ARTIST PARTICIPATION AGREEMENT

Donation · Consignment · Loan

This Artist Participation Agreement (this "Agreement") is made as of _____ 20__, between **Vita Gallery Ltd.**, a New York not-for-profit corporation with its gallery at 26 Landing Avenue, Smithtown, New York 11787 (the "Gallery"), and the artist identified in the signature block below (the "Artist").

1. The Artwork

This Agreement applies to the work or works of art listed on Schedule A (each, an "Artwork"). Additional works may be added at any time by a supplemental Schedule A signed by both parties, which becomes part of this Agreement without any other change to it.

2. The Artist's Election

For each Artwork, the Artist chooses one of the three options below. The choice is recorded in the "Election" column of Schedule A. Different Artworks under this Agreement may carry different elections.

☐ Option A — Donation. The Artist gives the Artwork to the Gallery outright. Ownership passes to the Gallery. Governed by Section 3.

☐ Option B — Consignment. The Artist keeps ownership and offers the Artwork for sale through the Gallery. If it sells, the Artist receives a share of the price unless the Artist waives it. Governed by Section 4.

☐ Option C — Loan. The Artist keeps ownership and lends the Artwork for exhibition only. It is not for sale and is returned at the end of the loan. Governed by Section 5.

3. Option A — Donation

(a) Transfer of ownership. The Artist transfers to the Gallery all right, title and interest in each Artwork marked "A" on Schedule A, free of any lien or claim. The transfer takes effect on delivery of the Artwork to the Gallery and is irrevocable.

(b) Use. The Gallery may exhibit the Artwork, place it in the Gallery's permanent collection, sell it, or otherwise use it in furtherance of the Gallery's charitable purposes. The Gallery is not obligated to exhibit any Artwork or to keep any Artwork on continuous display.

(c) Proceeds. The Artist is not entitled to any proceeds from the sale of a donated Artwork. Proceeds are applied as described in Section 9.

(d) Written acknowledgment. The Gallery will give the Artist a written acknowledgment that meets the substantiation requirements of section 170(f)(8) of the Internal Revenue Code, describing the Artwork, confirming the Gallery's status as an organization described in section 501(c)(3), and stating whether the Gallery provided any goods or services in exchange. Consistent with IRS practice, the

acknowledgment will not state a dollar value. Valuing the Artwork is the Artist's responsibility. See Section 12.

(e) No return. Donated Artwork is not returned. If the Gallery later determines that it will not retain a donated Artwork, the Gallery may, but is not required to, offer it back to the Artist before disposing of it otherwise.

4. Option B — Consignment

(a) Ownership. The Artist keeps ownership of each Artwork marked "B" on Schedule A until it is sold.

(b) Statutory trust. The parties acknowledge that each consigned Artwork is trust property, and the proceeds of its sale are trust funds, held by the Gallery for the benefit of the Artist under Article 12 of the New York Arts and Cultural Affairs Law. These protections cannot be waived, and nothing in this Agreement is intended to waive them.

(c) Price. The sale price of each consigned Artwork is stated on Schedule A. The Gallery will not sell an Artwork for less than that price without the Artist's prior written consent.

(d) The Artist's share. When a consigned Artwork sells, the Artist receives thirty percent (30%) of the gross sale price and the Gallery retains seventy percent (70%) in support of its charitable programs. The Gallery will pay the Artist within thirty (30) days after it receives cleared funds, together with a written statement identifying the Artwork and the sale price.

(e) Waiver of the Artist's share. The Artist may give up the Artist's share, in whole or in part, by initialing the "share waived" column on Schedule A or by written notice to the Gallery before the sale. **A waiver of the Artist's share is generally not a deductible charitable contribution.** An Artist who wishes to make a deductible gift should consider Option A instead and should consult a tax advisor. See Section 12.

(f) Term and return. The consignment runs from delivery of the Artwork through the end date stated on Schedule A, unless extended in writing. At the end of the term, unsold Artwork will be returned to the Artist, or — if the Artist so elects in writing — converted to a donation under Section 3.

(g) Records. The Gallery will keep a written record of each consigned Artwork, its location, and its disposition, and will make that record available to the Artist on request.

5. Option C — Loan

(a) Exhibition only. Artwork marked "C" on Schedule A is lent for exhibition only. The Gallery will not offer it for sale, and will refer any offer to purchase to the Artist.

(b) Term. The loan runs from delivery of the Artwork through the end date stated on Schedule A, unless extended in writing by both parties.

