



STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Department of Revenue
DIVISION OF TAXATION
Excise Tax Section
One Capitol Hill
Providence, RI 02908-5800
Fax (401) 574-8914

IMPORTANT NOTICE

CIGARETTE DEALER'S LICENSE RENEWAL APPLICATION

July 1, 2016 - June 30, 2017

Section 44-20-5 of the Rhode Island General Laws requires that all cigarette dealer licenses be renewed annually at a cost of \$25.00. The law states that the renewal application must be filed by February 1st each year, renewing the license for the fiscal year beginning July 1st.

If you do not intend to be in business after July 1, 2016, or have already ceased doing business, please check number 1 below indicating the date you stopped selling cigarettes and return the license to the Division of Taxation. If you intend to be in business after July 1, 2016 then your license must be renewed and you should check number 2 below and return the bottom payment voucher along with a check for \$25.00 to the Division of Taxation.

Chapter 76 of Title 5 and Chapter 3 of Title 31 of the Rhode Island General Laws as amended provide that a business may not renew a license or permit to conduct a business unless all of its state taxes are paid or it has entered into a written time payment agreement, satisfactory to the Tax Administrator, to pay all outstanding state taxes. Therefore if you wish to renew your cigarette dealer license and you are not in good standing with regard to your state taxes you should contact Collections at 401 574-8941 Monday through Friday between the hours of 8:30am and 4:00 pm to resolve this issue.

DETACH HERE

**CIGARETTE DEALERS LICENSE RENEWAL
PAYMENT VOUCHER**

NAME & ADDRESS: _____

DATE: _____
TAX ID: _____

_____ 1. Please cancel my cigarette dealer license as of _____ (date)

_____ 2. Enclosed is my check for \$25.00 to renew my license for 2016/2017

_____ 3. I have enclosed my delinquent return(s) and the balance due of \$ _____

TAXPAYER SIGNATURE

TITLE

DATE