

**NYTOA 2018**  
**Turning Stone Resort & Casino**  
**Verona, NY**  
**April 24-25, 2018**

Services Provided By...



5187 Raynor Avenue  
Linthicum, Maryland 21090  
Phone: 410.789.5000 • Fax: 410.789.5564  
E-Mail: [CustomerService@AdvantageExpo.com](mailto:CustomerService@AdvantageExpo.com)  
[www.AdvantageExpo.com](http://www.AdvantageExpo.com)

**Advance Order Cut-Off Date:**  
**Tuesday, April 10, 2018**

**NYTOA 2018  
Turning Stone Resort & Casino  
Verona, New York  
April 24-25, 2018**

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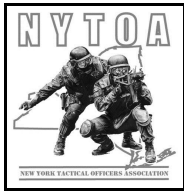
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**NYTOA 2018**  
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**April 24-25, 2018**

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Dear Exhibitor:

ADVANTAGE EXPO is pleased to be the general contractor for the upcoming NYTOA 2018 in Verona, NY.

As the general contractor for this show, we have coordinated the necessary services you may need. Enclosed are order forms for materials and services that may be required. By returning the completed forms with payment prior to the cut-off date, all equipment will be installed in your booth prior to your arrival. If you are not going to personally plan and supervise your event, please forward this kit to the person you have appointed to be in charge.

**Planning Assistance** Analyze your exhibit needs as they relate to furnishings and services offered on the enclosed forms. If you require assistance in planning your exhibit, please contact our office; we will be happy to suggest how you can best use the equipment and services available to make your booth space a functional and attractive showcase for your presentation.

**Please Note** All forms are to be returned via fax to 410-789-5564 or e-mailed to [Customerservice@advantageexpo.com](mailto:Customerservice@advantageexpo.com) - except internet and electric orders, which go to the fax number on those order forms.

**Basic Information** Listed below is show site information that will help you in planning a successful exhibit.

**Booths**

Exhibit booths are 10' wide x 8' deep and draped in **Black/Gold/White**. Depending on which booth option you choose when registering as an exhibitor, your booth will come as follows:

- **Standard** booth packages are unfurnished.
- **Deluxe** booth packages include (1) 6' long x 30" high draped table, (2) folding chairs and one wastebasket.

All booths receive a booth ID sign which includes your company name and booth number.

ABSOLUTELY NO SUBSTITUTION TO DELUXE BOOTH PACKAGE IS ALLOWED. However, additional furnishings may be rented at the rates stated in this Service Manual. Your exhibit space **IS NOT** carpeted. However, if you would like to order a specific carpet color for your exhibit space, please refer to our **FURNITURE RENTAL ORDER FORM** for available colors and pricing.

## Advance Shipments

HOTEL DOES NOT RECEIVE FREIGHT. **All show freight should be shipped to the advance warehouse.** When shipping your materials to the advance warehouse, please make sure that **ALL** items are *clearly marked with your company name, show name and booth number* to ensure that your materials are delivered to your assigned booth space. **Use the enclosed shipping label.**

## Show Dates/Times

	Date:	Start Time:	End Time:
Exhibitor Set-Up	Monday, April 23 Tuesday, April 24	8:30am 7:00am	6:00pm 9:00am
Show Hours	Tuesday, April 24 Wednesday, April 25	9:00am 11:00am	5:00pm 3:00pm
Dismantle	Wednesday, April 25	3:00pm	6:00pm
Outbound Freight*	Wednesday, April 25	6:00pm	N/A

*\*For exhibitors shipping freight out at the close of the show by other means than **Advantage Conference & Expo**, please note that all shipments must be out by the specified time above or it will be **forced**.*

**Save** Place your orders in advance! By placing your orders before **TUESDAY, APRIL 10TH**, you will benefit from discount pricing; however, **PAYMENT IN FULL MUST ACCOMPANY YOUR ORDER**. Orders received without payment will not be processed. Orders placed after the above date will be charged at floor price. Any orders placed during installation are **C.O.D.**

**Important** The cut-off-date for receiving freight at our warehouse, without incurring additional costs, is **TUESDAY, APRIL 10TH**. Please use enclosed labels for accurate delivery. Refer to our Material Handling Service Form for pricing. Material handling as well as any open balances must be paid at the service desk **PRIOR TO THE OPENING OF THE SHOW**. For your convenience, we accept MasterCard, Visa, American Express, Checks, or Cash.

