



STATE OF RHODE ISLAND

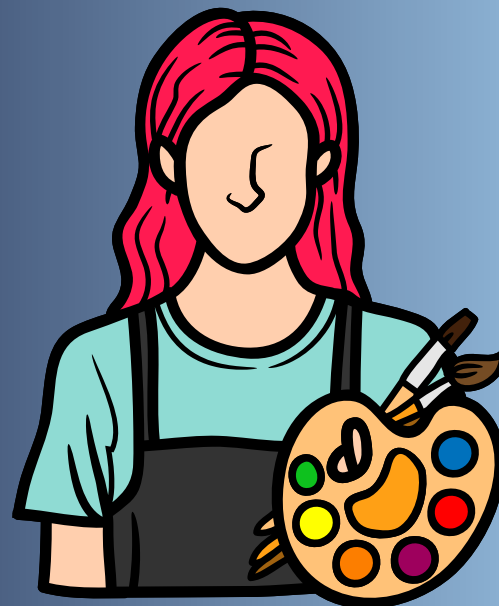
Division of Taxation

Department of Revenue

Compliant Taxpayer Profile: Artist

Example:

Artistic Work Retailer is a Sole Proprietor with no employees. Taxpayer sells artistic work out of a Rhode Island location and is a resident of Providence. Taxpayer has taxable sales of less than \$2,500 per month.



This example is for educational and informational purposes only. It is not a substitute for compliance with the R.I. General Laws and any relevant rules or regulations. Depending on your specific business model, you may have additional or different requirements.

Basics

- Completed [Business Application and Registration](#) to obtain Sales Permit
- Registered for [Taxpayer Portal](#)



Exemption Certificate

- Completed [Application for Sales Tax Exemption for Artistic Work](#) for each artistic work
- Complete Renewal Application every four years



Sales Tax

- Annual [Sales Permit](#) renewal filed by 2/1
- [RI-STR](#) (Sales & Use Tax Return) filed by the 20th day of the month following the month in which the tax was collected



Personal Income Tax

- Filed [RI-1040ES](#) making estimated payments on 4/15, 6/15, 9/15 and 1/15
- Filed [RI-1040](#) by 4/15

NEED HELP?


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<https://tax.ri.gov/>