



STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
DEPARTMENT OF REVENUE
DIVISION OF TAXATION

Tax Administrator's Report:

Sales and Taxation of Alcoholic Beverages in Rhode Island



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May 1, 2014



STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
DEPARTMENT OF REVENUE
DIVISION OF TAXATION

May 1, 2014

The Honorable Daniel Da Ponte
Chairman
Committee on Finance
Rhode Island Senate

The Honorable Raymond E. Gallison Jr.
Chairman
Committee on Finance
Rhode Island House of Representatives

I am submitting this report to you in fulfillment of the requirements set forth in legislation approved by the General Assembly in June 2012¹ and amended in June 2013.²

The terms of that legislation, codified at Rhode Island General Laws (RIGL) § 3-10-5(b), require that the Tax Administrator, on or before May 1, prepare and submit to you a report showing total sales of alcoholic beverages, sales tax collections, and excise tax collections, by county, involving Class A licensees in Rhode Island for the preceding calendar year.

This report draws its data chiefly from annual reports recently filed with the Division of Taxation by Class A licensees authorized to sell alcoholic beverages in Rhode Island. Class A licensees must file their annual reports with us by February 1.

Please let me know if you have any questions or require additional information.

Sincerely yours,

David M. Sullivan
Rhode Island Tax Administrator

¹ Rhode Island Public Law 2012, ch. 241, art. 21, § 15.

² Rhode Island Public Law 2013, ch. 144, art. 9, § 9.

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“Each Class A licensee authorized to sell intoxicating beverages at wholesale or retail in this state shall file an annual report on or before February 1 with the division of taxation in the form required by the tax administrator. Such report shall include, but not be limited to, total sales of alcoholic beverages, sales tax and excise tax collections on such sales for the immediately preceding calendar year. Annually, on or before May 1, the tax administrator shall prepare and submit to the chairs of the house and senate finance committees a report reflecting data from the annual reports submitted by said licensees to the division of taxation. The tax administrator’s report shall compile total sales of alcoholic beverages, sales tax and excise tax collections by county.”

-- Rhode Island General Laws § 3-10-5(b)<sup>3</sup>

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³ Edited version.

Executive Summary

- Gross sales of alcoholic beverages by liquor stores in Rhode Island totaled \$316 million in calendar year 2013.
- Net taxable sales of alcoholic beverages by liquor stores in Rhode Island -- in other words, sales after taking into account deductions and exemptions -- totaled approximately \$290 million in calendar year 2013.
- Based on net taxable sales, liquor stores collected and remitted approximately \$20 million in Rhode Island sales and use tax.
- The Division of Taxation estimates that wholesalers/distributors paid a combined total of approximately \$10 million in Rhode Island excise tax on alcoholic beverages they sold, net of inventory, to liquor stores in Rhode Island in calendar year 2013.

The Division of Taxation on May 1, 2013, posted its inaugural report on sales and taxation of alcoholic beverages in Rhode Island. However, legislation approved by the General Assembly and enacted in June 2013 changed the nature and scope of the reporting requirement. As a consequence, year-to-year comparisons are not included in this report.

Results of Study

There are 253 Class A licensees – liquor stores⁴ – in Rhode Island.⁵ Each is required by statute to file an annual sales and use tax return, known as an annual reconciliation.⁶ The returns are due on or before February 1 of each year.⁷

Based on the information contained in such returns, the Tax Administrator is required by statute to prepare and submit a report to the chairs of the House and Senate Finance Committees. The report is due on or before May 1 of each year. It must include the following information:

- total sales of alcoholic beverages by county;
- sales tax collections by county; and
- excise tax collections by county.

This report is therefore broken into three sections:

- 1.) gross sales of alcoholic beverages;
- 2.) sales tax collections (based on net taxable sales of alcoholic beverages); and
- 3.) excise tax (paid by wholesalers/distributors).

The appendices contain additional information, including expanded tables.

Gross sales of alcoholic beverages

Of the 253 Class A licensees, a total of 243 filed annual reconciliation returns with the Division of Taxation as of April 15, 2014. Thus, approximately 96 percent of licensees filed annual returns with the agency, while approximately 4 percent did not.

⁴ Liquor stores are also known as “package stores.”

