



**State of Rhode Island**  
**Division of Taxation**  
 One Capitol Hill  
 Providence, RI 02908  
 WWW.TAX.RI.GOV

FOR OFFICE USE ONLY

PERMIT # \_\_\_\_\_

**BUSINESS APPLICATION and REGISTRATION**

<b>Fees and Instructions: Sales permit is renewable at fiscal year ending June 30th</b>		If YES		AND	
	Yes	No	Include	Complete Sections:	Additional Information
Do you have employees working in RI?	<input type="checkbox"/>	<input type="checkbox"/>		A B C D E	
Do you have RI Withholding?	<input type="checkbox"/>	<input type="checkbox"/>		A B C E	
Do you lease employees in RI?	<input type="checkbox"/>	<input type="checkbox"/>		A B C D E	
Do you make sales at retail?	<input type="checkbox"/>	<input type="checkbox"/>	\$10.00	A B E	
(A separate permit & fee is required for each location.)					
Sales Tax liability greater than \$200 per mo.?	<input type="checkbox"/>	<input type="checkbox"/>	None		If unknown, check NO.
<b>Will you be selling:</b>					
Gasoline -	<input type="checkbox"/>	<input type="checkbox"/>	None		Filling station license.
Beverages or food -	<input type="checkbox"/>	<input type="checkbox"/>	\$25.00		Fee is for litter permit. (Renewable on December 31st)
Liquor -	<input type="checkbox"/>	<input type="checkbox"/>	None		License from city or town is required.
Cigarettes/Tobacco/Other Tobacco -	<input type="checkbox"/>	<input type="checkbox"/>	\$25.00		Each cigarette vending machine requires a separate license and fee.
Motor Vehicles -	<input type="checkbox"/>	<input type="checkbox"/>	None		If yes, MV Dealer license # _____(required).
Motor Vehicles leasing -	<input type="checkbox"/>	<input type="checkbox"/>	None		If yes, MV Lease license # _____(required).
Rental of room(s)/home(s) -	<input type="checkbox"/>	<input type="checkbox"/>	None		** Type of Rental: <input type="checkbox"/> Residential Dwelling Rental <input type="checkbox"/> Room Rental
Prepaid wireless phone cards -	<input type="checkbox"/>	<input type="checkbox"/>	None		Product? _____
Other -	<input type="checkbox"/>	<input type="checkbox"/>	None		
Total Fees enclosed _____			** If multiple locations, complete the Multi-Location City/Town Breakdown Page		
Date business will commence in this state? _____		Seasonal operation? _____		Is application for a temporary event? _____	
The following codes can be found on INSTRUCTION SHEET 1.			(months opened)		Date(s) of event? _____
Location Code # _____		Business Code # _____		INTERNET RETAILERS MUST COMPLETE THE ATTACHED RETAILER SUPPLEMENT	

**Section A: Type or Print Name, Mailing Address and Tax Identification Number**

TYPE OF ENTITY:  SOLE OWNER  PARTNERSHIP  CORPORATION  OTHER Please specify: \_\_\_\_\_

LIMITED LIABILITY COMPANIES:  LLC- SOLE PROPRIETOR  LLC-PARTNERSHIP  LLC- CORPORATION

Name (Employer, Business, Corporation or Owner)		RI Employment Registration #(if assigned)		Business Phone #	
Business name (if different from above)		Federal Employer Ident. #(if assigned)		Sales Tax Permit #(if assigned)	
Mailing Address No and Street or P.O. BOX (include apt. office or unit#, if any)		City or Town	State	Zip-Code	State and Date of Incorporation
Actual Rhode Island Location No. and Street (include apt. office or unit #, if any) CANNOT ACCEPT PO BOX #		City or Town	State	Zip Code	Is any other license or permit required?
IF MORE THAN (1) LOCATION, PLEASE COMPLETE PART D-2 ON THE BACK OF THIS FORM			Name & Sales Permit # of former owner (if not applicable write N/A)		

Provide a name, address and telephone number of person(s) in charge of Sales and Payroll Records.

