



STATE OF RHODE ISLAND  
DIVISION OF TAXATION \* ONE CAPITOL HILL STE 4, PROV., R.I. 02908-5802

SALES & USE TAX RETURN  
MONTHLY

# TEMPORARY

Use in lieu of preprinted coupon booklet

To be used PERMIT NO. \_\_\_\_\_

January Name \_\_\_\_\_  
April Address \_\_\_\_\_  
July \_\_\_\_\_  
October \_\_\_\_\_

# STM

City _____ State _____ Zip Code _____		RETURN FOR MONTH OF _____		
FEDERAL IDENTIFICATION NO. _____		TOTAL AMOUNT DUE AND PAID	<input type="text"/>	<input type="text"/>
I HEREBY CERTIFY THAT THIS RETURN TO THE BEST OF MY KNOWLEDGE AND BELIEF IS A TRUE, CORRECT AND COMPLETE RETURN.			<input type="text"/>	<input type="text"/>
SIGNATURE OF OWNER, PARTNER OR AUTHORIZED AGENT _____		TITLE _____	DATE _____	

T-204M REV 7/97



STATE OF RHODE ISLAND  
DIVISION OF TAXATION \* ONE CAPITOL HILL STE 4, PROV., R.I. 02908-5802

SALES & USE TAX RETURN  
MONTHLY

# TEMPORARY

Use in lieu of preprinted coupon booklet

To be used PERMIT NO. \_\_\_\_\_

February Name \_\_\_\_\_  
May Address \_\_\_\_\_  
August \_\_\_\_\_  
November \_\_\_\_\_

# STM

City _____ State _____ Zip Code _____		RETURN FOR MONTH OF _____		
FEDERAL IDENTIFICATION NO. _____		TOTAL AMOUNT DUE AND PAID	<input type="text"/>	<input type="text"/>
I HEREBY CERTIFY THAT THIS RETURN TO THE BEST OF MY KNOWLEDGE AND BELIEF IS A TRUE, CORRECT AND COMPLETE RETURN.			<input type="text"/>	<input type="text"/>
SIGNATURE OF OWNER, PARTNER OR AUTHORIZED AGENT _____		TITLE _____	DATE _____	

T-204M REV 7/97



STATE OF RHODE ISLAND  
DIVISION OF TAXATION \* ONE CAPITOL HILL STE 4, PROV., R.I. 02908-5802

SALES & USE TAX RETURN  
MONTHLY  
QUARTERLY RECONCILIATION

# TEMPORARY

Use in lieu of preprinted coupon booklet

To be used PERMIT NO. \_\_\_\_\_

March Name \_\_\_\_\_  
June Address \_\_\_\_\_  
September \_\_\_\_\_  
December \_\_\_\_\_

# STMR

City _____ State _____ Zip Code _____		RETURN FOR MONTH OF _____		
FEDERAL IDENTIFICATION NO. _____		TOTAL AMOUNT DUE AND PAID	<input type="text"/>	<input type="text"/>
I HEREBY CERTIFY THAT THIS RETURN TO THE BEST OF MY KNOWLEDGE AND BELIEF IS A TRUE, CORRECT AND COMPLETE RETURN.			<input type="text"/>	<input type="text"/>
SIGNATURE OF OWNER, PARTNER OR AUTHORIZED AGENT _____		TITLE _____	DATE _____	

T-204M-R REV 7/97

**STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS, DEPARTMENT OF ADMINISTRATION  
DIVISION OF TAXATION**

**PLEASE READ CAREFULLY**

**THESE INSTRUCTIONS INCLUDE CHANGES IN REPORTING REQUIREMENTS**

**INSTRUCTIONS FOR PREPARING RETURNS -- DUE THE 20TH OF EACH MONTH FOR THE PREVIOUS CALENDAR MONTH**

These return are to be used by sellers of tangible personal property. Consumers who are not retailers should use form T-205 for reporting use tax. A return must be filed for each month even if no tax is due.

RETURNS FOR THE MONTHS OF JULY, AUGUST, OCTOBER, NOVEMBER, JANUARY, FEBRUARY, APRIL AND MAY

To report sales and use tax for the first two months of each quarter, locate the return for the month that you need to report and enter the amount of sales and use tax due for that month. If you have no tax due for the month enter -0-. No other sales or deduction information is reported on these returns. The tax reported should include all sales tax due, as well as any use tax that is due for the month.

