



# Instructions for Form MT-160

## Boxing and Wrestling Exhibitions Tax Return

For events held on or after October 1, 1999

**MT-160-I**  
(12/01)

### General information

- The date for filing a return and paying the tax on ticket sales has been changed for events held on or after December 1, 2001 (see *When to file and pay tax* below).
- Use Form MT-160, with a 3/88 print date, and the applicable instructions, for events held prior to October 1, 1999.

### Who must file

Every promoter, including an individual, corporation, association, or club, holding any professional or amateur boxing, sparring, or wrestling match or exhibition in New York State.

### Where to file

Returns and remittances of tax may be submitted at the time of the event to the commissioner or inspector for the State Athletic Commission, as agent for the Commissioner of Taxation and Finance, or mailed to:

NYS TAX DEPARTMENT  
MISCELLANEOUS TAX — RETURNS PROCESSING  
BUILDING 8  
W A HARRIMAN CAMPUS  
ALBANY NY 12227-0098

### When to file and pay tax

#### I. Gross receipts from ticket sales

(Please note change in date for payment of tax on ticket sales for events held on or after December 1, 2001)

For ticket sales to events held on or after December 1, 2001, the promoter must file a return and pay the tax within ten days after the date of the event. For events held before December 1, 2001, the promoter must file the return and pay the tax within 48 hours after the date of the event.

#### II. Gross receipts from broadcasting rights

The promoter must file a return and pay the tax by the last day of the month in which gross receipts from broadcasting rights are received. However, for receipts received in the last five days of the month, the promoter may file a separate return and pay tax by the fifth day of the following month.

### Line instructions

#### Name and address box

Enter the event reference number assigned by the State Athletic Commission. Check the appropriate box indicating if the return you are filing is a tentative, supplemental, or final return.

Check *Tentative* if you are filing the first return for an event and expect to receive additional receipts.

Check *Supplemental* if you are filing any subsequent return other than a final return or if you have filed a final return but you have received unexpected additional receipts.

Check *Final* if you don't expect to receive any additional receipts related to the event.

Enter the promoter's name, address, federal identification number or social security number, and State Athletic Commission license number. Also, enter the date and location of the event, including the name of the arena where the event was held.

### Calculation of taxable receipts from admissions

Enter the appropriate information in columns A through G. If different prices are charged for tickets, you must use a separate line for each ticket price. Complimentary tickets must be stamped *Complimentary — No Fee Paid*, or you must otherwise indicate on the face of the ticket that its price is zero.

### Computation

**Line 1** — Add together all lines in column G and enter the total on line 1.

**Line 2** — Multiply the amount on line 1 by .03 (tax rate). Enter the result on line 2, but do not enter more than \$50,000, per event. The tax on ticket sales is limited to the lesser of 3% of the gross receipts from ticket sales, or \$50,000, for each event.

**Line 3** — Enter the promoter's gross receipts from the sale, lease, or other exploitation of broadcasting rights (for example, radio and television) of such match or exhibition held in New York State, to the extent receipts are attributable to transmissions and presentations received or exhibited in New York State, without any deductions for commissions, brokerage or distribution fees, advertising, or any other expenses.

#### Example

*Promoter A enters into a contract with New Jersey television station B to broadcast an event for \$40,000. According to an acceptable rating company's poll taken during the event, station B's viewing audience for the event was 100,000 persons. The New York State viewing audience share was 75,000. The amount allocated to New York State and entered on line 3 is \$30,000 ( $\$40,000 \times (75,000 \div 100,000)$ ).*

**Line 4** — The promoter may contract with another person or business to broadcast an event via closed circuit television to theaters, arenas, or other facilities, or may personally arrange for such broadcasts. Any payments the promoter receives under such contracts related to theaters, arenas, or other facilities in New York State are subject to tax and must be included on line 4.

#### Examples

*A. Person A pays a flat fee to the promoter for the closed circuit broadcast rights to show the event in three theaters, two of which are located in New York State. Only the receipts attributable to the presentation in the two New York State theaters are subject to tax. If the contract reasonably allocates the fee among the theaters, include on line 4 the contract amounts related to the New York State theaters. If the contract does not allocate the contract payments among the theaters (or the allocation is not reasonable), the allocation to the New York State theaters should be based on seating capacity and charge per ticket, or some other reasonable method. Include the amount allocated to the New York theaters on line 4.*

*B. If the promoter receives a percentage of person A's total receipts for the closed circuit broadcast, the receipts subject to tax would be the promoter's percentage of total receipts from facilities within New York State.*

*C. The promoter holds a live event in New York State and rents another facility in New York State for a closed circuit broadcast of*

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the event. The rental that the promoter pays to the closed-circuit facility, whether a flat fee or a percentage of the admissions, is an expense and does not reduce the promoter's gross receipts subject to tax.