Name	Street	City	State	Zip Code	Telephone number
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**Section B: Type or Print Name, Social Security Number, Home Address, Title of Owner, each Partner, or each Corporate Officer**

Name	Social Security #	Title	Telephone Number
Street Address	City or Town	State	Zip Code
Name	Social Security #	Title	Telephone Number
Street Address	City or Town	State	Zip Code

**Section C: Payroll Information**

Amount of RI withholding taxes you expect to withhold from employees each month.

\$24,000 or more	<input type="checkbox"/>
\$600 or more but less than \$24,000	<input type="checkbox"/>
\$50 or more but less than \$600	<input type="checkbox"/>
Less than \$50.00	<input type="checkbox"/>

Filing Status will be  
 Daily  
 Quarter-Monthly  
 Monthly  
 Quarterly

**Number of employees** \_\_\_\_\_

**First date wages paid in RI** \_\_\_\_\_

**Are you - Non-Profit \_\_\_\_\_ Religious \_\_\_\_\_ IRS Code 501-C-3 \_\_\_\_\_**

If any part of the business or its assets were acquired, please enter the date of acquisition, name, address and, if known, RI Employment Registration number of the former owner.

**Date of Acquisition** \_\_\_\_\_ **RI Employment Registration #** \_\_\_\_\_

month      day      year

Name of former owner	Trade Name		
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Street Address	City	State	Zip Code
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If any employees were acquired from that business, please enter the number of employees acquired.  

If you are a sole owner or partnership that is incorporating, state the name and address of the former business.

Name	Address
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**Section D Industry Description**

**D-1:** Detailed information about your business is required in order to assign the correct industrial classification. In the space below describe your most important business activities, goods, products or services in Rhode Island as though you were telling a prospective employee what you do. Please provide the approximate percentage of sales or revenues resulting from each product or service. The total of percentages should equal 100%. If you have any questions regarding this section, please refer to Instruction Sheet 2 or call the Rhode Island Department of Labor & Training's Labor Market Information unit at (401) 462-8760 for assistance.

	%
	%
	%
	%
	%
	%
	%

**D-2 Establishment Locations:** If you operate your business at more than one location in Rhode Island, please list the street address, city and zip code for each RI location and the approximate employment for each location. If the business activities of any establishment differ from the above, please tell us the products or services of differing location.

Street	Town	Zip Code	Employees	Activity

**Section E: Certification and Signature (Must be signed)**

The undersigned certifies that the information given on this form is true and correct to the best of his or her knowledge and belief.

Date	Signature(s) of Applicant(s)	Print Name and Title
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# INSTRUCTION SHEET 1

**Sales Tax and Litter Permits must be renewed annually.**

## LOCATION CODES FOR RHODE ISLAND CITIES AND TOWNS

BARRINGTON	01	CUMBERLAND	08	JAMESTOWN	15	NEW SHOREHAM	23	RICHMOND	29	WESTERLY	36
BRISTOL	02	EAST GREENWICH	09	JOHNSTON	16	NORTH KINGSTOWN	22	SCITUATE	30	WEST GREENWICH	37
BURRILLVILLE	03	EAST PROVIDENCE	10	LINCOLN	17	NORTH PROVIDENCE	24	SMITHFIELD	31	WEST WARWICK	38
CENTRAL FALLS	04	EXETER	11	LITTLE COMPTON	18	NORTH SMITHFIELD	25	SOUTH KINGSTOWN	32	WOONSOCKET	39
CHARLESTOWN	05	FOSTER	12	MIDDLETOWN	19	PAWTUCKET	26	TIVERTON	33	OUT OF STATE	40
COVENTRY	06	GLOCESTER	13	NARRAGANSETT	20	PORTSMOUTH	27	WARREN	34		
CRANSTON	07	HOPKINTON	14	NEWPORT	21	PROVIDENCE	28	WARWICK	35		

## BUSINESS CODES FOR PRINCIPAL BUSINESS ACTIVITY

These authority titles and definitions are based, in general, on the Standard Industrial Classification System authorized by Regulatory and Statistical Analysis Division, Office of Information and Regulatory Affairs, Office of Management and Budget, to classify enterprises by type of activity in which they are engaged. Using the list below, enter on the Application Form, the code number of the specific industry group from which the largest percentage of "total receipts" is derived. "Total receipts" means gross receipts plus all other income.

