

SCHEDULE C1 SUMMARY OF TOBACCO PRODUCTS MANUFACTURED OR BROUGHT INTO RHODE ISLAND

License Number _____

For the month of _____ 20____

Please check one of the following:

- RI Resident Distributor
 Non-Resident Distributor
 Retailer/Dealer

Please check one of the above. If you are a RI resident distributor or a retailer/dealer within RI, you must list vendors from who, you purchased or acquired tobacco products. Non-resident distributors must list sales to RI customers.

Invoice Date	Invoice Number	Name and Address from whom purchased, acquired or sold to	Description
			Number of cigars with tax over \$1.25 _____ Dollar amount of cigars with tax under \$1.25 and all other tobacco products \$ _____ Snuff number of ounces _____
			Number of cigars with tax over \$1.25 _____ Dollar amount of cigars with tax under \$1.25 and all other tobacco products \$ _____ Snuff number of ounces _____
			Number of cigars with tax over \$1.25 _____ Dollar amount of cigars with tax under \$1.25 and all other tobacco products \$ _____ Snuff number of ounces _____
			Number of cigars with tax over \$1.25 _____ Dollar amount of cigars with tax under \$1.25 and all other tobacco products \$ _____ Snuff number of ounces _____
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			Number of cigars with tax over \$1.25 _____ Dollar amount of cigars with tax under \$1.25 and all other tobacco products \$ _____ Snuff number of ounces _____
Total number of cigars with tax over \$1.25 (add all amounts from lines above)			_____
Total dollar amount of cigars with tax under \$1.25 and all other tobacco products (add all amounts from lines above)			\$ _____
Total ounces of snuff (add all amounts from lines above)			_____

SCHEDULE C2 SUMMARY OF TOBACCO PRODUCTS EXPORTED FROM RHODE ISLAND

License Number _____

For the month of _____ 20____

Invoice Date	Invoice Number	Name and Address of person sold to	Description
			Number of cigars with tax over \$1.25 _____
			Dollar amount of cigars with tax under \$1.25 and all other tobacco products \$ _____
			Snuff number of ounces _____
			Number of cigars with tax over \$1.25 _____
			Dollar amount of cigars with tax under \$1.25 and all other tobacco products \$ _____
			Snuff number of ounces _____
			Number of cigars with tax over \$1.25 _____
			Dollar amount of cigars with tax under \$1.25 and all other tobacco products \$ _____
			Snuff number of ounces _____
			Number of cigars with tax over \$1.25 _____
			Dollar amount of cigars with tax under \$1.25 and all other tobacco products \$ _____
			Snuff number of ounces _____
			Number of cigars with tax over \$1.25 _____
			Dollar amount of cigars with tax under \$1.25 and all other tobacco products \$ _____
			Snuff number of ounces _____
			Number of cigars with tax over \$1.25 _____
			Dollar amount of cigars with tax under \$1.25 and all other tobacco products \$ _____
			Snuff number of ounces _____
Total number of cigars with tax over \$1.25 (add all amounts from lines above)			_____
Total dollar amount of cigars with tax under \$1.25 and all other tobacco products (add all amounts from lines above)			\$ _____
Total ounces of snuff (add all amounts from lines above)			_____

TOBACCO PRODUCTS TAX RETURN

General Instructions

Filing Date - On or before the 10th day of each month a return for the previous calendar month must be filed along with a check payable to the RI Division of Taxation.

Mailing Address - Department of Administration
Division of Taxation
One Capitol Hill
Providence, RI 02908-5800

Definitions - Smokeless Tobacco, Cigars and Pipe Tobacco (hereinafter referred to as “tobacco products” means any cigars, cheroots, stogies, smoking tobacco (including granulated, plug cut, crimp cut, ready rubbed and any other kinds and forms of tobacco suitable for smoking in a pipe or otherwise), chewing tobacco (including cavendish, twist, plug, scrap and any other kinds and forms of tobacco suitable for chewing) and snuff* ; and shall include any other articles or products made of tobacco or any substitute therefore, except cigarettes.

*Snuff means any finely cut, ground, or powdered tobacco that is not intended to be smoked.

