

State of Rhode Island and Providence Plantations
Form T-204W-Annual
 Writers, Composers and Artists Annual Reconciliation

| | | | | | |
|---------------------------|-------|----------|--------------------------------------|--|--|
| Name | | | Account identification number | | |
| Address | | | For the period ending: 12/31/2017 | | |
| Address 2 | | | NAICS code | | |
| City, town or post office | State | ZIP code | E-mail address | | |

| | | | | |
|--|--|--|--|--|
| SALES AND USE TAX RETURN TO BE FILED BY WRITERS, COMPOSERS AND ARTISTS - RIGL §44-18-30B If you file a consolidated Sales Tax Return, list all locations by Rhode Island account identification number. If there are more than 10 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. | | | | |
| | | | | |

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

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 pg 2, line 5 | A | |
| B | Amount of tax. Multiply line A by 7% (.07)..... | B | |
| C 1 | Total tax due remitted for the period January through December..... | C1 | |
| 2 | Credit balance (if any) per line D of the 2016 Annual Reconciliation, Form T-204W | 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 RI 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 which will be credited to the 2018 sales tax payments. Note: Taxpayer must submit a "Claim for Refund" form with this reconciliation in order to receive a refund instead | E | |

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, it is true, accurate and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

| | | | |
|------------------------------|---------------------------|-------|--------------------|
| Authorized officer signature | Print name | Date | Telephone number |
| Paid preparer signature | Print name | Date | Telephone number |
| Paid preparer address | City, town or post office | State | ZIP Code PTIN |

May the Division of Taxation contact your preparer? YES

DUE ON OR BEFORE JANUARY 31, 2018

State of Rhode Island and Providence Plantations
Form T-204W-Annual
 Writers, Composers and Artists Annual Reconciliation

| | |
|------|-------------------------------|
| Name | Account identification number |
| | |

SCHEDULE A

1 SALES BY CATEGORY

TOTALS

| | | | |
|---|----|--|--|
| 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

| | | | |
|--|----------|--|--|
| 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)..... | 4e | | |
| Specify _____ | | | |
| 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 DETAIL OF WORK(S) SOLD

- a Artistic exemption number: _____
- b Type of work(s) sold: _____
- c Total number of work(s) sold: _____ Breakdown total work(s) sold by month below:

| Month | # of Works | Month | # of Works | Month | # of Works |
|----------|------------|--------|------------|-----------|------------|
| January | | May | | September | |
| February | | June | | October | |
| March | | July | | November | |
| April | | August | | December | |

**STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
DEPARTMENT OF REVENUE
DIVISION OF TAXATION**

**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.

FRONT OF RETURN

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 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.

- 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 2016 ANNUAL RECONCILIATION RETURN.** Enter the amount of credit balance (if any) per line D of your 2016 Annual Reconciliation Return - 2016 Form T-204W.
- 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