

DIVISION OF TAXATION
ONE CAPITOL HILL
PROVIDENCE, R.I. 02908-5800

Individual Consumer's Use/Sales Tax Return

1. NAME AND ADDRESS

YOUR SOCIAL SECURITY NUMBER

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2. SCHEDULE OF PURCHASES SUBJECT TO THE USE/SALES TAX.

If you need more space to list your purchases, attach a separate sheet.

Table with 3 columns: PROPERTY PURCHASED, TOTAL SALE PRICE, and a sub-column for dollar amounts. Rows 3-6 contain summary totals.

INFORMATION AND INSTRUCTION

WHAT IS A USE TAX?

A use tax is a tax on the use of tangible personal property in a state where the property has not been subject to the sales tax. Sales and use taxes are complementary taxes and are assessed at the same rate. In Rhode Island the sales and use tax rate is 7%.

The Rhode Island use tax is most often due when merchandise subject to the sales tax in Rhode Island is purchased from an out-of-state vendor who did not collect the Rhode Island tax and the property is subsequently used in this state. Common examples of transactions from which a use tax liability may arise are mail order catalog sales and toll-free "800" purchases.

WHAT IS TAXABLE?

The same items that are subject to the Rhode Island sales tax are subject to the use tax. Some typical examples of taxable items are jewelry, computers and electronic equipment. Clothing and footwear are not taxable.

HOW DO I FILE AND PAY?

To file for use tax, please complete this form, and enter any amount due on Form RI 1040 Line 2A. If you paid a sales tax legally due in another state on an item, you will be allowed a credit for the tax paid up to the 7% Rhode Island tax due on the same item. Be sure to show the total credit for taxes paid in other states in the space on Line 5. If you need more space to list your taxable purchases, please attach the extra pages at the back of the form.