

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
DEPARTMENT OF REVENUE
DIVISION OF TAXATION
ONE CAPITOL HILL
PROVIDENCE, RI 02908
TELEPHONE: (401)574-8955 FAX: (401)574-8913

SHOW/ FESTIVAL PROMOTER REQUIREMENTS

Every Promoter of a show shall, at least ten (10) days prior to the opening of the show, file with the Tax Administrator a notice (Promoter's Application for Permit), stating the location and dates of such show. The Tax Administrator shall, within five (5) days after the receipt of such notice; issue to the promoter without charge, a permit to operate such show. No Promoter shall operate a show without obtaining a permit. The permit must be prominently displayed at the main entrance to the show. A person who engages in business as a Promoter in this state without a permit shall be guilty of a misdemeanor.

NOTE: A separate permit is required for each show in RI.

The Promoter's Application for Permit must contain the name, address and date of the event; the name, address and phone number of the Promoter, and the number of vendors setting up at the show.

A Rhode Island vendor holding a Rhode Island sales tax permit must show the Promoter their valid and current permit. Promoter is required to maintain a copy of this permit.

All out of state vendors must obtain a Temporary Retail Sales Permit from the Promoter at a cost of \$10.00. All temporary permits must be completely filled out by the vendor, and signed by the Promoter.

Any vendor selling food/beverage is required to have both a sales tax permit and a meals/beverage permit. Food vendors must pay a fee of \$35.00 (\$10.00 sales tax permit and \$25.00 litter fee). The vendor must submit both the sales tax return and meal and beverage return to the Promoter at the end of the show.

All permits must be on display at each vendor booth.

At the end of the show the Promoter is required to collect all completed tax returns and payments. The Promoter is responsible for submitting the vendors' tax return and tax collected. All payments must be by check or money order made out to the RI Tax Division.

Promoters must submit on the first business day after the show all returns, temporary sales tax permits, fees collected and tax payments. In addition a "Monthly Report of Show Promoter" or a "Computerized list of vendors" is required to be submitted on or before the 20th (twentieth) day of the month following the show.

Any questions call (401)574-8955



STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
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 One Capitol Hill, Providence, RI 02908

FOR OFFICE USE ONLY	
Date:	Promoter Number:

**PROMOTER'S APPLICATION FOR PERMIT
 TO OPERATE A "SHOW"
 UNDER THE SALES AND USE TAX ACT, EFFECTIVE MAY 11, 1978
 NO FEE REQUIRED**

Every promoter of a show shall, at least ten (10) days prior to the opening of each such show, file with the Tax Administrator this application stating the location and dates of such show. The Tax Administrator shall, within five (5) days after the receipt of this application, issue to the promoter without charge, a permit to operate such show. No promoter shall operate a show without obtaining such permit. Such permit shall be prominently displayed at the main entrance to the show. A person who engages in business as a promoter in this state without a permit shall be guilty of a misdemeanor. NOTE: A separate permit is required for each show in Rhode Island.

1. Name of Promoter (Please Print or Type)		2. Federal Identification No.	
3. Promoter Address		4. Business Phone No.	
5. City or Town	State	Zip	
6. Name of Show			
7. Show Address			
8. City or Town	State	Zip	
9. List dates show will operate at this location. NOTE: If any Vendors are selling food or beverages at the show, they must fill out a Business Application Form. (Copies enclosed)		10. List estimated number of vendors at show.	
The undersigned hereby makes application for a Permit(s) under the Sales and Use Tax Act, and certifies that the information given on this form is true and correct to the best of his or her knowledge and belief.			
DATE	SIGNATURE OF PROMOTER		TITLE

THIS APPLICATION MAY BE FAXED TO THE REGISTRATION SECTION AT (401) 574-8913