

**DUE ON OR BEFORE JANUARY 31, 2023**

Form T-204A-Annual



Alcoholic Beverages Return - Annual Reconciliation

16125399990102

Name

Account identification number

SCHEDULE A

1 SALES BY CATEGORY

TOTALS

- 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 R.I. Gen. Laws 44-18-20..... 2
- 3 TOTAL. Add lines 1d and 2..... 3

SCHEDULE B

4 LEGAL DEDUCTIONS

- 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 R.I. Gen. Laws 44-18-30(5)..... 4d2
- e Wine and spirits..... 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  
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.

FRONT OF RETURN

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.

LINE 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.

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 2021 ANNUAL RECONCILIATION RETURN. Enter the amount of the credit balance (if any) per line E of your 2021 Annual Reconciliation Return - 2021 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: <https://tax.ri.gov/forms/business-tax-forms/sales-excise-forms>

Mail your completed Alcoholic Beverages Return - Annual Reconciliation form to:

RI Division of Taxation  
One Capitol Hill  
Providence, RI 02940  
Attn: Tax Processing

Attention filers, you can file this form online using the RI Division of Taxation's portal!

Visit: <https://taxportal.ri.gov> for more information.