



Instructions for Form DTF-730

Report of Entertainment Event

General information for promoters of entertainment events

What is an entertainment event?

An *entertainment event* includes a concert, an athletic contest or exhibition (other than an amateur sports competition), and other similar forms of entertainment where:

- the persons performing at the event give less than four performances per week at the same location where the event occurs, or in the case of athletic contests or exhibitions between teams, no one team competes in more than four contests per year at that location; **and**
- the facility or site where the event is held holds more than 1,000 people.

An event that meets these criteria is considered to be an entertainment event whether or not there is an admission fee, and, if there is a fee, whether or not it is subject to tax.

Who is an entertainment vendor?

An *entertainment vendor* includes any person who makes sales of tangible personal property subject to tax at an entertainment event. Examples of such property are: wearing apparel, recordings, programs, posters, buttons, and other paraphernalia or souvenirs.

Who is an entertainment promoter?

An *entertainment promoter* includes:

- The owner or operator of any facility or site where an entertainment event is held and where sales are made by one or more entertainment vendors;
- Any person who either directly or indirectly rents, leases, or grants a license for the use of space to one or more entertainment vendors at the facility or site of an entertainment event;
- Any person who, under any arrangement, authorizes one or more entertainment vendors to sell tangible personal property at the facility or site of an entertainment event; or
- Any person who has any management responsibilities with respect to entertainment vendors making sales at an entertainment event.

Person includes an individual, partnership, limited liability company (LLC), society, association, corporation, etc.

Co-promoter(s) - If more than one person is an entertainment promoter for the same entertainment event, only **one** of the entertainment promoters needs to fulfill the responsibilities listed below to satisfy the obligations for **all** of the promoters for that entertainment event.

Responsibilities of an entertainment promoter

The following requirements apply **only** for entertainment events at which vendors will offer items for sale that are subject to the New York State sales tax. (If such items are not offered for sale, these requirements do not apply.) The entertainment promoter must:

1. Apply for an entertainment promoter certificate (Form DTF-729) by filing Form DTF-728, *Application for Entertainment Promoter Certificate*. File Form DTF-728 with the Tax Department at least 20 days before the date of the event. The promoter certificate allows the promoter to authorize registered vendors to sell taxable items at the event.

The Tax Department will mail the certificate or a notice of denial to the promoter within 10 days of receipt of the application. If Form DTF-728 was properly filed in a timely manner, and the promoter has not received the certificate or a notice of denial before the start of the event, the promoter may proceed to authorize registered vendors to sell at the event.

2. Prominently display the entertainment promoter certificate at the main entrance to the event.
3. Allow only registered vendors to sell at the event. A promoter must make certain that every vendor has a valid certificate of authority and that each vendor prominently displays this certificate at the vendor's primary selling location.
4. Keep required records. Every vendor participating in an event must furnish the promoter with a statement containing the vendor's name, address, and certificate of authority number. The promoter must keep a record of this information along with the date and place of the event.
5. File a Form DTF-730 (formerly PR-169.6), *Report of Entertainment Event*, for each month in which an event is held. The report must be filed within 20 days of the last day of the month being reported.

Penalties for noncompliance

If an entertainment promoter fails to comply with any of the above requirements either or both of the following may occur:

- revocation of all existing entertainment promoter certificates
- denial of any application for an entertainment promoter certificate, for up to six months

In addition to any other penalties that might apply, any entertainment promoter who allows unregistered vendors to sell taxable items at an entertainment event would be subject to a penalty, not to exceed \$10,000 for each event, and may be subject to criminal penalties as well.

Criminal penalties may also be imposed on any entertainment promoter who operates without the required entertainment promoter certificate.

Specific instructions

Print or type the requested information.

Use this form to report each event scheduled during the month. Attach additional sheets if necessary. On the top of each additional sheet, enter the following information:

- name of entertainment promoter
- entertainment promoter certificate number
- supplemental page number

Item 1 - Enter the month and year for which this report is being filed.

Item 2 - Enter the number of events scheduled during the month.

Item 3 - Enter the promoter certificate number from Form DTF-729, *Entertainment Promoter Certificate*. Make sure the number is for the permit authorizing events reported on this form.

Item 4 - Enter the name of the promoter. If there is more than one promoter, enter the name of the one filing this report.

Item 5 - Enter the promoter's federal employer identification number (EIN), if any.

Item 6 - Enter the complete address of the promoter.

Event information

Enter the following information for each event reported on this form:

- Name - Enter the name of the event.
- Date(s) of the event - Enter the specific dates on which the event was held.
- Number of vendors - Enter the total number of entertainment vendors who participated in the event. If this event was not held, enter **Canceled** in this box.
- Location of event - Enter the complete address where the event was held.
- County - Enter the county in which the event was held.
- Name(s) of co-promoter(s) - Enter the names of all other promoters conducting this event, if any. (Attach additional sheets if necessary.)
- Federal employer identification number (EIN) - Enter the federal employer identification numbers of all other promoters conducting this event.
- Street address – enter the complete addresses of all other promoters conducting this event.
- Enter the following information for all entertainment vendors participating in this event:
 - vendor's name
 - vendor's New York State certificate of authority number
 - vendor's address - include complete street address, city, state, and ZIP code
- Signature - Sign your name in the certification box on the back of Form DTF-730.

Due date

Form DTF-730, *Report of Entertainment Event*, is due twenty days after the end of the month in which an event was held. However, if the dates of an event start in one month and conclude in the following month, that event is reported on the Form DTF-730 filed for the month in which it concluded.

Example: The following events are held:

Event 1 - May 12, 13, 14

Event 2 - May 19, 20, 21

Event 3 - May 30, 31, June 1

Events 1 and 2 are reported on the Form DTF-730 filed for the month of May. Event 3 is reported on the Form DTF-730 filed for the month of June.

Expired promoter certificates

When the last event authorized on a promoter certificate is reported, you must return the certificate with that report.

Mail Form DTF-730, *Report of Entertainment Event*, and any expired promoter certificates to:

**NYS TAX DEPARTMENT
SALES TAX REGISTRATION UNIT
BLDG 8 ROOM 331
W A HARRIMAN CAMPUS
ALBANY NY 12227**

Privacy notification

The right of the Commissioner of Taxation and Finance and the Department of Taxation and Finance to collect and maintain personal information, including mandatory disclosure of social security numbers in the manner required by tax regulations, instructions, and forms, is found in Articles 8, 28, and 28-A of the Tax Law; and 42 USC 405(c)(2)(C)(i).

The Tax Department uses this information primarily to determine and administer sales and use taxes or liabilities under the Tax Law, and for any other purpose authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Director of the Registration and Data Services Bureau, NYS Tax Department, Building 8 Room 338, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the U.S. and outside Canada, call (518) 485-6800.

Need help?



Telephone assistance is available from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday.

For business tax information, call the New York State Business Tax Information Center: 1 800 972-1233

For general information: 1 800 225-5829

To order forms and publications: 1 800 462-8100

From areas outside the U.S. and outside Canada: (518) 485-6800



Fax-on-demand forms: Forms are available 24 hours a day, 7 days a week, 1 800 748-3676



Internet access: <http://www.tax.state.ny.us>



Hotline for the hearing and speech impaired:

1 800 634-2110 from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday. If you do not own a telecommunications device for the deaf (TDD), check with independent living centers or community action programs to find out where machines are available for public use.



Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 225-5829.



If you need to write, address your letter to:

NYS TAX DEPARTMENT
TAXPAYER ASSISTANCE BUREAU
W A HARRIMAN CAMPUS
ALBANY NY 12227