

# **State of Rhode Island - Division of Taxation**

## **Cigarette Tax**

### **Regulation CIG 89-05**

#### **Redemptions and Refunds**

##### **A. REDEMPTION OF UNUSED CIGARETTE TAX**

The tax administrator will redeem any unused, uncanceled indicia presented in unbroken sheets or packages by any licensed distributor at a price equal to ninety-eight percent (98%) of their face value.

##### **B. REIMBURSEMENT FOR TORN, MUTILATED & OTHER STAMPS**

The law also provides for the reimbursement at ninety-eight and one-half percent (98.5%) of their face value of indicia affixed to packages which have become unfit for use and consumption or unsalable.

##### **C. FILING CLAIMS FOR REFUND**

Claims for refunds of cigarette tax must be made on Form T-29 (Application for Refund of Cigarette Tax). This application must be supported by an affidavit of destruction (Form T-22) executed by authorized agents of the Division of Taxation or, in the case of cigarettes returned to the manufacturer, an affidavit from the cigarette manufacturer receiving the "indiciad" cigarettes.

##### **R. GARY CLARK TAX ADMINISTRATOR**

DATE FILED: December 6, 1989

EFFECTIVE DATE: December 31, 1989