

State of Rhode Island Division of Taxation

Application for Sales Tax Exemption for Artistic Works

Name of business / Name of applicant		Federal employer identification number / Social security number	
Business address		City, town or post office	State ZIP code
Residence address		City, town or post office	State ZIP code
Mailing address (if different from above)		City, town or post office	State ZIP code
Home telephone number	Email address	Business website address	

PART 1: Please indicate what type of work you are producing, and check if the work is “One-of-a-kind” or a “Limited edition”. If the artistic work is neither “One-of-a-kind” nor a “Limited edition”, check “Neither” and provide an explanation on line 10.

Type of work	One-of-a-kind	Limited edition	Total number to be produced	Neither
1. A book or other writing	☐	☐		☐
2. A play or the performance of said play	☐	☐		☐
3. A musical composition or performance of said composition	☐	☐		☐
4. A painting, print photograph or other like picture	☐	☐		☐
5. A sculpture	☐	☐		☐
6. Traditional and fine crafts	☐	☐		☐
7. The creation of a film or the acting within the film	☐	☐		☐
8. The creation of a dance or the performance of the dance	☐	☐		☐
9. An art gallery	☐	☐		☐

10. Provide in detail additional description or information about the artistic work(s) for which the exemption is sought here:

PART 2: If work is a limited edition, are all works signed and numbered?

YES ☐ NO ☐

Was this work created or executed for industry-oriented, commercial, or related production? YES ☐ NO ☐

Mail your completed application with any additional schedules (if necessary) to:
RI Division of Taxation - Audit & Investigation Unit - One Capitol Hill - Providence, RI 02908
If you have any questions, contact us at (401) 574-8962 or Tax.Audit@tax.ri.gov

Under penalty of perjury, I certify that I am (check one): ☐ a resident of the State of Rhode Island or ☐ an art gallery located in the State of Rhode Island, and that the artistic work(s) will be sold from the business address shown above.

Please note, the applicant is responsible to file all state tax returns administered by the Division of Taxation as required by law. All tax, interest and penalty balances due must be paid. Failure to comply may result in accruing interest and collection activity in accordance with Rhode Island law.

Applicant signature

Print name

Date

NOTE: If application for exemption is made by an individual eligible for an income tax modification, a **Certification of Residency** within a specified district as outlined in R.I. Gen. Laws § 44-30-1.1, issued by the applicable city, must be submitted with this application.

Refer to R.I. Gen. Laws § 44-18-30B and Regulations 280-RICR-20-55-13 and 280-RICR-20-70-11 for further information about exempt status requirements.

Revised
04/2024