**Questions and/or Adjustments** Should you notice any discrepancy in the items ordered and the items received or have any questions and/or complaints, please report to ADVANTAGE EXPO's Service Desk at the show immediately upon noting same. Your issue will be resolved and/or any valid adjustments to your account will be made at that time. Credits and adjustments will not be made based on information received after post-show invoicing.

We look forward to being of service to you and if any additional information is needed, encourage you to contact your Show Representatives, Mary or Kathy, at 410.789.5000.

# Method of Payment Form

This Form MUST Accompany ALL Order Forms



NYTOA 2018  
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April 24-25, 2018

5187 Raynor Avenue  
Linthicum, Maryland 21090  
Phone: 410.789.5000 • Fax: 410.789.5564  
E-Mail:  
CustomerService@AdvantageExpo.com

## Advance Order Deadline\*: TUESDAY, APRIL 10, 2018

\*FULL PAYMENT must be received prior to cut-off date; otherwise, FLOOR PRICING applies.

If utilizing the services of ADVANTAGE CONFERENCE & EXPO, LLC, this form must be completed and returned with your order. Any orders received without this form **WILL NOT BE PROCESSED**.

☐ **Cash**

☐ **Company Check**...Please Make Checks Payable to **ADVANTAGE CONFERENCE & EXPO, LLC**

☐ **Invoice**...**PLEASE NOTE:** All invoices are subject to a **15% Surcharge** and are due upon receipt.

☐ **Credit Card**...For your convenience, we will use this authorization to charge your credit card account for the advance orders you place, **as well as any additional amounts incurred as a result of show site orders placed by your representative**. These charges may include labor, material handling, and/or outbound shipping. Please complete the following information:

### \*Information required to process your order; Please PRINT or TYPE

\*Company Name: \_\_\_\_\_ \*Booth #: \_\_\_\_\_  
\*Billing Address: \_\_\_\_\_  
\*City/State/Zip: \_\_\_\_\_  
\*Phone: \_\_\_\_\_ \*Fax: \_\_\_\_\_  
\*E-Mail Address (where receipt should be e-mailed to): \_\_\_\_\_

**Credit Card Type:** ☐ American Express ☐ MasterCard ☐ Visa

\*Billing Zip Code for Card Provided: \_\_\_\_\_ \*3 or 4 Digit Security Code: \_\_\_\_\_  
(Security code (if applicable) located on back of credit card in signature line)  
\*Account #: \_\_\_\_\_ \*Expiration Date: \_\_\_\_\_  
\*Cardholder's Name: \_\_\_\_\_ \*Signature: \_\_\_\_\_

We have read, understand, and agree to all terms as described and have advised our show site representative accordingly.

Name of Person Ordering: \_\_\_\_\_ Date: \_\_\_\_\_  
Please Print

Phone Number: \_\_\_\_\_

# Furniture Rental Order Form

Method of Payment Form MUST Accompany This Order Form

**NYTOA 2018**  
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**Advance Order Deadline:**  
**TUESDAY, APRIL 10, 2018**



