



STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Department of Revenue  
DIVISION OF TAXATION  
One Capitol Hill  
Providence, RI 02908-5800  
Fax (401) 574-8914

**NOTICE TO RETAILERS**

Enclosed is an application for the “**LITTER CONTROL PARTICIPATION PERMIT**” for calendar year 2013 which must be returned on or before August 1, 2012 with the appropriate fee. Please use your gross receipts from calendar year 2011 to determine your correct fee and permit class based upon the fee schedule (see part two (2) of the application). A permit will be mailed prior to January 1, 2013.

**WHO MUST FILE?**

Any retailer engaging in qualifying activities. A qualifying activity is defined as the holding of a Rhode Island sales tax permit where a portion of the sales relate to the taxable sale of food and/ or beverages under the sales and use tax law. A separate permit is required for each location.

**HOW ARE GROSS RECEIPTS DEFINED?**

Gross receipts are defined as the total sales reported under the sales tax law less deductions for interstate sales and sales to the United States Government. If you operate at multiple locations under different sale tax permit numbers, each location shall determine the fee due based on their own gross sales.

In those cases where the only qualifying activity is the operation of a vending machine(s), the retailer may **either** obtain a permit for each vending machine owned or obtain a permit based on total gross receipts. If you elect to pay on each vending machine, apply for a Class V permit by multiplying the number of qualifying vending machines by \$25 to arrive at the correct fee.

**ARE SOME RETAILERS SUBJECT TO A MAXIMUM FEE?**

Yes, an applicant applying for a Class E Permit shall pay a fee not to exceed \$1,000.00 provided taxable sales of food and/or beverage and the sale of food products (whether subject to sales tax or not) do not exceed ten percent (10%) of the gross sales for such permit location.

**IF I AM NOT SELLING TAXABLE FOOD AND/OR BEVERAGES, WHAT SHOULD I DO WITH ENCLOSED APPLICATION?**

Indicate “**NOT APPLICABLE**” on the Application, Sign, and Return to this office.

Retailers operating without the appropriate permit will be subject to both Civil and/or Criminal Sanctions for each day of operation.

Should you have any questions regarding this notice or the enclosed application form, please call the Excise Tax Section at (401) 574-8955.

Division of Taxation  
Excise Tax Section  
(401) 574-8955