⁵ In general, a retailer with a Class A license is authorized to store and sell alcoholic beverages on premises, under certain conditions. Additional information is available in Rhode Island General Laws (RIGL) § 3-7-1 and § 3-7-3.

⁶ RIGL § 3-10-5(b). The return is due on Rhode Island Division of Taxation Form T-204A-Annual. It can be filed online or on paper. A copy of the paper form can be found in Appendix C.

⁷ Because February 1, 2014, fell on a Saturday, the due date was the following business day: February 3, 2014.

The 10 Class A licensees that were delinquent in the filing of annual reconciliation returns as of April 15, 2014, make up less than 1 percent of total sales activity. Thus, the Division of Taxation is confident that the data contained in this report covers more than 99 percent of total sales activity.

Based on that information, the Division of Taxation estimates that gross sales of alcoholic beverages at liquor stores in Rhode Island in calendar year 2013 totaled approximately \$316.5 million. (Please see Table 1.)⁸

County	Wine & spirit sales	Beer & malt sales	Total sales	County rank:
Providence	\$ 89,849,824	\$ 60,988,266	\$ 150,838,089	1
Kent	40,415,907	23,419,675	63,835,582	2
Washington	37,940,613	20,390,612	58,331,226	3
Newport	20,097,206	11,312,788	31,409,994	4
Bristol	7,764,099	4,274,555	12,038,655	5
Total:	\$ 196,067,649	\$ 120,385,896	\$ 316,453,546	

Figures are for sales at liquor stores only, before sales tax deductions and exemptions, and are based on annual reconciliation reports filed by stores with Division of Taxation.

Wine and spirit sales accounted for approximately \$196 million, or 62 percent of the total. Beer and malt sales accounted for approximately \$120 million, or 38 percent of the total.

Of the \$316.5 million in gross sales of alcoholic beverages by liquor stores in calendar year 2013, Providence County accounted for the largest portion – approximately \$151 million, or 47 percent. Bristol County accounted for the smallest portion – approximately \$12 million, or 4 percent.

Net taxable sales of alcoholic beverages

The Division of Taxation estimates that net taxable sales of alcoholic beverages at liquor stores in Rhode Island in calendar year 2013 totaled approximately \$289.9 million.⁹ (Please see Table 2.)

Of that total, Providence County accounted for the largest portion – approximately \$137.5 million, or 47 percent. Bristol County accounted for the smallest portion, approximately \$10.7 million, or 3.7 percent.

⁸ Figures in tables in this report may not sum to totals due to rounding.

⁹ “Net taxable sales” generally means gross sales after deductions for certain nontaxable items, including re-sales mainly to caterers (who charge sales tax to end users); sales to tax-exempt federal and state government agencies; sales to tax-exempt nonprofit organizations; and – for December 2013 – the sale of wine and spirits.

County	Net taxable sales	Total sales tax	County rank:
Providence	\$ 137,455,659	\$ 9,621,896	1
Kent	58,885,748	4,122,002	2
Washington	54,331,410	3,803,199	3
Newport	28,491,108	1,994,378	4
Bristol	10,734,474	751,413	5
Total:	\$ 289,898,399	\$ 20,292,888	

Figures are for sales in Rhode Island at liquor stores only, after deductions and exemptions, and are based on annual reconciliation reports filed by stores with the Division of Taxation.

Sales tax collections

Table 2 also shows that Rhode Island liquor stores collected and remitted a total of \$20.3 million in Rhode Island sales tax in 2013 on \$289.9 million in net taxable sales of alcoholic beverages. Of that total, Providence County accounted for approximately \$9.6 million in sales tax, or approximately 47 percent of the total. Liquor stores in Bristol County in the aggregate paid the least of all the five counties in sales tax: approximately \$751,400, or approximately 4 percent of the total statewide.

Exemption for wine, spirits

The “net taxable sales” in Table 2 are net of sales of wine and spirits by liquor stores in December 2013. That is because such sales are exempt from Rhode Island sales and use tax for a 16-month period, from December 1, 2013, through March 31, 2015 – as set forth in legislation enacted in June 2013.¹⁰ For December 2013, liquor stores in Rhode Island had approximately \$23 million in such sales. (Please see Table 3.)

