



Instructions for Form DTF-723

Application for Show Permit and Notice of Show

Who must file

A show promoter who needs to obtain a *Permit to Operate a Show*, must file this application. The permit is required for show promoters (see *Definitions*) who operate four or more shows during the calendar year.

Co-promoters – If more than one person meets the definition of a show promoter the promoter and every co-promoter must complete the required information and sign this application. If more space is needed, attach a separate sheet.

Responsibilities of a show promoter

The following requirements apply **only** for shows 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 a *Permit to Operate a Show*, a show promoter must:

1. Prominently display the *Permit to Operate a Show* at the main entrance to the show.
2. Allow only registered vendors to sell at the show. 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 a show 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 show.
4. File Form DTF-727, *Report of Show*, for each show listed on the permit. When a permit is issued to more than one promoter for a particular show, each promoter (co-promoter) must file Form DTF-727. The report is due on the 20th day of the month following the month in which the show was held.

Penalties for noncompliance

If a show promoter fails to comply with any of the above requirements, either or both of the following may occur:

- revocation of all existing show permits
- denial of any application for a show permit, for up to six months

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

Criminal penalties may also be imposed on any show promoter who operates without the required *Permit to Operate a Show*.

When to file

This application must be filed at least 10 days before the fourth show. Only one permit is required for all shows held at the **same location** during the calendar year.

The Tax Department will mail the *Permit to Operate a Show* or a notice of denial to the promoter within 5 days of receipt of this application. If this application 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 show, the promoter may proceed to authorize registered vendors to sell at the show.

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

Show includes a flea market, craft show, antique show, coin show, stamp show, comic book show, fair and any similar show, whether held regularly or on a temporary basis, where two or more vendors display for sale or sell taxable tangible personal property or services.

Show vendor includes any person who displays for sale, or sells at a show, tangible personal property or services subject to tax.

Show promoter includes:

- any person who directly or indirectly rents, leases, or grants a license to use property or space to any person for the display for sale, or for the sale of taxable tangible personal property or services, at four or more shows in a calendar year;
- any person who operates four or more shows in a calendar year;
- any person who leases property or space from a co-promoter;
- the owner or operator of any facility or site where taxable sales are made by one or more show vendors at four or more shows during the calendar year;
- any person who has any management responsibilities with respect to show vendors making sales at a show.

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.

What to include on this application

A promoter may include all shows that will be held at the same location during one calendar year on a single application form.

The dates of all shows must be listed on this application.

Separate applications **must** be filed for shows that are:

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

Specific instructions

Part 1

Legal name of promoter – Enter the legal name of the individual or organization promoting the shows 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.

Telephone number – Enter the promoter's telephone number, including the area code.

Mailing address – Enter the mailing address of the promoter.

Name of show facility or site – Enter the name of the facility or site where the show(s) will be held.

Location of show(s) – street address – Enter the complete address of the location where the show(s) will be held.

Part 2

If the promoter is requesting a permit to operate more than one show, enter the dates of each show in the blocks provided. Include shows to be held during this calendar year only.

Part 3 – Owner(s) or principal officer(s)

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

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

Part 4 – Co-promoter(s)

Every co-promoter must provide the information requested in Part 4, including signature. A co-promoter is anyone who meets the criteria of promoter (see *Definitions*) but is not listed as the promoter. The promoter and all co-promoters must together complete and file a single Form DTF-723.

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**

- 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