HCP-2 NURSING FACILITIES RETURN

State of Rhode Island and Providence Plantations Department of Revenue - Division of Taxation

HEALTH CARE PROVIDER TAX RETURN Due on or before the 25th day of the following month

NAME			
ADDRESS			
CITY	STATE ZIP C	ODE	
PHONE NUMBER			
FEDERAL IDENTIFICATION NUMBER:			
LICENSE NUMBER:			
RETURN FOR THE PERIOD OF:			
MON		YEAR	
	Services Provided Prior to 01/01/2008	Services 01/01/2008 AND THEREAFTER	TOTAL DUE
LINE 1: GROSS PATIENT REVENUE			
Line 2: Rate:	6.00%	5.50%	
LINE 3: PROVIDER ASSESSMENT DUE (LINE 1 TIMES LINE 2)			
Line 4: Interest			
LINE 5: PENALTY			
Line 6: Total Due (Add Lines 3, 4 and 5)			

INSTRUCTIONS

- Line 1: **Gross Patient Revenue** Enter the gross amount received on a cash basis by the provider from all patient care services provided on June 1, 1992 and thereafter. Charitable contributions, donated goods and services, fund raising proceeds, endowment support, income from meals on wheels, income from investments and such other nonpatient revenues defined by the Tax Administrator upon the recommendation of the Department of Human Services shall not be considered "gross patient revenue".
- Line 2: **Rate** The applicable rate for a Nursing Facility is 6.00% for services provided prior to 1/1/2008 and 5.50% for services provided 1/1/2008 and thereafter.

- Line 3: Provider Assessment Due Multiple Line 1 times Line 2.
- Line 4: Interest Interest is calculated from the due date of the return to the date of remittance at a rate of 18% per annum. If remitting after the due date, multiply Line 3 times 1.5% (0.015) times the number of months late.
- Line 5: **Penalty** If remitting after the due date, multiply Line 3 times 10% (0.10). Penalty is calculated at 10% of the provider assessment due.
- Line 6: Total Amount Due Add lines 3, 4 and 5.

Under penalties of perjury, I hereby certify that I have personal knowledge of the statements and other information constituting this return, that the same are true, correct and complete to the best of my knowledge and belief.

Date	Signature of authorized officer	Title
Date	Signature of preparer	Address of preparer
MAY THE DIVISION	CONTACT YOUR PREPARER ABOUT THIS RETURN? YES NO	Phone number

MAILING ADDRESS: RHODE ISLAND DIVISION OF TAXATION, ONE CAPITOL HILL, PROVIDENCE, RI 02908-5811