

STATE OF RHODE ISLAND - DEPARTMENT OF ADMINISTRATION
 DIVISION OF TAXATION
 ONE CAPITOL HILL, PROVIDENCE, RI 02908

- EXCISE TAX SECTION -

MONTHLY REPORT OF NON-RESIDENT CIGARETTE
 ROLLING PAPER DISTRIBUTORS

OFFICE USE ONLY	
Entered	_____
Computations Verified	_____
Audited By	_____
Date of Audit	_____
Recommendation	_____
Date Received	_____

Report for the Month of _____ 20 _____

Name _____

Address _____

City _____ State _____ Zip Code _____

License No. _____

(THIS REPORT IS FOR CIGARETTE ROLLING PAPER ONLY)

SECTION I. SUMMARY OF RHODE ISLAND CIGARETTE ROLLING PAPER (CRP) TAX STAMPS AT FACE VALUE

1. Inventory of stamps at beginning of month
 - a-Affixed to packages.....\$.....
 - b-Unaffixed.....\$.....
2. CRP Stamps purchased from Tax Administrator (report at face value)\$.....
3. CRP purchased from others with stamps affixed to packages.....\$.....
4. Total value of stamps (Lines 1, 2 and 3).....\$.....

5. Inventory of CRP stamps end of month:
 - c-Affixed to packages.....\$.....
 - d-Unaffixed.....\$.....
6. Total of affixed and unaffixed stamps (Lines 5c and 5D)..... \$.....
7. Value of stamps affixed for month (Line 4 less line 6)..... \$.....

SECTION II. TOTAL CRP SALES MADE IN RHODE ISLAND

(List the Following in Single Cigarette Rolling Paper Count)

1. Total number of cigarette rolling papers shipped into State (Stamped)
 (Supporting statements must be included for Line 1, Section II)

(Line 1 X rate of R.I. CRP Tax) X .066

Total (Must agree with Line 7 Section I)

2. Total number of CRP shipped into State (Unstamped)
 (Supporting statements must accompany this report if unstamped cigarettes are shipped into State.)

THIS REPORT MUST BE FILED ON OR BEFORE THE 10th OF THE MONTH FOLLOWING THE MONTH COVERED.

CERTIFICATION

The undersigned.....
(Name) (Title)

of the....., hereby certifies
(Distributor)

that {he/she} is properly authorized by said distributor to sign this report, that {he/she} has personal knowledge of the figures and other information constituting the report and that this report and the schedules and statements herein contained are true and complete to the best of {his/her} knowledge and belief. The undersigned also hereby declares that this report is made under the penalties of perjury.

Date 20 SIGNATURE

IF THE ABOVE FORM OF CERTIFICATION IS NOT EXECUTED THIS REPORT MUST
BE SWORN TO BEFORE A NOTARY PUBLIC

"INSTRUCTIONS"

This report is due in the office of the Division of Taxation, One Capitol Hill, Providence, RI 02908 no later than the tenth of the month following the month covered.

Cigarette Distributors licensed by the State of Rhode Island whose source of supply is located outside the State and who sell cigarettes within the State are required to report on this form all sales of cigarettes made into Rhode Island whether or not said cigarettes bear Rhode Island Tax Stamps. Out of State distributors selling unstamped cigarettes within the State are required to submit supporting Statement showing the date, total number sold, and to whom sold.

Please make the report in duplicate and retain the carbon copy for your files. Send the original to the Division of Taxation.

All information requested in this form must be furnished completely and accurately. Records must be kept in such a manner that all information contained in this report can be easily substantiated. Work papers used in preparing the report must be preserved so that representatives of the Division may trace all items back to the original supporting records. It is especially necessary that all sales of unstamped cigarettes in Rhode Island be supported by signed acknowledgements of the receipt of such cigarettes, these acknowledgements to remain in your files subject to the inspection of this Division.

Section 40 of Chapter 20 of Title 44 of the General Laws of 1956 as amended reads as follows:

44-20-40. "Records and premises of distributors and dealers. Each distributor and each dealer shall keep complete and accurate records of all cigarettes manufactured, produced, purchased and sold. Such records shall be of such kind and in such form as the administrator may prescribe and shall be safely preserved for three (3) years in such manner as to insure permanency and accessibility for inspection by the administrator and his authorized agents. The administrator and his authorized agents may examine the books, papers and records of any distributor or dealer in the state, for the purpose of determining whether the tax imposed by this chapter has been fully paid, and may investigate and examine the stock of cigarettes in or upon any premises where such cigarettes are possessed, stored or sold, for the purpose of determining whether the provisions of this chapter are being obeyed."

Section 43 of Chapter 20 of Title 44 of the General Laws of 1956 as amended reads as follows:

44-20-43. "Violations as to reports and records. Any person who shall fail to submit the reports required in this chapter or by the administrator under this chapter, or who shall make any incomplete, false or fraudulent report, or who shall refuse to permit the administrator or his duly authorized agent to examine any books, records, papers, or stocks of cigarettes, as provided in this chapter, or who shall refuse to supply the administrator with any other information which said administrator shall request for the reasonable and proper enforcement of the provisions of this chapter, shall be fined not more than five thousand dollars (\$5,000) for the first offense and, for each subsequent offense, shall be fined not more than ten thousand dollars (\$10,000) or be imprisoned not more than one (1) year or be both so fined and imprisoned."