STATE OF RHODE ISLAND

DIVISION OF TAXATION * ONE CAPITOL HILL STE 4, PROVIDENCE, RI 02908-5802

CIGARETTE DEALER

MONTHLY

SALES & USE TAX RETURN

STMC

1. SALES & USE TAX DUE FOR THE MONTH (INCLUDING SALES TAX DUE ON CIGARETTE SALES) $

PLEASE DO NOT WRITE IN THIS AREA

2. LESS: CREDIT FOR PREPAID SALES TAX ON CIGARETTES (**FOR THIS MONTH ONLY**) $

PLEASE DO NOT WRITE IN THIS AREA

3. NET SALES AND USE TAX DUE (LINE 1 LESS LINE 2) $

I HEREBY CERTIFY THAT THIS RETURN, TO THE BEST OF MY KNOWLEDGE AND BELIEF, IS A TRUE, CORRECT AND COMPLETE RETURN.		
SIGNATURE OF OWNER, PARTNER OR AUTHORIZED AGENT		
TITLE		DATE
	FEDERAL IDENTIFICATION NO.	RETURN FOR MONTH ENDING

T-204 CIG REV 07/05

STATE OF RHODE ISLAND

DIVISION OF TAXATION * ONE CAPITOL HILL STE 4, PROVIDENCE, RI 02908-5802

CIGARETTE DEALER

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SIGNATURE OF OWNER, PARTNER OR AUTHORIZED AGENT		
TITLE		DATE
	FEDERAL IDENTIFICATION NO.	RETURN FOR MONTH ENDING

T-204 CIG REV 07/05

STATE OF RHODE ISLAND

DIVISION OF TAXATION * ONE CAPITOL HILL STE 4, PROVIDENCE, RI 02908-5802

CIGARETTE DEALER

MONTHLY - QUARTER END RECONCILIATION

SALES & USE TAX RETURN

STMCR

1. SALES & USE TAX DUE FOR THE MONTH (INCLUDING SALES TAX DUE ON CIGARETTE SALES) $

PLEASE DO NOT WRITE IN THIS AREA

2. LESS: CREDIT FOR PREPAID SALES TAX ON CIGARETTES (**FOR THIS MONTH ONLY**) $

PLEASE DO NOT WRITE IN THIS AREA

3. NET SALES AND USE TAX DUE (LINE 1 LESS LINE 2) $

I HEREBY CERTIFY THAT THIS RETURN, TO THE BEST OF MY KNOWLEDGE AND BELIEF, IS A TRUE, CORRECT AND COMPLETE RETURN.		
SIGNATURE OF OWNER, PARTNER OR AUTHORIZED AGENT		
TITLE		DATE
	FEDERAL IDENTIFICATION NO.	RETURN FOR MONTH ENDING

T-204 CIG REV 07/05

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS, DEPARTMENT OF ADMINISTRATION

DIVISION OF TAXATION

PLEASE READ CAREFULLY

THESE INSTRUCTIONS INCLUDE CHANGES IN REPORTING REQUIREMENTS

INSTRUCTIONS FOR PREPARING RETURNS -- DUE THE 20TH OF EACH MONTH FOR THE PREVIOUS CALENDAR MONTH

This coupon booklet is to be used by sellers of cigarettes and other tangible personal property. IF YOU HAVE NO TRANSACTIONS TO REPORT FOR THE PERIOD, WRITE "NO SALES" ACROSS THE MONEY COLUMNS OF FACE OF RETURN, SIGN AND MAIL TO DIVISION OF TAXATION, ONE CAPITOL HILL, STE 4, PROVIDENCE RI 02908-5802

RETURNS FOR THE FIRST TWO (2) MONTHS OF EACH QUARTER REQUIRE A NET SALES AND USE TAX PAYMENT ONLY. COMPLETE THE RETURN AS FOLLOWS:

ITEM 1 Enter the sales and use taxes due on the sale of all taxable products including cigarettes

ITEM 2 Add up the amount of prepaid sales tax shown (as a separate line item) on each purchase invoice issued to you by your cigarette distributor. Include only the prepaid sales taxes indicating a purchase date in the same month as this return.

ITEM 3 Item 1 less Item 2.

RETURNS FOR THE MONTHS OF SEPTEMBER, DECEMBER, MARCH AND JUNE.

To prepare the return for the last month in each quarter, start with the schedule below. IMPORTANT: - Start with (Schedule A) Item 1 below then complete the return on the reverse side.

