

RI TEMPORARY RETAIL SALES PERMITS

By RI law, all Wickford Art Festival Artists must display a Permanent or Temporary RI Retail Sales Permit in their booth during the festival hours. Temporary permits are available at the festival registration and are valid only for the 2 days of the Wickford Art Festival on July 11 and July 12, 2026.

1 - COMPLETE the Application for Temporary Retail Sales Permit

First do this:

- At Registration, fill out the top section of an Application for Temporary Retail Sales Permit completely (including your SS# or EIN#) and sign the form at lower left. **Please press firmly and write legibly!**
- Include your signed \$10 check made payable to: **TAX ADMINISTRATOR.**

A Festival Representative will process your form:

- A Festival Representative will take your check and application, examine the form for completeness and write your **Booth Number** in top right-hand corner.
- **White copy:** stays with Wickford Art Association - Festival Director
- **Yellow copy – Sales Permit:** stays with Artist. RI Law requires the Yellow Copy to be displayed in your booth during the Festival**.
- **Pink & Gold copies:** Artist will hold these copies until the end of Festival. On Sunday afternoon, complete the lower half of form before turning the PINK COPY into Festival Representative before 5 PM. If applicable, include tax payment payable to TAX ADMINISTRATOR. Artist keeps the GOLD COPY. The Pink and Gold copies must be completed, as required by the State of RI. (**see back of this sheet for detailed directions**)

The Division of Taxation asks that Artists write the **Certificate of Exemption for Artistic Works number on all sales slip receipts. If using our Exemption number, it is located on a white label on this form. **All out of state artists must use WAA's Certificate of Exemption number.**

3 – SUBMIT PINK COPY ON JULY 12

By 4 pm, Artists should fill out the Deductions section of the Pink and Gold form. Between 4 and 5 pm, Festival Representatives will visit Artist Booths to pick up your completed Pink Copy and, if applicable, your RI sales tax payment.

RI Law requires Artists to submit the completed PINK COPY by the end of the festival. Please have it ready by 5 pm OR bring it to the Information Booth before leaving.

YOU MUST DISPLAY YOUR RI SALES PERMIT FOR THE DURATION OF THE FESTIVAL Ending on SUNDAY JULY 12th

Completing the “Sales Tax Return” form (Pink and Gold copies)
Refer to image at bottom.

Step 1 - Please press firmly when completing.

- Calculate how much of your total sales is tax-exempt (For this example, we will assume that all of your sales were tax-exempt and totaled \$2,000). Under DEDUCTIONS (lower left), fill in tax-exempt sales (\$2,000) on the Art Works line. Complete this column with your total deductions on **TOTAL DEDUCTIONS** line (\$2,000).
- On lower right, fill in your total amount of sales in the **GROSS SALES** line (ie \$2,000, again assuming all tax-exempt original or signed, limited edition fine art).
- Carry over your Deductions into the next line **LESS TOTAL DEDUCTIONS** (\$2,000).
- If you had any taxable sales, fill that amount in at **NET TAXABLE SALES** (we are assuming that all sales are tax-exempt since this is a fine art festival, therefore this line will probably be \$0).
- If you had any taxable sales, calculate 7% sales tax and fill in **TAX @ 7%** (Again, we assume all tax-exempt sales, so no payment will be made in this example). If you did sell taxable artwork, prepare a check payable to **TAX ADMINISTRATOR** for taxable sales based on 7% sales tax to be submitted at end of the show to Festival Representative.

Step 2 - Please press firmly when completing.

- Finish by completing the bottom right section **FOR ARTISTC SALES ONLY**.
- Fill in the **NUMBER OF WORKS SOLD** (i.e. 23 paintings) at the festival.
- Fill in the **TYPE OF WORKS SOLD** (i.e. oil paintings, sculpture, etc.) at the festival.
- Turn in the PINK COPY

DEDUCTIONS			
CLOTHING & FOOTWEAR	\$ _____	GROSS SALES	\$ <u>2000.00</u>
AUTOMOBILES	\$ _____	LESS TOTAL DEDUCTIONS	\$ <u>2000.00</u>
BOATS	\$ _____	NET TAXABLE SALES	\$ <u>0</u>
RESALE (CERTIFICATES REC'D)	\$ _____		
GOVT OR EXEMPT INST	\$ _____	TAX @ 7%	\$ <u>0</u>
ART WORKS	\$ <u>2,000.00</u>		
OTHER	\$ _____		
TOTAL DEDUCTIONS	\$ <u>2,000.00</u>	FOR ARTISTIC SALES ONLY:	
		NUMBER OF WORKS SOLD	<u>23 paintings</u>
		TYPE OF WORK SOLD	<u>oil paintings</u>

APPLICATION FOR TEMPORARY RETAIL SALES PERMIT UNDER THE SALES AND USE TAX ACT

NOTE: A separate permit is required for each show. An application must be submitted for each permit. There is no fee associated with the application/permit. Mail or bring a completed application to the DIVISION OF TAXATION, at the above address.