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Qty: Item		Pricing		Qty: Item		Pricing	
		Advance	Floor			Advance	Floor
<b>Chairs</b>				<b>30" High Display Tables</b>			
					30" Round Undraped	110.00	143.00
	Folding Chair	45.00	54.00		2'x4' Undraped	75.00	97.50
	Padded Chair	55.00	66.00		2'x6' Undraped	90.00	117.00
	Padded Counter Stool with Back	80.00	110.00		2'x8' Undraped	105.00	136.50
					2'x4' Draped	90.00	117.00
					2'x6' Draped*	115.00	149.50
					2'x8' Draped*	130.00	169.00
<b>Miscellaneous</b>				<b>42" High Display Tables</b>			
	Wastebasket	30.00	36.00		30" Round Undraped	125.00	162.50
	Easel	40.00	48.00		2'x4' Undraped	86.25	112.00
	Black Stanchions (6' Section)	55.00	N/A		2'x6' Undraped	115.00	149.50
	Sign Holder- Double Sided (22" x 28")	49.00	N/A		2'x8' Undraped	130.00	169.00
	Literature Rack	75.00	108.00		2'x4' Draped	115.00	149.50
	Bag Stand	75.00	N/A		2'x6' Draped*	130.00	169.00
	Table Cloth for Round Table	30.00	45.00		2'x8' Draped*	145.00	188.50
				<b>*Draped on 3 Sides Only</b>			
					4 <sup>th</sup> Side Draping	45.00	54.00
<b>Display</b>				Please Specify Table Drape Color Choice: <input type="checkbox"/> SHOW COLOR			
				<input type="checkbox"/> Black <input type="checkbox"/> Blue <input type="checkbox"/> Burgundy <input type="checkbox"/> Green <input type="checkbox"/> Red <input type="checkbox"/> Teal <input type="checkbox"/> White			
				<b>Carpeting</b>			
	Table Top Riser: 4' Long (1' H x 1' D)	65.00	N/A		8' x 10'	150.00	195.00
	Table Top Riser: 6' Long (1' H x 1' D)	75.00	N/A		8' x 20'	300.00	390.00
	Steel Grid Wall 2' x 8' (No Legs) need 2	90.00	N/A		10' x 30'	490.00	585.00
	Steel Grid Wall 2' x 8' (With Legs)	115.00	N/A		10" x 40'	600.00	N/A
	Display Case (6') Illuminated	400.00	N/A	Carpet pricing includes taping of front edge only Please specify Booth Carpet Color Choice: <input type="checkbox"/> Blue <input type="checkbox"/> Gray <input type="checkbox"/> Red <input type="checkbox"/> Black			
	Wood Slat Wall 3'x8' Section w/shelves	300.00	N/A				

Company Name: \_\_\_\_\_

Booth #: \_\_\_\_\_



# Freight FAQs, Handling Hints and Ways to Save



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CustomerService@AdvantageExpo.com

Below are some of the most commonly asked questions regarding freight handling, often referred to as drayage. This can be the most costly part of exhibiting at conventions. Read on for some shipping tips which will help you save money by avoiding unnecessary surcharges.

**What is "Freight Handling/Drayage"?** – The term drayage is the moving of exhibit materials from one location to another. Whether you ship to an advance warehouse or directly to show site, your materials still need to get to your booth and then back on your outbound shipper's truck at the end of the show.

**Drayage services include the following six tasks:** - 1) accepting of your material either at our warehouse or on show site, 2) storage until show set/up to 30 days at no charge 3) delivery to your booth at show set, 4) storage of your empty containers during the show, 5) returning empty containers at the close of the show, 6) returning your packaged freight to the dock and loading on the carrier of your choice.

**May I carry my own materials to my booth?** – Any exhibitor may bring in his own materials providing that they can be hand carried by one person in one trip, without the use of dollies, hand trucks or any other equipment. If you choose to hand carry your exhibit, you would not be permitted access to the loading dock area.

**How are rates determined?** – Drayage charges are based on a number of factors including Union labor rates, facility access and the show move-in/move-out schedule, to name a few. Advantage uses Union labor to move freight. These rates vary from city to city.

