



STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
 DEPARTMENT OF REVENUE
 DIVISION OF TAXATION
 ONE CAPITOL HILL
 PROVIDENCE, RI 02908
 WWW.TAX.RI.GOV

2012

SALES AND USE TAX RETURN - ANNUAL RECONCILIATION

SALES AND USE TAX RETURN TO BE FILED BY SELLERS OF TANGIBLE PERSONAL PROPERTY

DUE ON OR BEFORE JANUARY 31, 2013

Name		Taxpayer ID	
Address			
City, town or post office		State	ZIP Code
Telephone number	E-mail address		NAICS Code

Have you sold or closed your business?..... Yes If yes, on what date? _____

If you file a consolidated Sales Tax Return, list all locations by Rhode Island identification number including the 2 digit location number. If there are more than 15 locations, please attach a separate listing. If you have multiple locations, but file individual Sales Tax Returns, you must file a T-204R-Annual for each location.

Before completing lines A through E, complete Schedules A and B on page 2.

A. Total Net Taxable Sales for the period Jan - Dec (NOTE: Line A must equal Net Taxable Sales from page 2, line 5).....	A.	
B. 1. Amount of tax. Multiply line A by 7% (.07).....	B1.	
2. MOTOR VEHICLE DEALERS ONLY Sales tax collections from non-residents for the period January through December	B2.	
3. Total Tax. Add lines B1 & B2.....	B3.	
C. 1. Total tax remitted for the period January through December.....	C1.	
2. Prepaid sales tax on cigarettes for the period January through December.....	C2.	
3. Credit balance (if any) per Line D of the 2011 Annual Reconciliation return - Form T-204R..	C3.	
4. Sales tax due and paid to another state on items included in Schedule A, line 2.....	C4.	
5. Total Tax Paid. Add lines C1 through C4.....	C5.	
D. Line C5 should equal line B3. If line B3 is more than line C5, there is a balance due . Please remit payment to the Rhode Island Division of Taxation and send in with this Annual Reconciliation. See instructions for additional information.	D.	
E. If line C5 is more than line B3, there is a credit due . This amount will be credited to the 2013 sales tax payments. Note: Taxpayer must submit a "Claim for Refund" form with this reconciliation in order to receive a refund of the overpayment	E.	

I hereby certify that I have personal knowledge of the information constituting this return; that all statements contained herein are true, correct, and complete to the best of my knowledge and belief and that this return is made under penalty of perjury.

Name of firm	
Signature of owner, partner or authorized officer	Date
Title of authorized officer or agent signing return	Form T-204R-Annual rev. 11/2012

Attention ACH debit filers, you can file this form online!
Visit: <https://www.ri.gov/taxation>

JAN - SEPT	OCT - DEC	TOTALS
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SCHEDULE A

1. Sales by category

- a. Pet services
- b. Transportation services (taxi, limo, bus, ground)
- c. Clothing
- d. Prewritten computer software delivered electronically or by "load and leave"
- e. Over-the-counter (OTC) drugs and medicines
- f. Other sales: All sales not listed on lines 1a through 1e.

g. Gross sales. Add lines 1a through 1f.

2. USE: Cost of personal property per RIGL 44-18-20

3. TOTAL . Add lines 1g and 2.

		1a.	
		1b.	
		1c.	
		1d.	
		1e.	
		1f.	
		1g.	
		2.	
		3.	

SCHEDULE B

4. Legal Deductions - Sales

- a. Food and food ingredients for human consumption
- b. Resale
- c. Interstate
- d. Clothing and footwear for general use
 - 1. Clothing and footwear for general use (\$250 or less)
 - 2. Clothing and footwear (costing more than \$250)
- e. Sales of motor vehicles
- f. Boats
- g. Prescription drugs
- h. Exempt Organizations
 - 1. Federal and State
 - 2. Other exempt organizations & non-profits RIGL 44-18-30(5)
- i. Fuels (gasoline, residential heating fuel and other exempt fuels)
- j. Manufacturing (equipment and supplies)
- k. Airplanes and airplane parts
- l. Transportation services (taxi, limo, bus, ground)
- m. Pet services
- n. Other (Deductions not separately listed above):
Specify _____
- o. Total Deductions. Add lines 4a through 4n

		4a.	
		4b.	
		4c.	
		4d1.	
	XXXXXXXXXX	4d2.	
		4e.	
		4f.	
		4g.	
		4h1.	
		4h2.	
		4i.	
		4j.	
		4k.	
	XXXXXXXXXX	4l.	
	XXXXXXXXXX	4m.	
		4n.	
		4o.	