SCHEDULE A

ITEM 1. Include all sales (including cigarette sales) for the quarter in any way related to Rhode Island businesses, including sales exempt from tax; leases and rentals of personal property; and charges for printing, fabricating, or processing personal property for consumers. Do not include sales from rental of living quarters.

ITEM 2. Enter sales for the quarter from living quarters in hotels, motels, rooming houses or tourist camps.

ITEM 3. Enter purchase price of merchandise, equipment, or other tangible personal property purchased for resale and subsequently used or consumed by you during the quarter rather than sold.

ITEM 4. Enter cost of tangible personal property purchased outside of Rhode Island tax free for use, storage, or consumption by you in this state during the quarter.

ITEM 5. Enter here the amount of any other transactions during the quarter subject to the tax (e.g. electricity, gas, etc., used for heating or lighting and purchased without payment of the tax.)

ITEM 6. Total of items 1,2,3,4,and 5 for the quarter.

ITEM 7. Total deductions for the quarter

ITEM 8. Item 6 less Item 7- Taxable Sales for the quarter.

ITEM 9. Item 8 times 7% - Sales & Use tax due for the quarter. CARRY TO ITEM 1 SCH B.

SCHEDULE B

ITEM 1. Enter amount of Sales & Use tax due for the quarter. (From Item 9 Sch A on back)

ITEM 2 Enter Sales and Use Tax paid from Item #3 of Month #1 of calendar quarter.

ITEM 3. Enter credit of prepaid sale tax - MONTH 1 (ITEM 2, MONTH 1 OF CALENDAR QUARTER)

ITEM 4. Enter Sales and Use Tax paid from Item #3 of Month 2 of calendar quarter.

ITEM 5. Enter credit of prepaid sale tax - MONTH 2 (ITEM 2, MONTH 2 OF CALENDAR QUARTER)

ITEM 6. Enter Sales and Use Tax paid from Item #3 of Month 3 of calendar quarter.

ITEM 7. Enter credit of prepaid sales tax - MONTH 3 (ITEM 2, MONTH 3 OF CALENDAR QUARTER)

ITEM 8. TOTAL line 1 minus lines 2,3,4,5,6 & 7: If less than zero, please request refund. (a copy of this form should be attached to claim)

IF A RETURN WAS FILED FOR THE FIRST AND/OR THE SECOND MONTH OF THE QUARTER, A COMPLETED FORM T204 STMCR RECONCILIATION MUST BE FILED FOR THE LAST MONTH OF THE QUARTER.

Electronic Funds Transfer (EFT) is mandated for some taxpayers. Both ACH credit and ACH debit methods are available. Please call (401) 222-6282 for information and authorization.

SCHEDULE A - GROSS RECEIPTS

1. GROSS SALES FROM OTHER THAN LINE 2 BELOW (INCLUDING CIGARETTE SALES)	$
2. ROOM OCCUPANCY SALES	$
3. COST OF PERSONAL PROPERTY PURCHASED ON RESALE CERTIFICATE BUT USED BY YOU	$
4. USE TAX: COST OF PERSONAL PROPERTY PURCHASED OUTSIDE OF STATE BUT USED BY YOU	$
5. OTHER ADDITIONS (DESCRIBE AT BOTTOM OF FORM)	$
6. TOTAL SALES FOR QUARTER	$
7. TOTAL DEDUCTIONS	$
8. TAXABLE RECEIPTS FOR THE QUARTER (LINE 6 - LINE 7)	$
9. SALES AND USE TAX DUE FOR THE QUARTER (CARRY TO SCHED B - next column)	$

OTHER ADDITIONS (ON LINE 5):

Schedule B - Reconciliation

1. SALES TAX FOR CALENDAR QUARTER	$
2. TAX PAID (ITEM 3, MONTH 1 OF CALENDAR QUARTER)	$
3. CREDIT FOR PREPAID SALES TAX - MONTH 1 (ITEM 2, MONTH 1 OF CALENDAR QUARTER)	$
4. TAX PAID (ITEM 3, MONTH 2 OF CALENDAR QUARTER)	$
5. CREDIT FOR PREPAID SALES TAX - MONTH 2 (ITEM 2, MONTH 2 OF CALENDAR QUARTER)	$
6. TAX PAID (ITEM 3, - FROM FRONT OF RETURN)	$
7. CREDIT FOR PREPAID SALES TAX - MONTH 3 (ITEM 2, - FROM FRONT OF RETURN)	$
8. TOTAL line 1 minus lines 2,3,4,5,6 & 7: If less than zero, please request refund. (a copy of this form should be attached to claim)	$