



STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
 DEPARTMENT OF REVENUE
 DIVISION OF TAXATION
 ONE CAPITOL HILL
 PROVIDENCE, RI 02908
 WWW.TAX.RI.GOV

2014

NOTE: This is an annual form for individual artists, galleries, antique stores, gift shops and others to use in reporting sales. For individual artists, this is a report on artwork that YOU sold, not income you received from sales of your work by a gallery.

WRITERS, COMPOSERS AND ARTISTS - ANNUAL RECONCILIATION

SALES AND USE TAX RETURN TO BE FILED BY WRITERS, COMPOSERS AND ARTISTS
 RIGL § 44-18-30B

DUE ON OR BEFORE FEBRUARY 1, 2015

Name		Taxpayer ID	
Address			
City, town or post office		State	ZIP Code
Telephone number	E-mail address	NAICS Code	

Have you sold or closed your business?..... Yes If yes, on what date? _____

If you file a consolidated Sales Tax Return, list all locations by Rhode Island identification number including the 2 digit location number. If there are more than 15 locations, please attach a separate listing. If you have multiple locations, but file individual Sales Tax Returns, you must file a T-204W-Annual for each location.

Before completing lines A through E, complete Schedules A and B on page 2.

A. Total Net Taxable Sales for the period Jan - Dec (NOTE: Line A must equal Net Taxable Sales from page 2, line 5).....	A.	
B. Amount of tax. Multiply line A by 7% (.07).....	B.	
C. 1. Total tax remitted for the period January through December.....	C1.	
2. Credit balance (if any) per line D of the 2013 Annual Reconciliation return - Form T-204R...	C2.	
3. Sales tax due and paid to another state on items included in Schedule A, line 2.....	C3.	
4. Total Tax Paid. Add lines C1 through C3.....	C4.	
D. Line C4 should equal line B. If line B is more than line C4, there is a balance due . Please remit payment to the Rhode Island Division of Taxation and send in with this Annual Reconciliation. See instructions for additional information.	D.	
E. If line C4 is more than line B, there is a credit due . This amount will be credited to the 2015 sales tax payments. Note: Taxpayer must submit a "Claim for Refund" form with this reconciliation in order to receive a refund of the overpayment.	E.	

I hereby certify that I have personal knowledge of the information constituting this return; that all statements contained herein are true, correct, and complete to the best of my knowledge and belief and that this return is made under penalty of perjury.

Name of firm		Name of owner, partner or authorized officer - please print	
Signature of owner, partner or authorized officer	Title of owner, partner or authorized officer	Date	
Preparer signature	Preparer name	Date	Preparer telephone number

May the Division of Taxation contact your preparer? YES

This is either your Social Security # or a Federal ID # you got from the IRS.

Enter 9998

Ignore this section unless you are a gallery with multiple locations in Rhode Island.

START FILLING IN PAGE TWO, and then come back here.

This figure comes from line 5 on Page Two. Just carry it over to here.

Multiply line A by 0.07. Enter the result here.

Total up all the taxes you paid for last year under your Sales Tax Permit. If your sales were exempt, this amount will probably be zero.

In most cases you will not need to fill in these lines.

Add up lines C1, C2 and C3 and enter the sum here.

These next two lines are familiar to anyone who submits a personal tax form. If line B is more than C4 you owe the State money. Submit it with this form. If line B is less than C4 the State owes you money, which you must claim using another form.

Name	Taxpayer ID
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Make sure this is the same information from Page One of the form

SCHEDULE A

1. Sales by category

- a. Artistic, composed, or written works (one of a kind or limited edition).....
- b. Other sales: All sales not listed on line 1a.....
- c. **Gross sales. Add lines 1a and 1b.**.....
- 2. USE: Cost of personal property per RIGL 44-18-20.....
- 3. **TOTAL. Add lines 1c and 2.**.....

TOTALS

1a.		
1b.		
1c.		
2.		
3.		

This is the dollar amount of ALL sales of artistic works for the past year that are covered under the exemption.

This is anything else you sold under your RI Sales Tax Permit that was NOT covered under the exemption (see below).

This is the total of lines 1a and 1b.

Most people will not fill in this line. If you buy items out of state which you use to create a work (like an easel, which isn't in the finished work) and don't pay tax at the time you purchase it, you should list the cost of those items here.

SCHEDULE B

4. Legal Deductions - Sales

- a. Artistic, composed, or written works (one of a kind or limited edition).....
- b. Resale.....
- c. Interstate.....
- d. Exempt Organizations:
 - 1. Federal and State.....
 - 2. Other exempt organizations & non-profits RIGL 44-18-30(5).....
- e. Other (Deductions not separately listed above).
Specify _____
- f. **Total Deductions. Add lines 4a through 4e.**.....
- 5. **Net Taxable Sales. Subtract line 4f from line 3. Carry to page 1, line A.**.....

4a.		
4b.		
4c.		
4d1.		
4d2.		
4e.		
4f.		
5.		

This is the total of lines 1c and 2.

This is what you sold last year that was covered under the exemption. It should equal line 1a above.

Items sold to an art gallery or reseller of your work (sales listed in 1b above).

Items sold out of state (sales listed in 1b above).

You will likely leave these lines blank unless you sell to a federal, state or non-profit org.

You will likely leave these lines blank as well.

This is the total of lines 4a through 4f.

SCHEDULE C

- 6. a. Artistic exemption number: _____
- b. Type of work(s) sold: _____
- c. Number of work(s) sold:

This is the exemption number that RI Taxation gave you when you applied for the exemption.

Use one or two words if you can (like "painting" or "crafts items"). If you sell a variety of items in different media, list the predominant art forms

Provide the NUMBER of works you sold, by month, NOT the dollar amount of the sales. Total the number at the bottom of the column (where it says "Total Works Sold"). Do the best you can.

Month	Number of Works Sold
January	
February	
March	
April	
May	
June	
July	
August	
September	
October	
November	
December	
Total Works Sold	

Subtract line 4f from line 3. CHECK YOUR MATH then **take this figure and enter it on line A on Page One**. If you've done this right you will have "backed out" all exempt art sales (line 1a will equal line 4a), and the only taxable items are things that don't qualify for the exemption.