

T-205S

Rhode Island Division of Taxation Prepayment of Sales Tax on Cigarettes

This certificate must be completed by the seller and given to the purchaser with each delivery of cigarettes.

Name of seller	Name of purchaser
Street address	Street Address
City State ZIP code	City State ZIP code
Seller's RI sales tax identification number	Purchaser's RI sales tax identification number
Seller's cigarette tax license number	

PART 1

The selling price of the cigarettes delivered to the above purchaser includes the prepaid sales tax in the following amounts.

Date of purchase : _____

	Number of Packs of Cigarettes Sold	Prepaid Sales Tax Per Pack	Invoice Number
Packs of 20			
Packs of 25			

The seller must check the certification that applies:

- I am the stamping agent and I paid, or will pay, the prepaid tax, and I am passing this tax through to you, the purchaser.
- The stamping agent, _____ paid the prepaid tax as
(agent's name)
indicated by certification to me, and I am passing this tax to you, the purchaser.

PART 2

TO THE SELLER: This certificate may be reproduced or incorporated into any invoice or other billing document if all the information requested on this form is included.

TO THE PURCHASER: Attach this certificate to the invoice or delivery ticket covering the above purchase and keep these documents as part of your records for a three-year period. Failure to obtain and keep a copy of this certificate for each purchase of cigarettes from the supplier will subject you to liability for prepaid taxes on that purchase.

PART 3

I certify that this certificate and any attachments are, to the best of my knowledge and belief, true, correct and complete.

Name of seller or authorized representative (type or print)		
Signature of seller or authorized representative	Title	Date

A person who attempts to use this form to evade the prepaid tax on cigarettes will be subject to penalties as provided by Rhode Island State Sales Tax Law.