



Rhode Island Department of Revenue
Division of Taxation

NOTICE:
NON-COLLECTING RETAILER WEBSITE NOTICE

[Note: The following is to be posted on the non-collecting retailer's website]

Rhode Island Sales & Use Tax Notice

Please be advised that pursuant to Rhode Island General Laws §§ 44-18-18 and 44-18-20, sales or use tax is due on taxable purchases made from [Non-collecting Retailer]. If tax was not paid at the time of purchase, the State of Rhode Island requires all customers who use, store, or otherwise consume taxable goods and services in Rhode Island to file a signed use tax return, Form T-205. This form is available on the Rhode Island Division of Taxation's website (www.tax.ri.gov).

Form T-205 is due on or before the 20th day of each month following the month in which purchases are made, and must be accompanied by a remittance for the amount due. Checks and money orders should be made payable to the Tax Administrator.

Please contact the Rhode Island Division of Taxation at (401) 574-8955 or tax.excise@tax.ri.gov with any questions.

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