



## 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

### **SPECIAL NOTICE – Cigarette Tax**

THE 2009 SESSION OF THE RHODE ISLAND GENERAL ASSEMBLY ENACTED INTO LAW LEGISLATION INCREASING THE TAX LEVIED UPON THE SALE OF CIGARETTES. THE NEW RATE INCREASES THE TAX FROM \$2.46 PER PACKAGE OF 20 CIGARETTES TO \$3.46, AND FROM \$3.075 PER PACKAGE OF 25 CIGARETTES TO \$4.325. THIS INCREASE IS EFFECTIVE AT 12:01AM ON APRIL 10, 2009.

THE NEW CIGARETTE TAX RATE IS 173 MILS PER CIGARETTE (.173).

PLEASE BE ADVISED THAT TAX DIVISION PERSONNEL MAY CONDUCT AN INVENTORY COUNT VERIFICATION. IN LIEU OF COMPLETED INVENTORY COUNTS, THE TAX DIVISION HAS THE RIGHT TO ESTIMATE.

#### PLEASE NOTE THE FOLLOWING:

- 1) A CIGARETTE FLOOR STOCK TAX RETURN HAS BEEN MAILED TO ALL LICENSED DISTRIBUTORES AND RETAILERS. IT IS REQUIRED THAT THIS RETURN BE COMPLETED AFTER THE CLOSE OF BUSINESS ON APRIL 9, 2009, AND RETURNED TO THIS OFFICE WITH FULL PAYMENT ON OR BEFORE APRIL 20, 2009.
- 2) THE REVISED MINIMUM PRICE LIST DETAILING THE NEW PRICES AT WHICH CIGARETTES MAY BE SOLD AT WHOLESALE AND AT RETAIL LEVELS WILL BE POSTED ON THE DIVISION OF TAXATION'S WEBSITE AT [WWW.TAX.RI.GOV](http://WWW.TAX.RI.GOV) .

SHOULD YOU HAVE ANY QUESTIONS, PLEASE CALL JACQUES MOREAU, IN THE EXCISE TAX SECTION AT (401) 574-8892.

APRIL 2009

STATE OF RHODE ISLAND  
DEPARTMENT OF REVENUE  
DIVISION OF TAXATION - EXCISE TAX SECTION  
ONE CAPITOL HILL, PROVIDENCE, RI 02908-5800  
CIGARETTE FLOOR STOCK TAX RETURN  
**\*\*\*RETAIL DEALER\*\*\***

INVENTORY OF CIGARETTES ON HAND  
**AS OF CLOSE OF BUSINESS ON: APRIL 9, 2009**

THIS REPORT IS TO BE FILED  
BY EACH  
**CIGARETTE DEALER**

DUE NO LATER THAN  
**APRIL 20, 2009**

Please change name and address if shown incorrectly above.

SALES TAX PERMIT NUMBER \_\_\_\_\_

**FLOOR TAX COMPUTATION**

DESCRIPTION	QUANTITY ON HAND	X	ADDITIONAL TAX PER UNIT	=	TAX DUE
1. Full Cartons (10 packs per carton-20's)		x	(\$10.00 per carton)		
2. Loose Packs (20 cigarettes per pack)		x	(\$ 1.00 per pack)		
3. Full Cartons (10 packs per carton-25's)		x	(\$12.50 per carton)		
4. Full Cartons (8 packs per carton)		x	(\$10.00 per carton)		
5. Loose Packs (25 cigarettes per pack)		x	(\$ 1.25 per pack)		
6. Cigarette rolling paper (see worksheet on back)					
7. TAX DUE (Lines 1-6)				\$	

I do solemnly declare and affirm under penalties of perjury that the contents of the foregoing document are true and correct to the best of my knowledge, information and belief.

\_\_\_\_\_  
PRINT NAME

\_\_\_\_\_  
SIGNATURE (under penalties of perjury)

\_\_\_\_\_  
DATE

\_\_\_\_\_  
Telephone Number

**LAW CHANGE**

The 2009 Rhode Island General Assembly has proposed legislation increasing the cigarette tax rate from **\$2.46 to \$3.46** per pack of Twenty (20). Under the provisions of this law, a floor stock tax is imposed on all packages of cigarettes previously stamped and in possession of retailers as of the close of business on April 9, 2009.

THE TAX SHOULD BE COMPUTED AND A CHECK OR MONEY ORDER FOR THE TOTAL AMOUNT DUE MADE PAYABLE TO:  
**R.I. DIVISION OF TAXATION** AND SHOULD BE FORWARDED WITH THIS REPORT TO THE DIVISION OF TAXATION/EXCISE TAX ,  
ONE CAPITOL HILL, PROVIDENCE, R.I. 02908.

**FAILURE TO FILE THIS REPORT WHEN DUE SHALL BE SUFFICIENT CAUSE TO REVOKE YOUR LICENSE**

WORKSHEET - CIGARETTE ROLLING PAPER FLOOR TAX

1. BOOKLETS 24 SHEETS

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X

<b>\$1.20</b>
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1.)

\$
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2. BOOKLETS 32 SHEETS

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X

<b>\$1.60</b>
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2.)

\$
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3. BOOKLETS 48 SHEETS

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X

<b>\$2.40</b>
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3.)

\$
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4. BOOKLETS 50 SHEETS

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X

<b>\$2.50</b>
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4.)

\$
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5. BOOKLETS 100 SHEETS

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X

<b>\$5.00</b>
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5.)

\$
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6. **TOTAL CIGARETTE ROLLING PAPER TAX DUE**

(Add Lines 1 through 5 and carry to Line 6 on the Front)

6.)

\$
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