

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 (Regular or Temporary) at least 20 days prior to conducting business using one of the following options. State of New York Tax Department can be reached by calling **518-485-2889**.

Regular Certificate of Authority

- The application can be completed electronically by visiting <https://aca.licensecenter.ny.gov> or by calling **518-453-8130**.

Temporary Certificate of Authority

- You may apply for a temporary Certificate of Authority if you expect to make taxable sales in New York State for no more than two consecutive quarterly sales tax period in any 12 month period.
- Even if you are eligible to obtain a temporary certificate, it may be to your benefit to apply for a regular Certificate of Authority. That is because a temporary Certificate is good only for the two consecutive quarterly sales tax periods listed on your application. In addition, if you operate the same business or another business during the next 12-month period, you must apply for a new temporary Certificate.
- The application can be completed electronically by visiting <https://aca.licensecenter.ny.gov> or by calling **518-453-8130**.

Your Rights and Responsibilities as a Seller

When you obtain a seller's permit, you acquire valuable rights and privileges as well as responsibilities.

- You must keep adequate records in order to substantiate your sales, deductions reported on your returns, and any purchases you have made for your business.
- You must file returns. Returns must be filed on or before the last day of the month following your reporting period. You must file your return even if you did not sell any merchandise.
- You must pay taxes. As a seller, you must pay taxes on gross receipts from retail sales. However, you are allowed by law to be reimbursed by collecting the tax from your customers.