

Consumer's Use Tax Return

This form to be filed by persons liable for use tax payable directly to the State, who are not sellers of tangible personal property; sellers of tangible personal property should use Form T-204.

PLEASE FILL IN ALL BLANKS BELOW

FEDERAL IDENTIFICATION NUMBER
OR SOCIAL SECURITY NUMBER _____

1. NAME AND ADDRESS (if a business firm, give both owner's name and trade name):

2. IN WHAT CITY OR TOWN
IS YOUR LOCATION? _____

3. IN WHAT TYPE OF BUSINESS,
IF ANY, ARE YOU ENGAGED? _____

4. DO YOU EXPECT TO MAKE PURCHASES REGULARLY
OR OFTEN WHICH WILL BE SUBJECT TO THE USE TAX? _____

5. THIS RETURN IS FOR: MONTH _____ YEAR _____

6. SCHEDULE OF PURCHASES SUBJECT TO THE USE TAX:

(NOTE: Business firms and institutions making numerous purchases subject to the use tax need not itemize their purchases on this return, but they must give the total in Item 7, and their records showing details must be preserved for the inspection of the Tax Administrator or his agent.)

If more space is needed for itemization, continue on reverse side or attach separate sheet.

NAME AND ADDRESS OF PERSON OR FIRM FROM WHOM PURCHASE WAS MADE	DATE OF PURCHASE	QUANTITY AND DESCRIPTION OF PROPERTY PURCHASED	TOTAL SALE PRICE
			\$

STAPLE CHECK HERE

7. TOTAL SALE PRICE OF PURCHASES SUBJECT TO THE USE TAX

8. AMOUNT OF TAX (7% of Item 7) (Less \$ _____ credit for sales or use taxes paid in other states)

9. INTEREST (_____% per month, or fraction thereof, of Item 8 from date due until paid) _____% Annual

10. PENALTY (10% of Item 8 if not paid when due)

11. TOTAL AMOUNT DUE (Total of Items 8, 9 and 10)

\$	
\$	

Attach check or money order payable to the Tax Administrator for the amount shown in Item 11.
Sign below and mail or bring to the Division of Taxation, One Capitol Hill, Providence, RI 02908-5800.

CERTIFICATION

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 the penalty of perjury.

Date _____ 20 _____

(Signature of Taxpayer)

(Title of signer, if return is for business firm)

(Name of firm)

Return and remittance are due on or before 20th of month following the month in which purchases are made. READ INSTRUCTIONS ON REVERSE SIDE OF FORM.

PLEASE LEAVE
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**State of Rhode Island and Providence Plantations
Department of Administration
Division of Taxation**

**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.
- Property purchased by the user while a non-resident of this state, when brought into the state by him for his own use.

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**