(c) Return. At the end of the loan the Gallery will return the Artwork in the condition in which it was received, except for ordinary wear from careful handling and display and except as provided in Section 6. Unless the parties agree otherwise, the Artist is responsible for arranging pickup within thirty (30) days after the Gallery gives notice that the Artwork is ready.

(d) Unclaimed Artwork. If a loaned Artwork, or an unsold consigned Artwork, remains unclaimed one hundred twenty (120) days after the Gallery has given written notice to the Artist at the address in the signature block, the Gallery may treat the Artwork as donated under Section 3.

6. Care, custody, and risk of loss

While an Artwork is in the Gallery's custody, the Gallery will use the same care it uses with works it owns, and at least reasonable care, in handling, hanging, storing, and transporting it. The Gallery is not responsible for loss or damage arising from the inherent condition of an Artwork, including the fragility or instability of the materials used to make it, or for ordinary fading, flaking, or wear.

Insurance. The Gallery maintains property insurance covering Artwork in its custody up to $1,000 per Artwork. The Gallery's liability for loss of or damage to an Artwork is limited to that amount, except for loss or damage caused by the Gallery's gross negligence or willful misconduct. The Artist may insure the Artwork for any additional amount at the Artist's own expense.

The Artist has read and understands this Section 6, including the limit on the Gallery's liability, and the Artist's initials below confirm it.

Artist's (or representative's) initials: _____

7. Attribution, name, image, and story

The Gallery exists to bear witness to the full personhood of the people whose work it shows. How an Artist is named and described is the Artist's decision, not the Gallery's. The Artist's permissions are recorded on Schedule B and control how the Gallery identifies the Artist and what the Gallery may publish.

The Artist may withdraw or change any permission at any time by written notice. The Gallery will honor the change going forward — including on its website and in future printed matter — but cannot recall materials already printed or distributed.

8. Copyright

The Artist retains the copyright in each Artwork, including Artwork donated under Option A. The Artist grants the Gallery a non-exclusive, royalty-free, perpetual license to photograph each Artwork and to reproduce those images in exhibition materials, catalogs, the Gallery's website and social media, press and educational materials, and fundraising materials, with attribution as recorded on Schedule B.

9. Use of proceeds

Proceeds from art sales and grants are applied at the Gallery's sole discretion in furtherance of its charitable purposes, including funding art therapy programming in under-resourced care facilities and for residents receiving care at home. Nothing in this Agreement restricts the Gallery's use of proceeds, creates a restricted fund, or gives the Artist any right to direct how proceeds are applied.

10. Signing on the Artist's behalf

If the Artist does not sign personally, an authorized representative may sign. The representative represents that he or she has authority to act for the Artist with respect to the Artwork, that no other person with equal or greater authority has objected, and that the representative will notify the Gallery in writing if that authority changes or ends. The Gallery may rely on these representations.

Whatever the signing arrangement, the parties intend that the Artist's own wishes govern. Where the Artist can express a preference about whether an Artwork is shown, how it is attributed, or whether it is sold, that preference controls.

11. Care facility acknowledgment

If an Artwork was made in a program operated by or at a care facility, the facility may be asked to sign the acknowledgment on Schedule B confirming that it claims no ownership interest in the Artwork. The Gallery's acceptance of an Artwork does not create any obligation between the Gallery and the facility.

12. Tax matters

The Gallery is a New York not-for-profit corporation and is recognized by the Internal Revenue Service as an organization described in section 501(c)(3) of the Internal Revenue Code, classified as a publicly supported public charity under sections 509(a)(1) and 170(b)(1)(A)(vi). **Contributions to the Gallery are deductible as charitable contributions to the extent allowed by law.**

Employer identification number: 88-3611326 Determination letter dated: September 15, 2026
Exemption effective as of: September 5, 2026

The Gallery does not provide tax or legal advice, and nothing in this Agreement is tax or legal advice. The Artist should consult his or her own advisor. The Artist may wish to discuss the following with that advisor:

- A charitable deduction for a work of art donated by the person who made it is generally limited to the cost of the materials used to make it, not the work's fair market value.
- The Gallery's exemption is effective September 5, 2026. Contributions made to the Gallery before that date are not deductible.
- A donation of $250 or more requires a written acknowledgment from the Gallery, which the Gallery will provide.
- A non-cash donation claimed above $500 generally requires IRS Form 8283; above $5,000 it generally requires a qualified appraisal and the Gallery's signature on that form.
- If the Gallery sells a donated Artwork within three years, the Gallery may be required to file IRS Form 8282 and send the Artist a copy.
- Giving up the Artist's share of a consignment sale under Section 4(e) is generally not deductible.