County	Sales by liquor stores	Rank
Providence	\$ 11,968,511	1
Kent	4,450,249	2
Washington	3,920,096	3
Newport	2,052,036	4
Bristol	963,373	5
Total:	\$ 23,354,266	

Sales of wine and spirits by liquor stores in Rhode Island in December 2013, during which such sales were exempt from Rhode Island's 7 percent sales and use tax.

¹⁰ Rhode Island Public Law 2013, ch. 144, art. 9, § 9, added an exemption to RIGL § 44-18-30, “Gross receipts exempt from sales and use taxes.” The exemption applies to the sale and storage, use, or other consumption in Rhode Island of alcoholic beverages from December 1, 2013, through March 31, 2015 – although beer and malt beverages continue to be subject to sales and use tax during that period. The legislation enacted in 2013 also states that alcoholic beverages “shall not be subject to minimum markup” from December 1, 2013, through March 31, 2015.

Excise tax

Wholesalers/distributors of alcoholic beverages are subject to Rhode Island’s alcoholic beverage excise tax and must also file annual reconciliation returns.¹¹ There are 33 active wholesalers/distributors of alcoholic beverages in Rhode Island.¹² Of those, six were delinquent in filing their annual reconciliation returns as of April 15, 2014.

The delinquent filers represented approximately 18 percent of all filers. Furthermore, the delinquent filers make up less than 0.5 percent of total sales activity. Thus, the Division of Taxation is confident that the excise tax data contained in this report covers more than 99 percent of total sales activity.

Excise taxes on a number of categories of alcoholic beverages have temporarily increased – effective July 1, 2013, through March 31, 2015. Among the categories affected by the increase are malt beverages (including beer), and spirits – such as whiskey, gin, rum, and brandy – containing alcohol measuring more than 30 proof. (Please see Table 4.)

	Previous tax rate	Current tax rate
Still wines	\$ 0.60	\$ 1.40
Still wines (Rhode Island fruit)	0.30	0.30
Sparkling wines	0.75	0.75
Whiskey, other distilled spirits	3.75	5.40
Low proof distilled spirits	1.10	1.10
Ethyl alcohol (for beverage purposes)	7.50	7.50
Ethyl alcohol (for non-beverage use)	0.08	0.08
Malt beverages, including beer	3.00	3.30

- All taxes are per gallon, except tax on malt beverages, which is per barrel (a barrel equals 31 gallons).
- “Previous tax rate” was in effect through June 30, 2013.
- “Current tax rate” in effect July 1, 2013, through March 31, 2015.
- Still wines made entirely from fruit grown in Rhode Island continue to be taxed at 30 cents a gallon.
- “Low proof” spirits contain alcohol measuring 30 proof or less.
- Tax applies to manufacturers; wholesalers/distributors pay fee equal to applicable tax rate.
- Beer brewed in-state and meeting certain other conditions may qualify for limited tax exemption.

Thus, the data for this report is based on one set of tax rates for the first six months of calendar year 2013, another for the last six months of calendar year 2013.

RIGL § 3-10-5(b) requires the Division of Taxation to report excise tax collections by county.

¹¹ The excise tax applies to manufacturers; wholesalers/distributors pay a fee equal to the tax. The levy is referred to as a “manufacturing tax” in some statutes, an “import service fee” on Rhode Island Division of Taxation forms.

¹² Wholesalers/distributors are sometimes referred to as importers.

However, on their annual reconciliation returns, wholesalers/distributors include import fees based on sales not only to liquor stores, but also to bars, restaurants, and others.

To meet the requirements of RIGL § 3-10-5(b), the Division of Taxation’s calculations assume that 69 percent of the total sales by wholesalers/distributors in 2013 were to liquor stores. (To arrive at this assumption, the Division of Taxation contacted the six largest wholesalers/distributors of alcoholic beverages in Rhode Island -- who together account for 97.43 percent of the market in the state -- to find out what portion of their overall sales in 2013 was to liquor stores. The result, on average, was 69 percent.)

The Division of Taxation estimates that, for calendar year 2013, wholesalers/distributors paid a combined total of approximately \$10.06 million in Rhode Island excise tax on alcoholic beverages they sold, net of inventory, to liquor stores in Rhode Island. (Please see Table 5.)