Distributor means any person

- 1.) engaged in this state in the business of manufacturing “tobacco products” or any person engaged in the business of selling “tobacco products” to dealers or to other persons, for the purpose of resale only, provided that seventy-five percent (75%) of all “tobacco products” sold by such person in this state shall be sold to said dealers or other persons for resale; or
- 2.) selling “tobacco products” directly to consumers at retail, and maintaining one (1) or more regular places of business in this state for such purpose, provided that seventy-five percent (75%) of the “tobacco products” so sold shall be purchased directly from the manufacturer thereof; or
- 3.) selling “tobacco products” directly to consumers in this state by means of at least twenty-five (25) “tobacco products” vending machines.

Dealer means any person other than a distributor who is engaged in this state in the business of selling “tobacco products”. (In most cases, this is the retailer.)

Wholesale Cost means:

- 1.) in the case of a manufacturer of “tobacco products”, the price set for such products or, if no price has been set, the wholesale value of such products;
- 2.) in the case of a distributor, the price at which the distributor purchases “tobacco products” before the allowance of any discounts, trade allowance, rebate or other reduction;
- 3.) in the case of a dealer of “tobacco products”, the invoice price to the dealer.

Tax Rates

Tobacco products (excluding cigars and snuff): Forty percent (40%) of the wholesale cost

Cigars (wholesale value per cigar of **\$1.25 or less**): Forty percent (40%) of the wholesale cost

Cigars (wholesale value per cigar **greater than \$1.25**): Fifty cents (\$.50) per cigar

Snuff: The tax is calculated by net weight. Tax is one dollar (\$1.00) per ounce and a proportionate tax on all fractional parts thereof. **However**, any product with a net weight of less than 1.2 ounces shall be taxed as if the product has a net weight of 1.2 ounces.

**Schedule A
Cigars**

Calculation of tax on **cigars** with a **wholesale value per cigar of \$1.25 or less.**

License Number _____ For the Month of _____ 20 _____

- 1) ****Wholesale value of cigars** \$ _____

- 2) Deduct:
 - Wholesale cost of tobacco products sold to the federal government \$ _____
 - **Wholesale cost of tobacco products exported from Rhode Island** \$ _____
 - Wholesale cost of tobacco products unfit for use or consumption,
destroyed by manufacturer, whereon the tax was previously paid. \$ _____

- Total Line 2: \$ _____

- 3) Amount subject to tax (Line 1 minus Line 2) \$ _____

- 4) Tax Due (Line 3 times 40%) \$ _____

Calculation of tax on **cigars** with a **wholesale value per cigar greater than \$1.25.**

- 5) ****Number of cigars** \$ _____

- 6) Deduct:
 - Number of cigars sold to the federal government \$ _____
 - **Number of cigars exported from Rhode Island** \$ _____
 - Number of cigars unfit for use or consumption, destroyed by
manufacturer, whereon the tax was previously paid \$ _____

- Total Line 6: \$ _____

- 7) Number of cigars subject to tax (Line 5 minus Line 6) \$ _____

- 8) Tax Due (Line 7 times \$.50) \$ _____

- 9) Total Tax Due (Add: Line 4 plus Line 8) * \$ _____

***Transfer amount to Page 1, Line 5**

****ATTACH SCHEDULES C1 and C2**

**Schedule B
Snuff**

Calculation of tax for **snuff** with a **net weight of less than 1.2 ounces per container**

License Number _____ For the Month of _____ 20_____

- 1)** Total number of containers \$ _____

- 2) Deduct:
 - Number of containers sold to the federal government \$ _____
 - ** Number of containers exported from Rhode Island \$ _____
 - Number of containers unfit for use or consumption, destroyed by manufacturer, whereon the tax was previously paid (attach manufacturer affidavit) \$ _____

- Total Line 2: \$ _____

- 3) Number of containers subject to tax (Line 1 minus Line 2) \$ _____

- 4) Tax Due (Line 3 times \$1.20) \$ _____

Calculation of tax for snuff with a **net weight per container of 1.2 ounces or greater**

- 5)** Total number of ounces \$ _____

- 6) Deduct:
 - Number of ounces sold to the federal government \$ _____
 - **Number of ounces exported from Rhode Island \$ _____
 - Number of ounces unfit for use or consumption, destroyed by manufacturer, whereon the tax was previously paid \$ _____

- Total Line 6: \$ _____

- 7) Number of ounces subject to tax (Line 5 minus Line 6) \$ _____

- 8) Tax Due (Line 7 times \$1.00) \$ _____

- 9) Total Tax Due (Add: Line 4 plus Line 8) * \$ _____

***Transfer amount to Page 1, Line 6**

****ATTACH SCHEDULES C1 and C2**