

State of Rhode Island - Division of Taxation

Cigarette Tax

Regulation CIG 89-06

Physical Inventories of Cigarettes and Indicia

Authorized representatives of the Division of Taxation may at unannounced times, secure inventories of cigarettes, and of indicia as the first step to conducting a complete audit to the distributor's cigarette transactions and compliance with the cigarette tax laws by all licensees.

An authorized representative of the distributor must accompany the Division of Taxation representative during the physical inventory, and upon completion of the inventory, the representative of the distributor must sign the inventory sheets and the report form attesting to their accuracy.

R. GARY CLARK TAX ADMINISTRATOR

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EFFECTIVE DATE: December 31, 1989