_____	37 WEST GREENWICH	_____
18 LITTLE COMPTON	_____	38 WEST WARWICK	_____
19 MIDDLETOWN	_____	39 WOONSOCKET	_____
20 NARRAGANSETT	_____		_____

RHODE ISLAND DIVISION OF TAXATION
ONE CAPITOL HILL
PROVIDENCE, RI 02908

Form BAR - INTERNET RETAILER SUPPLEMENT

Non-Collecting Retailer, Referrer, and Retail Sale
Facilitator Registration

Name			Federal employer identification number		
Address			Address 2		
City, town or post office	State	ZIP code	E-mail address		

Non-Collecting Retailer, Referrer, and Retail Sale Facilitator Registration Form

This form must be filed with the Business Application and Registration (BAR) form.

Please indicate below what type of sales entity you are: Non-Collecting Retailer, Referrer, and/or Retail Sale Facilitator. Each entity has different compliance requirements effective August 17, 2017 under Rhode Island's new Non-Collecting Retailer law. See below for the filing requirements of each entity type. Visit the Division of Taxation's website here for more information: <http://www.tax.ri.gov/Non-collecting%20retailers/index.php>

I am a (check all that apply):

☐ Non-Collecting Retailer

☐ Referrer

☐ Retail Sale Facilitator

Non-Collecting Retailers:

If you are a **Non-Collecting Retailer** and you do not intend to register, collect, and remit sales tax in Rhode Island, you must send the following notices (see website above for sample notices):

- Website Notice
- Checkout Notice
- 48-Hour Notice
- Annual Notice

Non-Collecting Retailers must also submit an annual Attestation that they complied with these notice requirements.

Referrers:

If you are a **Referrer**, you must notify your retailers that their sales may be subject to Rhode Island sales and use tax once you receive more than \$10,000 in revenue from listing and/or advertising for sale in Rhode Island taxable goods and services.

Retail Sale Facilitators:

If you are a **Retail Sale Facilitator**, you must annually provide the Division with a list of retailers who used your services and for whom you did and did not collect Rhode Island sales and use tax.

Please contact the Division of Taxation at (401) 574-8955 or Tax.Excise@tax.ri.gov with any questions.

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
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