



Application for Entertainment Promoter Certificate

Read the instructions below before completing this form.

Part I

Form with fields for Name of promoter, Federal EIN, Address of promoter, City, County, State, ZIP code, Telephone number, Name of entertainment facility/site, and Location of event(s).

Part II

If you intend to hold more than one event at the location named in Part I during the same calendar year, you may list all of them below (attach additional sheets if necessary)

Table with columns: Name of event, Dates of event (from: through:), Name of co-promoters (if any), and Addresses of co-promoters (Street, City, State, ZIP code).

Part III

Table with columns: Names of owners and/or principal officers, Titles and social security numbers, and Home addresses (Street, City, State, ZIP code).

I certify that the above statements are true and complete. I make these statements with the knowledge that willfully issuing a false or fraudulent application is a misdemeanor under Section 1817(b) of the Tax Law and section 210.45 of the Penal Law, punishable by a fine up to \$10,000 for an individual or \$20,000 for a corporation. I also understand that the Tax Department is authorized to investigate the validity and accuracy of any information entered on this application.

Signature line with fields for Signature, Title, and Date.

Instructions

Definitions

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.

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.

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.

There may be more than one entertainment promoter for an entertainment event. Each promoter is considered a **co-promoter** for that event.

Who must file this application — The *Entertainment Promoter Certificate* is required for entertainment events at which sales of tangible personal property are made. If more than one person meets the above definition of an Entertainment Promoter for the same entertainment event, only one of the entertainment promoters needs to file this application for an entertainment promoter certificate. However, each co-promoter is ultimately responsible for the filing of this application and for the accuracy of the information submitted.

When to file this application — This application must be filed at least 20 days before the entertainment event is held. If more than one event is listed on the application, it must be filed at least 20 days before the first scheduled event.

An application for a particular calendar year may not be filed before November of the preceding year.

The Tax Department will mail Form DTF-729, *Entertainment Promoter Certificate*, or a notice of denial to the promoter within 10 days of receipt of this application. If this application was properly and timely filed, 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.

What to include on this application — A promoter may include all events that will be held at the same location during one calendar year on one application form. (See *Part II* below.)

Where to file this application — Mail to: NYS Tax Department, Sales Tax Registration Unit, W A Harriman Campus, Building 8 Room 331, Albany NY 12227.

Specific instructions

Part I

Promoter information — Enter the name, address, and telephone number of the individual or organization promoting the entertainment events listed in Part II.

Federal EIN — Enter the promoter's federal employer identification number (EIN). If the promoter does not have an EIN, leave this item blank.

Name of entertainment facility/site — Enter the name of the facility or site where the entertainment events will be held.

Location of event(s) - street address — Enter the complete address of the location where the entertainment events will be held.

Part II

List the events for which you are applying for a promoter certificate. All events held at the location named in Part I during the same calendar year can be included on this application. Separate applications are required for events that are held at different locations, in different calendar years, or for events that are not included on this form. If applicable, you must also provide the name and address of each co-promoter.

Part III

If the promoter is an organization (corporation, partnership, society, association, etc.), enter the names of the owners or principal officers of the organization, their titles, social security numbers, and street addresses.

If the promoter is an individual, enter his or her name, social security number, and home address.

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.) In addition to applying for an *Entertainment Promoter Certificate*, an entertainment promoter must:

1. Prominently display the entertainment promoter certificate at the main entrance to the event.
2. 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.
3. 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.
4. 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.

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 to satisfy the obligations for **all** of the promoters for that entertainment event.

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.

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.


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

 **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.