

If an Artist lives and works in RI and the Artist already has a RI Sales Tax Permit AND a RI Exemption for the Sale of Artistic Works (hereafter called "Exemption"), that Artist does not have to apply for a Temporary Retail Sales Permit or Exemption (they already have it). The Artist reports their sales directly to the RI Division of Taxation.

Copies of both permits must be submitted **with** festival application.

If an Artist lives and works inside RI and does not have a RI Sales Tax Permit or an Exemption, then the Artist must purchase a Temporary Retail Sales Permit at the Festival registration. Artist must provide their EIN# or Social Security number as well as a check for \$10.00 payable to the RI Division of Taxation at Festival registration. The Artist will now be eligible to make retail sales and art will be exempt from sales tax under the Wickford Art Association's blanket Certificate of Exemption. On Sunday 7/11/2021, at the conclusion of the Festival, Wickford Art Association will collect artist's completed Sales Tax Summary (pg 3, pink form) with payment for any items subject to sales tax, and submit forms to the RI Division of Taxation. WAA will provide this form when you register. In addition, the Artist must also fill out and submit a reconciliation of the sales of artwork. Failure to submit the sales tax summary or the reconciliation will prevent the Artist from being able to participate in future shows (this is the RI Law, not WAA).

NOTE: Please bring two (2) blank checks to the Festival: one check for the \$10 permit and one check for any applicable RI state sales tax to be paid, if applicable, at the conclusion of the show.

If an Artist lives and works OUTSIDE of RI and does not have a RI Sales Tax Permit or Exemption, then the Artist must purchase a Temporary Retail Sales Permit at the Festival registration. Artist must provide their EIN# or Social Security number as well as a check for \$10.00 payable to the RI Division of Taxation. The Artist will now be eligible to make retail sales and art will be exempt from sales tax under the Wickford Art Association's Certificate of Exemption. At the conclusion of the Festival, the Artist must submit to the Wickford Art Association (WAA) a Sales Tax Return (pg 3, pink form) with payment for any items subject to sales tax, and submit forms to the RI Division of Taxation. WAA will provide the form when you register. In addition, the Artist must also fill out and submit a reconciliation of the sales of artwork. Failure to submit the sales tax return or the reconciliation will prevent the Artist from being able to participate in future shows (this is the RI Law, not WAA).

NOTE: Please bring two blank checks to the Festival: one check for the permit and one check for any applicable RI state sales tax to be paid, if applicable, at the conclusion of the show.

If an Artist lives and works OUTSIDE of RI and already has a RI Annual Sales Tax Permit,

At the conclusion of the Festival, that Artist will still need to file a Sales Tax Return (pg 3, pink form) with payment for any items subject to sales tax and a reconciliation of the sales and activity of the show. Wickford Art Association will collect and submit the form to the State of RI Division of Taxation. WAA will provide the form when you register. The Artist is **not required** to purchase the \$10 Temporary Retail Sales Permit because they already have a State Sales Tax Permit, but **is required** to fill out the Sales Tax Return form. The RI Law does not allow artists living outside of RI to have a Certificate of Exemption number so these artists will fall under the WAA's Certificate of Exemption (WAA exemption number will be provided at Registration).

Failure to submit the Sales Tax Return or the reconciliation will prevent the Artist from being able to participate in future shows (this is the RI Law, not WAA).

Please submit a copy of your annual permit **with** your festival application.

NOTE: Please bring one blank check to the Festival for any applicable RI state sales tax to be paid, if applicable, at the conclusion of the show.

Per state law, Sales Tax Permits and Exemptions must be displayed in artist's booths during the Festival!

Also, the State of RI requires that the Artist's assigned Certificate of Exemption number or the Wickford Art Association's Certificate of Exemption number must be entered on your customer's invoice. Artists operating under the Wickford Art Association's Exemption number will be provided that number at registration.

For more information about annual permits, please visit these websites:

RI Division of Taxation "Annual Retail Sales Permit" application link:

<https://www.ri.gov/taxation/BAR/>

RI Division of Taxation "Certificate of Exemption for Artistic Works" application link (for RI residents only):

<http://www.tax.ri.gov/forms/2013/Excise/Artistic%20Works%20Sales%20Tax%20Exemption.pdf>