State of Rhode Island
Division of Taxation

One Capitol Hill STE 36
Providence, RI 02908-5829
WWW.TAX.STATE.RI.US

FOR OFFICE USE ONLY

PERMIT #_____

BUSINESS APPLICATION and REGISTRATION

Fees and Instructions: Sales permit is renewable at fiscal year ending June 30th

	Yes	No	if YES Include	AND Complete Sections:	Additional Information
Do you have employees working in RI?	☐	☐	None	A B C D E	
Do you have RI Withholding?	☐	☐	None	A B C E	
Do you lease employees in RI?	☐	☐	None	A B C D E	
Do you make sales at retail?	☐	☐	$10.00	A B E	
(A separate permit & fee is required for each location.)					
Sales Tax liability greater than $200 per mo.?	☐	☐	None	If unknown, check NO.	

Will you be selling:

Gasoline-	☐	☐	$5.00	Fee is for filling station license.
Beverages or food-	☐	☐	$25.00	Fee is for litter permit. (Renewable on December 31st)
Liquor-	☐	☐	None	License from city or town is required.
Cigarettes-	☐	☐	$25.00	Each cigarette vending machine requires a separate license and fee.
Motor Vehicles-	☐	☐	None	If yes, MV Dealer license # _____(required).
Motor Vehicles leasing-	☐	☐	None	If yes, MV Lease license # _____(required).
Rental of rooms-	☐	☐	None	# of rooms_____(3 or more rooms requires the filing of a monthly hotel tax return).
Other-	☐	☐		Product? _____

Total Fees enclosed _____

Date business will commence in this state? _____ Seasonal operation? _____ (months opened) Is application for a temporary event?_____

The following codes can be found on INSTRUCTION SHEET 1. Date(s) of event?_____

Location Code # _____ Business Code # _____

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 ( )

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.

		Filing Status will be
$24,000 or more		Daily
$600 or more but less than $24,000		Quarter-Monthly
$50 or more but less than $600		Monthly
Less than $50.00		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 _____ month _____ day _____ year

RI Employment Registration # _____

Name of former owner	Trade Name		
Street Address	City	State	Zip Code

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

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

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 AND PROVIDENCE PLANTATIONS
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

Rev. 03/2010

ID:

Name:

LOCATION CITY/TOWN:

Place a check mark next to the city or town where your eating and/or drinking establishment is located. Also, if applicable, check the other cities or towns in this state where you deliver meals and/or beverages.

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	NARRAGASETT	_____			

RHODE ISLAND DIVISION OF TAXATION
ONE CAPITOL HILL
PROVIDENCE, RI 02908-5804

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….

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	22	RICHMOND	29	WESTERLY	36
BRISTOL	02	EAST GREENWICH	09	JOHNSTON	16	NORTH KINGSTOWN	23	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

Construction

0018 Operative builders(for own account)

GENERAL CONTRACTORS

0034 Residential building
0059 Nonresidential building
0075 Highway and street construction
3889 Other heavy construction (pipe laying, bridge construction, etc.) Building trade contractors, including repairs
0232 Plumbing, heating, air conditioning
0257 Painting and paper hanging
0273 Electrical work
0299 Masonry, dry wall, stone, tile
0414 Carpentering and flooring
0430 Roofing, siding, and sheet metal
0455 Concrete work
0885 Other building trade contractors (excavation, glazing, etc.)

Manufacturing, including Printing and publishing

0638 Food products and beverages
0653 Textile mill products
0679 Apparel and other textile products
0695 Leather, footwear, handbags, etc.
0810 Furniture and fixtures
0836 Lumber and other wood products
0851 Printing and publishing
0877 Paper and allied products
1032 Stone, clay, and glass products
1057 Primary metal industries
1073 Fabricated metal products
1099 Machinery and machine shops
1115 Electric and electronic equipment
1883 Other manufacturing industries

Mining and Mineral Extraction

1511 Metal mining
1537 Coal mining
1552 Oil and gas
1719 Quarrying and nonmetallic mining

Agricultural Services, Forestry, Fishing

1933 Crop services
1958 Veterinary services, including pets
1974 Livestock breeding
1990 Other animal services
2113 Farm labor and management services
2212 Horticulture and landscaping
2238 Forestry, except logging
0836 Logging
2246 Commercial lighting
2469 Hunting and trapping

Wholesale Trade - Selling Goods to Other Business, Etc.

Durable goods, including machinery, equipment, wood, metals, etc.

2618 Selling for your own account
2634 Agent or broker for other firms - more than 50% of gross sales commission

Nondurable goods, including food, fiber, chemicals, etc.

