

STATE OF RHODE ISLAND - DIVISION OF TAXATION

Seller's Residency Affidavit  
Withholding of Rhode Island Tax  
R.I. General Laws 44-30-71.3

THIS IS AN AFFIDAVIT OF FACTS. WHETHER OR NOT THIS AFFIDAVIT IS SUFFICIENT TO RELIEVE THE BUYER OF THE RESPONSIBILITY TO WITHHOLD IS GOVERNED BY THE ABOVE LAW AND ATTENDANT REGULATIONS. READ THIS AFFIDAVIT CAREFULLY BEFORE SIGNING.

IN THE CASE OF MULTIPLE SELLERS, EACH SELLER MUST COMPLETE AN AFFIDAVIT. IF ALL SELLERS DO NOT COMPLETE AN AFFIDAVIT, THE BUYER MUST WITHHOLD.

The undersigned on oath, being first duly sworn, hereby certifies:

1. This affidavit is being given in connection with a sale of real estate pursuant to Section 44-30-71.3 RIGL 1956 and attendant regulations.
2. I have attached to this affidavit a full description of the realty and any tangible personality being sold as part of this sale and the undersigned is the seller of the property described in the attached description. The realty is generally located in \_\_\_\_\_, Rhode Island.  
(city/town)
3. The closing date of this sale is \_\_\_\_\_
4. List names of all the owners appearing on the deed:  
\_\_\_\_\_  
\_\_\_\_\_
5. The affiant's name is \_\_\_\_\_
6. If the seller is a corporation, estate or trust, the person authorized and taking responsibility to sign on the seller's behalf is \_\_\_\_\_ Title \_\_\_\_\_
7. The affiant's address is \_\_\_\_\_  
(number, street or rural route)  
\_\_\_\_\_  
(city, state and zip code)
8. The affiant's telephone number is (     ) \_\_\_\_\_ (business)  
(     ) \_\_\_\_\_ (home)
9. The affiant's social security or taxpayer federal identification number is \_\_\_\_\_
10. (    ) Resident Corporations. At the date of the closing, the affiant is a corporation incorporated in Rhode Island or authorized to do business in Rhode Island by the Secretary of State, the Board of Bank Incorporation or the Insurance Division of the Department of Business Regulation. Corporations subject to tax under Chapter 44-11 must comply with Section 44-11-29 RIGL.

11. ( ) Resident Individuals, Estates or Trusts. At the date of the closing, the affiant is a resident individual, estate or trust as those applicable terms are defined in the Rhode Island tax laws pertaining to the seller.
12. ( ) Resident Partnership. At the date of the closing, the undersigned is a general partner in the seller and, having personal knowledge that all partners in the seller are Rhode Island residents, that the seller is therefore a resident partnership for the purposes of compliance with RI 44-30-71.3 and related regulations.

Limited Liability Companies (LLC)

13. ( ) LLC declared to be taxed as a Partnership pursuant to Chapter 7-16 RIGL. At the date of the closing, the undersigned is a general partner in the seller and, the seller-partner is a Rhode Island resident. That the seller is therefore a resident partnership for the purposes of compliance with RI 44-30-71.3 and related regulations and must comply with Section 44-11-29.
14. ( ) LLC declared to be taxed as a Corporation. At the date of closing, the undersigned is either (a) a limited liability company formed pursuant to Chapter 7-16 of RIGL; or (b) a limited liability company registered with this state as a foreign limited liability company pursuant to RIGL 7-16-49 and is considered a resident limited liability company and must comply with Section 44-11-29.
15. ( ) SMLLC declared to be taxed as a Corporation. At the date of closing, the undersigned is either (a) a limited liability company formed pursuant to Chapter 7-16 of RIGL; or (b) a limited liability company registered with this state as a foreign limited liability company pursuant to RIGL 7-16-49 and is considered a resident limited liability company and must comply with Section 44-11-29.

The undersigned understands that this affidavit and its contents may be disclosed or provided to the Rhode Island Division of Taxation and that any false statement contained herein could be punished by fine, imprisonment, or both.

Under penalties of perjury, I declare that I have examined this Affidavit and, to the best of my knowledge and belief, it is true, correct and complete.

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Name - Please Print)

SUBSCRIBED AND SWORN to  
Before me this \_\_\_\_\_ day  
of \_\_\_\_\_, 20\_\_\_\_

\_\_\_\_\_  
Notary Public  
Commission Expires: \_\_\_\_\_

----Instructions to Buyer----

Effective January 1, 1992, when a nonresident sells Rhode Island realty and associated tangible personal property, the buyer must deduct and withhold a percentage of the total amount paid. The buyer may rely on the seller's determination of residency only if the seller furnishes the buyer with a residency affidavit. This residency affidavit must be *completed by the seller and made part of all closings* when any Rhode Island realty and associated tangible property are sold. In the absence of this affidavit, the buyer must withhold. Every buyer subject to withholding is liable for the amounts withheld or required to be withheld and the amounts are a lien on the property until paid. The buyer should retain the original affidavit with the other records and must produce it for the Division of Taxation, if requested. A copy of the affidavit should be given to the seller. The buyer should not send the affidavit to the Tax Division.