CODE	Retail Trade - Selling Goods to Individuals and Households	Finance, Insurance, Real Estate, and Related Services	7732 Employment agencies and personnel supply
<b>Construction</b>			7799 Consumer credit reporting and collection services
0018 Operative builders(for own account)	3012 Selling door-to-door, by telephone or party plan, or from mobile unit	5520 Real estate agents or brokers	7856 Mailing, reproduction, commercial arts and photography, and stenographic services
<b>GENERAL CONTRACTORS</b>	3038 Catalog or mail order	5579 Real estate property managers	7872 Computer programming, processing, data preparation, and related services
0034 Residential building	3053 Vending machine selling	5710 Subdividers and builders, except cemeteries	7922 Computer repair, maintenance, and leasing
0059 Nonresidential building	<b>Selling from Showroom, Store, or other Fixed Location</b>	5538 Operators and lessors of buildings, including residential	7773 Equipment rental and leasing (except computer or automotive)
0075 Highway and street construction	<b>Food, beverages, and drugs</b>	5553 Operators and lessors or other real property	7914 Investigative and protective services
3889 Other heavy construction (pipe laying, bridge construction, etc.) Building trade contractors, including repairs	3079 Eating places (meals or snacks)	5702 Insurance agents or brokers	7880 Other business services
0232 Plumbing, heating, air conditioning	3086 Catering services	5744 Other insurance services	<b>Personal services</b>
0257 Painting and paper hanging	3095 Drinking places (alcoholic beverages)	5744 Other insurance services	8110 Beauty shops (or beautician)
0273 Electrical work	3210 Grocery stores (general line)	6064 Security brokers and dealers	8318 Barber shop (or barber)
0299 Masonry, dry wall, stone, tile	0612 Bakeries selling at retail	6080 Commodity contracts brokers and dealers, and security and commodity exchanges	8334 Photographic portrait studios
0414 Carpentering and flooring	3236 Other food stores (meat, produce, candy, etc.)	6130 Investment advisors and services	8532 Funeral services and crematories
0430 Roofing, siding, and sheet metal	3251 Liquor stores	6148 Credit institutions and mortgage bankers	8714 Child day care
0455 Concrete work	3277 Drug stores	6155 Title abstract offices	8730 Teaching or tutoring
0885 Other building trade contractors (excavation, glazing, etc.)	<b>Automotive and service stations</b>	5777 Other finance and real estate	8755 Counseling (except health practitioners)
<b>Manufacturing, including</b>	3319 New car dealers (franchised)	<b>Transportation, Communications, Public Utilities, and Related Services</b>	8771 Ministers and chaplains
<b>Printing and publishing</b>	3335 Used car dealers	6114 Taxicabs	6882 Other personal services
0638 Food products and beverages	3517 Other automotive dealers (motorcycles, recreational vehicles, etc.)	6321 Bus and limousine transportation	<b>Automotive services</b>
0653 Textile mill products	3533 Tires, accessories, and parts	6361 Other highway passenger transportation	8813 Automotive rental or leasing, without driver
0679 Apparel and other textile products	3558 Gasoline service stations	6338 Trucking (except trash collection)	8839 Parking, except valet
0695 Leather, footwear, handbags, etc.	<b>General merchandise, apparel, and furniture</b>	6395 Courier or package delivery services	8953 Automotive repairs, general and specialized
0810 Furniture and fixtures	3715 Variety stores	6510 Trash collection without own dump	8896 Other automotive services (wash, towing, etc.)
0836 Lumber and other wood products	3731 Other general merchandise stores	6536 Public warehousing	<b>Miscellaneous repair, except computers</b>
0851 Printing and publishing	3756 Shoe stores	6551 Water transportation	9019 TV and audio equipment repair
0877 Paper and allied products	3772 Men's and boys' clothing stores	6619 Air transportation	9035 Other electrical equipment repair