2659 Selling for your own account
5884 Other retail stores

Retail Trade - Selling Goods to Individuals and Households

3012 Selling door-to-door, by telephone or party plan, or from mobile unit
3038 Catalog or mail order
3053 Vending machine selling

Selling from Showroom, Store, or other Fixed Location

Food, beverages, and drugs

3079 Eating places (meals or snacks)
3086 Catering services
3095 Drinking places (alcoholic beverages)
3210 Grocery stores (general line)
0612 Bakeries selling at retail
3236 Other food stores (meat, produce, candy, etc.)
3251 Liquor stores
3277 Drug stores

Automotive and service stations

3319 New car dealers (franchised)
3335 Used car dealers
3517 Other automotive dealers (motorcycles, recreational vehicles, etc.)
3533 Tires, accessories, and parts
3558 Gasoline service stations

General merchandise, apparel, and furniture

3715 Variety stores
3731 Other general merchandise stores
3756 Shoe stores
3772 Men's and boys' clothing stores
3913 Women's ready-to-wear stores
3921 Women's accessory and specialty stores and furriers
3939 Family clothing stores
3954 Other apparel and accessory stores
3970 Furniture stores
3996 TV, audio, and electronics
3988 Computer and software stores
4119 Household appliance stores
4317 Other home furnishing stores (china, floor coverings, etc.)
4333 Music and record stores

Building, hardware, and garden supply

4416 Building materials dealers
4432 Paint, glass, and wallpaper stores
4457 Hardware stores
4473 Nurseries and garden supply stores

Other retail stores

4614 Used merchandise and antique stores (except motor vehicle parts)
4630 Gift, novelty, and souvenir shops
4655 Florists
4671 Jewelry stores
4697 Sporting goods and bicycle shops
4812 Boat dealers
4838 Hobby, toy, and game shops
4853 Camera and photo supply stores
4879 Optical goods stores
4895 Luggage and leather goods stores
5017 Book stores, including newsstands
5033 Stationary stores
5058 Fabric and needlework stores
5074 Mobile home dealers
5090 Fuel dealers (except gasoline)

Finance, Insurance, Real Estate, and Related Services

5520 Real estate agents or brokers
5579 Real estate property managers
5710 Subdividers and builders, except cemeteries
5538 Operators and lessors of buildings, including residential
5553 Operators and lessors or other real property
5702 Insurance agents or brokers
5744 Other insurance services
6064 Security brokers and dealers
6080 Commodity contracts brokers and dealers, and security and commodity exchanges
6130 Investment advisors and services
6148 Credit institutions and mortgage bankers
6155 Title abstract offices
5777 Other finance and real estate

Transportation, Communications, Public Utilities, and Related Services

6114 Taxicabs
6321 Bus and limousine transportation
6361 Other highway passenger transportation
6338 Trucking (except trash collection)
6395 Courier or package delivery services
6510 Trash collection without own dump
6536 Public warehousing
6551 Water transportation
6619 Air transportation
6635 Travel agents and tour operators
6650 Other transportation services
6676 Communication services
6692 Utilities including dumps, snowplowing, road clearing, etc.

Services (Personal, Professional, and Business Services

Hotels and other lodging places

7096 Hotels, motels, and tourist homes
7211 Rooming and boarding houses
7237 Camps and camping parks

Laundry and cleaning services

7419 Coin-operated laundries and dry cleaning
7435 Other laundry, dry cleaning, and garment services
7450 Carpet and upholstery cleaning
7476 Janitorial and related services (building, house, and window cleaning)

Business and/or personal services

7617 Legal services (or lawyer)
7633 Income tax preparation
7658 Accounting and bookkeeping
7518 Engineering services
7682 Architectural services
7708 Surveying services
7245 Management services
7260 Public relations
7286 Consulting services
7716 Advertising, except direct mail
2675 Agent or broker for other firms - more than 50% of gross sales on commission
7732 Employment agencies and personnel supply
7799 Consumer credit reporting and collection services
7856 Mailing, reproduction, commercial arts and photography, and stenographic services
7872 Computer programming, processing, data preparation, and related services
7922 Computer repair, maintenance, and leasing
7773 Equipment rental and leasing (except computer or automotive)
7914 Investigative and protective services
7880 Other business services

Personal services

8110 Beauty shops (or beautician)
8318 Barber shop (or barber)
8334 Photographic portrait studios
8532 Funeral services and crematories
8714 Child day care
8730 Teaching or tutoring
8755 Counseling (except health practitioners)
8771 Ministers and chaplains
6882 Other personal services

Automotive services

8813 Automotive rental or leasing, without driver
8839 Parking, except valet
8953 Automotive repairs, general and specialized
8896 Other automotive services (wash, towing, etc.)

Miscellaneous repair, except computers

9019 TV and audio equipment repair
9035 Other electrical equipment repair
9050 Reupholstery and furniture repair
2881 Other equipment repair

Medical and health services

9217 Offices and clinics of medical doctors (MOs)
9233 Offices and clinics of dentists
9258 Osteopathic physicians and surgeons
9241 Podiatrists
9274 Chiropractors
9290 Optometrists
9415 Registered
9431 Other health practitioners
9456 Medical and dental laboratories
9472 Nursing and personal care facilities
9886 Other health services

Amusement and recreational services

8557 Physical fitness facilities
9597 Motion picture and video production
9688 Motion picture and tape distribution and allied services
9613 Videotape rental
9639 Motion picture theaters
9670 Bowling centers
9696 Professional sports and racing, including promoters and managers
9811 Theatrical performers, musicians, agents, producers, and related services
9837 Other amusement and recreational services

8888 Unable to classify