

O-372 Admissions and Dues Tax Return

For Period Ending
Connecticut Tax Registration Number
Federal Employer Identification Number

1. Return is due one month after the period ending. Return must be postmarked on or before the due date.
2. **Interest:** For late payment - 1% of the tax due per month from the due date.
3. **Penalty:** For failure to pay tax when due - 10% of tax due or \$50, whichever is greater.
4. Make check payable to: **Commissioner of Revenue Services.**
 (Be sure to include the Connecticut Tax Registration Number on your check.)

- Check here if this is an amended return.
- If you are permanently out of business,
 Enter the last business date: _____
- New mailing address or trade name:
 Enter new mailing address: _____

- Enter new trade name: _____
- Enter new physical location:
 (PO box is not acceptable)

1	Amount from motion picture shows subject to admissions tax at 6% rate	▶	1		00
2	Admissions tax due at 6% rate <i>Multiply Line 1 by 6% (.06)</i>	▶	2		00
3	Amount subject to admissions tax at 10% rate	▶	3		00
4	Admissions tax due at 10% rate <i>Multiply Line 3 by 10% (.10)</i>	▶	4		00
5	Amount subject to dues tax	▶	5		00
6	Dues tax due <i>Multiply Line 5 by 10% (.10)</i>	▶	6		00
7	Total tax due: <i>Add Lines 2, 4, and 6</i>	▶	7		00
8	Total credits: (Attach authorized credit memo)	▶	8		00
9	Adjusted tax: <i>Subtract Line 8 from Line 7</i>	▶	9		00
10	Interest (1% (.01) of tax due per month or fraction of a month)	▶	10		00
11	Penalty (10% (.10) or \$50, whichever is greater)	▶	11		00
12	Total due: <i>Add Lines 9, 10, and 11</i>	▶	12		00

General Instructions

1. Be sure to read the line instructions found on the back of this return before completing this return.
2. You must file a return even if no tax is due or no sales were made. Returns are due the last day of the month following the end of the period.
3. **Rounding:** You must round off cents to the nearest whole dollar on your returns and schedules.
4. Make your check or money order payable to: **Commissioner of Revenue Services.** Write your Connecticut tax registration number on your check or money order.
5. If you have permanently discontinued the activities that made you subject to tax, check the box above indicating that this is your final return. Enter the last business date on the line provided.
6. Write your name, address, and Connecticut tax registration number on any attachments. Mail the return, payment, and attachments to the address above.
7. If you have any questions, call Taxpayer Services at **1-800-382-9463** (within Connecticut) or **860-297-5962** (from anywhere). Preview and download forms and publications from the DRS Web site at **www.ct.gov/DRS**

Declaration: I declare under the penalty of law I have examined this return (including any accompanying schedules and statements) and, to the best of my knowledge and belief it is true, complete, and correct. I understand the penalty for willfully delivering a false return to DRS is a fine of not more than \$5,000, or imprisonment for not more than 5 years, or both. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

Taxpayer's Signature

Title

Date

Special Notes

A. **Rounding:** You must round off cents to the nearest whole dollar on your returns and schedules. Round down to the next lowest dollar all amounts that include 1 through 49 cents. Round up to the next highest dollar all amounts that include 50 through 99 cents. However, if you need to add two or more amounts to compute the amount to enter on a line, include cents and round off only the total.

Example: Add two amounts (\$1.29 and \$3.21) to compute the total (\$4.50) to enter on a line. \$4.50 is rounded to \$5.00 and entered on the line.

B. **Successor Liability:** The purchaser of a business is liable under Conn. Gen. Stat. §12-546 for the taxes of its predecessor to the extent of the purchase price unless the seller provides **Form AU-712, Tax Clearance Certificate**, from the Department of Revenue Services (DRS).

C. **Responsible Person Liability:** Responsible persons may be liable under Conn. Gen. Stat. §12-547a for admissions and dues tax incurred by their businesses.

D. **New Owners:** Do not use the previous owner's form to file your return. Any change in ownership requires a new Connecticut tax registration number.

