



State of Rhode Island

Division of Taxation

One Capitol Hill STE 36
Providence, RI 02908-5829

FOR OFFICE USE ONLY

PERMIT # _____

BUSINESS APPLICATION and REGISTRATION

Fees and Instructions

Sales permit is renewable yearly

if YES AND
Include Complete Additional
Fee of: Sections: Information

Do you have employees **working** in RI? Yes No

None

A B C D E

Do you lease employees in RI? Yes No

None

A B C D E

Do you make sales at **retail**? Yes No

\$10.00

A B E

(A separate permit & fee is required for each location.)

Sales Tax liability greater than \$200. per mo.? Yes No

None

If unknown, check NO.

Will you be selling:

Gasoline- Yes No

\$5.00

Fee is for filling station license.

Beverages or food- Yes No

\$25.00

Fee is for litter permit.

Liquor- Yes No

None

License from city or town is required.

Cigarettes- Yes No

\$25.00

Each cigarette vending machine requires a separate license and fee.

Motor Vehicles- Yes No

None

If yes, MV Dealer license # _____ (required).

Motor Vehicles leasing- Yes No

None

If yes, MV Lease license # _____ (required).

Rental of rooms- Yes No

None

of rooms _____ (3 or more rooms requires the filing of a monthly hotel tax return).

Other- Yes No

None

Product? _____

Total Fees enclosed \$ _____

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 # _____

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

TYPE OF ENTITY: SOLE OWNER PARTNERSHIP CORPORATION OTHER Please specify: _____

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 (include apt., office or unit #, if any)	State and date of incorporation		
Location Address (include apt., office or unit #) CANNOT ACCEPT PO BOX # - IF MORE THAN 1 LOCATION, ATTACH LIST	Is any other license or permit required?		
City, Town, Village, or Post Office	State	Zip Code	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	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
Name	Social Security #	Title	Telephone Number
Street Address	City or Town	State	Zip Code

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.

