

**RHODE ISLAND DIVISION OF TAXATION  
REMITTANCE OF WITHHOLDING ON SALE OF REAL ESTATE BY NONRESIDENT**

R.I.G.L. 44-30-71.3 and Regulations  
REMITTANCE IS DUE THREE (3) BANKING DAYS AFTER THE DATE OF CLOSING

IT IS THE BUYER'S RESPONSIBILITY TO FILE THIS FORM  
TAX YEAR OF SALE: \_\_\_\_\_

**SELLER # 1**

Name \_\_\_\_\_  
Address \_\_\_\_\_  
SS# or FEI # \_\_\_\_\_

**SELLER # 2**

Name \_\_\_\_\_  
Address \_\_\_\_\_  
SS# or FEI # \_\_\_\_\_

If you and your spouse will file a joint Rhode Island income tax return, check here (  ).  
If more than two sellers, attach schedule listing names, identification numbers and withholding amounts for each seller.

Closing date: \_\_\_\_\_

**DESCRIPTION OF PROPERTY:**

Property Address: \_\_\_\_\_  
City or Town: \_\_\_\_\_  
Plat # and Lot #: \_\_\_\_\_

**CALCULATION OF REMITTANCE DUE**

If a gain method has been elected and form RI - 71.3 Certificate has been received from the RI Division of Taxation, complete section B only; otherwise complete section A only.

**Section A: Net Proceeds Method**

1. Net Proceeds - Cash at settlement to nonresident seller \$ \_\_\_\_\_
2. Withholding Rate: \_\_\_\_\_ %  
6% if seller is an individual, estate or trust  
7% if seller is a corporation
3. Withholding Amount Due (multiply line 1 by line 2) \$ \_\_\_\_\_

**Section B: Election of Gain Method**

1. Enter the amount from Certificate of Withholding Due - \$ \_\_\_\_\_

**Attach Form RI - 71.3 Certificate from RI Division of Taxation**

Pay the above amount in full with this return. Make check payable to the RI Division of Taxation and mail to:  
Chief Revenue Agent, Personal Income Tax Section, RI Division of Taxation, One Capitol Hill, Providence, RI 02908

Under penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and belief, it is true, correct and complete.		
Buyer's Signature	Date	Buyer's Title (if applicable)
Buyer's Name - Please print		Buyer's SS# or FEI#
Buyer's Address	Number and Street	City, State and Zip Code

**Filing and paying the amount of withholding due will automatically discharge the lien under R.I.G.L. 44-30-71.3. Please complete "Acknowledgement of Discharge of Lien" in duplicate and provide a self-addressed, stamped return envelope. A copy will be returned to you with the acknowledgement endorsed thereon.**

**RHODE ISLAND DIVISION OF TAXATION  
ACKNOWLEDGEMENT OF DISCHARGE OF LIEN  
UNDER R.I.G.L. 44-30-71.3**

Grantor's Name: \_\_\_\_\_  
(Seller's Name)

Grantee's Name: \_\_\_\_\_  
(Buyer's Name)

The Rhode Island Division of Taxation hereby acknowledges the discharge of lien under Rhode Island General Laws section 44-30-71.3 on the property located at:

\_\_\_\_\_  
Street Address

In the City or Town of: \_\_\_\_\_, Rhode Island

and further described as: \_\_\_\_\_ in the land records of such City or Town.  
Plat # and Lot #

<b>Rhode Island Division of Taxation Use Only</b>	
	_____ Tax Administrator
By:	_____
Date:	_____

Return to:

Name: \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_

Email: \_\_\_\_\_



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<b>Rhode Island Division of Taxation Use Only</b>	
_____ Tax Administrator	
By:	_____
Date:	_____

Return to:

Name: \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_

Email: \_\_\_\_\_