

## O-372 Admissions and Dues Tax Return

Complete the return in blue or black ink only.

|  |
|--|
| For period ending<br>▶                             |
| Connecticut Tax Registration Number<br>▶           |
| Federal Employer Identification Number (FEIN)<br>▶ |
| Due date   |
| DRS use only                                       |

Check here if:

- ▶  This is an amended return.  
 You are permanently out of business.  
 Enter the last business date: \_\_\_\_\_
- You have a new address, trade name, or physical location.  
 Enter new mailing address: \_\_\_\_\_  
 \_\_\_\_\_
- Enter new trade name: \_\_\_\_\_  
 \_\_\_\_\_
- Enter new physical location, not PO Box: \_\_\_\_\_  
 \_\_\_\_\_

|     |   |   |     |  |    |
|-----|---|---|-----|--|----|
| 1.  | Amount from motion picture shows subject to admissions tax at 6% rate | ▶ | 1.  |  | 00 |
| 2.  | Admissions tax due at 6% rate: Multiply Line 1 by 6% (.06).           | ▶ | 2.  |  | 00 |
| 3.  | Amount subject to admissions tax at 10% rate                          | ▶ | 3.  |  | 00 |
| 4.  | Admissions tax due at 10% rate: Multiply Line 3 by 10% (.10).         | ▶ | 4.  |  | 00 |
| 5.  | Amount subject to dues tax  | ▶ | 5.  |  | 00 |
| 6.  | Dues tax due: Multiply Line 5 by 10% (.10).                           | ▶ | 6.  |  | 00 |
| 7.  | Total tax due: Add Lines 2, 4, and 6.                                 | ▶ | 7.  |  | 00 |
| 8.  | Interest: 1% of tax due per month or fraction of a month              | ▶ | 8.  |  | 00 |
| 9.  | Penalty: 10% or \$50, whichever is greater                            | ▶ | 9.  |  | 00 |
| 10. | Total due: Add Lines 7, 8, and 9.                                     | ▶ | 10. |  | 00 |

### General Instructions

1. 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 and must be postmarked on or before the due date.

**File Electronically:** This return can be filed electronically through the Department of Revenue Services (DRS) **Taxpayer Service Center (TSC)**. The **TSC** allows taxpayers to electronically file, pay, and manage state tax responsibilities. Visit [www.ct.gov/TSC](http://www.ct.gov/TSC) to make electronic transactions or administer your tax account online. If you file electronically, you are expected to pay electronically at the time of filing.

**File a Paper Return:** Mail the return, attachments, and payment to the address above. Write your name, address, and Connecticut Tax Registration Number on any attachments.

2. **Pay by Mail:** Make your check payable to **Commissioner of Revenue Services**. To ensure payment is applied to your account, write "**Form O-372**" and your Connecticut Tax Registration Number on the front of your check. Do not send cash. DRS may submit your check to your bank electronically.

3. If you have permanently discontinued the activities that made you subject to tax, check the box above indicating this is your final return. Enter the last business date on the line provided.

**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 or document to DRS is a fine of not more than \$5,000, imprisonment for not more than five 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

**Did you know you can  
file this form by  
Internet?**



**Website: www.ct.gov/DRS**  
(for information and filing)

**Call: 860-297-5962**  
(for information)

- 4. For More Information:** Call DRS during business hours, Monday through Friday, at **1-800-382-9463** (Connecticut calls outside the Greater Hartford calling area only) or **860-297-5962** (from anywhere).
  - 5. Forms and Publications:** Visit the DRS website at **www.ct.gov/DRS** to download and print Connecticut tax forms and publications.
  - 6. Rounding off to Whole Dollars:** You must round off cents to the nearest whole dollar on your returns and schedules. If you do not round, DRS will disregard the cents. 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.
  - 7. 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-712AD, Tax Clearance Certificate for Admissions and Dues Tax**, from DRS.
  - 8. Responsible Person Liability:** Responsible persons may be liable under Conn. Gen. Stat. §12-547a for admissions and dues tax incurred by their businesses.
  - 9. 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.
  - 10. Display of Certificate:** You must conspicuously display your certificate of registration, *Admissions and Dues Tax Certificate*, at the place for which it was issued.
- e. Admission charges to any event at the:**
    - Arena at Harbor Yard
    - Bridgeport Harbor Yard Stadium
    - Connecticut Convention Center
    - Connecticut Exposition Center
    - Dodd Stadium
    - Facilities owned or operated by the Tennis Foundation of Connecticut or any successor organization
    - Lime Rock Park
    - Nature's Art
    - New Britain Beehive Stadium
    - New Britain Stadium
    - New Britain Veterans Memorial Stadium
    - Stafford Motor Speedway
    - Thompson Speedway
    - Waterford Speedbowl
    - William A. O'Neill Convocation Center
    - XL Center
  - f. Admission charges to the New Britain Rock Cats home games;**
  - g. Admission charges to any interscholastic athletic event held at the Rentschler Field Stadium;**
  - h. Admission charges paid by centers of service for elderly persons described in Conn. Gen. Stat. §17b-425(d). The exemption does not apply to taxable admission charges to the stadium facility at Rentschler Field;**
  - i. 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 IRC §501;**
  - j. Admission charges to any carnival or amusement ride; and**
  - k. Admission charges including cover charges to establishments where the admission charge was previously subject to the cabaret tax.**

### 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%. 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% 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 (IRC) 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 IRC 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;

#### 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 8 - Interest

If this is a late payment or amended return, enter interest of 1% of the tax due per month or fraction of a month from the due date.

#### Line 9 - Penalty

If this is a late return, enter a penalty of 10% of the tax due or \$50, whichever is greater.