<p>Construction</p> <p>CODE</p> <p>0018 Operative builders(for own account) GENERAL CONTRACTORS</p> <p>0034 Residential building</p> <p>0059 Nonresidential building</p> <p>0075 Highway and street construction</p> <p>3889 Other heavy construction (pipe laying, bridge construction, etc.) Building trade contractors, including repairs</p> <p>0232 Plumbing, heating, air conditioning</p> <p>0257 Painting and paper hanging</p> <p>0273 Electrical work</p> <p>0299 Masonry, dry wall, stone, tile</p> <p>0414 Carpentering and flooring</p> <p>0430 Roofing, siding, and sheet metal</p> <p>0455 Concrete work</p> <p>0885 Other building trade contractors (excavation, glazing, etc.)</p> <p>Manufacturing, including Printing and publishing</p> <p>0638 Food products and beverages</p> <p>0653 Textile mill products</p> <p>0679 Apparel and other textile products</p> <p>0695 Leather, footwear, handbags, etc.</p> <p>0810 Furniture and fixtures</p> <p>0836 Lumber and other wood products</p> <p>0851 Printing and publishing</p> <p>0877 Paper and allied products</p> <p>1032 Stone, clay, and glass products</p> <p>1057 Primary metal industries</p> <p>1073 Fabricated metal products</p> <p>1099 Machinery and machine shops</p> <p>1115 Electric and electronic equipment</p> <p>1883 Other manufacturing industries</p> <p>Mining and Mineral Extraction</p> <p>1511 Metal mining</p> <p>1537 Coal mining</p> <p>1552 Oil and gas</p> <p>1719 Quarrying and nonmetallic mining</p> <p>Agricultural Services, Forestry, Fishing</p> <p>1933 Crop services</p> <p>1958 Veterinary services, including pets</p> <p>1974 Livestock breeding</p> <p>1990 Other animal services</p> <p>2113 Farm labor and management services</p> <p>2212 Horticulture and landscaping</p> <p>2238 Forestry, except logging</p> <p>0836 Logging</p> <p>2246 Commercial lighting</p> <p>2469 Hunting and trapping</p> <p>Wholesale Trade - Selling Goods to Other Business, Etc.</p> <p>Durable goods, including machinery, equipment, wood, metals, etc.</p> <p>2618 Selling for your own account</p> <p>2634 Agent or broker for other firms - more than 50% of gross sales commission</p> <p>Nondurable goods, including food, fiber, chemicals, etc.</p> <p>2659 Selling for your own account</p> <p>5884 Other retail stores</p>	<p>Finance, Insurance, Real Estate, and Related Services</p> <p>5520 Real estate agents or brokers</p> <p>5579 Real estate property managers</p> <p>5710 Subdividers and builders, except cemeteries</p> <p>5538 Operators and lessors of buildings, including residential</p> <p>5553 Operators and lessors or other real property</p> <p>5702 Insurance agents or brokers</p> <p>5744 Other insurance services</p> <p>6064 Security brokers and dealers</p> <p>6080 Commodity contracts brokers and dealers, and security and commodity exchanges</p> <p>6130 Investment advisors and services</p> <p>6148 Credit institutions and mortgage bankers</p> <p>6155 Title abstract offices</p> <p>5777 Other finance and real estate</p> <p>Transportation, Communications, Public Utilities, and Related Services</p> <p>6114 Taxicabs</p> <p>6321 Bus and limousine transportation</p> <p>6361 Other highway passenger transportation</p> <p>6338 Trucking (except trash collection)</p> <p>6395 Courier or package delivery services</p> <p>6510 Trash collection without own dump</p> <p>6536 Public warehousing</p> <p>6551 Water transportation</p> <p>6619 Air transportation</p> <p>6635 Travel agents and tour operators</p> <p>6650 Other transportation services</p> <p>6676 Communication services</p> <p>6692 Utilities including dumps, snowplowing, road clearing, etc.</p> <p>Services (Personal, Professional, and Business Services)</p> <p>Hotels and other lodging places</p> <p>7096 Hotels, motels, and tourist homes</p> <p>7211 Rooming and boarding houses</p> <p>7237 Camps and camping parks</p> <p>Laundry and cleaning services</p> <p>7419 Coin-operated laundries and dry cleaning</p> <p>7435 Other laundry, dry cleaning, and garment services</p> <p>7450 Carpet and upholstery cleaning</p> <p>7476 Janitorial and related services (building, house, and window cleaning)</p> <p>Business and/or personal services</p> <p>7617 Legal services (or lawyer)</p> <p>7633 Income tax preparation</p> <p>7658 Accounting and bookkeeping</p> <p>7518 Engineering services</p> <p>7682 Architectural services</p> <p>7708 Surveying services</p> <p>7245 Management services</p> <p>7260 Public relations</p> <p>7286 Consulting services</p> <p>7716 Advertising, except direct mail</p> <p>2675 Agent or broker for other firms - more than 50% of gross sales on commission</p>	<p>Retail Trade - Selling Goods to Individuals and Households</p> <p>3012 Selling door-to-door, by telephone or party plan, or from mobile unit</p> <p>3038 Catalog or mail order</p> <p>3053 Vending machine selling</p> <p>Selling from Showroom, Store, or other Fixed Location</p> <p>Food, beverages, and drugs</p> <p>3079 Eating places (meals or snacks)</p> <p>3086 Catering services</p> <p>3095 Drinking places (alcoholic beverages)</p> <p>3210 Grocery stores (general line)</p> <p>0612 Bakeries selling at retail</p> <p>3236 Other food stores (meat, produce, candy, etc.)