



Rhode Island Department of Revenue

Division of Taxation

ADV 2023-17
Tax Administration

ADVISORY FOR TAXPAYERS AND TAX PROFESSIONALS
November 10, 2023

Discontinuation of Annual Sales Tax T-204R Reconciliations Forms *T-204R not required beginning with Tax Year 2023*

PROVIDENCE, R.I. – The Rhode Island Division of Taxation today informs Sales Tax permit holders that the Rhode Island Annual Sales and Use Tax Reconciliation Return - Form T-204R-Annual will no longer be required for Tax Year 2023 and forward.

Form RI-STR, introduced in late 2022 for periods beginning on and after January 1, 2023, aligns Rhode Island's Sales and Use Tax form with forms used in neighboring states. This provides a more consistent experience for taxpayers, as well as allows taxpayers to reconcile sales each period, rather than only at the end of the year.

There are three (3) types of reconciliations. One for writers, composers, and artists, one for Class A package and liquor stores, and one for general retailers. The success of the introduction of Form RI-STR (Sales and Use Tax Return) eliminates the need for, and discontinues the use of, annual reconciliations (Form T-204R), for general retailers starting with Tax Year 2023.

Please note, if you are delinquent on a prior-year filing, the annual reconciliation is still required for tax years prior to 2023.

Class A package and liquor stores file T-204A and writers, composers, and artists file T-204W. Forms T-204A and T-204W remain required. Both forms are available in the "[Forms](#)" section of the Division's [website](#).

For those filing a T-204A or T204W for Tax Year 2023, you must use the current year version of the form – the one for 2023. Do not use a prior-year form. Prior-year forms should only be used if the prior-year filing was delinquent or needs to be amended. Filers of the T-204A or T204W who are not subject to the electronic filing mandate (see below) will receive a mailing mid to end of December with the current version of the Annual Reconciliation pre-printed with their information on it.

Electronic Mandate

In accordance with changes signed into law in June of 2022, a larger business registrant will be required to use electronic means to file returns and remit taxes to the State of Rhode Island for tax periods beginning on or after January 1, 2023.

HIGHLIGHTS

- Sales permit holders are no longer required to submit the return T-204R for tax years beginning in 2023.
- **Filers of T-204A (for liquor stores) and T-204W (for writers, composers, artists) are still required to file these annual reconciliation returns covering the 2023 calendar year.**

A "larger business registrant" is defined as any person who:

- Operates as a business whose combined annual liability for all taxes administered by the Division of Taxation for the entity is or exceeds \$5,000; or
- Operated as a business whose annual gross income is over \$100,000 for the entity.

There are many ways for taxpayers to file electronically and [make a payment online](#) with the Division. The best way to do so is through the Division's [Taxpayer Portal](#).

Taxpayers who need assistance filing or paying online can make an appointment to visit the Division offices for assistance. Division staff are happy to use the Self-Service Kiosk to show taxpayers how to set up their Portal account, make payments, and more. Taxpayers without regular access to a computer or the internet can use the Self-Service Kiosk for any Taxpayer Portal activities.

For questions regarding the Taxpayer Portal, or to schedule an appointment for in-person assistance at the Division's office, at One Capitol Hill, Providence, RI 02908, please contact the Division's Taxpayer Portal Team at (401) 574-8484 or taxportal@tax.ri.gov.

Sales permit reminders

- Sales Tax permits must be renewed each year.
- The sales tax permit renewal deadline is February 1, 2024, for the period beginning July 1, 2024.
- There is no longer a renewal fee for Rhode Island Sales Tax permits. Payments for renewals will not be accepted.
- Renewed permits take effect July 1, 2024. The Division will mail renewed permits close to that date.
- Renewed permits will cover the period from July 1, 2024, through June 30, 2025.
- To renew online, visit the [Taxpayer Portal](#). Visit the Division's website for a [PDF copy of the paper renewal form](#).

Forms and Questions

Visit the Division's dedicated Forms webpage at: <https://tax.ri.gov/forms>.

You may also obtain forms in person by visiting the Division at One Capitol Hill in Providence. The office is open to the public from 8:30 a.m. to 3:30 p.m. on business days.

For more information about the discontinuation of Form T-204R, or about other matters involving sales and use taxes, contact the Division's Excise Tax Section at: Tax.Excise@tax.ri.gov, or by phone at (401) 574-8955 between 8:30 a.m. and 3:30 p.m. on business days.

The Rhode Island Division of Taxation, part of the Rhode Island Department of Revenue, is open to the public from 8:30 a.m. to 3:30 p.m. business days. For more information, contact the Division of Taxation at (401) 574-8829 or see <https://tax.ri.gov/about-us/contact-us>.
