



Rhode Island Department of Revenue Division of Taxation

ADV 2016-32
SALES AND USE TAX

ADVISORY FOR TAX PROFESSIONALS
DECEMBER 28, 2016

Forms now available for annual sales tax reconciliation

Returns by holders of sales permits are due by January 31, can be filed online or on paper

PROVIDENCE, R.I. – Forms are now available for filing the annual sales tax reconciliation by holders of Rhode Island sales permits. The annual reconciliation may be filed online or on paper (see below for more details). All reconciliations are due on or before January 31, 2017, covering the 2016 calendar year.

The sales tax reconciliation form serves as a kind of annual report for retailers. On the form, filers account for their sales, deductions, and certain other items for 2016 – including the amount of sales tax remitted.

FILING ONLINE

The Division of Taxation will soon activate the online filing option for the annual sales tax reconciliation covering 2016: <https://www.ri.gov/taxation/business/index.php>. In the meantime, following are some points to keep in mind:

- If you file your monthly or quarterly sales tax return online, you can file your annual reconciliation online, too. However, if you file your sales tax returns on paper, you must file your annual reconciliation on paper.
- If you have been filing your sales tax returns on paper, but want to switch to online so that you'll be able to file your annual reconciliation online next time around, in early 2018, you may sign up online using the following address: <https://www.ri.gov/taxation/business/signup/>.
- Most types of annual sales tax reconciliations can be filed online, but certain ones – including the alcoholic beverages return for liquor stores, and the annual reconciliation for writers, composers, and artists – can be filed only on paper.

FILING ON PAPER

There are three versions of the annual reconciliation form for 2016. All are now available on the Division's website: http://www.tax.ri.gov/taxforms/sales_excise/sales_use.php

- Form T-204W-Annual is for writers, composers, and artists.
- Form T-204A-Annual is for the alcoholic beverages return for liquor stores.
- Form T-204R-Annual is for all others, including – but not limited to – those involved in the sale of pet services, transportation services (such as taxis), prewritten computer software, and over-the-counter drugs and medicines, and those who rent out short-term residential rentals such as beach cottages.

Note: The 2016 version of the form will automatically be mailed soon to writers, composers, and artists who have filed reconciliation returns in the past, and to liquor stores that have filed alcoholic beverages returns in the past.

POSTCARD REMINDERS

The Division of Taxation recently completed the mailing of postcard reminders to certain filers of sales tax reconciliation returns. The postcards also include a reminder about filing online, and information on how to obtain the paper forms.

In addition to using the website addresses listed in this Advisory, one may obtain a form by phone: (401) 574-8970, by email: Tax.Forms@tax.ri.gov, or in person by visiting the agency at One Capitol Hill in Providence.

Keep in mind that the annual sales and use tax reconciliation is separate from the quarterly or monthly sales and use tax return. There is no change to the schedule for making sales and use tax payments and for filing sales and use tax returns.

CALENDAR OF DUE DATES

The Rhode Island Division of Taxation has posted its 2017 calendar of due dates for sales and excise taxes. To view a copy, use the following link:

<http://www.tax.ri.gov/documents/information/2017/2017%20TXCLDR%20SALES.pdf>

QUESTIONS ABOUT ANNUAL SALES TAX RECONCILIATION

For more information about the annual sales tax reconciliation return, or about other matters involving sales and use taxes, call the Division's Excise Tax section at (401) 574-8955 between 8:30 a.m. and 3:30 p.m. business days, or email: Tax.Excise@tax.ri.gov

FOR MORE INFORMATION

To reach the Rhode Island Division of Taxation, call the Division's main phone line at (401) 574-8829. The Division is normally open to the public from 8:30 a.m. to 3:30 p.m. business days, and is located at One Capitol Hill in Providence, in the Powers Building, which is diagonally across Smith Street from the State House. For forms, instructions, and other information, see the Division website: www.tax.ri.gov. For a list of phone numbers and email addresses of specific sections within the agency, see: www.tax.ri.gov/contact/