

Admissions Tax Exemption Application Checklist

An admission tax exemption may be granted under Cincinnati Municipal Code (CMC) Section 309-5, as further defined in Section III.J of the Admissions Tax Rules & Regulations.

*****NO EXEMPTION WILL BE GRANTED TO ADMISSIONS SOLD PRIOR TO APPROVAL BY THE CITY*****

An application for exemption should be submitted for each event with supporting documentation to be reviewed by the Treasury Division. The following is a checklist of forms and documentation:

_____ 1. Completed Exemption Application

Supporting Documentation including:

_____ 2. Signed written contracts with parties involved in the production. This includes:

- a. Performers
- b. Promoters
- c. Booking agents

_____ 3. If applicable, Signed rental agreements are required. All rental fees should be flat fees.

_____ 4. If applicable, Signed ticketing agreements are required. No one shall receive any percentage of the profits from the ticket proceeds. All ticketing fees should be flat fees.

_____ 5. Links to online announcements of the event and/or copies of all literature available to the public for the event shall be submitted with the application.

_____ 6. The organization shall indicate if it is receiving any outside funding for the event. If so, the organization must include the terms and identify the payee.

_____ 7. If the organization is a charitable, non-profit organization, documentation must be submitted with the application to support this claim, such as a 501(c) (3) federal status letter.

*****No exemption will be granted if application is submitted without required documentation.*****

For additional information, including program rules and regulations, license applications, tax return forms, and more, visit our website at:

<https://www.cincinnati-oh.gov/finance/admissions-taxes/>

If you have any questions, please contact us at 513-352-3224 or treasury.license@cincinnati-oh.gov.