



# Rhode Island Department of Revenue Division of Taxation

## **NOTICE & INFORMATION REQUEST:**

Notice to all Cigarettes, Other Tobacco Products (OTP), and Electronic Nicotine-Delivery System (ENDS) Products Distributors

This Notice is to inform you that as a distributor operating in Rhode Island, you are required to **complete and return the last page of this notice**. You must also confirm the products you will be selling as of January 1, 2025. This is necessary to confirm that your information on file with the Division of Taxation is accurate and complete.

You are also required to submit the new Uniform Cigarette, Tobacco, and ENDS Distributor License application (Form CTE-APP) by **February 1, 2025**. The CTE-APP filing will renew and transfer your current license whether it is currently issued by the Rhode Island Department of Health or the Rhode Island Division of Taxation. The CTE-APP will be available on the Division's website at <https://tax.ri.gov/forms/business-tax-forms/sales-excise-forms> on December 1, 2024.

### **Application Fees & Requirements**

There are two categories of Uniform Cigarette, Tobacco, and ENDS Distributor Licenses:

- Stamp Affixing License – Fee \$1,000.00
  - For entities affixing cigarette stamps to any type of product.
  - If you are a Distributor applying for a Stamp Affixing license for the first time, you must provide affidavits from three manufacturers with national distribution stating that the manufacturer will supply the distributor if the license is granted.
- Non-affixing License – Fee \$100.00
  - For entities selling pre-stamped cigarettes, other tobacco products (OTP), and/or ENDS products.

For both categories, distributors must meet additional requirements to obtain or renew the new Uniform Cigarette, Tobacco, and ENDS Distributor License. Distributors must sell cigarettes, other tobacco products (OTP), and/or ENDS products for the purpose of resale only; provided that seventy-five percent (75%) of all products are sold by the distributor directly to at least forty (40) Rhode Island-licensed dealers.

### **Filing Requirements & Frequency**

The following taxes may apply to your business. The list below is not inclusive of all taxes and fees for which your business may be responsible. The taxes below indicate taxes directly related to the sale of cigarettes, other tobacco products (OTP), and/or ENDS products by licensed distributors.

- Cigarette Tax - Cigarette Tax forms are due by the 10<sup>th</sup> of each month. The cigarette tax is remitted at the time of payment for the cigarette tax stamp purchases.
  - RI Form T-11 Requisition for Cigarette Tax Stamps
  - RI Form T-11A Requisition for Cigarette Tax Stamps: Rolling Papers
  - RI Form T-17 Monthly Report of In-State Cigarette Distributors
  - RI Form T-18 Monthly Report of Non-Resident Cigarette Distributors

- RI Form CRP Monthly Report of In-State Cigarette Distributors
  - RI Form CRP-NR Monthly Report of Non-Resident Cigarette Distributors
  - RI Form CIG-DCB Cigarette Tax Credit Bond for Cigarette Distributors to buy Stamps on Credit
  - RI Form CIG-NRDB Non-Resident Cigarette Tax Bond (Required by all Non-Resident Distributors)
- Cigarette Prepaid Sales Tax – Distributors are responsible for the prepaid sales tax for cigarettes. The prepaid sales tax on cigarettes is \$0.88 per pack of 20. The prepaid sales tax amount is collected from licensed cigarette distributors in conjunction with the collection of the cigarette tax payment as part of the cigarette stamp purchase.
  - Other Tobacco Products (OTP) Tax - OTP Tax is to be remitted by the 10<sup>th</sup> of the month following the purchase for resident distributors or sale into RI for a non-resident distributor.
    - RI Form OTP-1
  - ENDS Products Tax - ENDS Tax is to be remitted by the 10<sup>th</sup> of the month following the month of purchase for resident distributors or the sale into RI for a non-resident distributor.
    - RI Form ENDS-1
  - License Renewal – The Uniform Cigarette, Tobacco, and ENDS Distributor License is renewed annually by February 1st.
    - RI Form CTE-APP

### **Contact Information**

For questions about this Notice, contact the Rhode Island Division of Taxation's Excise Tax Section by email at [Tax.Excise@tax.ri.gov](mailto:Tax.Excise@tax.ri.gov), or by telephone at (401) 574-8955, between 8:30 a.m. and 3:30 p.m. on business days.

### **Information Request**

Included in the mailing is an information request form. Please complete the included form and return it to the Division of Taxation via email to [Tax.Excise@tax.ri.gov](mailto:Tax.Excise@tax.ri.gov) or by postal mail to Rhode Island Division of Taxation, One Capitol Hill, Providence, RI 02908.

Notice 2024-08  
November 22, 2024

## RETURN THIS PAGE

**Return by December 6, 2024** to ensure your status as a distributor remains active with the Division of Taxation during the transition of licensing from the Department of Health to the Division of Taxation.

You must provide this information to be registered with the RI Division of Taxation. Failure to provide this information to the Division of Taxation by **December 6** will disqualify you from distributing cigarettes, Other Tobacco Products (OTP), and ENDS products to Rhode Island dealers.

Complete the below form and return it by email to [Tax.Excise@tax.ri.gov](mailto:Tax.Excise@tax.ri.gov) or by postal mail, attention Excise Tax Section, to:

Rhode Island Division of Taxation  
Attn: Excise Tax Section  
One Capitol Hill  
Providence, RI 02908.

Name		
Federal Employer Identification Number		Telephone number
DBA Name		
Address		
City, Town, or Post Office		State
		ZIP code
E-mail address		
Business is a	Which product(s) do you distribute, import, or manufacture? Check all that apply.	
<input type="checkbox"/> Distributor	<input type="checkbox"/> Cigarettes	
<input type="checkbox"/> Importer	<input type="checkbox"/> Tobacco	
<input type="checkbox"/> Manufacturer	<input type="checkbox"/> ENDS Products	
What percentage of the above products will be sold to:		
Percentage sold to Dealers:		%
Percentage sold to Distributors:		%
Percentage sold to Consumers:		%