

**APPLICATION FOR EXEMPTION FROM COLLECTION
OF PHILADELPHIA AMUSEMENT TAX**

The following organization hereby makes application for exemption from the collection of the Amusement Tax imposed by Chapter 19-603 of the Philadelphia Code.

ORGANIZATION	ADDRESS
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1. Character of Entertainment _____
2. Date(s) of Entertainment _____
3. Location of Entertainment _____
4. Name & Address of Person in charge of affair _____

5. Beneficiary Organization Name _____
(If same as Organization giving affair, write "Same".) Address _____

The Beneficiary Organization must qualify as an exempt organization under the provisions of Chapter 19-601 (2) (b) of the Philadelphia Code. See regulations on reverse side.

6. Has the Beneficiary Organization previously submitted supporting statements such as by-laws to indicate eligibility for exemption? *(If no, such statements must accompany this application.)* YES NO
7. Has an exemption pertaining to beneficiary previously been granted? YES NO
8. Will charges for talent, etc., be paid on a percentage basis? YES NO
9. The undersigned (Person listed on Line 4 above) agrees to the following:
 - A. All contract changes will be reported to the Department of Revenue prior to the date of the affair.
 - B. All proceeds, after necessary & reasonable expenses, will be given to the Beneficiary Organization.
 - C. If the affair is not conducted in the manner or for the purpose stated above the exemption does not apply.
 - D. I declare under the penalties of the Code that all of the above information has been examined by me and to the best of my knowledge and belief is correct.

SIGNATURE _____ DATE _____

CERTIFICATE OF BENEFICIARY ORGANIZATION

TO BE COMPLETED ONLY IF THE BENEFICIARY IS OTHER THAN THE ORGANIZATION GIVING ENTERTAINMENT

I declare under the penalties of the Code that I am an official of the organization listed on Line 5 above and that all of the information given is correct to the best of my knowledge and belief.

NAME _____ TITLE _____ HOME ADDRESS _____

INSTRUCTIONS

1. Who should file -This application must be made by and in the name of the organization or individual conducting the affair and in control of the admissions with respect to which exemption is desired.

The application must be signed by such individual or his duly authorized agent, or by an officer or duly authorized agent of such organization.

The Certificate of Beneficiary Organization must be signed by an officer or duly authorized agent of such beneficiary organization.

2. Where to file - You can either **email** the form and supporting documents to tax.audit@phila.gov with the subject line: "Amusement Tax Exemption Application." We will reply to the same email you use. Or, **mail** them to: Compliance Director, Department of Revenue, Room 480 Municipal Services Building, Philadelphia, PA 19102.

3. When to file -The application should be submitted at least 15 days prior to the affair so that proper and adequate consideration may be given thereto and the applicant for the exemption advised in ample time of the action taken by the Revenue Commissioner.

4. Supporting Statements -The application should be accompanied by a statement of the purposes and actual activities of the beneficiary organization, and copies of its constitution, by-laws, or rules and regulations. Copies of the constitution, by-laws, or rules and regulations need not be furnished, however, if such copies were furnished in connection with a recent application for exemption from collection of this tax, and the date of such application is included in the first statement called for in this paragraph.

After examination of the application and the supporting documents, the Revenue Commissioner will notify you as to the allowance or disallowance of such exemption.

REGULATIONS

The tax imposed by Chapter 19-600 of the Philadelphia Code shall not apply to, nor be imposed upon, the privilege to attend any amusement, the **proceeds** of which after payment of reasonable expenses, shall **inure exclusively** to the benefit of the following institutions, societies, or organizations:

1. Exempt Institutions, Societies, or Organizations

(a) **Religious Institutions.** This embraces churches, synagogues, chapels, convents and certain religious orders.

(b) **Educational.** This term connotes the teaching or imparting of knowledge. It must offer instruction of a general nature in its particular field to its students. However, clubs or societies organized within a school for social or athletic purposes are not exempt.

(c) **Charitable.** It must meet two tests: (1) its services must be rendered free of charge, or at least so nearly free of charge as to make the charges nominal; (2) those to whom it renders services, must be legitimate objects of charity.

(d) **Societies for the Prevention of Cruelty to Children or Animals.**

(e) **Societies or Organizations Conducted for the Sole Purpose of Maintaining Symphony Orchestras, Opera Performances and Artistic Presentations.** These societies or organizations must receive substantial support from voluntary contributions apart from the funds derived from entertainments.

(f) **Societies or Organizations Conducted and Maintained for the Purpose of Improving any Municipal Corporation.** The society or organization must show that its purpose is for the betterment of the municipal corporation itself.

(g) **Societies or Organizations Conducted and Maintained for the Purpose of Maintaining a Cooperative or Community Center, Moving Picture Theatre, or Swimming Pool.** The society or organization must show that the center, moving picture or swimming pool is open to all residents of the particular community in which the facility is located.

(h) **Organizations or Persons in the Military or Naval Forces of the United States.** This includes:

- (1) National Guard Organizations
- (2) Reserve Officers Associations
- (3) Posts of War Veterans or Auxiliary Units thereof, provided such units or posts are organized in the Commonwealth of Pennsylvania.

(i) **Organizations or Societies Conducted and Maintained for the Purpose of Benefiting Members, Dependents of, or Heirs of Members of Police, or Paid or Volunteer Fire Departments.** The Department of which they are members of must have received final recognition as such by the political subdivision of the Commonwealth.

2. Basic Requirements

(a) The proceeds of the amusement must inure exclusively to the benefit of the institutions, societies or organizations enumerated above.

(b) The institution, society or organization must have a bona fide existence and possess adequate facilities to carry out its purposes. The fact that the institution, etc., is not organized or operated for profit is not of itself sufficient to afford a basis for exemption.

(c) No part of the net earnings of the institution, society or organization inures to the benefit of any private shareholder or person.

3. Effect of Failure to Apply for Exemption

(a) In no event shall any exemption be allowed unless the producer shall comply with the provisions of the Code and the rules and regulations of the Department with respect to the application for and approval of exemptions.