RETURNS FOR THE MONTHS OF SEPTEMBER, DECEMBER, MARCH AND JUNE.

To prepare the return for the last month in each quarter, start with the schedule below. **IMPORTANT:** - Start with (Schedule A) Item 1 below then complete the return on the reverse side.

**ITEM 1.** Include all sales for the quarter in any way related to Rhode Island businesses, including sales exempt from tax; leases and rentals of personal property; and charges for printing, fabricating, or processing personal property for consumers. Do not include sales from rental of living quarters and patent medicines.

- ITEM 2.** Enter sales for the quarter from living quarters in hotels, motels, rooming houses or tourist camps.
- ITEM 3.** Enter purchase price of merchandise, equipment, or other tangible personal property purchased for resale and subsequently used or consumed by you during the quarter rather than sold.
- ITEM 4.** Enter cost of tangible personal property purchased outside of Rhode Island tax free for use, storage, or consumption by you in this state during the quarter.
- ITEM 5.** Enter here the amount of any other transactions during the quarter subject to the tax (e.g. electricity, gas, etc., used for heating or lighting and purchased without payment of the tax.)
- ITEM 6.** Total of items 1,2,3,4, and 5 for the quarter.
- ITEM 7.** Total deductions for the quarter from Schedule B
- ITEM 8.** Item 6 less Item 7- Taxable Sales for the quarter.
- ITEM 9.** Item 8 times 7% - Sales & Use tax due for the quarter.
- ITEM 10.** Enter amount of tax reported for the first two months of the quarter and total.
- ITEM 11.** Subtract total of item 10 from item 9 and enter result .
- ITEM 12.** Any credit for sales taxes paid in other states. **Note: Credit taken cannot exceed tax due on the amount of R.I. use tax (Item 4 on back of return).**
- ITEM 13.** Subtract item 12 from Item 11 and enter result . Carry forward to front of return.

**IF A RETURN WAS FILED FOR THE FIRST AND/OR THE SECOND MONTH OF THE QUARTER, A COMPLETED FORM T204M-R RECONCILIATION MUST BE FILED FOR THE LAST MONTH OF THE QUARTER.**

Electronic Funds Transfer (EFT) is mandated for some taxpayers. Both ACH credit and ACH debit methods are available. Please call (401) 222-6282 for information and authorization.

**QUARTERLY RECONCILIATION FOR MONTHLY FILERS**

<b>SCHEDULE B - LEGAL DEDUCTIONS</b>		<b>SCHEDULE A - GROSS RECEIPTS</b>	
A. FOOD FOR HUMAN CONSUMPTION (grocery store)		1. GROSS SALES FROM OTHER THAN LINE 2 BELOW	
B. FOR RESALE		2. ROOM OCCUPANCY SALES	
C. INTERSTATE		3. COST OF PERSONAL PROPERTY PURCHASED ON RESALE CERTIFICATE BUT USED BY YOU	
D. TO GOVERNMENT & EXEMPT INSTITUTIONS		4. USE TAX COST OF PERSONAL PROPERTY PURCHASED OUTSIDE OF STATE BUT USED BY YOU	
E. EXEMPT NEWSPAPERS		5. OTHER ADDITIONS (Describe)	
		6. TOTAL SALES FOR QUARTER	
		7. LESS TOTAL DEDUCTIONS (From line O Sch B - LEFT)	
		8. TAXABLE RECEIPTS FOR THE QUARTER	
F. GASOLINE AND OTHER EXEMPT FUELS		9. SALES & USE TAX DUE FOR THE QUARTER (LINE 8 X 7%)	
H. PRESCRIPTION DRUGS / PATENT MEDICINES		<b>10. LESS :</b>	
		TAX PAID - MONTH 1 _____	
		TAX PAID - MONTH 2 _____	
		<b>TOTAL TAX PREVIOUSLY PAID</b> ( _____ )	
I. CLOTHING AND FOOTWEAR		<b>11. SALES &amp; USE TAX DUE</b>	
J. SALES OF MOTOR VEHICLES		<b>12. LESS CREDIT FOR SALES</b>	
K. OTHER (Explain)		TAX PAID IN OTHER STATES ( _____ )	
		(ITEMS MUST BE INCLUDED IN LINE 4, SCH A ABOVE)	
O. TOTAL DEDUCTIONS (to line 7 Sch A - RIGHT)		<b>13. NET SALES AND USE TAX DUE</b>	
		(CARRY TO SECTION 2)	