

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

RHODE ISLAND SALES & USE TAX EXEMPTION
TRANSFER OF MOTOR VEHICLE REGISTRATION AND/OR TITLE
FROM OUT-OF-STATE TO THIS STATE

***** *BY A BUSINESS ENTITY* *****

QUALIFICATION FOR RHODE ISLAND SALES & USE TAX EXEMPTION

THE MOTOR VEHICLE WAS PURCHASED AND REGISTERED OUTSIDE THIS STATE AND THE BUSINESS ENTITY WAS A BONA-FIDE NON-RESIDENT OF THIS STATE. BONA-FIDE NONRESIDENT MEANS THE BUSINESS ENTITY OPERATED EXCLUSIVELY OUTSIDE OF RHODE ISLAND AND MAINTAINED NO PHYSICAL PLACE OF BUSINESS IN THIS STATE.

REQUIREMENT TO PAY RHODE ISLAND SALES & USE TAX

AN ENTITY IS OBLIGATED BY LAW TO PAY SEVEN PERCENT (7%) SALES/USE TAX IF, AT THE TIME OF PURCHASE, IT MAINTAINED A LOCATION IN RHODE ISLAND. CREDIT FOR SALES/USE TAX LEGALLY PAID TO ANOTHER STATE (BECAUSE DELIVERY OF THE VEHICLE TOOK PLACE THERE) IS ALLOWED.

INFORMATION TO BE COMPLETED

YEAR MAKE MODEL VIN

INDICATE THE DATE THE BUSINESS ENTITY
MOVED INTO RHODE ISLAND

MONTH DATE YEAR

FROM WHOM WAS THE MOTOR VEHICLE PURCHASED?
(PLEASE PROVIDE A COPY OF THE BILL OF SALE)

NAME _____
ADDRESS _____
CITY/STATE _____

ON WHAT DATE WAS THE VEHICLE PURCHASED?

DID THE BUSINESS MAINTAIN A LOCATION IN RHODE ISLAND
AT THE TIME OF PURCHASE? (THIS INCLUDES ANY BONA-FIDE
OFFICE, INCLUDING OFFICER OR EMPLOYEE HOME, FACTORY,
WAREHOUSE OR OTHER SPACE WHICH WAS REGULARLY USED BY
THE ENTITY IN CARRYING ON ITS BUSINESS.)

YES NO

DOES THE BUSINESS OWN OR RENT PROPERTY IN RHODE ISLAND?

YES NO

SIGNED UNDER PENALTY OF PERJURY

PRINT NAME OF ENTITY SIGNATURE TITLE

FEDERAL ID NUMBER DATE

NOTE: THE INFORMATION FURNISHED ABOVE
IS SUBJECT TO FURTHER REVIEW AND
VERIFICATION BY THE DIVISION OF TAXATION

OFFICE USE ONLY
APPROVED []
DENIED []

INITIALS _____ DATE _____