13. General

(a) Relationship. This Agreement does not create a partnership, joint venture, agency, or employment relationship between the parties.

(b) Termination. Either party may end this Agreement as to consigned or loaned Artwork on thirty (30) days' written notice, in which case the Gallery will return the Artwork under Sections 4(f) and 5(c). Termination does not affect a sale that has already closed, or Artwork already donated under Option A.

(c) Entire agreement; amendment. This Agreement and its Schedules are the entire agreement between the parties about the Artwork and replace any earlier understanding. It may be amended only in a writing signed by both parties, except that Schedule A may be supplemented as provided in Section 1.

(d) Governing law; arbitration. This Agreement is governed by New York law. Any dispute arising out of or relating to this Agreement will be resolved by binding arbitration administered by the American Arbitration Association under its applicable rules, before a single arbitrator, seated in Suffolk County, New York. Judgment on the arbitrator's award may be entered in the state courts located in Suffolk County, New York.

(e) Severability. If any provision is held unenforceable, the rest of the Agreement remains in effect.

(f) Notices. Notices must be in writing and sent to the addresses in the signature block, by hand, by mail, or by email with confirmation of receipt.

(g) Counterparts. This Agreement may be signed in counterparts and by electronic signature, each of which is an original.

The parties sign below as of the date written above.

THE ARTIST

Artist's name (printed):

Address:

Phone: Email:

Signature of Artist Date

If the Artist is not signing personally, the authorized representative signs here:

Representative's name (printed):

Relationship to Artist:

Authority (check one):

- ☐ Agent under a durable power of attorney
- ☐ Guardian appointed under Article 81 of the Mental Hygiene Law
- ☐ Spouse, adult child, or other next of kin acting with the Artist's knowledge
- ☐ Other:

Address:

Phone: Email:

Signature of Authorized Representative Date

VITA GALLERY LTD.

By (signature) Date

Printed name and title:

SCHEDULE A

Artwork and Election

Artist: _____ Date: _____

Election key: A = Donation · B = Consignment · C = Loan. Complete the sale price column only for Option B. Complete the return / end date column for Options B and C.

No.	Title of Artwork	Medium and dimensions	Year	Election (A / B / C)	Sale price (Option B)	Artist's share waived (initial)	Return / end date (B or C)
1							
2							
3							
4							
5							
6							
7							
8							

Artist’s initials: _____ Gallery initials: _____

SCHEDULE B

Attribution and Permissions

These choices control how the Gallery identifies the Artist and what the Gallery may publish. Any of them may be changed at any time by written notice to the Gallery.

1. How the Artist is named

In wall labels, catalogs, the Gallery's website, and press materials, the Artist should be identified as (check one):

- ☐ Full name: _____
- ☐ First name and last initial
- ☐ First name only
- ☐ Anonymous — no name used
- ☐ Other: _____

2. Photographs of the Artwork

- ☐ The Gallery may photograph the Artwork and use those images in exhibition materials, catalogs, its website and social media, press, educational materials, and fundraising.
- ☐ The Gallery may photograph the Artwork for its own records only, and may not publish the images.

3. Photographs of the Artist

- ☐ The Gallery may photograph or film the Artist and use those images as described in Section 2 above.
- ☐ The Gallery may not photograph or film the Artist.

4. The Artist's biography

The Gallery writes about each artist's life before it writes about the artwork.

- ☐ The Gallery may publish a biography of the Artist. The Artist or representative will have the chance to review and approve it before publication.
- ☐ The Gallery may not publish a biography of the Artist.

5. Reference to dementia or memory loss

This is a separate choice from the ones above, and a "no" here does not affect them.

- ☐ The Gallery may state that the Artist lives with dementia or memory loss.
- ☐ The Gallery may not state or imply that the Artist lives with dementia or memory loss.

6. Signatures

_____ _____

Artist or Authorized Representative Date

7. Care facility acknowledgment (if applicable)

The undersigned care facility confirms that the Artwork listed on Schedule A was made by the Artist, that the facility claims no ownership interest in the Artwork, and that it has no objection to the Artwork being delivered to the Gallery under this Agreement.

Facility name:

Address:

Signature and title

Date