

MAIL TO:
RHODE ISLAND DIVISION OF TAXATION
EXCISE TAX SECTION
One Capitol Hill, Providence, RI 02908-5800

CLAIM FOR REFUND - SALES AND USE TAX ON CASUAL PURCHASE OF MOTOR VEHICLE

AUTHORITY TO ASSESS ON BOOK VALUE -Section 44-18-20 of the Rhode Island Sales and Use Tax Law provides that a 7% excise tax be imposed on the storage, use or consumption in this State of a new or used motor vehicle based on the sale price. However, when the purchase of a motor vehicle is from a person or entity other than a licensed motor vehicle dealer, the tax imposed shall be on the retail dollar value at the time of purchase, or the sales price, whichever is higher. The Tax Administrator shall designate and use as his guide the retail value as shown in the current issue of a nationally recognized used vehicle guide.

APPEAL PROCEDURE -Within thirty (30) days after payment of the tax, you may appeal the retail dollar value of assessment by completing this form and returning it to the Division of Taxation. Indicate why refund should be allowed by checking one (1) of the following boxes AND providing the documentation listed:

- APPRAISAL - The attached affidavit of vehicle examination and appraisal to be completed by a licensed RI motor vehicle dealer
- BILLS/ESTIMATES - Documentation (i.e. itemized written estimates, paid repair bills) from auto body shops, repair garages, etc. to support your claim.
- HIGH MILEAGE - Notarized statement of mileage.
- LEASED VEHICLE - Copy of your lease contract showing buy-out price or residual value at termination of lease if purchased from a leasing company (only if purchaser is the original lessee).

PLEASE COMPLETE THE FOLLOWING

Name of purchaser/Transferee _____ Telephone _____

Street Address _____ City/Town & Zip _____

Name of Seller/Transferor _____

Street Address _____ City/Town & Zip _____

Year _____ Make _____ Model _____ Date of purchase/transfer _____

Retail dollar value assessed at Registry _____ Odometer reading _____ Purchase Price _____
at time of purchase

Value claimed per documentation _____ Redetermined tax _____
(Cannot be less than purchase price) (Tax rate x value claimed)

Amount of tax to be refunded (Tax paid less redetermined tax) _____

I hereby certify that I have personal knowledge of the information constituting this claim, that all statements contained herein are true, correct and complete to the best of my knowledge and belief, and that this claim is made under the penalty of perjury.

Federal Employer's I.D. # _____ OR Social Security # _____

(Signature of Taxpayer)

(Date)

SIGNATURE AND FEDERAL EMPLOYER'S I.D. # OR SOCIAL SECURITY # MUST BE ENTERED ABOVE.
IMPORTANT: THE FOLLOWING DOCUMENTATION MUST BE SUBMITTED WITH THIS CLAIM:

1. Copy of your yellow motor vehicle registration or if not registered a copy of stamped use tax payment receipt.
2. Copy of your Bill of Sale.
3. The documentation listed next to the appeal box checked above.

DOCUMENTATION IS REQUIRED FOR APPROVAL

RHODE ISLAND DIVISION OF TAXATION
ONE CAPITOL HILL
PROVIDENCE, RI 02908-5800

AFFIDAVIT OF VEHICLE EXAMINATION AND APPRAISAL

**TO BE COMPLETED BY A LICENSED
R. I. MOTOR VEHICLE DEALER**

Name, address, phone number of dealer

Name and address of person
filing claim (vehicle owner)

Description of Vehicle: Year _____ Make _____ Model _____

Vehicle Identification No. (VIN) _____

NATIONAL AUTOMOTIVE DEALER ASSOCIATION
(N.A.D.A.) RETAIL Book Value (N. E. Edition) \$ _____

Odometer reading at time of appraisal _____

Person authorized to act for business _____
(Please Print)

Title _____
(Please Print)

APPRAISAL
GOOD - FAIR - POOR

Interior _____ Paint _____

Exterior (body) _____ Other _____

Engine _____ Comments _____

Tires _____

FINAL APPRAISED RETAIL VALUE \$ _____

I hereby certify that I am an authorized motor vehicle representative of the above-named business and that such business is duly licensed as a MOTOR VEHICLE DEALER IN THE STATE OF RHODE ISLAND HOLDING DEALER LICENSE # _____ AND SALES TAX PERMIT # _____.

I HEREBY CERTIFY THAT I HAVE PERSONALLY EXAMINED SUBJECT VEHICLE AND THAT ALL STATEMENTS OR INFORMATION PROVIDED HEREIN ARE TRUE, CORRECT AND COMPLETE TO THE BEST OF MY KNOWLEDGE AND BELIEF. THIS STATEMENT IS MADE UNDER THE PENALTY OF PERJURY.

Appraiser's Signature _____ Date _____

ALL APPRAISALS ARE SUBJECT TO REVIEW