</p> <p>3251 Liquor stores</p> <p>3277 Drug stores</p> <p>Automotive and service stations</p> <p>3319 New car dealers (franchised)</p> <p>3335 Used car dealers</p> <p>3517 Other automotive dealers (motorcycles, recreational vehicles, etc.)</p> <p>3533 Tires, accessories, and parts</p> <p>3558 Gasoline service stations</p> <p>General merchandise, apparel, and furniture</p> <p>3715 Variety stores</p> <p>3731 Other general merchandise stores</p> <p>3756 Shoe stores</p> <p>3772 Men's and boys' clothing stores</p> <p>3913 Women's ready-to-wear stores</p> <p>3921 Women's accessory and specialty stores and furriers</p> <p>3939 Family clothing stores</p> <p>3954 Other apparel and accessory stores</p> <p>3970 Furniture stores</p> <p>3996 TV, audio, and electronics</p> <p>3988 Computer and software stores</p> <p>4119 Household appliance stores</p> <p>4317 Other home furnishing stores (china, floor coverings, etc.)</p> <p>4333 Music and record stores</p> <p>Building, hardware, and garden supply</p> <p>4416 Building materials dealers</p> <p>4432 Paint, glass, and wallpaper stores</p> <p>4457 Hardware stores</p> <p>4473 Nurseries and garden supply stores</p> <p>Other retail stores</p> <p>4614 Used merchandise and antique stores (except motor vehicle parts)</p> <p>4630 Gift, novelty, and souvenir shops</p> <p>4655 Florists</p> <p>4671 Jewelry stores</p> <p>4697 Sporting goods and bicycle shops</p> <p>4812 Boat dealers</p> <p>4838 Hobby, toy, and game shops</p> <p>4853 Camera and photo supply stores</p> <p>4879 Optical goods stores</p> <p>4895 Luggage and leather goods stores</p> <p>5017 Book stores, including newsstands</p> <p>5033 Stationary stores</p> <p>5058 Fabric and needlework stores</p> <p>5074 Mobile home dealers</p> <p>5090 Fuel dealers (except gasoline)</p>	<p>7732 Employment agencies and personnel supply</p> <p>7799 Consumer credit reporting and collection services</p> <p>7856 Mailing, reproduction, commercial arts and photography, and stenographic services</p> <p>7872 Computer programming, processing, data preparation, and related services</p> <p>7922 Computer repair, maintenance, and leasing</p> <p>7773 Equipment rental and leasing (except computer or automotive)</p> <p>7914 Investigative and protective services</p> <p>7880 Other business services</p> <p>Personal services</p> <p>8110 Beauty shops (or beautician)</p> <p>8318 Barber shop (or barber)</p> <p>8334 Photographic portrait studios</p> <p>8532 Funeral services and crematories</p> <p>8714 Child day care</p> <p>8730 Teaching or tutoring</p> <p>8755 Counseling (except health practitioners)</p> <p>8771 Ministers and chaplains</p> <p>6882 Other personal services</p> <p>Automotive services</p> <p>8813 Automotive rental or leasing, without driver</p> <p>8839 Parking, except valet</p> <p>8953 Automotive repairs, general and specialized</p> <p>8896 Other automotive services (wash, towing, etc.)</p> <p>Miscellaneous repair, except computers</p> <p>9019 TV and audio equipment repair</p> <p>9035 Other electrical equipment repair</p> <p>9050 Reupholstery and furniture repair</p> <p>2881 Other equipment repair</p> <p>Medical and health services</p> <p>9217 Offices and clinics of medical doctors (MOs)</p> <p>9233 Offices and clinics of dentists</p> <p>9258 Osteopathic physicians and surgeons</p> <p>9241 Podiatrists</p> <p>9274 Chiropractors</p> <p>9290 Optometrists</p> <p>9415 Registered</p> <p>9431 Other health practitioners</p> <p>9456 Medical and dental laboratories</p> <p>9472 Nursing and personal care facilities</p> <p>9886 Other health services</p> <p>Amusement and recreational services</p> <p>8557 Physical fitness facilities</p> <p>9597 Motion picture and video production</p> <p>9688 Motion picture and tape distribution and allied services</p> <p>9613 Videotape rental</p> <p>9639 Motion picture theaters</p> <p>9670 Bowling centers</p> <p>9696 Professional sports and racing, including promoters and managers</p> <p>9811 Theatrical performers, musicians, agents, producers, and related services</p> <p>9837 Other amusement and recreational services</p> <p>8888 Unable to classify</p>
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INSTRUCTION SHEET 2