**Tips on how you can save money.** – Read the Freight Handling section of your service kit carefully. Be aware of any surcharges that may be assessed for special handling or late shipments. Pay special attention to deadline dates. If you ship in advance to our warehouse and your shipment arrives after the published deadline date, a surcharge will be assessed.

Crated materials are the easiest to unload, therefore, have the least expensive drayage charge. Loose, pad wrapped and uncrated materials require more labor time, and therefore, may be assessed a special handling fee. It may be cost effective for you to build crates for any portion of your exhibit that is not crated.

**Small shipments versus large shipments.** – Most Service Contractors have a minimum of 200 lbs. per shipment. It is best to send your freight as one large shipment versus several small shipments. For instance, if you send one 45 lb. and one 55 lb. package separately, you are charged the minimum on each shipment. If you are planning to ship items from various locations, you may want to ship them all to a central location then forward them to the Service Contractor's warehouse and/or show site.



# Freight FAQs, Handling Hints and Ways to Save



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5187 Raynor Avenue  
Linthicum, Maryland 21090  
Phone: 410.789.5000  
Fax: 410.789.5564  
E-Mail:  
CustomerService@AdvantageExpo.com

If you ship your materials in one shipment and the carrier makes multiple deliveries, you will be charged for each delivery to our dock, regardless of whether or not the materials were shipped together as one shipment.

**Advance shipments versus show site shipments.** — In general it is best to ship your materials in advance to the advance warehouse. You can (and should) confirm that we have received your materials well in advance of the show installation. If there is a problem, it can be solved prior to the show. When shipping to show site, if there is a problem, there is seldom time to solve the problem prior to show opening.

Another advantage to advance shipments is that your materials will be in your booth when you arrive and you can begin installation immediately, thus saving you time and frustration at show site.

Two of the most expensive mistakes made by exhibitors are: 1) shipping materials in several shipments or 2) shipping via UPS or similar carriers that split a single shipment into several deliveries to our dock. Remember, each delivery incurs a minimum charge.

**Always be aware of freight receiving deadlines.** - You will be assessed a late charge if your shipment arrives after the advance order cut off date. Inform your shipper that all items must arrive prior to a specific date.

**Always ship your materials crated.** — Loose or pad wrapped items are assessed special handling fees.

**Make sure all materials are labeled properly to avoid any delivery delays.** - All pieces should have the recipient's name, address, the show name, your company name, and your booth number. Use the label we provide in the service kit. Make copies as needed.

Remove old labels after every show to avoid any future confusion. If you are shipping multiple pieces, label them as such: 1 of 4; 2 of 4; 3 of 4; 4 of 4, etc.

# Material Handling Service Rates



NYTOA 2018

Turning Stone Resort & Casino

Verona, NY

April 24-25, 2018

**ADVANCE ORDER CUT-OFF DATE: TUESDAY, APRIL 10, 2018**

**MATERIAL HANDLING SERVICE** includes all labor and equipment required to move freight, empties, and deliveries at either the advance warehouse or show site. Freight includes all deliveries, whether from common carriers, private trucking companies, FedEx, UPS, DHL, POV's, messenger services, and the like. Movement of the freight may include unloading shipments, providing storage for up to **30 days** in advance at the warehouse, delivery to exhibit booth, removal, storage, and return of empty containers at the close of the show, removal of materials from your exhibit booth to the loading dock for reloading onto outbound carriers, and freight that is forced from site due to late or non-pickup after show hours. **Charges are based on CWT (100lb) increments or fraction thereof with a 200lb. minimum per shipment. No cumulative weights will be allowed on minimums or split shipments. Weights are rounded up to the next 100lbs.**

**ACCEPTANCE OF CHARGES** The consignment or delivery of a shipment to Advantage Conference & Expo by an exhibitor, or by a shipper/carrier acting on behalf of the exhibitor shall be construed as an acceptance by the exhibitor (and/or shipper) of the terms and conditions set forth for all Material Handling Services. The exhibitor accepts responsibility for the payment of Advantage Conference & Expo's charges in connection with the handling of their shipment, and guarantees payment in the event that any third party acting on their behalf fails to pay such fees.

