



# Application for Entertainment Promoter Certificate

Read the instructions below before completing this form. Print or type. Use additional sheets if necessary.

### Part 1

Legal name of promoter		Employer identification number (if any)	For office use only	
DBA		Telephone number		
Physical address of promoter (number and street)			<b>EP</b>	
City	County	State		
Mailing address			State	ZIP code
Name of entertainment facility or site				
Location of event(s) - street address				
City	County	State	ZIP code	

**Part 2 –** If you intend to hold more than one event at the location named in Part 1 during the same calendar year, you may list all of them below (attach additional sheets if necessary)

Name of event	Date of event	Legal name of co-promoter (if any)	Physical address of co-promoter			
	From: To:		Street	City	State	ZIP code

**Part 3 – Owner(s) and principal officer(s)** (attach additional sheets if necessary)

Name of owner and principal officer	Title and Social Security number	Street	Home address	State	ZIP code
			City		

### Certification

I certify that the above statements are true, complete, and correct, and that no material information has been omitted. I make these statements with the knowledge that willfully providing false or fraudulent information with the intent to evade tax may constitute a felony or other crime under New York State Law, punishable by a substantial fine and possible jail sentence. I also understand that the Tax Department is authorized to investigate the validity of any information entered on this document.

Signature	Title	Date
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## Instructions

### Who must file

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 definition of an entertainment promoter (see *Definitions*) 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.

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

If more than one person is an entertainment promoter for the same entertainment event, only one of the entertainment promoters needs to fulfill the requirements listed under *Responsibilities of an entertainment promoter* 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 New York State sales tax (If such items are not offered for sale, these requirements do not

## Instructions (continued)

apply.). In addition to applying for an *Entertainment Promoter Certificate* (Form DTF-729-PC), 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* to collect NYS sales taxes, 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 Form DTF-730, *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*.

### When to file

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 the *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.

### Where to file

Mail the completed application to:

**NYS TAX DEPARTMENT  
SALES TAX REGISTRATION UNIT  
W A HARRIMAN CAMPUS  
ALBANY NY 12227-0865**

If not using U.S. Mail see Publication 55, *Designated Private Delivery Services*.

### Definitions

*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* 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* 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, corporation, sole proprietorship, limited liability partnership (LLP), limited liability company (LLC), partnership, S corporation, government, exempt organization, society, or association.

### 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.

Separate applications are required for events that are:

- held at different locations;
- held during different calendar years; or
- not included on this form.

### Specific instructions

#### Part 1

**Promoter information** – Enter the legal name, DBA, address, and telephone number of the individual or organization promoting the entertainment events listed in Part 2.

**Employer identification number (EIN)** – Enter the promoter's EIN. If the promoter does not have an EIN, leave this item blank.

**Physical address** – Enter the physical address of the promoter.

**Mailing address** – Enter the mailing address of the promoter.

**Name of entertainment facility or 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 2

List the events for which you are applying for a promoter certificate. All events held at the location named in Part 1 during the same calendar year can be included on this application. If applicable, you must also provide the name and address of each co-promoter.

#### Part 3 – Owner(s) and principal officer(s)

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.

**Privacy notification** – New York State Law requires all government agencies that maintain a system of records to provide notification of the legal authority for any request for personal information, the principal purpose(s) for which the information is to be collected, and where it will be maintained. To view this information, visit our website, or, if you do not have Internet access, call and request Publication 54, *Privacy Notification*. See *Need help?* for the Web address and telephone number.

### Need help?



Visit our website at **[www.tax.ny.gov](http://www.tax.ny.gov)**

- get information and manage your taxes online
- check for new online services and features

#### Telephone assistance

Sales Tax Information Center: 518-485-2889

To order forms and publications: 518-457-5431

Text Telephone (TTY) or TDD equipment users: Dial 7-1-1 for the New York Relay Service