please print or type

BUSINESS OR CORPORATE NAME		EIN OR SSN
DBA NAME		TELEPHONE NUMBER
MAILING ADDRESS		
CITY/TOWN	STATE	ZIP CODE
LOCATION OF SHOW	HAVE YOU EVER HAD A R.I. SALES TAX PERMIT?	FORMER PERMIT #
PROMOTER NAME	PROMOTER ID#	
PRODUCT		
DATE(S) OF SHOW		PERMIT #
SIGNATURE	PROMOTER'S SIGNATURE	(ONLY IF PERMIT ISSUED BY PROMOTER)

INSTRUCTIONS

1. THIS APPLICATION MUST BE COMPLETED IN FULL
2. PROMOTER MUST SIGN IF PERMIT ISSUED AT SHOW
3. THE TEMPORARY PERMIT MUST BE POSTED DURING SHOW HOURS
4. NON-RESIDENT PERMIT HOLDERS MUST COMPLETE THEIR SALES TAX RETURNS AND SUBMIT IT WITH FULL PAYMENT TO THE PROMOTER AT THE CLOSE OF THE SHOW
5. ANY RHODE ISLAND RESIDENT WHO APPLIES FOR AND IS ISSUED A TEMPORARY PERMIT BY THE PROMOTER MUST SUBMIT THE SALES TAX RETURN AND FULL PAYMENT TO THE PROMOTER AT THE CLOSE OF THE SHOW
6. RETURNS AND REMITTANCE SUBMITTED TO THE PROMOTER AT THE CLOSE OF THE SHOW ARE DUE THE FIRST BUSINESS DAY AFTER THE SHOW AT THE DIVISION OF TAXATION
7. ANY RHODE ISLAND RESIDENT WHO HAS A TEMPORARY PERMIT ISSUED BY THE DIVISION OF TAXATION MUST FILE AND PAY ANY TAX DUE BY THE 20TH OF THE MONTH FOLLOWING THE LAST DAY OF THE SHOW AT THE DIVISION OF TAXATION

TEMPORARY RETAIL SALES PERMIT UNDER THE SALES AND USE TAX ACT

please print or type

BUSINESS OR CORPORATE NAME EIN OR SSN

DBA NAME TELEPHONE NUMBER

MAILING ADDRESS

CITY/TOWN STATE ZIP CODE

LOCATION OF SHOW

PROMOTER NAME PROMOTER EIN

PRODUCT(S)

DATE(S) OF SHOW PERMIT #

PROMOTER SIGNATURE
(IF PERMIT ISSUED BY PROMOTER)

TAX ADMINISTRATOR (SEAL)

THIS PERMIT MUST BE DISPLAYED DURING SHOW HOURS

SALES TAX RETURN TEMPORARY PERMIT

TO BE SUBMITTED TO PROMOTER WITH PAYMENT AT CLOSE OF SHOW

please print or type

BUSINESS OR CORPORATE NAME _____ EIN OR SSN _____

DBA NAME _____ TELEPHONE NUMBER _____

MAILING ADDRESS _____

CITY/TOWN _____ STATE _____ ZIP CODE _____

LOCATION OF SHOW _____

PROMOTER NAME _____ PROMOTER ID# _____

PRODUCT _____

DATE(S) OF SHOW _____ PERMIT # _____

SIGNATURE

PROMOTER'S ACKNOWLEDGEMENT

DEDUCTIONS

CLOTHING & FOOTWEAR \$ _____
AUTOMOBILES \$ _____
BOATS \$ _____
RESALE (CERTIFICATES REC'D) \$ _____
GOVT OR EXEMPT INST \$ _____
ART WORKS \$ _____
OTHER \$ _____

TOTAL DEDUCTIONS \$ _____

GROSS SALES \$ _____
LESS TOTAL DEDUCTIONS \$ _____
NET TAXABLE SALES \$ _____
TAX @ 7% \$ _____

FOR ARTISTIC SALES ONLY:
NUMBER OF WORKS SOLD _____
TYPE OF WORK SOLD _____

SALES TAX RETURN

TEMPORARY PERMIT

TO BE SUBMITTED TO PROMOTER WITH PAYMENT AT CLOSE OF SHOW

please print or type

BUSINESS OR CORPORATE NAME		FIN OR SS#
DBA NAME		TELEPHONE NUMBER
MAILING ADDRESS		
CITY/TOWN	STATE	ZIP CODE
LOCATION OF SHOW		
PROMOTER NAME	PROMOTER ID#	
PRODUCT		

DATE(S) OF SHOW	PERMIT #
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SIGNATURE

PROMOTER'S ACKNOWLEDGEMENT

DEDUCTIONS

CLOTHING & FOOTWEAR	\$ _____	GROSS SALES	\$ _____
AUTOMOBILES	\$ _____	LESS TOTAL DEDUCTIONS	\$ _____
BOATS	\$ _____	NET TAXABLE SALES	\$ _____
RESALE (CERTIFICATES REC'D)	\$ _____		
GOVT OR EXEMPT INST	\$ _____	TAX @ 7%	\$ _____
ART WORKS	\$ _____		
OTHER	\$ _____		
TOTAL DEDUCTIONS	\$ _____		

FOR ARTISTIC SALES ONLY:
NUMBER OF WORKS SOLD _____
TYPE OF WORK SOLD _____

TAXPAYER COPY