PLEASE CALL THE DEPARTMENT OF LABOR & TRAINING'S LABOR MARKET INFORMATION UNIT AT **401-462-8760** IF YOU HAVE ANY QUESTIONS ON DETERMINING YOUR INDUSTRY.

INSTRUCTIONS FOR COMPLETING INDUSTRY DESCRIPTION REPORT

(Section D on the Application and Registration Form)

Please review the following statements and choose the **Major Industry** which best describes your business activity. In **PART 1**, of the **Industry Description Section**, indicate your major industry classification; detail the actual work performed or product produced; and estimate the percentage of revenue that each product or service represents. **For example**, if you are engaged in construction, you would complete Part 1 as follows:

MAJOR INDUSTRY: - **CONSTRUCTION**

<i>PRINCIPAL PRODUCTS or ACTIVITIES</i>	<i>PERCENT OF TOTAL SALES FROM THIS ACTIVITY</i>
Single Family House Building	100%
<i>or</i>	
Electrician	100%

If you produce more than one product or are engaged in more than one business activity, list the products or activities and the approximate percentage of revenue generated by each product or activity. For example, if you are a Jewelry Manufacturer, you would complete part 1 as follows:

MAJOR INDUSTRY: - **MANUFACTURING**

<i>PRINCIPAL PRODUCTS or ACTIVITIES</i>	<i>PERCENT OF TOTAL SALES FROM THIS ACTIVITY</i>
Costume Jewelry	45%
Silver Jewelry	55%

MAJOR INDUSTRY DESCRIPTION

AGRICULTURE, FORESTRY OR FISHING ACTIVITIES Specify type of crop grown, crop service, horticultural specialty, lawn service, live stock raised, hatchery operation, commercial fishing, forestry work or any related services in these industries.

MINING Specify the principal ore, liquid or gas mined or extracted and the process used or service provided.

CONSTRUCTION Specify the type of structure you build, one-family residence, residential, industrial, or office buildings. Special trade contractors specify type of work performed such as carpentry, electrical, plumbing, plastering, painting, etc.

MANUFACTURING Describe your products produced, type of plant and processes and materials used. Be specific as to the portion or piece you provide in the manufacture of the goods produced. For example, specify **Upholster Furniture**, not just **Furniture** if you do not manufacture the completed product. Specify the type of material used to manufacture your product. For example, state **Silver Jewelry** or **Plated Jewelry** not **Jewelry**.

TRANSPORTATION AND WAREHOUSING Specify the type of transportation you provide and the goods transported. Indicate the type of vehicle used and whether the travel is long distance or local. Indicate if storage for the product being transported is provided as well as the transportation.

WHOLESALE TRADE The industry includes establishments or places of business selling merchandise directly to retailers, industrial, commercial, institutional, farm, professional business users, or to other wholesalers. Be specific. List the product sold: "wholesaling automobiles and other motor vehicles," "distributing tires and tubes," "furniture," "wholesaling paper and paper products," "wholesaling chemicals" or "wholesaling groceries." **Manufacturers representatives** are also included in this category. Do **not** list wholesaling if you are manufacturing the product, list the product under **manufacturing**.

RETAIL TRADE Specify the product sold and the type business which you sell from, including catalog, direct sales and stores. Retail businesses should list their principal line of goods, for example, "children's apparel," "women's bridal fashions," "hardware store," "computer equipment," etc. Lumber yards, paint, glass, and wallpaper stores are classified as retail stores if they sell to the general public even if a higher proportion of their income is from sales to contractors. Restaurants are included in this category.

FINANCE, INSURANCE OR REAL ESTATE ACTIVITIES Financial institutions should specify whether they are banks, credit agencies or trust companies and their type of Chart (State, National or Federal). Insurance companies should list the type of insurance sold and whether an underwriter, agent for one company, or an independent agent. Those involved in Real Estate need to list the specific activity such as selling, rental, property management, lessors, buyers, developers and if they own as well as operate the property. The number of housing units owned should be listed.

SERVICES Detail the type of service your business offers. Indicate if your service is primarily to individuals, groups, or other businesses. Also indicate if it is available to the general public or to a membership. Included in **SERVICES** are personal services such as hotels, motels, rooming houses, camps, hair salons, laundries, photographers, funeral services, repair and amusement services. This category also includes health, legal, engineering and accounting services, business consultants, educational institutions, religious and membership organizations. Business consultants must indicate the type of business they provide their service to. Private individuals employing household help are also in the service industry.

GOVERNMENT Indicate whether Federal, State or Local government. Specify activity: legislative, judicial, school, surgical, or general medical hospital, etc.

PART 2

If you operate your business at more than one location in Rhode Island, please list the street address, city, zip code and average employment for each location in the space provided in **Part 2** of the Industry Description Section.