

State of Rhode Island Division of Taxation
Form HTDT-3
 Hard-to-Dispose Material Wholesale Tax Return



16123799990101

Name of wholesaler			Federal employer identification number		
Address			For the period ending:		
Address 2			Sales tax permit number		
City, town or post office		State	ZIP code	E-mail address	

INSTRUCTIONS

FILING DATE: This report is to be filed with the Rhode Island Division of Taxation on or before the 25th day of the month for all taxes imposed under the law for the previous calendar month. Payment must accompany the return. If any taxes are not paid when due, interest will be charged at the rate set forth in Section 44-1-7 of the R.I. General Laws from the date when the taxes became due until the date of payment. Also, a penalty of ten percent (10%) of the tax shall be added.

COMPUTATION OF TAX: On the tax computation schedule below, enter the total quantity of each Hard-to-Dispose Material item sold to consumers and retailers engaging in the retail sale of Hard-to-Dispose materials in Rhode Island. Multiply by the applicable tax rate to determine tax due for each item. Add lines 1 through 4 under the "Tax Due" column and enter the total on line 5. Carry the amount on line 5 to line 8 if no interest and penalty are due.

SALES NOT SUBJECT TO TAX: The sale of Hard-to-Dispose Material to a retailer not engaged in the sale of Hard-to-Dispose Material in Rhode Island who then transports the material outside the state for the sole purpose of reselling such materials outside this state is not subject to tax (provided an exemption certificate has been obtained from the purchaser). Also, the sale of Hard-to-Dispose Material to a retailer for resale or use outside Rhode Island where the wholesaler is obligated to deliver such materials to a party outside the state or to deliver them to a common carrier for transportation outside this state is exempt.

TAX COMPUTATION SCHEDULE

Hard-to-Dispose Material		Quantity	Tax Rate	Tax Due
1 a	Lubricating oils	# quarts	X 0.1000	1a
b	Lubricating oils	# liters	X 0.1060	1b
2 a	Antifreeze	# gallons	X 0.2000	2a
b	Antifreeze	# liters	X 0.0528	2b
3 a	Organic solvents	# gallons	X 0.0050	3a
b	Organic Solvents	# liters	X 0.00132	3b
4	Tires	# tires	X 1.0000	4
5	Total tax due.....			5
6	Interest due. Multiply line 5 times 1.5% per each month late through December 31, 2022 and 1% per each month late starting on January 1, 2023.....			6
7	Penalty (10% of line 5)			7
8	Total amount due			8

Under penalties of perjury, I declare that I am properly authorized to sign this return, that I have personal knowledge of these figures and 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 signature	Print name	Date	Telephone number
Preparer signature (if different from above)	Print name	Date	Telephone number
Preparer address	City, town or post office	State	ZIP Code
			PTIN

May the Division of Taxation contact your preparer? YES