1032 Stone, clay, and glass products	3913 Women's ready-to-wear stores	6635 Travel agents and tour operators	9050 Reupholstery and furniture repair
1057 Primary metal industries	3921 Women's accessory and specialty stores and furriers	6650 Other transportation services	2881 Other equipment repair
1073 Fabricated metal products	3939 Family clothing stores	6676 Communication services	<b>Medical and health services</b>
1099 Machinery and machine shops	3954 Other apparel and accessory stores	6692 Utilities including dumps, snowplowing, road clearing, etc.	9217 Offices and clinics of medical doctors (MOs)
1115 Electric and electronic equipment	3970 Furniture stores	<b>Services (Personal, Professional, and Business Services)</b>	9233 Offices and clinics of dentists
1883 Other manufacturing industries	3996 TV, audio, and electronics	<b>Hotels and other lodging places</b>	9258 Osteopathic physicians and surgeons
<b>Mining and Mineral Extraction</b>	3988 Computer and software stores	7096 Hotels, motels, and tourist homes	9241 Podiatrists
1511 Metal mining	4119 Household appliance stores	7211 Rooming and boarding houses	9274 Chiropractors
1537 Coal mining	4317 Other home furnishing stores (china, floor coverings, etc.)	7237 Camps and camping parks	9290 Optometrists
1552 Oil and gas	<b>Building, hardware, and garden supply</b>	<b>Laundry and cleaning services</b>	9415 Registered
1719 Quarrying and nonmetallic mining	4433 Music and record stores	7419 Coin-operated laundries and dry cleaning	9431 Other health practitioners
<b>Agricultural Services, Forestry, Fishing</b>	<b>Building materials dealers</b>	7435 Other laundry, dry cleaning, and garment services	9456 Medical and dental laboratories
1933 Crop services	4416 Building materials dealers	7450 Carpet and upholstery cleaning	9472 Nursing and personal care facilities
1958 Veterinary services, including pets	4432 Paint, glass, and wallpaper stores	7476 Janitorial and related services (building, house, and window cleaning)	9886 Other health services
1974 Livestock breeding	4457 Hardware stores	<b>Business and/or personal services</b>	<b>Amusement and recreational services</b>
1990 Other animal services	4473 Nurseries and garden supply stores	7617 Legal services (or lawyer)	8557 Physical fitness facilities
2113 Farm labor and management services	<b>Other retail stores</b>	7633 Income tax preparation	9597 Motion picture and video production
2212 Horticulture and landscaping	4614 Used merchandise and antique stores (except motor vehicle parts)	7658 Accounting and bookkeeping	9688 Motion picture and tape distribution and allied services
2238 Forestry, except logging	4630 Gift, novelty, and souvenir shops	7518 Engineering services	9613 Videotape rental
0836 Logging	4655 Florists	7682 Architectural services	9639 Motion picture theaters
2246 Commercial lighting	4671 Jewelry stores	7708 Surveying services	9670 Bowling centers
2469 Hunting and trapping	4697 Sporting goods and bicycle shops	7245 Management services	9696 Professional sports and racing, including promoters and managers
<b>Wholesale Trade - Selling Goods to Other Business, Etc.</b>	4812 Boat dealers	7260 Public relations	9811 Theatrical performers, musicians, agents, producers, and related services
<b>Durable goods, including machinery, equipment, wood, metals, etc.</b>	4838 Hobby, toy, and game shops	7286 Consulting services	9837 Other amusement and recreational services
2618 Selling for your own account	4853 Camera and photo supply stores	7716 Advertising, except direct mail	
2634 Agent or broker for other firms - more than 50% of gross sales commission	4879 Optical goods stores	2675 Agent or broker for other firms - more than 50% of gross sales on commission	8888 Unable to classify
<b>Nonurable goods, including food, fiber, chemicals, etc.</b>	4895 Luggage and leather goods stores		
2659 Selling for your own account	5017 Book stores, including newsstands		
5884 Other retail stores	5033 Stationary stores		
	5058 Fabric and needlework stores		
	5074 Mobile home dealers		
	5090 Fuel dealers (except gasoline)		

