

# T-205C RI Division of Taxation Cigarette Excise and Sales/Use Tax Return

For office use only

- You must file this return within 24 hours after the tax liability occurs.
- Keep a copy of this form for your records.
- Copies of purchase invoices must be made available upon request.

Please print or type.

Name			
Street	Federal Identification Number	Social Security Number	
City	State	Zip Code	

## PART 1 List all cigarettes that you possessed, stored, retained or otherwise brought into the State of Rhode Island. Attach additional sheets if necessary.

Invoice date and number	Name and address of supplier	Brand Name	Nature of use (self-use, gift, etc.)	A	B
				Quantity (number of cartons)	Purchase price
Total :					

## PART 2 Computation of Cigarette Excise and Sales/Use Taxes

1. Enter total number of cigarette cartons (from Part 1, Column A above).....	1.	
2. Rhode Island excise tax rate (see chart below) per carton.....	2.	
3. <b>CIGARETTE EXCISE TAX</b> - multiply line 1 by line 2.....	3.	
4. Interest due on amount on line 3 (1.5% per month).....	4.	
5. <b>TOTAL CIGARETTE EXCISE TAX AND INTEREST</b> - add lines 3 and 4.....	5.	
6. Total purchase price of cigarette cartons (from Part 1, Column B above)..	6.	
7. Total cigarette excise tax (from line 3 above).....	7.	
8. Total amount subject to sales/use tax - add lines 6 and 7.....	8.	
9. <b>SALES AND USE TAX</b> - multiply line 8 by 7%.....	9.	
10. Interest due on the amount on line 9 (1.5% per month).....	10.	
11. <b>TOTAL SALES/USE TAX AND INTEREST</b> - add lines 9 and 10.....	11.	
12. <b>TOTAL AMOUNT DUE</b> - add lines 5 and 11.....	12.	

### Excise Tax Rate Chart

Dates	Rate per pack	Rate per carton	Dates	Rate per pack	Rate per carton
07/01/1997 thru 06/30/2001	0.71	7.10	07/01/2003 thru 06/30/2004	1.71	17.10
07/01/2001 thru 04/30/2002	1.00	10.00	07/01/2004 thru 04/09/2009	2.46	24.60
05/01/2002 thru 06/30/2003	1.32	13.20	04/10/2009 thru present	3.46	34.60

## PART 3 Certification

I hereby certify that this return, to the best of my knowledge and belief, is a true correct and complete return.

Signature \_\_\_\_\_

Date \_\_\_\_\_

THIS RETURN WITH PAYMENT MUST BE FILED AND FORWARDED TO:

STATE OF RHODE ISLAND  
DIVISION OF TAXATION  
EXCISE TAX SECTION  
ONE CAPITOL HILL - PROVIDENCE, RI 02908