

State of Rhode Island Division of Taxation
Form HCP-2
 Health Care Provider Tax Return - Nursing Facilities

Name			Federal employer identification number	
Address			For the month ending:	
Address 2			License number	
City, town or post office	State	ZIP code	E-mail address	

Calculation of Amount Due:

1	Gross patient revenue received.....	1	
2	Provider assessment due. Multiply line 1 times 5.50% (0.0550)	2	
3	Interest calculated at 1.5% per month. See instructions.....	3	
4	Penalty calculated at 10%. See instructions	4	
5	Total interest and penalty amount. Add lines 3 and 4.....	5	
6	TOTAL AMOUNT DUE. Add lines 2 and 5.....	6	

INSTRUCTIONS

Line 1: Gross Patient Revenue - Enter the gross amount received on a cash basis by the provider from all patient care services provided on June 1, 1992 and thereafter. Charitable contributions, donated goods and services, fund raising proceeds, endowment support, income from meals on wheels, income from investments and such other nonpatient revenues defined by the Tax Administrator upon the recommendation of the Department of Human Services shall not be considered "gross patient revenue".

Line 2: Rate - The applicable rate for a Nursing Facility is 5.50% for services provided 1/1/2008 and thereafter.

Line 3: Provider Assessment Due - Multiply line 1 times line 2.

Line 4: Interest - Interest is calculated from the due date of the return to the date of remittance at a rate of 18% per annum. If remitting after the due date, multiply line 3 times 1.5% (0.015) times the number of months late.

Line 5: Penalty - If remitting after the due date, multiply line 3 times 10% (0.10). Penalty is calculated at 10% of the provider assessment due.

Line 6: Total Amount Due - Add lines 3, 4 and 5.

FORM HCP-2 is due on or before the 25th day of the month for the preceding month.

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