## Instruction Sheet 2

Instructions for Section D - Industry Description on the Business Application and Registration Form:

For additional advice on Section D you may call the Labor Market Information office at (401) 462 - 8760.

**D-1:** Please describe your RI worksite using the examples below as a guide. Use separate lines for each product or service and estimate the percentage of sales or work so we can count what you do most.

**RETAIL TRADE:** Describe the types of goods sold and the style of selling (for example: garden power tools 20% & plant nursery 80%; gift, novelty & souvenir shop; discount department store, warehouse club, mail order catalog, baked goods store, retail bakery, women's wear accessories, used car lot, vending machines, on-line auction...).

**WHOLESALE TRADE:** Specify if you have inventory at the RI establishment, the type of goods and whether they are new or used. Indicate if you are a "manufacturers' representative" commission sales agent without inventory.

**FINANCE & INSURANCE:** be specific: e.g. securities market maker, venture capital, portfolio manager, mutual fund sales, mortgage banker, mortgage broker, independent insurance agent, casualty underwriter, reinsurance....

**CONSTRUCTION:** Prime contractors: specify the usual type of structures (e.g. apartment, industrial, store, hotel or office buildings; single-family houses, residential remodeling, bridges, roads, etc...) that you build. Subcontractors and tradesmen: tell us the trade or specialty and whether you work more at residential buildings or non-residential structures (e.g. residential plumbing, industrial HVAC, non-residential finish carpentry, non-res. precast concrete...).

**MANUFACTURING:** specify the products produced, type of facility, and principal processes used. List the principal materials used and if bought from other companies, sent from other units of your business, or made at this site.

**REAL ESTATE:** be specific: (e.g.. realtor (agent), land developer (subdivider), apartment managers, lessor of offices). If you rent out a building, what kind is it? Do you own the property, sublet it or manage it for others?

**RESTAURANTS** specify: full (table) service restaurant, limited (counter) service restaurant, donut shop, snack bar, banquet hall, cafeteria, food service contract operator, caterer, dinner theater, bar, or nightclub.

**TRANSPORTATION** and/or **WAREHOUSING:** Specify the transportation mode (e.g. scheduled airline, courier service, LTL trucking, specialized trucking...) and area of service (e.g. overnight long-haul, coastal, deep seas,...). Related services: tell us what type (e.g. refrigerated warehouse, shipping agent, tour guides, sport-fishing charter...).

**UTILITY** or **SANITATION SERVICE:** specify separately each type of service (e.g. natural gas pipeline, gas distribution, hydroelectric generation, wholesale electricity reseller, water supply, recycleables sorting...)

**COMMUNICATIONS:** specify each type of service (e.g. local, long distance or data telephone service; radio network, cable TV service, leasing & reselling long distance telephone service, cell-phone carrier, etc...).

**AGRICULTURAL, or FISHING...** specify separately the types of crop grown, crop services, livestock raised, fish caught, horticultural specialty or forestry work. Examples: 40% apples & 60% dairy goats, shellfish aquaculture....

**PRIVATE HOUSEHOLD** employing a cook, nanny or other domestic worker: you may write "domestic help."

**SERVICES** Describe the services that your establishment offers. (e.g. residential property management, home health equipment rental, C.P.A. accountants, tax return preparation, payroll office, marketing consultant, environmental consultant, biotechnology r&d, portrait photography, veterinarian, employment placement agency, executive search, temporary help, printing broker, psychiatry, dentistry, massage therapy, assisted living home, nursing home, motel, bed & breakfast, transmission repair, auto body shop, nail salon, tanning salon, coin-operated dry cleaning...).