**Line 5** — Include all fees paid to the promoter for motion picture rights, rebroadcast rights, and delayed broadcast rights. These receipts may not be allocated.

**Example**

Promoter C enters into a contract with New Jersey station D to broadcast an event on a delayed basis for \$40,000. The total \$40,000 is subject to tax with no allocation for the non-New York State audience.

**Line 7** — Multiply the amount on line 6 by .03 (tax rate). Enter the result on line 7, but do not enter more than \$50,000, per event. The tax on broadcasting rights is limited to the lesser of 3% of the gross receipts from broadcasting rights, or \$50,000, for each event.

**Line 9 — Interest on late payments** — If you do not pay the tax due on or before the original due date, you must pay interest on the amount of the underpayment from the original due date of the return (**without** regard to any extension of time for filing) to the date the tax is paid. Interest is always due, without any exceptions, on any underpayment of tax. An extension of time for filing does not extend the due date for the payment of tax.

To have your interest computed for you, call the Business Tax Information Center at 1 800 972-1233.

**Line 10 — Penalty — additional charges for late filing and late payment** — Compute additional charges for late filing and late payment on the amount of tax less any payment made on or before the due date (**with** regard to any extension of time for filing).

- A. If you do not file a return when due or if the request for extension is invalid, add to the tax 5% per month, up to a total of 25% (section 1085(a)(1)(A)).
- B. If you do not file a return within 60 days of the due date, the additional charge in item A cannot be less than the smaller of \$100 or 100% of the amount required to be shown as tax (section 1085 (a)(1)(B)).
- C. If you do not pay the tax shown on a return, add to the tax ½% per month, up to a total of 25% (section 1085(a)(2)).
- D. The total of the additional charges in A and C may not exceed 5% for any one month except as provided for in B (Section 1085(a)).

If you think you are not liable for these additional charges, attach a statement to your return explaining the delay in filing, payment, or both (section 1085).

Note: You may have the interest and penalty computed for you by calling the Business Tax Information Center at 1 800 972-1233.

**Penalty for understating tax**

If the tax you report is understated by 10% or \$5,000, whichever is greater, you will have to pay a penalty of 10% of the amount of understated tax. You can reduce the amount on which you pay penalty by subtracting any item for which (1) there is or was substantial authority for the way you treated it, or (2) there is adequate disclosure on the return or in an attached statement (see Article 27, section 1085(k)).

**Civil and criminal penalties**

Strong civil and criminal penalties may be imposed for negligence and fraud. For more information contact the Taxpayer Assistance Bureau (see *Need help?* for address and telephone numbers).

**Line 12** — If this is a supplemental or final return, enter the amount of tax actually paid for this event on prior returns.

**Line 13** — If the amount on line 12 is less than the amount on line 11, subtract line 12 from line 11, and enter the difference on line 13. This is the amount you owe. Make your check payable to **Commissioner of Taxation and Finance**, and write **Boxing and Wrestling Exhibitions Tax** and the event reference number on your check.

**Line 14** — If the amount on line 12 is greater than the amount on line 11, subtract line 11 from line 12, and enter the difference on line 14. This is the amount we will refund to you.

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**Privacy notification**

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes 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 United States and Canada, call (518) 485-6800.

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**Private delivery services**

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to file your return. However, if, at a later date, you need to establish the date you filed your return, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. If you have used a designated private delivery service and need to establish the date you filed your return, contact that private delivery service for instructions on how to obtain written proof of the date your return was given to the delivery service for delivery.

The current designated private delivery services are:

1. Airborne Express (Airborne):  
Overnight Air Express Service  
Next Afternoon Service  
Second Day Service
2. DHL Worldwide Express (DHL):  
DHL Same Day Service  
DHL USA Overnight
3. Federal Express (FedEx):  
FedEx Priority Overnight  
FedEx Standard Overnight  
FedEx 2 Day
4. United Parcel Service (UPS):  
UPS Next Day Air  
UPS Next Day Air Saver  
UPS 2nd Day Air  
UPS 2nd Day Air A.M.  
UPS Worldwide Express  
UPS Worldwide Express Plus

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**Need help?**

 **Telephone assistance** is available from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday.  
Business Tax information: 1 800 972-1233  
Forms and publications: 1 800 462-8100  
From outside the U.S. and outside Canada: (518) 485-6800  
Fax-on-demand forms: 1 800 748-3676

Hearing and speech impaired (telecommunications device for the deaf (TDD) callers only): 1 800 634-2110 (8:30 a.m. to 4:25 p.m., eastern time)



**Internet access:** [www.tax.state.ny.us](http://www.tax.state.ny.us)



**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.