

Tax Questions

ART EXPO STUDIO

United States Income Taxes

Any income earned by non-United States based exhibitors may be subject to United States income tax under section 871 of the United States Income Tax Code. The income that is subject to tax may or may not be offset by certain expenses incurred by you or offset by certain tax treaties between the United States and your country of origin. The payment by you of any taxes owed to the United States will most likely be paid through the annual tax filing that you prepare for your country of origin. You should consult with the taxing authority of your country of origin in order to determine the exact tax treatment for income earned in the United States.

State Sales Taxes

The collection and payment of state sales taxes will be handled by Artexpo Studio.

MIAMI SOLO

United States Customs

Non-United States based exhibitors who choose to personally bring their artwork with them when they travel to Miami SOLO should declare at United States customs that their artwork is for exhibition purposes only. You may in fact ultimately sell your artwork while at Miami SOLO but since no sale has been agreed upon prior to your arrival at Miami SOLO you need not declare that the artwork is for sale.

United States Income Taxes

Any income earned during Miami SOLO by non-United States based exhibitors may be subject to United States income tax under section 871 of the United States Income Tax Code. The income that is subject to tax may or may not be offset by certain expenses incurred by you or offset by certain tax treaties between the United States and your country of origin. You should consult with the taxing authority of your country of origin in order to determine the exact tax treatment for income earned in the United States.

State of Florida Sales Tax

Everyone selling goods (tangible personal property) or services to consumers (retail sales) in the State of Florida has to charge, collect, and pay the Florida sales tax as well as applicable local taxes. As a seller, you are responsible for the collection of these taxes and their payment. You may register to collect and report tax online at:

<http://dor.myflorida.com/dor/eservices/apps/register/>

ARTEXPO NEW YORK

United States Customs

Non-United States based exhibitors who choose to personally bring their artwork with them when they travel to Artexpo New York should declare at United States customs that their artwork is for exhibition purposes only. You may in fact ultimately sell your artwork while at Artexpo New York but since no sale has been agreed upon prior to your arrival at Artexpo New York you need not declare that the artwork is for sale.

United States Income Taxes

Any income earned during Artexpo New York by non-United States based exhibitors may be subject to United States income tax under section 871 of the United States Income Tax Code. The income that is

subject to tax may or may not be offset by certain expenses incurred by you or offset by certain tax treaties between the United States and your country of origin. You should consult with the taxing authority of your country of origin in order to determine the exact tax treatment for income earned in the United States.

State of New York Sales Tax

Everyone selling goods (tangible personal property) or services to consumers (retail sales) in the State of New York has to charge, collect, and pay the New York sales tax as well as applicable local taxes. As a seller, you are responsible for the collection of these taxes and their payment. Exhibitors must apply for a sales tax Certificate of Authority 20 days prior to conducting business using one of the following options.

- The application can be printed at www.tax.state.ny.us. Please click “Find Forms and Instructions”, then “Find Form by Number,” and “Forms DTF-4 through IFTA-115.” Then scroll down and click on “DTF- 17” for forms & instructions.
- The application can be completed electronically by visiting www.nys-permits.org. Please click “Online Applications,” then click the blue arrow next to expand the “Taxation and Finance” category. Click “Certificate of Authority to Collect Sales Tax” and answer “OK” to the pop-up question that appears.