

THE DISTRICT OF COLUMBIA SPECIAL EVENT PROMOTERS REQUIREMENTS



HAVE QUESTIONS ABOUT YOUR TAX FILING?

Additional information
can be found at [MyTax.DC.gov](https://mytax.dc.gov),
by calling (202) 759-1946
or emailing e-services.otr@dc.gov

 @DC_OTR



Government of the District of Columbia
Office of the Chief Financial Officer
Office of Tax and Revenue

1101 4th Street, SW, Ste. 270
Washington, DC 20004





WHAT'S NEW?

The District of Columbia Office of Tax and Revenue (OTR) has made a number of changes to its special event promoters requirements.

Effective **November 1, 2017**, special event promoters hosting an event with at least 50 vendors must provide OTR with a preliminary list of all participating vendors and exhibitors, their addresses, tax identification numbers, representatives, and telephone numbers at least 30 calendar days before the special event occurs through an online process. Additionally, promoters must also submit a final list of participants no later than 10 calendar days after the last day of the special event. Special event promoters must provide all required documentation through an online process via OTR's tax portal, [MyTax.DC.gov](https://mytax.dc.gov).

What is a special event?

As defined in District Code § 47-2001(w-1)(1), a "special event" is an uncommon, unique, noteworthy, or extra occurrence of a specific activity open to the general public and designed, advertised, or promoted for an identified purpose at which at least 50 vendors will be present. Special events include events that are conducted or held on a designated

day or series of days, whether held outdoors, indoors, or both, in a public or private facility.

An activity that constitutes a "qualified convention or trade show activity" as defined in section 513(d) of the Internal Revenue Code of 1986 is not a special event. However, participants are liable for sales tax on taxable sales and must file Form FR-500B.

Who is a promoter?

A promoter is a person who arranges, organizes or sponsors vendors or exhibitors engaged in the business of retail sales to participate in a special event. Promoters of special events have a responsibility to inform the participants in the event of their own responsibilities to collect sales tax and pay it to the OTR.

Penalties

As mandated by District Code § 47-2002.04, the penalty for failing to provide the preliminary list of 50 or more vendors and exhibitors is \$1,000 plus \$50 for each day the list is late, up to \$2,500, and the penalty for failing to provide the final list is \$1,000 plus \$50 for each day the list is late. The maximum penalty for the promoter's failure to submit the final list is \$10,000.