

Due on or before
February 1, 2024

NAME
ADDRESS
CITY, STATE & ZIP CODE

CIGREN

TAX YEAR

JULY 1, 2024 - JUNE 30, 2025

Cigarette License Renewal Fee \$25.00

SIGNATURE OF OWNER, PARTNER OR AUTHORIZED AGENT	
TITLE	
FORM CDR-1 REV D 12/2023	DATE
ACCOUNT IDENTIFICATION NUMBER	

Cancel my Cigarette
Dealer License effective:

Please mail this form with remittance separately.
Do not mail with a return.

Mail this form and remittance payable to:
Rhode Island Division of Taxation
One Capitol Hill
Providence, RI 02908

STATE OF RHODE ISLAND
Department of Revenue
DIVISION OF TAXATION
Excise Tax Section
One Capitol Hill
Providence, RI 02908-5800

IMPORTANT NOTICE

CIGARETTE DEALER'S LICENSE RENEWAL APPLICATION July 1, 2024 - June 30, 2025

Section 44-20-5 of the Rhode Island General Laws requires that all cigarette dealer licenses be renewed annually at a cost of \$25.00. The law states that the renewal application must be filed by February 1st each year, renewing the license for the fiscal year beginning July 1st.

If you do not intend to be in business after July 1, 2024, or have already ceased doing business, please check the box on the License Renewal form indicating the date you stopped selling cigarettes and return the license to the Division of Taxation.

If you intend to be in business after July 1, 2024, your license must be renewed. Return the License Renewal form along with a check for \$25.00 to the Division of Taxation.

Chapter 76 of Title 5 and Chapter 3 of Title 31 of the Rhode Island General Laws as amended provide that a business may not renew a license or permit to conduct a business unless all of its state taxes are paid or it has entered into a written time payment agreement, satisfactory to the Tax Administrator, to pay all outstanding state taxes. Therefore, if you wish to renew your cigarette dealer license, but you are not in good standing with regard to your state taxes, you should contact Collections at (401) 574-8941 Monday through Friday between the hours of 8:30 am and 3:30 pm to resolve this issue.

ELECTRONIC MANDATE

The Rhode Island Division of Taxation has an electronic mandate that requires Larger Business Registrants use electronic means to file returns and remit taxes beginning on January 1, 2023.

A "larger business registrant" is defined as any person who:

- 1) Operates as a business whose combined annual liability for all taxes administered by the Division of Taxation for the entity is or exceeds \$5,000; or
- 2) Operated as a business whose annual gross income is over \$100,000 for the entity.

If you meet either of the above criteria you are required to file returns and remit taxes electronically.

Visit the RI Division of Taxation's website for additional information.

Taxation website: <https://tax.ri.gov/online-services/tax-portal>

Taxation's portal website: <https://taxportal.ri.gov/>