**GOVERNMENT:** Indicate Federal, State, Tribal or Local. Specify activities: legislative, judicial, school, etc....

State of Rhode Island  
Division of Taxation  
One Capitol Hill  
Providence, RI 02908



## Taxpayer Status Affidavit / Identity Verification

All persons applying or renewing any license, registration, permit or other authority (herein after called "licensee") to conduct a business or occupation in the state of Rhode Island are required to file all applicable tax returns and pay all taxes owed to the state prior to receiving a license as mandated by state law (RIGL 5-76) except as noted below.

In order to verify that the state is not owed taxes, licensees are required to provide their Social Security Number, or Federal Tax Identification Number as appropriate. These numbers will be checked by the Division of Taxation to verify tax status prior to the issuance of a license. This declaration must be made prior to the issuance of a license.

### Licensee Declaration

I hereby declare, under penalty of perjury;

- I have filed all required state tax returns and have paid all taxes owed.
- I have entered a written installment agreement to pay delinquent taxes that is satisfactory to the Tax Administrator.
- I am currently pursuing administrative review of taxes owed to the state.
- I am in federal bankruptcy. (Case # \_\_\_\_\_)
- I am in state receivership. (Case # \_\_\_\_\_)
- I have been discharged from Bankruptcy. (Case # \_\_\_\_\_)

\_\_\_\_\_  
Type of Permit(s)/License(s) for which you are applying

\_\_\_\_\_  
Full Name (Please Print or Type)

\_\_\_\_\_  
Social Security Number (or FEIN if appropriate)

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Phone Number (including area code if not 401)

\_\_\_\_\_  
Date

This completed Status Affidavit must be submitted with a Business Application Registration (Form BAR) or any other License/Permit application filed with the Division of Taxation.





STATE OF RHODE ISLAND  
DEPARTMENT OF REVENUE  
DIVISION OF TAXATION  
One Capitol Hill, Providence, RI 02908

NAME: \_\_\_\_\_ ID# \_\_\_\_\_

MAILING ADDRESS:  
\_\_\_\_\_

LOCATION ADDRESS: \_\_\_\_\_  
(If different from mailing address)

Please complete the following if you make sales of food and/or beverages:

**RIGL 44-18-18.1(2) states, "Eating and/or drinking establishments" mean and include restaurants, bars, taverns, lounges, cafeterias, lunch counters, drive-ins, roadside ice cream and refreshment stands, fish and chip places, fried chicken places, pizzerias, food and drink concessions, or similar facilities in amusement parks, bowling alleys, clubs, caterers, drive-in theatres, industrial plants, race tracks, shore resorts or other locations, lunch carts, mobile canteens and other similar vehicles, and other like places of business which furnish or provide facilities for immediate consumption of food at tables, chairs or counters or from trays, plates, cups or other tableware or in parking facilities provided primarily for the use of patrons in consuming products purchased at the location. Ordinarily, eating establishments do not mean and include food stores and supermarkets...**

1. a) Based on the above definition, is your business an eating and/or drinking establishment?  
\_\_\_\_\_yes \_\_\_\_\_no
- b) This question is for food stores (convenience and mini-markets) and supermarkets only. Do you provide chairs, tables, or counter in an area of your store where prepared food and/or beverages may be consumed?  
\_\_\_\_\_yes \_\_\_\_\_no

If you checked yes to either a or b, you are required to collect and report the local tax.  
Please continue and respond to line 2 and 3.

2. Go to the back side of this page to complete the next question regarding business and delivery location(s).
3. Please sign and return this questionnaire along with the Business Application and Registration form.

NOTE: If the return envelope is a window envelope, be sure to fold this sheet correctly to ensure that the Division of Taxation address (on the back of this page) is properly displayed in the window portion of the envelope.

