



## New York City Sales and Use Tax Exempt Use Certificate for Certain Theatrical Productions

*(for qualified purchases, including rentals,  
made or delivered in **New York City** only)*

To be completed by the purchaser and given to the seller.

Read instructions on the back before completing or accepting this form.

**4 1/4% New York State sales tax *must be paid* for all purchases, including rentals, made with this certificate.**

**This certificate is not valid and should not be accepted from the purchaser unless all entries have been completed.**

**Check one:**     Single purchase certificate     Blanket certificate

### Part I - Seller's information *(please print or type)*

Name of seller		
Street address		
City	State	ZIP code

### Part II - Purchaser's information *(please print or type)*

Name of purchaser <i>(production or theatrical company, if applicable)</i>		Purchaser's <i>Certificate of Authority</i> number <i>(see instructions)</i>
Street address		
City	State	ZIP code

### Part III - Production information *(please print or type)*

Name of theatrical production		
Name of theater or place of assembly in New York City contracted for the production presentation		
Street address		
City	State	ZIP code

The named production must be presented to the public and performed in New York City at least five (5) times a week for at least two (2) consecutive weeks. The content of each of these performances must be the same and there must be an admission charge for each performance. Will the named performance meet these conditions?

**No** Stop; you do not qualify for this exemption.

**Yes** Enter the anticipated beginning and ending dates of performances in New York City.

Performances expected to begin \_\_\_\_\_ and end \_\_\_\_\_.

### Part IV - Exemption from 4% New York City sales and use taxes *(check box(es) that apply)*

- (A) Tangible personal property for use or consumption directly and predominantly in production of the live dramatic or musical arts performances indicated above.
- (B) Services subject to tax under section 1105(c)(2) or (3) of the Tax Law (installing, repairing, maintaining, servicing property; and fabricating, producing, processing, printing, or imprinting property furnished by its owners) that will be performed on tangible personal property described in (A) above.

**Substantial penalties will result from misuse of this certificate.**

I certify that the above statements are true and complete.

Signature of purchaser or purchasing agent	Print name and title	Date
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## To the seller:

This certificate exempts the purchaser from the 4% New York City sales and use taxes only. You are still required to collect the 4¼% New York State sales and use taxes.

The purchaser must give you an exemption certificate with all required entries completed no later than 90 days after delivery of the property or services sold, or the sale will be deemed to have been taxable at the time of the transaction. If you receive the certificate after the 90-day period, both you and the purchaser assume the burden of proving the sale was exempt, and additional substantiation may be required.

If you accept an incomplete or improperly completed certificate and fail to collect tax, you become personally liable for the tax, penalty, and interest due, unless the certificate is corrected within a reasonable period of time.

Vendors must keep this certificate as part of their sales tax records, and be able to associate the certificate with related sales, for at least three years after the date of the last sale that the certificate relates to.

## To the purchaser:

This certificate provides exemption only from the **4% New York City sales and use taxes**. You are still required to pay the 4¼% New York State sales and use taxes.

You may use Form ST-121.9 as a **blanket certificate** covering the first and subsequent purchases, including rentals, of the same general type of property or service for the same production. However, each subsequent sales slip or purchase invoice related to this blanket certificate must show the name of the production, the purchaser's name, and the *Certificate of Authority* identification number, if applicable.

### Part I - Seller's information

Print or type the seller's name and address.

### Part II - Purchaser's information

Print or type the purchaser's name and address. If the purchaser is a company, enter the company name, not the name of the person purchasing on behalf of the company.

### Purchaser's *Certificate of Authority* number

If you are registered or required to be registered with the New York State Tax Department as a person required to collect sales tax, enter your *Certificate of Authority* identification number. If you are not required to be registered, enter **N/A** (not applicable).

### Part III - Production information

This exemption applies to a production of live dramatic or musical arts performances that will be presented in a theater or other similar place of assembly in New York City (excluding roof gardens, cabarets, or other similar places), with a seating capacity of at least 100 permanently installed seats. There must also be an expectation at the time of purchase that the production will be presented to the public at least five times a week for a period of at least two consecutive weeks. The content of each of the performances must be the same. There must be a charge for admission to each performance.

### Part IV - Exemption from 4% New York City sales and use taxes

(A) The tangible personal property being purchased or rented from another must be used or consumed directly and predominantly in the production of qualifying live dramatic or musical arts performances.

Tangible personal property is used **directly** in production if it is used to prepare the stage for performances, is on-stage during performances, or is otherwise actually used directly in producing the qualifying performances.

Tangible personal property is used **predominantly** in production if more than 50% of its use is in the production of qualifying performances in New York City.

(B) The services must be performed on tangible personal property exempt in (A) above.

The exemption includes:

- scenery and scenic elements (any or all devices ordinarily used on a stage in the presentation of a performance, such as back drops, projections, special effects, side tabs, teasers, borders or scrim, rigid flats, set pieces, and properties);
- lighting and sound equipment purchased or rented for the performance (but not if permanently installed in or at the place of assembly where the performances are to occur);
- props (items used on stage, such as tables, chairs, and glasses);
- costumes; and
- services performed on the exempt tangible personal property listed above (producing, fabricating, processing, printing, or imprinting property furnished by its owners; and installing, maintaining, servicing, or repairing tangible personal property).

The exemption does not include:

- tangible personal property which is permanently affixed to or becomes an integral component part of land, a building, or a structure;
- advertising and promotional costs (such as posters and handbills purchased by the production company);
- electricity and other utilities; and
- food, drink, and gifts purchased for the cast and crew.

See TSB-M-98(1)S, *New Local Sales and Use Tax Exemption in New York City For Certain Theatrical Productions*, for more information on this exemption, including a definition of *place of assembly*.

#### Need Help?

**Telephone Assistance** is available from 8:30 a.m. to 4:25 p.m., Monday through Friday. **For business tax information and forms**, call the Business Tax Information Center at 1 800 972-1233. **For general information**, call toll free 1 800 225-5829. **To order forms and publications**, call toll free 1 800 462-8100. **From areas outside the U.S. and Canada**, call (518) 485-6800.

**Fax-on-Demand Forms Ordering System** - Most forms are available by fax 24 hours a day, 7 days a week. Call toll free from the U.S. and Canada 1 800 748-3676. You must use a Touch Tone phone to order by fax. A fax code is used to identify each form.

**Internet Access** - <http://www.tax.state.ny.us>  
Access our website for forms, publications, and information.

**Hotline for the Hearing and Speech Impaired** - If you have access to a telecommunications device for the deaf (TDD), you can get answers to your New York State tax questions by calling toll free from the U.S. and Canada 1 800 634-2110. Assistance is available from 8:30 a.m. to 4:15 p.m., Monday through Friday. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

**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 the information numbers listed above.

**Mailing Address** - If you need to write, address your letter to: NYS Tax Department, Taxpayer Assistance Bureau, W A Harriman Campus, Albany NY 12227.