

State of Rhode Island - Division of Taxation  
Affidavit of Exempt Seller  
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 EXEMPT SELLERS, EACH SELLER MUST COMPLETE AN AFFIDAVIT.

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 personalty 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.
3. The closing date of this sale is \_\_\_\_\_.
- 4 a. List names of all the owners appearing on the deed: \_\_\_\_\_  
\_\_\_\_\_
- 4 b. The affiant's name is \_\_\_\_\_.
- 4 c. Since the seller claiming tax exempt status is a corporation, estate, or trust, the person authorized and taking responsibility to sign on the seller's behalf is \_\_\_\_\_  
title of authorized person \_\_\_\_\_.
5. The affiant's address is \_\_\_\_\_  
(number, street or rural route)  
\_\_\_\_\_  
(city, state and zip code)
6. The affiant's telephone number is ( ) \_\_\_\_\_. (business)
7. The affiant's Social Security or taxpayer federal identification number is \_\_\_\_\_.
8.  Rhode Island chartered corporation whose income is specifically exempt by its charter. At the date of the closing, the affiant is a Rhode Island chartered corporation whose charter specifically states that the income of the corporation is exempt from Rhode Island taxation.
9.  Federally chartered corporation whose income is specifically exempt by its charter. At the date of the closing, the affiant is a corporation is federally chartered and the charter specifically states that the income of the corporation is exempt from taxation. Affiant must provide cite of specific charter provisions: \_\_\_\_\_.

10. ( ) Corporation having a valid Internal Revenue Code status as a 501 nonprofit organization. At the date of the closing, the affiant is an organization having in place a valid 501 election with the Internal Revenue Service such that the organization is a valid exempt organization. Affiants choosing this statement are aware that use this affidavit will not exempt the affiant from Rhode Island taxes for sales whose results are considered unrelated business income on which a tax would be due under IRC 511(a). Attach copy of Federal 501 election notice.

*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 \_\_\_\_\_, 199\_.

\_\_\_\_\_  
Notary Public

Commission Expires: \_\_\_\_\_

- - INSTRUCTIONS TO BUYER - -

Effective January 1, 1992, when Rhode Island realty and associated tangible personalty is sold a by a nonresident, the buyer must deduct and withhold a percentage of the total amount paid. The buyer may rely on the seller's determination of exempt status only if the seller furnishes the buyer with an affidavit of tax exempt status. This affidavit of tax exempt status may be *completed by the seller and made part of all closings* when any Rhode Island realty and associated tangible personalty are sold. In the absence of this affidavit or a residency 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.

NRWHXMPT