Material Handling Rates		
Overtime/Overtime Rate	\$160.00 cwt.	\$320.00 (Minimum Charge)
Small Package Fee	\$60.00	Up to 2 pieces with a maximum weight of 50 lbs. (Pieces must arrive at the same time to qualify.)

Your show sets on straight time and dismantles on overtime.

**STRAIGHT TIME (S/T) HOURS:** Monday through Friday from 8:00am to 4:00pm

**OVERTIME (O/T) HOURS:** Monday through Friday before 8:00am and after 4:00pm; ALL DAY Saturday and Sunday

**LATE SHIPMENTS** received at the warehouse after the advance cut-off date will incur a **50 percent surcharge**.

**SPECIAL HANDLING** will be subject to an additional **50 percent charge**. This classification shall be applied to van shipments or shipments requiring unloading by hand (i.e. loose display parts or uncrated equipment). **Shipments received via Federal Express, Airborne, DHL, UPS, or without identifiable markings and/or paperwork are subject to a Twenty Dollar (\$20.00) Surcharge Per CWT/Per Shipment (\$40.00 Minimum Charge).** To avoid these fees use the attached shipping label.

**DAMAGE TO EXHIBITS** during loading or unloading by ADVANTAGE CONFERENCE & EXPO, LLC. will be our responsibility. ADVANTAGE CONFERENCE & EXPO, LLC. **WILL NOT** be responsible for any of the following: Damage to material that was improperly packed, concealed damage, loss or theft of exhibitors materials after being delivered to the booth, or before loading out of the booth. Liability is limited to \$.10/Per Lb. Per Article, with a maximum of \$50.00/Per Item, and a maximum of \$1000.00/Per Shipment. **THE SHIPPER IS ENCOURAGED TO MAKE ARRANGEMENTS WITH THEIR INSURANCE CARRIER IF VALUES OF THE ARTICLES OR SHIPMENTS ARE IN EXCESS OF THOSE STATED ABOVE.**

# Material Handling Request Form

Method of Payment Form MUST Accompany This Order Form



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Verona, NY

April 24-25, 2018

5187 Raynor Avenue

Linthicum, Maryland 21090

Phone: 410.789.5000 • Fax: 410.789.5564

E-Mail:

CustomerService@AdvantageExpo.com

Website: www.AdvantageExpo.com

**Advance Order Deadline: TUESDAY, APRIL 10, 2018**

Please complete and fax this form to ADVANTAGE CONFERENCE & EXPO LLC, so that your freight can be handled appropriately. All shipments must be PREPAID. Collect shipments will be refused.

**ADVANCE WAREHOUSE SHIPMENTS:** Advance warehouse shipments should be sent to the address shown on the enclosed ADVANCE WAREHOUSE SHIPMENT label. Make copies of this label and affix to all freight. The advance order cut-off date for receiving shipments at the warehouse without incurring additional charges is **Tuesday, April 10, 2018**. Shipments arriving after this date will be received but are subject to additional charges.

**SHOW SITE SHIPMENTS:** Shipments sent to show site **will only be received on Monday, April 23, 2018**. Use the enclosed SHOW SITE SHIPPING LABEL, make copies if necessary. Shipments sent to show site prior to that date will be refused. Hotel will not accept or store show freight.

