State of Rhode Island Division of Taxation

Form T-204A-Annual

Alcoholic Beverages Return - Annual Reconciliation

16125399990101

Name	Account identification number
XXXXXXXXXXXXXXXXXXXXXXXX	999999999
Address	**For the period ending:**
XXXXXXXXXXXXXXXXXXXXXXXX	12/31/2021
Address 2	**NAICS code**
XXXXXXXXXXXXXXXXXXXXXXXX	999999999

City, town or post office	State	ZIP code	E-mail address
XXXXXXXXXXXXXXXXXXXXXXXX	XX	XXXXX	XXXXXXXXXXXXXXXXXXXXXXXX

SALES AND USE TAX RETURN TO BE FILED BY CLASS A PACKAGE AND LIQUOR STORES - RIGL §3-10-5
If you file a consolidated Sales Tax Return, list all locations by Rhode Island account identification number.
If there are more than 10 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.

Have you sold or closed your business?..... [X] Yes If yes, on what date? XX/XX/XXXX

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 pg 2, line 5**		A 9999999999 99
B	Amount of tax. Multiply line A by 7% (.07).....		B 9999999999 99
C 1	Total tax due remitted for the period January through December.....	C1 9999999999 99	
2	Prepaid sales tax on cigarettes for the period January through December.....	C2 9999999999 99	
3	Credit balance (if any) per line E of the 2020 Annual Reconciliation, Form T-204A	C3 9999999999 99	
4	Sales tax due and paid to another state on items included in Schedule A, line 2....	C4 9999999999 99	
5	Total Tax Paid. Add lines C1 through C4.....		C5 9999999999 99
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 RI Division of Taxation and send in with this Annual Reconciliation. See instructions for additional information.....		D 9999999999 99
E	If line C5 is more than line B, there is a **credit due** which will be credited to the 2022 sales tax payments. **Note: Taxpayer must submit a "Claim for Refund" form with this reconciliation in order to receive a refund instead**	E 9999999999 99	

DRAFT 09/08/2021

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
	XXXXXXXXXXXXXXXXXXXX	02252021	(999) 999-9999

Paid preparer signature	Print name	Date	Telephone number
	XXXXXXXXXXXXXXXXXXXX	03112021	(999) 999-9999

Paid preparer address	City, town or post office	State	ZIP Code	PTIN
XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XX	99999	P99999999

May the Division of Taxation contact your preparer? YES X

DUE ON OR BEFORE JANUARY 31, 2022

State of Rhode Island Division of Taxation

Form T-204A-Annual

Alcoholic Beverages Return - Annual Reconciliation

16125399990102

Name	Account identification number
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999

SCHEDULE A

				TOTALS
1	**SALES BY CATEGORY**			
a	Wine and spirits sales	1a	9999999999	99
b	Beer and malt beverage sales	1b	9999999999	99
c	Other sales: All sales not listed on line 1a or 1b	1c	9999999999	99
d	GROSS SALES. ADD LINES 1a, 1b and 1c	1d	9999999999	99
2	USE: Cost of personal property per R.I. Gen. Laws 44-18-20	2	9999999999	99
3	TOTAL. Add lines 1d and 2	3	9999999999	99

SCHEDULE B

4	**LEGAL DEDUCTIONS**			
a	Food and food ingredients for human consumption	4a	9999999999	99
b	Resale	4b	9999999999	99
c	Interstate	4c	9999999999	99
d	Exempt Organizations			
	1. Federal and State	4d1	9999999999	99
	2. Other exempt organizations & non-profits R.I. Gen. Laws 44-18-30(5)	4d2	9999999999	99
e	Wine and spirits	4e	9999999999	99
f	Other (Deductions not separately listed above)	4f	9999999999	99
	Specify _____			
g	TOTAL DEDUCTIONS. ADD lines 4a through 4f	4g	9999999999	99
5	**Net Taxable Sales. Subtract line 4g from line 3. Carry to page 1, line A**	5	9999999999	99

DRAFT 09/08/2021

STATE OF RHODE ISLAND
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 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.

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 2020 ANNUAL RECONCILIATION RETURN. Enter the amount of the credit balance (if any) per line E of your 2020 Annual Reconciliation Return - 2020 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.

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

DRAFT 09/08/2021