City of Columbus
Income Tax Division

Instructions for Form A-1

Monthly Return of Admissions Tax

Effective July 1, 2019, the City of Columbus levies a 5.0% tax on the amounts received as admission to any place located within the City of Columbus. The person paying admission to gain entry is financially responsible for the full and exact amount of the tax on each admissions transaction. However, it is the responsibility of the person charging admission (the vendor) to collect and remit the tax monthly using Form A-1.

For additional guidance on levying and collecting the tax, please see the Admissions Tax FAQs available at www.columbustax.net. For other questions or additional assistance, please call the Columbus Income Tax Division at 614-645-7370.

Creating tax accounts

Prior to filing Form A-1, vendors must create tax accounts by completing the following forms:

- IT-47 (Application for New City Tax Account)
- H-2 (Excise Tax New Account Questionnaire).

Both forms are available at www.columbustax.net. Form IT-47 can be filed online by visiting this website and clicking "New Account Creation".

Completing Form A-1

Line 1 – Admissions and Taxable Memberships Charged

Enter total admissions charged for events held during the period of the return less the amount of refunds issued for those events. Include the taxable value of memberships sold during the period of the return.

Admissions

Admissions are defined as a charge levied by a vendor and paid by a person to gain entrance into any performance, place, or event in the City. This includes season tickets, packages, movie theater tickets, memberships, subscriptions, golf course green fees, and cover charges.

Do not include service charges, handling fees, food and beverage costs, merchandise, or parking charges.

Admissions charged are not reported on Form A-1 until the month that the event is held, not necessarily the month that the revenue is collected. For example, a vendor should report all admissions charged for an event held in July on their July return, regardless of what month the admissions were charged.

Memberships

The taxable value of a membership is the daily admission rate multiplied by the number of visitors admitted for one visit.

For memberships that do not define number of guests admitted, the taxable value of the membership shall be the lesser of:

a. The daily admission rate multiplied by two visitors, or
b. The total cost of the membership.

Packages

The taxable value of a package that includes admission and other services (such as birthday parties, workshops, etc.) is the lesser of:

a. The value of admissions included in the package, or
b. The total cost of the package.

Line 2 – Exempt Admissions

Enter the amount within line 1 that is exempt from the tax. Exempt admissions include:

1. Admissions to an event sponsored or conducted by the City of Columbus.

2. Admissions to an event wherein the charge for admission is $10 or less.

3. Admissions to sporting event or golf course for which proceeds partly or wholly benefit a college or university (except for tournament or playoff events organized, sponsored by, or promoted by the NCAA).

4. Admissions to an event conducted in a place having a capacity of 400 or fewer people.

5. Admissions charged or paid prior to July 1, 2019.

6. Admissions exempted under the Ohio Revised Code.

For a complete list of exempt organizations and admissions, please see C.C.C. 375.09 and 376.08.

Finishing the Return

Type of filing: please indicate whether the return is for a recurring vendor or for a single event.

Ohio Sales Tax Number: please provide the Ohio Sales Tax number for the business.

Business/Owner Name: please enter the name associated with the account.

Business/Owner Address: please indicate the address of the business.

Email Address: please enter the best contact email for questions regarding this return.

When and Where to File

Returns are due on the 20th of each month for events held in the preceding month.

Returns can be mailed to:

ATTN: EXCISE TAX
Columbus Income Tax Division
PO Box 183190 Columbus, OH 43218-3190

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