**INBOUND SHIPMENTS:** To anticipate the arrival of your freight, please fax or email the following:

**Shipping to:** ☐ **Advance Warehouse** ☐ **Show Site**

Shipped from (CITY): \_\_\_\_\_

Carrier: \_\_\_\_\_

Date Shipped: \_\_\_\_\_ Approx. Arrival Date: \_\_\_\_\_

Total Pieces: \_\_\_\_\_ Total Weight: \_\_\_\_\_

Company: \_\_\_\_\_ Booth #: \_\_\_\_\_

Show Representative: \_\_\_\_\_ Phone #: \_\_\_\_\_

**Will your freight require special handling (i.e. forklift)?** ☐ Yes ☐ No

## Estimated Costs...

Total Weight\* \_\_\_\_\_ lbs. Divided by 100 \_\_\_\_\_ multiplied by (See Below for Rate) \$ \_\_\_\_\_

**\*TOTAL WEIGHT ROUNDED UP TO THE NEXT 100LB. 200LB. MINIMUM APPLIES**

**MATERIAL HANDLING RATE \*\*160.00/Per cwt. (Min. Charge: \$320.00)**

**\*\*See page 7 for further pricing information**

Shipments received via **Federal Express, Airborne, UPS**, or without identifiable markings and/or paperwork are subject to a Twenty Dollar (\$20.00)

Surcharge Per CWT/Per Shipment (\$40.00 Minimum Charge) in addition to the above rates. Use attached shipping label to avoid these fees.

**FAX TO: 800-257-1978  
OR  
EMAIL TO:  
CONFERENCE@NYTOA.ORG**

<b>Name:</b>	
<b>Company Name:</b>	
<b>Booth #:</b>	
<b>Billing Address:</b>	
<b>City, State, Zip:</b>	
<b>Phone:</b>	
<b>Fax:</b>	

<b>120 Volt Outlets</b>			
<b>Quantity</b>	<b>Description</b>	<b>Pre-Order Price</b>	<b>Total Amount</b>
	500 Watt Outlet	\$85.00	
	1000 Watt Outlet	\$90.00	
	2000 Watt Outlet	\$95.00	
	3000 Watt Outlet	\$105.00	
<b>208 Volt Outlets</b>			
<b>Quantity</b>	<b>Description</b>		
	20 Amps 1-phase	\$110.00	
	30 Amps 1-phase	\$120.00	
	40 Amps 1-phase	\$130.00	
	50 Amps 1-phase	\$140.00	
	60 Amps 1-phase	\$150.00	
	20 Amps 3-phase	\$115.00	
	30 Amps 3-phase	\$125.00	
	40 Amps 3-phase	\$145.00	
	50 Amps 3-phase	\$155.00	
	60 Amps 3-phase	\$165.00	
<b>Make Checks Payable to:</b>		<b>Sub Total:</b>	
New York Tactical Expo 2017		<b>Oneida County 8.75% Sales Tax:</b>	
P.O. Box 20068, Sarasota FL 34276		<b>Total Due:</b>	

☐ Check enclosed for \$ \_\_\_\_\_  
☐ Charge my credit card \$ \_\_\_\_\_ ☐ MC ☐ VISA ☐ AMEX ☐ DISCOVER CARD

[illegible]

Card Number

Cardholder's Signature \_\_\_\_\_

--	--	--	--

Expiration Date

Print Cardholder's Name \_\_\_\_\_

# ADVANCE WAREHOUSE SHIPMENT

TRADESHOW SHIPMENT-PLEASE EXPEDITE

## NYTOA 2018

Advantage Conference & Expo  
c/o Bossong's Commercial Delivery  
6713 Pickard Drive  
Syracuse, NY 13211  
315-455-7431

To:

Name of Exhibitor

Booth #:

PIECE # \_\_\_\_\_ OF \_\_\_\_\_

EXHIBIT MATERIAL • MAKE ADDITIONAL COPIES OF LABEL FOR EACH ITEM BEING SHIPPED

# SHOW SITE SHIPMENT

TRADESHOW SHIPMENT-PLEASE EXPEDITE

**NYTOA 2018**

c/o ADVANTAGE CONFERENCE & EXPO, LLC

Turning Stone Resort & Casino

5218 Patrick Road

Verona, NY 13478

To:

Name of Exhibitor

Booth #:

