



# Instructions for Form DTF-730

## Report of Entertainment Event

### Who must file

An entertainment promoter who has been issued a Form DTF-729-PC, *Entertainment Promoter Certificate*, must file Form DTF-730, *Report of Entertainment Event*, for each month it has one or more events listed on the certificate. If more than one person is a promoter for a particular entertainment event, only one entertainment promoter must file this report.

**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. However, each co-promoter is ultimately responsible for the filing of this report and for the accuracy of the information reported.

### 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-PC) 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 *Entertainment 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 legal name, physical and mailing address, and *Certificate of Authority* number. The promoter must keep a record of this information along with the date and place of the 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*.

### When to file

This report is due on the 20th day of the month following the month in which the show was held. If an event begins in one month and ends in the next month, the report may be filed on the 20th day of the month following the month in which the event ended.

Examples:	Event dates	Report due
	September 16 and 17	October 20
	September 30 and October 1	November 20
	October 7 and 8	November 20

### Expired promoter certificates

When the last event authorized on a *Entertainment Promoter Certificate* is reported, you must return the certificate with that report.

### Where to file

Mail Form DTF-730 and any expired *Entertainment Promoter Certificates* 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 the following:

- individual,

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

### Specific instructions

Use this form to report each event scheduled during the month.  
Print or type the requested information.

- Enter the month and year for which this report is being filed.
- Enter the number of events scheduled during the month.
- Enter the promoter certificate number from Form DTF-729-PC. Make sure the number is for the permit authorizing events reported on this form.
- Enter the legal name of the promoter. If there is more than one promoter, enter the name of the one filing this report.
- Enter the promoter's employer identification number (EIN), if any.
- Enter the complete physical address of the promoter.
- Enter the complete mailing address of the promoter.

Attach additional sheets if necessary. On the top of each additional sheet, enter the following information:

- legal name of entertainment promoter and DBA (if any)
- entertainment promoter certificate number
- supplemental page number

### Event information

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

- Name of the event
- Date(s) of event – the specific dates on which the event was held
- Number of vendors – 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 – the complete address where the event was held
- County – the county in which the event was held
- Name(s) of co-promoter(s) – the names of all other promoters conducting this event, if any. Attach additional sheets if necessary.
- EIN – the EIN of all other promoters conducting this event
- Street address – the complete addresses of all other promoters conducting this event
- the following information for all entertainment vendors participating in this event:
  - vendor's legal name and DBA (if any)
  - vendor's New York State *Certificate of Authority* number
  - vendor's physical address – include complete street address, city, state, and ZIP code
  - vendor's mailing address

### Certification

Sign your name and include your title and the date in the certification box on the back of Form DTF-730.

### 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