5. Net Taxable Sales. Subtract line 4o from line 3. Carry to page 1, line A

		5.	
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**STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
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**INSTRUCTIONS FOR PREPARING
SALES & USE TAX ANNUAL RECONCILIATION**

IMPORTANT: To prepare the Annual Reconciliation, start with Schedule A, line 1 on page 2 then complete the return on the reverse side.

For 2012, separately state all sales/legal deduction items in two columns.

The first column labeled "**JAN - SEPT**" is for sales/legal deductions from January 1, 2012 through September 30, 2012.

The second column labeled "**OCT - DEC**" is for sales/legal deductions from October 1, 2012 through December 31, 2012.

Enter the total of both of these columns in the last column labeled "**TOTALS**".

SCHEDULE A - SALES

LINE 1: SALES BY CATEGORY - Include sales for the year based on specific categories in lines a-e, including sales exempt from tax. Enter all other sales on line 1f, Other Sales.

LINE 1a: Enter all sales related to pet services.

LINE 1b: Enter all sales related to transportation services (taxi, limo, bus and ground).

LINE 1c: Enter all sales related to clothing.

LINE 1d: Enter all sales related to prewritten computer software delivered electronically or by "load and leave".

LINE 1e: Enter all sales related to over-the-counter (OTC) drugs and medicines.

LINE 1f: Enter all other sales.

LINE 1g: Gross sales. Add lines 1a through 1f and enter total on this line.

LINE 2: USE TAX. Enter cost of tangible personal property purchased outside of Rhode Island tax free for use, storage or consumption by you in this state during the year or cost of personal property purchased for resale and subsequently used or consumed by you during the year rather than being sold. Also, include on this line the amount of any other transactions during the year subject to the sales and use tax (e.g. electricity, gas, etc, used for heating or lighting and purchased without payment of the tax.).

LINE 3: TOTAL SALES FOR THE YEAR. Add lines 1g and 2 and enter total on this line.

SCHEDULE B - DEDUCTIONS

LINE 4: LEGAL DEDUCTIONS - Include all sales that are exempt from sales tax.

LINES 4a - 4n - Enter the amount of deductions on the appropriate lines. If you have a legal deduction that does not have its own line, enter the amount on line 4n and provide a description of the deduction.

LINE 4o: TOTAL DEDUCTIONS FOR THE YEAR. Add lines 4a through 4n and enter the amount on this line.

LINE 5: NET SALES FOR THE YEAR. Subtract line 4o from line 3 and enter the amount on this line and on line A on page 1 of the Annual Reconciliation.

FRONT OF RETURN

LINE A: Enter the amount from line 5 of the back of the Annual Reconciliation.

LINE B1: NET SALES AND USE TAX DUE FOR THE YEAR. Multiply line A times 7% (0.07) and enter the amount on this line.

LINE B2: MOTOR VEHICLE DEALERS ONLY. Enter the amount of sales tax collected from non-residents during the period January through December.

LINE B3: TOTAL TAX. Add lines B1 and B2 and enter the amount here.

LINE C1: TAX PAID FOR THE YEAR. Enter the amount of sales and use tax paid for the period January through December.

LINE C2: PREPAID SALES TAX ON CIGARETTES. Enter the amount of prepaid sales tax on cigarettes purchased during the period January through December.

LINE C3: CREDIT FROM 2011 ANNUAL RECONCILIATION RETURN. Enter the amount of credit balance (if any) per line D of your 2011 Annual Reconciliation Return - 2011 Form T-204R.

LINE C4: SALES TAX DUE AND PAID TO ANOTHER STATE. Enter the amount of sales tax paid to another state on items included in Schedule A, line 2.

LINE C5: TOTAL TAX PAID. Add lines C1 through C4 and enter the amount here.

LINE D: Line C5 should equal line B3. If line B3 is greater than line C5, there is a balance due. Remit payment to the Division of Taxation along with the Annual Reconciliation form.

LINE E: If line B3 is less than line C5, this is the amount you overpaid. Overpayments shall be applied to subsequent filing periods. If you wish to receive a refund instead, file a "Claim for Refund" form with the reconciliation.

NOTE: If you file your Sales and Use Tax Return - Annual Reconciliation via EFT, you will need to submit a separate paper "Claim for Refund" form.

CERTIFICATION SECTION: Located on the bottom of page 1, this section must be completed and signed by an authorized owner, partner or officer.

All forms can be found on the Division of Taxation's website:
http://www.tax.ri.gov/taxforms/sales_excise/

Mail your completed Annual Reconciliation form to:
RI Division of Taxation
One Capitol Hill
Providence, RI 02940
Attn: Tax Processing

or fax to the Tax Processing Section at (401) 574-8913.

**Attention ACH debit filers, you can file this form online!
Visit: <https://www.ri.gov/taxation>**