



Rhode Island Department of Revenue

Division of Taxation

ADV 2022-06
Sales and Use Tax

ADVISORY FOR TAX PROFESSIONALS
February 4, 2022

Annual sales tax reconciliations were due January 31

Returns are filed by holders of sales permits; many returns can be filed online

PROVIDENCE, R.I. – The Rhode Island Division of Taxation reminds retailers and others that the annual sales tax reconciliation was due on or before Monday, January 31, 2022.

Annual reconciliation returns are filed by holders of Rhode Island sales permits and cover the 2021 calendar year. Sales tax reconciliation returns act as annual reports for retailers. On the form, filers account for their sales, deductions, and certain other items for 2021 – including the amount of sales tax remitted.

The annual reconciliation can be filed online or on paper. Most holders of sales permits file their annual reconciliations online.

Making a payment, such as your monthly sales tax return for December does not eliminate the need to file the reconciliation. Even if you do not owe sales tax, you must file a return.

If you currently file your sales tax returns online, you may also file your annual sales tax reconciliation online via the Division of Taxation's new online [Tax Portal](#).

The move to the new Tax Portal allows a major update in annual reconciliation filings – in addition to the annual reconciliation for general retailers, class A package and liquor stores, writers, composers, and artists can also file through the Tax Portal.

The screenshot shows the Rhode Island Division of Taxation Taxpayer Portal. The header includes the state logo and 'State of Rhode Island Division of Taxation DEPARTMENT OF REVENUE'. A 'HOME' button is visible. The main content area is divided into three columns:

- Member Sign In:** Includes fields for 'User ID' (with a placeholder 'Please Enter User ID') and 'Password', a 'SIGN IN' button, and a link for 'Forgot User ID? Forgot password?'. Below this is a 'New User?' section with a 'Create a New User' button.
- Customer Support:** A light blue box containing text: 'Customer support is available weekdays between 8:30am - 3:30pm at 401-574-8484 or you can e-mail support at taxportal@tax.ri.gov at any time.' and 'Scheduled maintenance will be done Monday nights from 8:00pm - 9:00pm. During this time, the system will be unavailable. Please plan accordingly.'
- Sign In - Do you have a Taxpayer Portal User ID and Password?:** A section with two bullet points:
 - **Yes.** I sign into the online services for the Taxpayer Portal.
 - Use the **Member Sign In** section to the left to access your account.
 - **No.** I am a first time user to the Rhode Island Taxpayer Portal and do not have a Taxpayer Portal User ID.
 - Use the **New User** section to the left to create a new Taxpayer Portal user account.
- Popular Services:** A list of services including Tax Forms, Administrative Decisions, Advisories, Where's My Refund, Business Registration, Reports, Regulations, Newsletters, Contact Us, Liquor License Renewals - Certificates of Good Standing, and Individual Mandate Reporting - **NEW**.

When preparing to file your annual sales tax reconciliation return, please keep the following points in mind:

- The Division of Taxation may have sent you a mailer reminding you of your obligation to file your sales tax reconciliation return. The mailing is a reminder only. It is not a notice or indication that the annual reconciliation is delinquent and/or not filed.
- The sales and use tax reconciliation is an annual filing and is separate from your regular monthly or quarterly sales and use tax return. There is no change to the schedule for making sales and use tax payments or for filing sales and use tax returns.
- If you do not have an account for the Division’s new Tax Portal, you will need to create one and request your new PIN be mailed to you. Guest Payments and/or Guest Returns are also available in certain circumstances.

HIGHLIGHTS

- If you hold a Rhode Island sales tax permit, you must file an annual reconciliation – an annual return.
- The annual reconciliation return covers the 2021 calendar year. On it, you report sales, deductions, and other items.
- The reconciliation return was due on or before January 31, 2022. It can be filed electronically, or on paper. Most annual reconciliation returns are filed online through the Division’s Tax Portal.

For those who file their annual sales tax reconciliation on paper, forms are available on our website at <https://tax.ri.gov/forms/business-tax-forms/sales-excise-forms>.

There are three versions of the annual reconciliation for 2021: One is specifically for writers, composers, and artists. One is for class A package and liquor stores. One is for all other retailers. All are on the Division’s website.

Sales and use tax – annual reconciliation		
FORM NUMBER	WHO USES THE FORM	AVAILABLE ONLINE
Form T-204W-Annual	Writers, composers, artists	Click here
Form T-204A-Annual	Alcoholic beverages return for class A package and liquor stores	Click here
Form T-204R-Annual	All sales permit holders not mentioned above*	Click here
* Most retailers use Form T-204R.		

Note: When filing the annual reconciliation, use the current year version of the form – the one for 2021. Do not use a prior-year form. Prior-year forms should only be used if the prior-year filing was delinquent or needs to be amended.

SALES PERMITS

Sales tax permits are renewable each year. This time around, the deadline for renewal was February 1, 2022. The renewal fee of \$10 has been eliminated. Once renewed, the permit will take effect July 1, 2022, and is to be mailed out by the Division at about that time. The permit will cover the period from July 1, 2022 through June 30, 2023. To renew online, visit the [Tax Portal](#). A copy of the paper renewal form is available [here](#).

FORMS, QUESTIONS

In addition to using the links embedded in this Advisory, you may obtain forms by phone: (401) 574-8970, or by email: Tax.Forms@tax.ri.gov.

Note: The email address is for requesting that copies of forms be sent to you. It is not to be used for filing your tax return.

You may also obtain forms in person by visiting the agency at One Capitol Hill in Providence. The office is open to the public from 8:30 a.m. to 3:30 p.m. business days. The COVID-19 safety protocols for visiting remain in place and are outlined in detail [here](#).

For more information about the annual sales tax reconciliation return, or about other matters involving sales and use taxes, call the Division's Excise & Estate Tax area at (401) 574-8955 between 8:30 a.m. and 3:30 p.m. business days, or email: Tax.Excise@tax.ri.gov.

The Rhode Island Division of Taxation, part of the Rhode Island Department of Revenue, is open to the public from 8:30 a.m. to 3:30 p.m. business days. For more information, contact the Division of Taxation at (401) 574-8829 or see <https://tax.ri.gov/about-us/contact-us>.