E. **Display of Certificate:** You must conspicuously display your certificate of registration (**Form OR-129, Admissions and Dues Tax Certificate**) at the place for which it was issued.

Line Instructions

Line 1. **Motion picture show admission charges** Enter the amount charged for admissions to motion picture shows. The admissions tax rate on motion picture shows is 6%. Note: Motion picture show admission charges of not more than \$5 are exempt. Do **not** enter these amounts on Line 1.

Line 2. **Admissions tax on motion picture shows** Multiply the amount entered on Line 1 by the 6% (.06) tax rate.

Line 3. **Admission charges** Enter the amount charged for access to a place where amusement, entertainment, or recreation is provided. Exclude any charges for instruction and charges exempt from admissions tax. The following are exempt from admissions tax:

- a. Any admission charge of less than one dollar;
- b. Daily admission charges to participate in an athletic or sporting activity;
- c. Admission charges to any event where all proceeds benefit an entity exempt from federal income tax under the Internal Revenue Code, provided the entity assumes the financial risk associated with presentation of the event. The exemption does not apply to admission charges to the stadium facility at Rentschler Field;
- d. Admission charges to any event that in the Commissioner's opinion is held to raise funds for an entity exempt from federal income tax under the Internal Revenue Code, provided the net profit benefiting that entity exceeds the admissions tax that would have been charged. The exemption does not apply to admission charges to the stadium facility at Rentschler Field;
- e. Admission charges to any event at the:
 - Hartford Civic Center
 - Thompson Speedway
 - New Haven Coliseum
 - Waterford Speedbowl
 - New Britain Beehive Stadium
 - New Britain Stadium

- New Britain Veterans Memorial Stadium
- Facilities owned or operated by the Tennis Foundation of Connecticut or any successor organization
- Bridgeport Harbor Yard Stadium
- Stafford Motor Speedway
- William A. O'Neill Convocation Center
- Lime Rock Park
- Connecticut Exposition Center

f. Admission charges to the home games of the:

- New Britain Rock Cats
- Waterbury Spirit
- New Haven Ravens

g. Admission charges paid by centers of service for elderly persons described in Conn. Gen. Stat. §17b-425(d). The exemption does not apply to admission charges to the stadium facility at Rentschler Field;

h. Admission charges to productions featuring live performances by actors and musicians at Gateway's Candlewood Playhouse, Ocean Beach Park or any nonprofit theater in Connecticut exempt from federal tax under I.R.C. §501;

i. Admission charges to any carnival or to any amusement ride. See **Special Notice 2001(4), Exemptions From The Admissions Tax**; and

j. Admission charges, including cover charges, to establishments where the admission charge was previously subject to the cabaret tax.

Line 4. **Admissions tax** Multiply the amount entered on Line 3 by the 10% (.10) tax rate.

Line 5. **Club dues and initiation fees** Enter the total amount paid as dues or initiation fees to any social, athletic, or sporting club excluding charges for instruction, certain special assessments, and exemptions from dues tax. The following are exempt from dues tax:

- a. A club where the annual dues and any initiation fee of a fully privileged member are each \$100 or less;
- b. A club sponsored and controlled by a charitable or religious organization, governmental agency, or nonprofit educational institution;
- c. Any society, order, or association operating under the lodge system or any local fraternal organization among students of a college or university;
- d. Lawn bowling clubs; and
- e. Charges for locker rentals.

Line 6. **Dues tax** Multiply the amount entered on Line 5 by the 10% (.10) tax rate.

Line 7. **Total tax** Add Line 2, Line 4, and Line 6.

Line 8. **Credits** Enter the amount of any authorized credit for a previous overpayment of admissions, cabaret, or dues tax and enclose the authorized credit voucher issued by DRS with your return.

Line 9. **Adjusted tax** Subtract Line 8 from Line 7.

Line 10. **Interest** If this is a late payment or amended return, enter interest of 1% (.01) of the tax due per month or fraction of a month.

Line 11. **Penalty** If this is a late return, enter a penalty of 10% (.10) of the tax due or \$50, whichever is greater.

Line 12. **Total due** Add Line 9, Line 10, and Line 11.