



**STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS**

Department of Revenue  
DIVISION OF TAXATION  
One Capitol Hill  
Providence, RI 02908-5800

**IMPORTANT NOTICE**

***TO: ALL TAXPAYERS SELLING ALCOHOLIC BEVERAGES AT RETAIL***

As a result of Legislation enacted by the 2012 Session of the Rhode Island General Assembly, Section 3-10-5 of the General Laws entitled "Taxation of Beverages" has been amended to provide for the following:

Each licensee authorized to sell intoxicating beverages at retail in this state shall file an annual report on or before February 1 with the Division of Taxation. Such report shall include total sales of alcoholic beverages and sales tax on such sales for the preceding calendar year. The tax administrator shall prepare and submit a report which compiles total sales of alcoholic beverages, sales tax, and excise tax collections. Such report shall be submitted to the chairs of the house and senate finance committees on or before May 1.

If you have any questions regarding this notice, please contact the Excise Tax Section at (401) 574-8955.

***David Sullivan***  
Tax Administrator

November 2012  
Notice 2012-12

# ALCOHOLIC BEVERAGES RETURN - ANNUAL RECONCILIATION

SALES AND USE TAX RETURN TO BE FILED BY SELLERS OF INTOXICATING BEVERAGES

RIGL § 3-10-5

DUE ON OR BEFORE FEBRUARY 1, 2013

Name		Taxpayer ID
Address		
City, town or post office	State	ZIP Code
Telephone number	E-mail address	NAICS Code

Have you sold or closed your business?  Yes    If yes, on what date? \_\_\_\_\_

**If you file a consolidated Sales Tax Return, list all locations by Rhode Island identification number including the 2 digit location number. If there are more than 15 locations, please attach a separate listing. If you have multiple locations, but file individual Sales Tax Returns, you must file a T-204A-Annual for each location.**


*Before completing lines A through E, complete Schedules A and B on page 2.*

A. Total Net Taxable Sales for the period Jan - Dec of 2013. Line A on Schedule A Sales Form page 2. Enter on line 1 of Schedule A.	A.	
B. Amount of tax. Multiply line A by 7% (.07).....	B.	
C. 1. Total tax remitted for the period January through December.....	C1.	
2. Prepaid sales tax on cigarettes for the period January through December.....	C2.	
3. Credit balance (if any) per line D of the 2011 Annual Reconciliation return - Form T-204R.....	C3.	
4. Sales tax due and paid to another state on items included in Schedule A, line 2.....	C4.	
5. Total Tax Paid. Add lines C1 through C4.....	C5.	
D. Line C5 should equal line B. If line B is more than line C5 there is a balance due. Please remit payment to the Rhode Island Division of Taxation and send in with this Annual Reconciliation. See instructions for additional information. ....	D.	
E. If line C5 is more than line B, there is a credit due. This amount will be credited to the 2013 sales tax payments. Note: Taxpayer must submit a "Claim for Refund" form with this reconciliation in order to receive a refund of the overpayment. ....	E.	

I hereby certify that I have personal knowledge of the information constituting this return; that all statements contained herein are true, correct, and complete to the best of my knowledge and belief and that this return is made under penalty of perjury.

Name of firm	
Signature of owner, partner or authorized officer	Date
Title of authorized officer or agent signing return	Form T-204A-Annual New 11/2012

**SCHEDULE A**

**1. Sales by category**

a. Alcoholic beverage sales (including beer, wine, malt beverages, and other similar type beverages)	1a.	
b. Other sales: All sales not listed on line 1a.....	1b.	
c. Gross sales. Add lines 1a and 1b.....	1c.	
2. USE: Cost of personal property per RIGL 44-18-20.....	2.	
3 TOTAL . Add lines 1c and 2. ....	3.	

**SCHEDULE B**

**4. Legal Deductions - Sales**

a. Food and food ingredients for human consumption	4a.	
b. Resale	4b.	
c. Interstate	4c.	
d. Exempt Organizations		
1. Federal and State	4d1.	
2. Other exempt organizations & non-profits RIGL 44-18-30(5)	4d2.	
e. Other (Deductions not separately listed above). Specify _____	4e.	
f. Total Deductions. Add lines 4a through 4e	4f.	
<b>5. Net Taxable Sales. Subtract line 4f from line 3. Carry to page 1, line A</b>	5.	

