



TEMPORARY

Use in lieu of preprinted coupon booklet

PERMIT NO. _____

Name _____

Address _____

STQ

Complete back page and carry forward

City _____ State _____ Zip Code _____		RETURN FOR QUARTER ENDING	
FEDERAL IDENTIFICATION NO _____		TOTAL AMOUNT DUE AND PAID	
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"/> , <input type="text"/> . <input type="text"/>	
SIGNATURE OF OWNER, PARTNER OR AUTHORIZED AGENT _____		TITLE _____	DATE _____

T-204Q REV 7/97



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T-204Q REV 7/97



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

INSTRUCTIONS FOR PREPARING QUARTERLY RETURN -

DUE LAST DAY OF JANUARY, APRIL, JULY AND OCTOBER FOR PRECEDING THREE (3) MONTHS (CALENDAR QUARTER)

The form (T-204 Q) Sales and Use Tax-Quarterly is to be used by sellers of tangible personal property who are specially authorized in writing by the Tax Administrator to file a quarterly return. Sellers not specially authorized must use Form (T-204M) Sales and Use Tax Return-Monthly. Consumers should use Form T-205 for reporting use tax. IF YOU HAVE NO TRANSACTIONS TO REPORT FOR THE CALENDAR QUARTER, INSERT ENDING DATE OF THE QUARTER COVERED; WRITE "NO SALES" ACROSS MONEY COLUMNS ON FACE OF RETURN; SIGN AND MAIL OR BRING TO DIVISION OF TAXATION, ONE CAPITOL HILL STE 4, PROVIDENCE, RI 02908-5802.

A SEPARATE RETURN FORM MUST BE FILED TO REPORT SALES FOR EACH SUCH CALENDAR QUARTER AND EACH BUSINESS LOCATION WHICH REQUIRES A SPECIFIC PERMIT. ALL FIGURES ON THE RETURN MUST REPRESENT THE COMBINED FIGURES OF THE THREE (3) PRECEDING MONTHS (CALENDAR QUARTER).

SCHEDULE A

- | | |
|---|---|
| <p>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.</p> <p>ITEM 2. Enter sales for the quarter from living quarters in hotels, motels, rooming houses or tourist camps not included in ITEM 1.</p> <p>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.</p> <p>ITEM 4. Enter cost of tangible personal property purchased outside of Rhode Island for use, storage, or consumption by you in this state during the quarter.</p> <p>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).</p> | <p>ITEM 6. Total of ITEMS 1, 2, 3, 4, and 5 for the quarter.</p> <p>ITEM 7. Total deductions for the quarter from Schedule B (see reverse page for Schedule B instructions)</p> <p>ITEM 8. Item 6 less Item 7 - Taxable Sales for the quarter.</p> <p>ITEM 9. Item 8 times 7% - Sales & Use tax due for the quarter.</p> <p>ITEM 10. Any credit for sales taxes paid in other states. Note: Credit taken must be included and cannot exceed tax due on the amount of R.I. use tax (Item 4)</p> <p>ITEM 11. Subtract Item 10 from item 9 and enter result. Carry forward to front of return.</p> |
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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 TOTALS

SCHEDULE B - LEGAL DEDUCTIONS

SCHEDULE A - GROSS RECEIPTS

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)	
DO NOT USE		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		10. LESS: CREDIT FOR SALES TAX PAID IN OTHER STATES (ITEMS MUST BE INCLUDED IN LINE 4, SCH A ABOVE)	()
DO NOT USE		11. NET SALES & USE TAX DUE	
I. CLOTHING AND FOOTWEAR			
J. SALES OF MOTOR VEHICLES			
K. OTHER (Explain)			
O. TOTAL DEDUCTIONS (to line 7 Sch A - RIGHT)		(CARRY TO FRONT OF RETURN)	

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DO NOT USE		6. TOTAL SALES FOR QUARTER	
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O. TOTAL DEDUCTIONS (to line 7 Sch A - RIGHT)		(CARRY TO FRONT OF RETURN)	

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SCHEDULE B

LEGAL DEDUCTIONS. (must be included in SCHEDULE A - Item 1 or 2)

- A. Enter sales of food products for human consumption ordinarily sold by grocery stores. **DO NOT DEDUCT "Take-out" orders sold by restaurants, drive-ins, mobile canteens, and other eating establishments.**
- B. Enter sales for resale which are covered by valid resale certificates. Include sales of property to be manufactured into, or **DIRECTLY CONSUMED** in the process of manufacturing products for resale which are covered by valid manufacturers' certificates.
- C. Enter sales of property delivered to out-of-state addresses, or to a common carrier or the U.S. mails (but **NOT** to any purchaser or his trucker or other agent) for transportation to out-of-state addresses.
- D. Enter sales made to the Federal government, the State of Rhode Island, or to any city, town, district, or other political sub-division of this state, and sales made to hospitals not operated for profit, educational institutions not operated for profit, churches, orphanages, and other institutions or organizations operated **EXCLUSIVELY** for religious or charitable purposes.
- E. Enter retail sales of newspapers; newspaper shall mean an unbound publication printed on newsprint which contains news, editorial comment, opinions, features, advertising matter and other matters of public interest. Newspaper does not include a magazine, handbill, circular, flyer, sales catalog, or similar item unless the item is printed for and distributed as a part of a newspaper.
- F. Enter retail sales of gasoline and other motor fuel (but not motor oil) taxed under Chapter 36 of the general laws.
- I. Enter sales of clothing and footwear except that primarily designed for athletic activity or protective use.
- J. Enter sales of motor vehicles.
- K. Enter with appropriate description for each, any other legal deductions such as (1) Sales of Containers; (a) non-returnable containers (including boxes, paper bags, and wrapping materials) when sold without the contents to persons who place the contents in the containers and sell the contents with the containers; (b) containers of gasoline or other exempt property when such containers are sold with such exempt property; (c) returnable containers when sold with contents in connection with a retail sale of contents or when resold for refilling; and indicate which type of container sales is included in the figure; (2) sales of crutches, artificial limbs, dentures, spectacles and eyeglasses, artificial eyes, artificial hearing devices and other prostheses or orthopedic appliances, designed and purchased to be worn on the person of the owner or user; (3) sales of professional services; (4) cash discounts taken by customers; (5) enter the cost price to you of tax paid purchases resold of items on which you paid a Rhode Island sales or use tax, and which you later resold collecting a tax from your customers; (6) enter sales of livestock, poultry, feed, seeds and plants of a kind the products of which ordinarily constitute food for human consumption, and fertilizer, and (7) sales of water, electricity, gas and heating fuels for residential use. **PROVIDED**, that any amounts so deducted have been included in gross sales in ITEM 1 of this or a previous return. Your records must substantiate **ALL** deductions. If you are uncertain as to whether any transaction is deductible, please communicate with the Tax Administrator.

Carry total deductions to ITEM 7 of SCHEDULE A.

ITEMS on the face of the return are self-explanatory

Enclose Check or Money Order for the amount due.

DO NOT SEND COIN OR CURRENCY.

BEFORE FILING THE RETURN SEE THAT YOUR NAME, ADDRESS AND PERMIT NUMBER ARE SHOWN THEREON AND THE RETURN IS PROPERLY SIGNED.