NEW YORK STATE
SALES TAX EXEMPTIONS
FOR FILM & VIDEO PRODUCTION

The creation of a feature film, television film, commercial and similar film and video production is considered a manufacturing activity that results in the production of tangible personal property. Accordingly, a person producing a film for sale is afforded the same exemptions available to New York’s manufacturers.

New York’s manufacturing exemption covers purchases of machinery, equipment, parts, tools and supplies used in production. The exemption also covers services like installing, repairing, and maintaining production equipment and the fuel and utility services used for production. In addition, goods and services purchased for resale are exempt from tax.

This means that film and video productions get a sales tax exemption for all production consumables and equipment rentals and purchases as well as related services. These exemptions cover just about every aspect of film and video productions and post-production—from sets, props, wardrobe and makeup to cameras, lighting, sound, special effects, edition and mixing.

HOW TO TAKE ADVANTAGE OF THESE EXEMPTIONS

FORM YOU NEED TO FILL OUT

You must first become a registered vendor by completing Form DTF-17 Application for Registration as a Sales Tax Vendor. The Tax Department will make every effort to process your applications within 5 business days. However, it is recommended that you mail your applications at least 20 business days (but not more than 90 days) before you need it. You will be given a Certificate of Authority, which will provide you with a vendor identification number.

FORMS YOU NEED TO GIVE SUPPLIERS

Form ST-120 Resale Certificate
To be given to vendors who supply you with property, or services, on property that becomes a a physical component of the product sold, for example, film stock.

Form ST-121 Exempt Use Certificate
To be given to vendors who supply you with property or services to be used or consumed in production.

To properly complete either of these forms you are required to include your vendor identification number.
In Publication 28, “A Guide to Sales Tax for the Film Industry,” the use of these certificates is fully explained. The Guide also contains a complete explanation of the sales tax benefits available to producers of films and tapes for sale.

For help or more information contact the New York State Department of Taxation and finance at the following numbers:

**New York State Business Information Center:** 1-800-972-1233

**Outside the US and Canada:** 518-485-6800

Or connect to them at [www.tax.state.ny.us](http://www.tax.state.ny.us)

Choose **Publication 28**