



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

2014

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 <input type="checkbox"/>			Form T-204W-Annual New 08/2014

Name	Taxpayer ID
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SCHEDULE A

TOTALS

1. Sales by category

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

SCHEDULE B

4. Legal Deductions - Sales

a. Artistic, composed, or written works (one of a kind or limited edition).....	4a.		
b. Resale.....	4b.		
c. Interstate.....	4c.		
d. Exempt Organizations:			
1. Federal and State.....	4d1.		
2. Other exempt organizations & non-profits RIGL 44-18-30(5).....	4d2.		
e. Other (Deductions not separately listed above). Specify _____	4e.		
f. Total Deductions. Add lines 4a through 4e.....	4f.		
5. Net Taxable Sales. Subtract line 4f from line 3. Carry to page 1, line A.....	5.		

SCHEDULE C

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

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

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**INSTRUCTIONS FOR PREPARING
WRITERS, COMPOSERS AND ARTISTS - ANNUAL RECONCILIATION**

IMPORTANT: To prepare the Annual Reconciliation, start with Schedule A, line 1 on page 2 then complete the return on the reverse side.

SCHEDULE A - SALES

- LINE 1: **Artistic work sales** - Include all artistic work sales for the year in any way related to Rhode Island businesses, including any sales exempt from tax.
- LINE 1a: Artistic, composed, or written works (one of a kind or limited edition) sales.
- LINE 1b: Enter all other sales.
- LINE 1c: Gross sales. Add lines 1a and 1b and enter total on this line.
- LINE 2: **USE TAX.** Enter cost of tangible personal property purchased outside of Rhode Island tax free for use, storage or consumption by you in this state during the year or cost of personal property purchased for resale and subsequently used or consumed by you during the year rather than being sold. Also, include on this line the amount of any other transactions during the year subject to the sales and use tax (e.g. electricity, gas, etc, used for heating or lighting and purchased without payment of the tax.).
- LINE 3: **TOTAL SALES FOR THE YEAR.** Add lines 1c and 2 and enter total on this line.

SCHEDULE B - DEDUCTIONS

- LINE 4: **LEGAL DEDUCTIONS** - Include all sales that are exempt from sales tax.
- LINES 4a - 4e - Enter the amount of deductions on the appropriate lines. If you have a legal deduction that does not have its own line, enter the amount on line 4e and provide a description of the deduction.
- LINE 4f: **TOTAL DEDUCTIONS FOR THE YEAR.** Add lines 4a through 4e and enter the amount on this line.
- LINE 5: **NET SALES FOR THE YEAR.** Subtract line 4f from line 3 and enter the amount on this line and on line A on page 1 of the Annual Reconciliation.

SCHEDULE C - WORKS INFORMATION

- LINE 6a: Enter your artistic exemption number issued by the RI Division of Taxation.
- LINE 6b: Enter the types of work(s) sold. (Ex. painting, sculpture, etc.)
- LINE 6c: For each month, enter the number of works sold during that month. Add all of the monthly works sold together and enter the total on the "Total Works Sold" line.

FRONT OF RETURN

- LINE A: Enter the amount from line 5 of the back of the Writers, Composers and Artists - Annual Reconciliation.
- LINE B: **NET SALES AND USE TAX DUE FOR THE YEAR.** Multiply line A times 7% (0.07) and enter the amount on this line.
- LINE C1: **TAX PAID FOR THE YEAR.** Enter the amount of sales and use tax paid for the period January through December.
- LINE C2: **CREDIT FROM 2013 ANNUAL RECONCILIATION RETURN.** Enter the amount of credit balance (if any) per line D of your 2013 Annual Reconciliation Return - 2013 Form T-204R.
- LINE C3: **SALES TAX DUE AND PAID TO ANOTHER STATE.** Enter the amount of sales tax paid to another state on items included in Schedule A, line 2.
- LINE C4: **TOTAL TAX PAID.** Add lines C1 through C3 and enter the amount here.
- LINE D: Line C4 should equal line B. If line B is greater than line C4, there is a balance due. Remit payment to the Division of Taxation along with the Annual Reconciliation form.
- LINE E: If line B is less than line C4, this is the amount you overpaid. Overpayments shall be applied to subsequent filing periods. If you wish to receive a refund instead, file a "Claim for Refund" form with the reconciliation.

CERTIFICATION SECTION: Located on the bottom of page 1, this section must be completed and signed by an authorized owner, partner or officer.

All forms can be found on the Division of Taxation's website:
http://www.tax.ri.gov/taxforms/sales_excise/

Mail your completed Annual Reconciliation form to:
RI Division of Taxation
One Capitol Hill
Providence, RI 02908
Attn: Tax Processing