Table 5. Alcoholic beverage excise taxes, 2013		
<i>County</i>	<i>Excise tax</i>	<i>Rank</i>
Providence	\$ 4,353,054	1
Kent	1,828,643	2
Washington	1,520,186	3
Bristol	1,365,466	4
Newport	988,124	5
Total:	\$ 10,055,473	
Tax paid by wholesalers/distributors on sales made, net of inventory, to liquor stores in Rhode Island, based on Division of Taxation estimates.		

Of the approximately \$10.6 million in excise tax paid by wholesalers/distributors on alcoholic beverages sold, net of inventory, to liquor stores in 2013, Providence County accounted for the largest portion – approximately \$4.3 million, or 43 percent. Newport County accounted for the smallest portion – approximately \$988,000, or 9.8 percent of the statewide total.

TITLE 3

Alcoholic Beverages

CHAPTER 3-10

Taxation of Beverages

SECTION 3-10-5

§ 3-10-5 Information supplemental to returns – Audit of books. – (a) The tax administrator may at any time request further information from any person or from the officers and employees of any corporation which he or she may deem necessary to verify, explain or correct any return made in pursuance of the provisions of this chapter, and for the like purpose the administrator or his or her authorized agent may examine the books of account of that person or corporation during business hours.

(b) Each Class A licensee authorized to sell intoxicating beverages at wholesale or retail in this state shall file an annual report on or before February 1 with the division of taxation in the form required by the tax administrator. Such report shall include, but not limited to, total sales of alcoholic beverages, sales tax and excise tax collections on such sales for immediately preceding calendar year. Annually, on or before May 1, the tax administrator shall prepare and submit to the chairs of house and senate finance committees a report reflecting data from the annual reports submitted by said licensee to the division of taxation. The tax administrator's report shall compile total sales of alcoholic beverages, sales tax and excise tax collections by county.

History of Section.

(P.L. 1933, ch. 2013, § 44; G.L. 1938, ch. 167, § 4; impl. am. P.L. 1939, ch. 660, § 70; G.L. 1956, § 3-10-5; P.L. 2012, ch. 241, art. 21, § 15; P.L. 2013, ch. 144, art. 9, § 9.)

Appendix B: Expanded tables

**2013 Alcoholic Beverage Sales Tax Report
By County**

County	Gross Sales - Alcoholic Beverages			Sales Tax Deductions Related to Alcoholic Beverages						Net taxable	
	Wine & Spirit Sales	Beer & Malt Sales	Total Alcoholic Beverage Sales	Resale	Interstate	Fed & State	Other Exempt	Wine & Spirits (Dec only)	Total Deduction	Alcoholic Sales	Sales Tax
Bristol	7,764,099.42	4,274,555.35	12,038,654.77	0.00	0.00	0.00	340,807.85	963,373.14	1,304,180.99	10,734,473.78	751,413.16
Kent	40,415,907.24	23,419,675.19	63,835,582.43	0.00	8,813.35	321,147.80	169,624.02	4,450,249.02	4,949,834.19	58,885,748.24	4,122,002.38
Newport	20,097,205.68	11,312,788.02	31,409,993.70	440,895.20	11,904.78	287,557.62	126,491.91	2,052,036.21	2,918,886.72	28,491,107.98	1,994,377.56
Providence	89,849,823.86	60,988,265.57	150,838,089.43	654,515.63	260,451.08	0.00	498,952.64	11,968,511.48	13,382,430.83	137,455,658.60	9,621,896.10
Washington	37,940,613.23	20,390,612.28	58,331,225.51	50,575.23	0.00	0.00	29,144.54	3,920,095.75	3,999,815.52	54,331,409.99	3,803,198.70
TOTAL RI	196,067,649.43	120,385,896.41	316,453,545.84	1,145,986.06	281,169.21	608,705.42	1,165,020.96	23,354,265.60	26,555,147.25	289,898,398.59	20,292,887.90

Excise tax/import service fee paid by wholesalers/distributors/manufacturers on alcoholic beverages, by county:

	Bristol County	Kent County	Newport County	Providence County	Washington County	TOTAL FEE
DISTILLED SPIRITS	\$ 975,508	\$ 1,030,864	\$ 533,989	\$ 2,584,772	\$ 867,166	\$ 5,992,298
LOW PROOF DISTILLED SPIRITS	\$ 14,081	\$ 13,891	\$ 6,490	\$ 33,256	\$ 10,454	\$ 78,172
ETHYL ALCOHOL	\$ 12,492	\$ -	\$ -	\$ -	\$ -	\$ 12,492
STILL WINE	\$ 303,457	\$ 518,534	\$ 294,790	\$ 982,129	\$ 421,815	\$ 2,520,725
SPARKLING WINE	\$ 12,748	\$ 9,512	\$ 9,023	\$ 20,965	\$ 8,550	\$ 60,798
PACKAGED BEER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MALT BEVERAGE BARRELS	\$ 47,179	\$ 255,842	\$ 143,832	\$ 731,931	\$ 212,201	\$ 1,390,985
TOTAL IMPORT FEE	\$ 1,365,466	\$ 1,828,643	\$ 988,124	\$ 4,353,054	\$ 1,520,186	\$ 10,055,472

Appendix C: Annual reconciliation return



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

2013

ALCOHOLIC BEVERAGES RETURN - ANNUAL RECONCILIATION
 SALES AND USE TAX RETURN TO BE FILED BY CLASS A PACKAGE AND LIQUOR STORES
 RIGL § 3-10-5

DUE ON OR BEFORE FEBRUARY 1, 2014

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-204A-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. Amount of tax. Multiply line A by 7% (.07).....	B.		
C. 1. Total tax due 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 2012 Annual Reconciliation return - Form T-204A...	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 B. If line B 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 B, there is a credit due . This amount will be credited to the 2014 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-204A-Annual Rev'd 11/2013

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

SCHEDULE A

JAN - NOV	DECEMBER	TOTALS
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1. Sales by category

a. Wine and spirits sales.....			1a.	
b. Beer and malt beverage sales.....			1b.	
c. Other sales: All sales not listed on line 1a or 1b.....			1c.	
d. Gross sales. Add lines 1a, 1b and 1c.....			1d.	
2. USE: Cost of personal property per RIGL 44-18-20.....			2.	
3. TOTAL. Add lines 1d and 2.....			3.	

SCHEDULE B

4. Legal Deductions - Sales

a. Food and food ingredients for human consumption			4a.	
b. Resale			4b.	
c. Interstate			4c.	
d. Exempt Organizations				
1. Federal and State			4d1.	
2. Other exempt organizations & non-profits RIGL 44-18-30(5)			4d2.	
e. Wine and spirits (December only)	X X X X X		4e.	
f. Other (Deductions not separately listed above).			4f.	
Specify _____				
g. Total Deductions. Add lines 4a through 4f			4g.	
5. Net Taxable Sales. Subtract line 4g from line 3. Carry to page 1, line A			5.	

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
DEPARTMENT OF REVENUE
DIVISION OF TAXATION

INSTRUCTIONS FOR PREPARING
ALCOHOLIC BEVERAGES RETURN - ANNUAL RECONCILIATION
SALES AND USE TAX RETURN TO BE FILED BY CLASS A PACKAGE AND LIQUOR STORE ONLY

IMPORTANT: To prepare the Alcoholic Beverages Return - Annual Reconciliation, start with Schedule A, line 1a on page 2, then complete all lines on page 2, including Schedule B and Net Taxable Sales.

SCHEDULE A - SALES BY CATEGORY

LINE 1: Alcoholic beverage sales. Include all ALCOHOLIC BEVERAGE sales for the year in any way related to Rhode Island businesses, including any sales exempt from tax.

LINE 1a: Wine and spirits sales.

LINE 1b: Beer and malt beverage sales.

LINE 1c: Enter all other sales.

LINE 1d: Gross sales. Add lines 1a, 1b and 1c 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 1d 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 - 4f - 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 4f and provide a description of the deduction.

NOTE: Line 4e - only wine and spirit sales for the month of December are exempt and allowable as a deduction for 2013.

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

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

FRONT OF RETURN

LINE A: Enter the amount from line 5 of the back of the Alcoholic Beverages Return - Annual Reconciliation.

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

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 2012 ANNUAL RECONCILIATION RETURN. Enter the amount of the credit balance (if any) per line D of your 2012 Annual Reconciliation Return - 2012 Form T-204A.

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 B. If line B 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 B 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 Alcoholic Beverages 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 Alcoholic Beverages Return - 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>