



New York State Department of Taxation and Finance

New York State and Local Sales and Use Tax

Exempt Purchase Certificate for Certain Property and Services Used in Dramatic and Musical Arts Performances

ST-121.9
(2/12)

Seller: This certificate is not valid unless all entries have been completed by the purchaser.

Purchaser: Complete all required entries and give this certificate to the seller (*see instructions*).

Print or type

Name of seller	Name of purchaser
Address (number and street)	Address (number and street)
City State ZIP code	City State ZIP code
Purchaser's New York State (NYS) sales tax identification (ID) number (<i>see instructions</i>)	

Mark an **X** in the applicable box: ☐ **Single-use certificate** ☐ **Blanket certificate for the named production/performance**

Production/performance information

Name of production/performance		
Name of theater or other similar place of assembly contracted for production/performance		
Address of theater (number and street)		
City	State	ZIP code

I certify that:

- the named production/performance will be presented to the public in NYS at least five times a week for at least two consecutive weeks at the named theater/place;
- the content of each production/performance will be the same;
- there will be an admission charge for each production/performance; and
- the theater or other place of assembly (excluding roof gardens, cabarets, or similar places) has a seating capacity of at least 100 permanently installed seats.

The named production/performance are expected to begin: _____ (mm/dd/yy) and end: _____ (mm/dd/yy)

I am purchasing (mark an **X** in all boxes 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** described in Tax Law section 1105(c)(2) or (3). Mark an **X** in one of the boxes below:
- ☐ Installing, repairing, maintaining, or servicing exempt tangible personal property as described in **A** above.
- ☐ Producing, fabricating, processing, printing, and imprinting exempt tangible personal property listed in **A** above.

Certification: I certify that the above statements are true, complete, and correct, and that no material information has been omitted. I make these statements and issue this exemption certificate with the knowledge that this document provides evidence that state and local sales or use taxes do not apply to a transaction or transactions for which I tendered this document and that willfully issuing this document with the intent to evade any such tax may constitute a felony or other crime under New York State Law, punishable by a substantial fine and a possible jail sentence. I understand that the vendor is a trustee for, and on account of, New York State and any locality with respect to any state or local sales or use tax the vendor is required to collect from me; that the vendor is required to collect such taxes from me unless I properly furnish this certificate to the vendor; and that the vendor must retain this certificate and make it available to the Tax Department upon request. I also understand that the Tax Department is authorized to investigate the validity of tax exemptions claimed and the accuracy of any information entered on this document.

Signature of purchaser or purchasing agent	Print name and title	Date
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Misuse of this exemption certificate may subject you to serious civil and criminal sanctions in addition to the payment of any tax and interest due.

To the purchaser

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 named production/performance. However, each subsequent sales slip or purchase invoice related to this blanket certificate must show the name of the production/performance, the purchaser's name, and the NYS sales tax ID number (if applicable). If you make future purchases from this seller that do not qualify for the exemption, you must pay the sales tax at the time of purchase.

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 NYS sales tax ID number

If you are registered or required to be registered with the NYS Tax Department for sales tax, enter your NYS sales tax ID number.

Production/performance 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 NYS (excluding roof gardens, cabarets, or other similar places), with a seating capacity of at least 100 permanently installed seats. It must also be shown that, at the time of purchase, the named production/performance 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 production/performance must be the same. There must be a charge for admission to each production/performance.

Exemption information

- A. The tangible personal property being purchased or rented 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 of a performance if it is used to prepare the stage for performances, is on-stage during performances, or is otherwise actually used directly in producing the performances.

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

- B. The services being purchased must be performed on exempt tangible personal property described in A above. Services include:

- installing, repairing, maintaining, or servicing exempt personal property (for example, repairing a broken chair used as a prop);
- producing, fabricating, processing, printing, and imprinting tangible personal property for a person who directly or indirectly furnishes the property.

Exempt property may include:

- scenery and scenic elements (any or all devices ordinarily used on a stage in the presentation of a production/performance, such as backdrops, projections, special effects, side tabs, teasers, borders or scrim, rigid flats, set pieces, and properties);
- lighting and sound equipment purchased or rented for the production/performance (but not if permanently installed in or at the named theatre/place where the production/performance will occur);
- props (items used on stage, such as tables, chairs, and glasses); and
- costumes.

The exemption does not include (among other things):

- tangible personal property that is permanently affixed to or becomes an integral component part of a building, structure, or land;
- property or services used for administrative purposes, such as sales promotions, general office work, ordering and receiving materials, making travel arrangements, the preparation of rehearsal schedules, and the preparation of work and payroll records;

- advertising and promotional costs (such as posters and handbills purchased by the production company);
- electricity and other utilities;
- food, drink, and gifts purchased for the cast and crew.

See TSB-M-99(4)S, *Summary of the 1999 Sales and Compensating Use Tax Budget Legislation*, for more information on this exemption, including a definition of place of assembly.

To the seller

The purchaser must give you Form ST-121.9 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.

In addition, if you fail to collect tax as a result of accepting an improperly completed exemption certificate, you become personally liable for the tax plus any penalty and interest charges due, unless the certificate is corrected within a reasonable period of time or you otherwise prove that the transaction was not subject to tax. You must keep this certificate as part of your 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 to which the certificate relates.

If the blanket certificate box is marked, you may consider this certificate part of any order received from the purchaser, for the named production/performance, during the period that the blanket certificate remains in effect. However, each subsequent sales slip or purchase invoice based on this blanket certificate must show the name of the production/performance, the purchaser's name, and the purchaser's NYS sales tax ID number. A blanket certificate remains in effect until the purchaser gives you written notice of revocation, or you have knowledge that the certificate is false or was fraudulently produced, or until the Tax Department notifies you that the purchaser may not make exempt purchases.

Need help?



Visit our Web site at **www.tax.ny.gov**

- get information and manage your taxes online
- check for new online services and features



Sales Tax Information Center:

(518) 485-2889

To order forms and publications:

(518) 457-5431



Text Telephone (TTY) Hotline

(for persons with hearing and speech disabilities using a TTY):

(518) 485-5082

Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 5-a, 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Manager of Document Management, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone (518) 457-5181.