

State of Rhode Island Division of Taxation
Form RI-8478
 Residential Dwelling/Room Rental Tax Return



16124099990101

Name		FEIN/SSN/Permit number	
Address		For the month ending:	
Address 2			
City, town or post office	State	ZIP code	E-mail address

Calculation of Amount Due:

1 Total occupancy charges from a residential dwelling rented in its entirety for a period of thirty (30) days or less.....	1		
2 Local hotel tax. Multiply line 1 times 1% (0.01)	2		
3 Total occupancy charges from room rentals rented for a period of thirty (30) days or less.....	3		
4 Hotel and local hotel tax. Multiply line 3 times 6% (0.06)	4		
5 TOTAL AMOUNT DUE. Add lines 2 and 4.....	5		

Check this box if you have multiple rental units located in more than one city or town. You must complete the back of this form by entering the amount of tax owed to each city or town in which you have a rental unit.

DEFINITIONS

"Hotel" means any facility offering (a) room(s) for which the public may, for a consideration, obtain transient lodging accommodations. The term "hotel" shall include hotels, motels, tourist homes, tourist camps, lodging houses, and inns. The term "hotel" shall also include houses, condominiums or other residential dwelling units, regardless of the number of rooms, which are used and/or advertised for rent for occupancy. The term "hotel" shall not include schools, hospitals, sanitariums, nursing homes, and chronic care centers.

Hotel tax: There is imposed a hotel tax of five percent (5%) upon the total consideration charged for occupancy of any space furnished by any hotel, travel packages, or room reseller or reseller as defined in § 44-18-7.3(b) in this state. A house, condominium, or other resident dwelling shall be exempt from the five percent (5%) hotel tax under this subsection if the house, condominium, or other resident dwelling is rented in its entirety.

In addition, there is imposed a local hotel tax of one percent (1%) upon the total consideration charged for occupancy of any space furnished by any hotel in this state.

Mail the completed form and payment by the 20th day following the end of the preceding month to:

**RI Division of Taxation
 One Capitol Hill
 Providence, RI 02908**

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

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Name	FEIN/SSN/Permit number

CITY OR TOWN		RESIDENTIAL DWELLING RENTAL - 1%	ROOM RENTAL - 6% TAX
Barrington	01		
Bristol	02		
Burrillville	03		
Central Falls	04		
Charlestown	05		
Coventry	06		
Cranston	07		
Cumberland	08		
East Greenwich	09		
East Providence	10		
Exeter	11		
Foster	12		
Glocester	13		
Hopkinton	14		
Jamestown	15		
Johnston	16		
Lincoln	17		
Little Compton	18		
Middletown	19		
Narragansett	20		
<i>Newport - Any hotel tax collected for rentals in the city of Newport should be remitted directly to the city of Newport</i>			
New Shoreham	22		
North Kingstown	23		
North Providence	24		
North Smithfield	25		
Pawtucket	26		
Portsmouth	27		
Providence	28		
Richmond	29		
Scituate	30		
Smithfield	31		
South Kingstown	32		
Tiverton	33		
Warren	34		
Warwick	35		
Westerly	36		
West Greenwich	37		
West Warwick	38		
Woonsocket	39		
TOTAL			