

**TAX TIPS FOR
A SHOWPERSON
CONDUCTING BUSINESS IN DELAWARE**

Things You Should Know

Definitions *30 Del.C., Ch. 23*

A showperson includes every person engaged in the business of conducting or operating for profit a public theatre, house or other enclosed place for the exhibition of stage shows or musical presentations, animal shows, carnivals for private profit and all other amusements of like character.

Gross Receipts

A showperson is exempt from the gross receipts tax on the receipts received on the sale of tickets to such events. If food and beverages are sold for which a separate charge is made, such sales are subject to licensing as a restaurant retailer.

License and Gross Receipts Requirements

A showperson is required to obtain a business license for a fee of \$375 which must be renewed annually on or before December 31st of each year. To register with the Division of Revenue and obtain a business license, please complete a Combined Registration Application and mail to the Division of Revenue with the appropriate fee or file on-line at OneStop. Both can be accessed from our website at www.revenue.delaware.gov.

Regulatory and Local Requirements

The Business License Issued by the Division of Revenue is not a regulatory license and the issuance of such license does not attest to the qualifications of the applicant to perform the activity described on such license. Many local jurisdictions have requirements for a business license and may have restrictions concerning the locations of conducting the referenced business activity. Please check with the local government office in the town, city or county in which you will conduct your business.

The State of Delaware also has a Division of Professional Regulations. Many occupations and some types of equipment have regulatory requirements. Please contact the Division of Professional Regulation for more information.

General

If you have any questions, please contact one of the following offices

<i>Wilmington</i>	<i>Dover</i>	<i>Georgetown</i>
Division of Revenue Carvel State Office Building 820 North French Street Wilmington DE 19801 (302) 577-8205	Division of Revenue Thomas Collins Building 540 South DuPont Highway Suite 2 Dover DE 19901 (302) 739-5251	Division of Revenue 20653 Dupont Blvd Suite 2 Georgetown DE 19947 (302) 856-5358

or by e-mail at: matt.fay@state.de.us (302) 577-8450

File Gross Receipts On-line:
www.grossreceiptsfiling.delaware.gov

or

Print an Interactive Gross Receipts Coupon:
http://www.revenue.delaware.gov/services/Business_Tax/Forms_New.shtml#gr