

State of Rhode Island - Division of Taxation

Cigarette Tax

Regulation CIG 01-03

Dealers' & Distributors' Reports and Records

A. REPORTS

1. Distributors

On or before the tenth of each month, distributors must file a report with the Division of Taxation. The report covers the prior month and should also contain any information on cigarette transactions that the Division of Taxation may require. Distributor report forms are available at the Division of Taxation.

Distributors are also required to file Form T-NPM with the Tax Division by the 10th day of the month for the previous calendar month in order for the Tax Division to identify nonparticipating manufacturers for purposes of enforcing the provisions of RIGL 23-71 entitled "Tobacco Product Manufacturer's Escrow Funds."

2. Dealers

Monthly reports are required only from dealers who have received unstamped cigarettes or from dealers who have purchased tax indicia during that month. However, if the tax administrator determines that additional information is necessary for proper enforcement, he may require any dealer to file a special or regular monthly report. All regular monthly reports must be filed and received by the Division of Taxation on or before the tenth of the month for which the report is being made.

B. RECORDS

Every distributor and dealer must keep complete and accurate records of all cigarettes purchased and sold. These records must be in the form and of the kind the tax administrator may require and must be kept safely for three (3) years in a manner to insure permanency and accessibility for inspection by the tax administrator or his agents. The books, papers and records of any distributor or dealer in the State may be examined to determine whether the cigarette tax has been paid in full. The Division of Taxation may also investigate and examine the cigarette stock in or on any premises where cigarettes are possessed, stored or sold to determine whether the provisions of Title 44, Chapter 20 are being met and/or whether the minimum prices established under the Unfair Practices Act (6-13) are being complied with.

**R. GARY CLARK
TAX ADMINISTRATOR**

EFFECTIVE: January 1, 2001

THIS REGULATION AMENDS AND SUPERCEDES CIG 89-03 PROMULGATED
DECEMBER 31, 1989.