\_\_\_\_\_  
Name of Contact Person

\_\_\_\_\_  
Daytime Telephone Number

\_\_\_\_\_  
Signature

Any questions please contact the Excise Tax Department at (401)574-8955

## MULTI-LOCATION CITY/TOWN BREAKDOWN

Name:

ID:

LOCATION CITY/TOWN:

"Eating and/or Drinking Establishments" place a check mark next to the city or town where your establishment is located. Also, if applicable, check off the other cities or towns in this state where you deliver meals and/or beverages.

"Residential Dwelling and Room Rental Establishments" place a check mark next to the city or town where your establishment is located. Also, if applicable, check off the other cities or towns in this state where you rent residential dwellings and/or rooms.

01 BARRINGTON _____	21 NEWPORT _____
02 BRISTOL _____	22 NEW SHOREHAM _____
03 BURRILLVILLE _____	23 NORTH KINGSTOWN _____
04 CENTRAL FALLS _____	24 NORTH PROVIDENCE _____
05 CHARLESTOWN _____	25 NORTH SMITHFIELD _____
06 COVENTRY _____	26 PAWTUCKET _____
07 CRANSTON _____	27 PORTSMOUTH _____
08 CUMBERLAND _____	28 PROVIDENCE _____
09 EAST GREENWICH _____	29 RICHMOND _____
10 EAST PROVIDENCE _____	30 SCITUATE _____
11 EXETER _____	31 SMITHFIELD _____
12 FOSTER _____	32 SOUTH KINGSTOWN _____
13 GLOCESTER _____	33 TIVERTON _____
14 HOPKINTON _____	34 WARREN _____
15 JAMESTOWN _____	35 WARWICK _____
16 JOHNSTON _____	36 WESTERLY _____
17 LINCOLN _____	37 WEST GREENWICH _____
18 LITTLE COMPTON _____	38 WEST WARWICK _____
19 MIDDLETOWN _____	39 WOONSOCKET _____
20 NARRAGANSETT _____	

RHODE ISLAND DIVISION OF TAXATION  
 ONE CAPITOL HILL  
 PROVIDENCE, RI 02908



**Form BAR - INTERNET RETAILER SUPPLEMENT**

Non-Collecting Retailer, Referrer, and Retail Sale Facilitator Registration

Name			Federal employer identification number	
Address			Address 2	
City, town or post office	State	ZIP code	E-mail address	

**Non-Collecting Retailer, Referrer, and Retail Sale Facilitator Registration Form**

This form must be filed with the Business Application and Registration (BAR) form.

Please indicate below what type of sales entity you are: Non-Collecting Retailer, Referrer, and/or Retail Sale Facilitator. Each entity has different compliance requirements effective August 17, 2017 under Rhode Island’s new Non-Collecting Retailer law . See below for the filing requirements of each entity type. Visit the Division of Taxation’s website here for more information: <http://www.tax.ri.gov/Non-collecting%20retailers/index.php>

- I am a (check all that apply):
- Non-Collecting Retailer
  - Referrer
  - Retail Sale Facilitator

**Non-Collecting Retailers:**

If you are a **Non-Collecting Retailer** and you do not intend to register, collect, and remit sales tax in Rhode Island, you must send the following notices (see website above for sample notices):

- Website Notice
- Checkout Notice
- 48-Hour Notice
- Annual Notice

Non-Collecting Retailers must also submit an annual Attestation that they complied with these notice requirements.

**Referrers:**

If you are a **Referrer**, you must notify your retailers that their sales may be subject to Rhode Island sales and use tax once you receive more than \$10,000 in revenue from listing and/or advertising for sale in Rhode Island taxable goods and services.

**Retail Sale Facilitators:**

If you are a **Retail Sale Facilitator**, you must annually provide the Division with a list of retailers who used your services and for whom you did and did not collect Rhode Island sales and use tax.

**Please contact the Division of Taxation at (401) 574-8955 or [Tax.Excise@tax.ri.gov](mailto:Tax.Excise@tax.ri.gov) with any questions.**

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
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