

State of Rhode Island Division of Taxation
Form T-205C
 Cigarette Excise and Sales/Use Tax Return

Name			Federal employer identification number/social security number		
Address			Address 2		
City, town or post office		State	ZIP code		

PART 1 List all cigarettes that you possessed, stored, retained or otherwise brought into the State of Rhode Island. Attach additional sheets if necessary.

Invoice date and number	Name and address of supplier	Brand Name	Nature of use (self-use, gift, etc.)	A	B
				Quantity (number of cartons)	Purchase price
Total :					

PART 2 Computation of Cigarette Excise and Sales/Use Taxes

1. Enter total number of cigarette cartons (from Part 1, Column A above).....	1.	
2. Rhode Island excise tax rate (see chart below) per carton.....	2.	
3. CIGARETTE EXCISE TAX - multiply line 1 by line 2.....	3.	
4. Interest due on amount on line 3 (1.5% per month).....	4.	
5. TOTAL CIGARETTE EXCISE TAX AND INTEREST - add lines 3 and 4.....	5.	
6. Total purchase price of cigarette cartons (from Part 1, Column B above)..	6.	
7. Total cigarette excise tax (from line 3 above).....	7.	
8. Total amount subject to sales/use tax - add lines 6 and 7.....	8.	
9. SALES AND USE TAX - multiply line 8 by 7%.....	9.	
10. Interest due on the amount on line 9 (1.5% per month).....	10.	
11. TOTAL SALES/USE TAX AND INTEREST - add lines 9 and 10.....	11.	
12. TOTAL AMOUNT DUE - add lines 5 and 11.....	12.	

Excise Tax Rate Chart

Dates	Rate per pack	Rate per carton	Dates	Rate per pack	Rate per carton
07/01/1997 thru 06/30/2001	0.71	7.10	04/10/2009 thru 06/30/2012	3.46	34.60
07/01/2001 thru 04/30/2002	1.00	10.00	07/01/2012 thru 07/31/2015	3.50	35.00
05/01/2002 thru 06/30/2003	1.32	13.20	08/01/2015 thru 08/15/2017	3.75	37.50
07/01/2003 thru 06/30/2004	1.71	17.10	08/16/2017 to present	4.25	42.50
07/01/2004 thru 04/09/2009	2.46	24.60			

Under penalties of perjury, I declare 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 officer signature	Print name	Date	Telephone number
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You must file this return within 24 hours after the tax liability occurs. Keep a copy of this form for your records.
 Copies of purchase invoices must be made available upon request.