

Form C-REF-SU

Claim for Refund - Sales and Use Tax

Purchaser name/transferee			Federal employer identification number/social security number		
Address			Date of purchase/transfer		
Address 2					
City, town or post office		State	ZIP code	E-mail address	

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

AUTHORITY TO ASSESS ON BOOK VALUE: RI Gen. Law 44-18-20 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 mailing it to: **Rhode Island Division of Taxation, Excise Tax Section, One Capitol Hill, Providence, RI 02908.** 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).

Name of seller/transferor: _____

Address: _____ City/town, State, ZIP code: _____

Year: _____ Make: _____ Model: _____ Odometer reading at time of purchase: _____

Retail dollar value assessed at Registry: _____ Purchase price: _____

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

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

Signature and federal employer identification number or social security number 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

Under penalties of perjury, I declare I have examined this claim and statements, and to the best of my knowledge and belief, it is true, accurate and complete.

Purchaser signature	Print name	Date	Telephone number

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Affidavit of Vehicle Examination and Appraisal

Dealer name			Claimant (vehicle owner) name		
Address			Claimant address		
Address 2			Claimant address 2		
City, town or post office	State	ZIP code	City, town or post office	State	ZIP code

**AFFIDAVIT OF VEHICLE EXAMINATION AND APPRAISAL
TO BE COMPLETED BY A LICENSED RHODE ISLAND MOTOR VEHICLE DEALER**

Mailing address: RI Division of Taxation, Excise Tax Section, One Capitol Hill, Providence, RI 02908

Vehicle Information:

Year: _____

Make: _____

Model: _____

Vehicle Identification Number: _____

National Automotive Dealer Association (NADA) Retail Book Value - New England Edition: _____

Odometer Reading at Time of Appraisal: _____

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 NUMBER _____ and

SALES TAX PERMIT NUMBER _____.

ALL APPRAISALS ARE SUBJECT TO REVIEW

Under penalties of perjury, I declare I have examined subject vehicle and all statements or information provided herein, and to the best of my knowledge and belief, they are all true, accurate and complete.

Authorized dealer representative signature	Print name	Title	Date