

RISD Alumni Art Sale Tax Permit Information

All exhibitors, including those from out of state and those selling non-taxable items, must be in compliance with Federal, State and Local laws and regulations regarding sales tax issues. This includes obtaining and displaying a retail sales permit. Please note the following:

Exhibitors must either

1. Note your permanent RI Retail Sales Permit number on the application in the space provided.

or

2. Request a Temporary Retail Sales Permit be issued to you. You can do this by checking “yes” when asked on the application. RISD will purchase a one-day tax permit for you. You will receive your permit the morning of the sale in your registration packet. You will also need to include a separate \$10.00 check or money order payable to the RI Tax Administrator with your payment.

As the sale promoter, RISD is required to collect checks for the sales tax due from all exhibitors who purchase a temporary tax permit. You collect 7% sale tax on all taxable items, report your total sales, taxable or not, at the end of the show and pay any sales tax due in the form of a check to the RI Tax Administrator. We send your check and a copy of your tax permit to the state within one week of the sale.

Exhibitors with outstanding tax liabilities, or who fail to purchase a temporary tax permit, or who fail to report tax information, will not be allowed to participate in alumni sales until they have resolved their legal obligations.