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State of Rhode Island Division of Taxation

Form T-204W-Annual

Writers, Composers and Artists Annual Reconciliation



16125499990102

Name Account identification number

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

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

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	

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SCHEDULE A  
SCHEDULE B  
SCHEDULE C

STATE OF RHODE ISLAND  
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.

**LINE 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 2020 ANNUAL RECONCILIATION RETURN.** Enter the amount of credit balance (if any) per line E of your 2020 Annual Reconciliation Return - 2020 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/](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