



**State of Rhode Island and Providence Plantations**  
**DEPARTMENT OF REVENUE - DIVISION OF TAXATION**  
 ONE CAPITOL HILL, PROVIDENCE, RI 02908-5800  
 EXCISE TAX SECTION

**Monthly Report of Cigarette Distributors**  
**Located within Rhode Island**

For the month of .....20.....FIN.....

Name .....License No.....

Address .....

**This report is for cigarette rolling paper only**  
**(Due on or before the tenth (10<sup>th</sup>) day of the month following the month covered)**

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

- 1. Inventory of unaffixed CRP stamps at beginning of month \$.....
- 2. CRP stamps purchased during month \$.....
- 3. Total value of stamps (Line 1 plus line 2) \$.....
- 4. Inventory value of unaffixed stamps at end of month (Same as Section III) \$.....
- 5. Affixed during month (Line 3 minus line 4) \$.....

**SECTION II. INVENTORY OF UNSTAMPED CIGARETTE ROLLING PAPER (Number of single sheets of cigarette rolling paper)**

- 1. Inventory at beginning of month \$.....
- 2. Manufactured, purchased or otherwise acquired \$.....
- 3. Total inventory (Line 1 plus line 2) \$.....
- DEDUCT:
- 4. Sales to U.S. government agencies \$.....
- 5. Sales and transfers outside of Rhode Island (Applies to distributors with R.I. locations only) \$.....
- 6. Sales and transfers within Rhode Island \$.....
- 7. Inventory at end of month \$.....
- 8. Total (Lines 4, 5, 6 and 7) \$.....
- 9. CRP subject to tax (Line 3 minus line 8) \$.....
- 10. Face value of stamps affixed (Line 9 x R.I. CRP tax rate 0.175) \$.....
- 11. Stamps affixed (Line 5 Section I) \$.....
- Variance (Line 11 minus line 10) \$.....

**SECTION III. VALUE OF UNAFFIXED CIGARETTE ROLLING PAPER TAX STAMPS ON HAND (The last day of each month distributors are to insert in the spaces provided the value of unaffixed cigarette rolling paper tax stamps on hand)**

24's	32's	48's	50's	100's	Total value of Unaffixed stamps
_____	_____	_____	_____	_____	

# 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, 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: \_\_\_\_\_

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

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## “INSTRUCTION”

This report is due in the office of the Division of Taxation, One Capitol Hill, Providence, RI 02908 no later than the tenth (10<sup>th</sup>) day 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 a supporting statement showing the date, total number sold and to whom sold.

Please make the report in duplicate and retain a 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 retained 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.

**§ 44-20-40 Records – Investigation and inspection of books, premises and stock.** – (a) Each manufacturer, importer, distributor and dealer shall maintain copies of invoices or equivalent documentation for, or itemized for, each of its facilities for each transaction (other than a retail transaction with a consumer) involving the sale, purchase, transfer, consignment, or receipt of cigarettes. The invoices or documentation shall show the name and address of the other party and the quantity by brand style of the cigarettes involved in the transaction. All records and invoices required under this section must be safely preserved for three (3) years in a manner to insure permanency and accessibility for inspection by the administrator or his or her authorized agents.

(b) Records required under this section shall be preserved on the premises described in the relevant license in such a manner as to ensure permanency and accessibility for inspection at reasonable hours by authorized personnel of the administrator. With the administrator's permission, persons with multiple places of business may retain centralized records, but shall transmit duplicates of the invoices or the equivalent documentation to each place of business within twenty-four (24) hours upon the request of the administrator or his or her designee.

(c) The administrator or his or her authorized agents may examine the books, papers, reports and records of any manufacturer, importer, distributor or dealer in this state for the purpose of determining whether taxes imposed by this chapter have been fully paid, and may investigate the stock of cigarettes in or upon any premises for the purpose of determining whether the provisions of this chapter are being obeyed. The administrator in his or her sole discretion may share the records and reports required by such sections with law enforcement officials of the federal government or other states.

**§ 44-20-43 Violations as to reports and records.** – Any person who fails to submit the reports required in this chapter or by the tax administrator under this chapter, or who makes any incomplete, false, or fraudulent report, or who refuses to permit the tax administrator or his or her authorized agent to examine any books, records, papers, or stocks of cigarettes as provided in this chapter, or who refuses to supply the tax administrator with any other information which the tax administrator requests 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 five (5) years, or be both fined and imprisoned.