

# Rhode Island Department of Revenue Division of Taxation

## Nonresident Contractor Request for Audit Pursuant to R.I. Gen. Laws § 44-1-6

Mail information to:

RI Division of Taxation  
Audit & Investigation  
One Capitol Hill  
Providence RI 02908  
Attn: NRC Section

Date of Request: \_\_\_\_\_  
Nonresident Contractor: \_\_\_\_\_  
Street Address: \_\_\_\_\_  
City, State Zip Code: \_\_\_\_\_  
Phone Number: \_\_\_\_\_  
Contact Person: \_\_\_\_\_  
FEIN: \_\_\_\_\_ NAICS Code: \_\_\_\_\_  
Contract Amount: \_\_\_\_\_

Name of Project: \_\_\_\_\_  
Street Address: \_\_\_\_\_  
City, State Zip Code: \_\_\_\_\_

Project Start Date: \_\_\_\_\_  
Project Ending Date: \_\_\_\_\_  
Job No: \_\_\_\_\_

General Contractor: \_\_\_\_\_  
Street Address: \_\_\_\_\_  
City, State Zip Code: \_\_\_\_\_  
Phone Number: \_\_\_\_\_

The following **must be provided** along with this request:

- 1) Copy of the job contract / job invoice for the project;
- 2) Scope of Work performed;
- 3) Detailed Job Cost Report along with purchase invoices for equipment rentals, materials, and supplies used on the project;
- 4) Copies of RI Use Tax Returns showing RI Use Tax remitted for the project;
- 5) Payroll records for all employees working in RI on the project, RI Employer's remittance of Income Taxes Withheld Returns, copies of certified payroll sheets if required for the project (Gross payroll by month for all employees working in RI on the project);
- 6) Payments to all sub-contractors working on the project, with copies of all contracts and/or invoices;
- 7) Certificates of No Tax Due for all Nonresident Contractors working on the project.

Any Individual, Partnership, Joint Venture, Corporation, State, Municipal Government or Exempt Organization awarding a construction contract in Rhode Island to a Nonresident Contractor is required pursuant to Section 44-1-6 of the General Laws, as last amended, to withhold 3% of the contract price to secure payment of any taxes that may be due to the State of Rhode Island in carrying out the contract.

If you have any questions, please call or e-mail: (401) 574-8962 or [Tax.Contractor@tax.ri.gov](mailto:Tax.Contractor@tax.ri.gov)