

State of Rhode Island Division of Taxation
Form ARS-R
 Rental Vehicle Surcharge Reconciliation Return



13121288880101

Name			Federal employer identification number	
Address			For the year ending:	
			MM/DD/YYYY	
Address 2			Rhode Island leasing/rental motor vehicle license number	
City, town or post office			State	ZIP code
			E-mail address	

Schedule A - Reconciliation Schedule

1	Total surcharge revenue for the calendar year. This should equal line 1 totals of the four quarterly returns.	1		
2	Surcharge revenue retained. Multiply line 1 by 60% (0.6000).....	2		
3a	Total private passenger automobile licensing fees.....	3a		
b	Total private passenger automobile transfer fees.....	3b		
c	Total private passenger automobile title fees.....	3c		
d	Total private passenger automobile registration fees.....	3d		
e	Total private passenger automobile excise taxes from Schedule B.....	3e		
4	Total fees and excise taxes. Add lines 3a, 3b, 3c, 3d and 3e.....	4		
5	Amount (if any) by which surcharges retained exceed total fees and excise taxes. Subtract line 4 from line 2.....	5		
6	Interest due. Multiply line 5 by 1.0% (0.0100) per month late.....	6		
7	TOTAL AMOUNT DUE. Add lines 5 and 6. PAY WITH RETURN	7		

INSTRUCTIONS

Filing Date: This return is to be filed with the Rhode Island Division of Taxation on or before February 15 to report all surcharges due on private passenger automobile rentals for the calendar year. If payment is not made when due, interest will be charged at the rate set forth in RIGL 44-1-7 from the date the payment became due until paid.

Computation of Amount Due

Line 1: **Total Surcharge Revenue** - Enter the total amount of automobile rental surcharges for the calendar year. This amount should equal your quarterly deposit amounts remitted for the year.

Line 2: **Surcharge Revenue Retained** - Multiply line 1 by sixty percent (0.6000).

Line 3: **Fees and Taxes** - Deduct only those fees and excise taxes actually paid during the calendar year covered with this return,

and which are applicable to passenger automobiles only.

Line 4: **Total Fees and Taxes** - Add lines 3a through 3e.

Line 5: **Amount Due** - Subtract line 4 from line 2

Line 6: **Interest Due** - Late payment interest - 12% per annum, 1.0% per month. Multiply the amount due on line 5 by 1.0% (0.0100) per month for each month late.

Line 7: **Total Amount Due** - Add lines 5 and 6.

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
Paid preparer signature	Print name	Date	Telephone number
Paid preparer address	City, town or post office	State	ZIP code
			PTIN

May the Division of Taxation contact your preparer? YES

Revised 07/2023

