

STATE OF RHODE ISLAND - DIVISION OF TAXATION

SALES AND USE TAX

COMMERCIAL FISHERMEN EXEMPTION CERTIFICATE

NAME OF  
SELLER: \_\_\_\_\_ DATE: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

I hereby certify that the tangible personal property described below will be used by me exclusively for commercial fishing and is thereby exempt from the sales or use tax, pursuant to Chapter 18, Section 30:

1. [ ] The property being purchased will be consumed by me in this state exclusively in the production of commercial fishing within one year from the date such property is first used directly in such production. (Specify below)
2. [ ] The property being purchased is the nets, cables, tackle and other fishing equipment appurtenant to or used in connection with a vessel in excess of five (5) net tons used exclusively in commercial fishing.

NOTE: Refer to Regulation SU 89-22 for further information about exempt status requirements or exempt items.

DESCRIPTION OF  
PROPERTY: \_\_\_\_\_

I agree that if the tangible personal property purchased under this certificate be determined to be taxable, I will pay the tax plus any interest and penalties as provided by law.

PLEASE PRINT:

NAME OF BOAT: \_\_\_\_\_ NET TONS: \_\_\_\_\_

OWNER OR CORPORATE OFFICER: \_\_\_\_\_

ADDRESS: \_\_\_\_\_ CITY: \_\_\_\_\_ STATE: \_\_\_\_\_ ZIP: \_\_\_\_\_

TELEPHONE NO.: \_\_\_\_\_ SIGNATURE: \_\_\_\_\_