Deliver only on Monday, April 23, 2018 between 8:30-6pm

**PIECE #** \_\_\_\_\_ **OF** \_\_\_\_\_

EXHIBIT MATERIAL • MAKE ADDITIONAL COPIES OF LABEL FOR EACH ITEM BEING SHIPPED

# Booth Labor Order Form

Method of Payment Form MUST Accompany This Order Form



**NYTOA**

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April 24-25, 2018

**ADVANCE ORDER CUT-OFF DATE: TUESDAY, APRIL 10, 2018**

Labor Rates (Advance Orders)	
Straight Time	<b>\$86.00/Per Man Per Hour (1 Hour Minimum/Per Man)</b>
Overtime	<b>\$129.99/Per Man Per Hour (1 Hour Minimum/Per Man)</b>

For orders placed at show site, add 20%

**STRAIGHT TIME HOURS:** Monday through Friday from 8:00am to 4:00pm

**OVERTIME HOURS:** Monday through Friday before 8:00am and after 4:00pm, ALL DAY Saturday and Sunday

	SET-UP	DISMANTLE
Number of Workers Requested:		
Date:		
Time:		
ESTIMATED Total Hours:		

**Cancellation Policy - 50% charge will apply for cancellation of labor orders during move-in.**

☐ **DO NOT** proceed without an Exhibitor's Representative who will arrive at the Service Desk on \_\_\_\_\_ (Date) at \_\_\_\_\_ (Time). **Please note: If exhibitor fails to pick up labor at time ordered, a one (1) hour per man no-show charge will be applied.**

☐ ADVANTAGE CONFERENCE & EXPO, LLC. is authorized to set up our exhibit without an Exhibitor's Representative being present. There will be an additional **30 percent charge** to the total labor charges for this supervision.

☐ ADVANTAGE CONFERENCE & EXPO, LLC. is authorized to dismantle our exhibit without an Exhibitor's Representative being present. There will be an additional **30 percent charge** to the total labor charges for this supervision.

Company: \_\_\_\_\_ Booth #: \_\_\_\_\_

Contact Person: \_\_\_\_\_ Phone: \_\_\_\_\_



# Exhibitor Appointed Contractor

**NYTOA 2018**

Turning Stone Resort & Casino

Verona, NY

April 24-25, 2018



**ADVANCE ORDER CUT-OFF DATE: TUESDAY, APRIL 10, 2018**

Exhibitors who plan to have an exhibit service firm other than the Advantage Conference & Expo supervise labor, unpack, erect, assemble, dismantle, and repack displays/equipment must abide by the following:

**A.)** Exhibitor must notify Show Management and ACE in writing no later than **TUESDAY, APRIL 10, 2018**.

**B.)** Exhibitor must ensure that their contractor provide ACE with a Certificate of Insurance indicating a minimum of \$1,000,000 liability coverage, including property damage, at least **15 days** prior to show installation.

**C.)** Exhibitor is ultimately responsible for all services in connection with his exhibit, including freight, material handling, rentals, labor, etc.

**D.)** The EAC must have all business licenses, permits, and Workers' Compensation insurance required by the State and/or City Governments and the facility management prior to beginning work. Contractor shall provide evidence of compliance upon request.

**E.)** The EAC shall share with ACE all reasonable costs incurred as a result of/relating to the EAC's operation, including overtime pay for stewards, restoration of exhibit space to its initial condition, etc.

**F.)** The EAC must provide ACE and Show Management with the names of all personnel who will be working on the show floor. All personnel are required to wear identification badges at all times. Anyone without proper ID will be asked to leave the show floor.

**G.)** The EAC may not, under any circumstances, solicit business on the show floor.

**H.)** The EAC must confine its operations to the exhibit area of its clients. No Service Desk, storage areas, or other work facilities shall be located within the building. Show aisles and public space are not part of the booth area.

**I.)** Upon request, the EAC shall provide evidence that it possesses applicable and current labor contracts and must comply with all labor agreements and regulations. All work must be done by the correct union labor.

**J.)** The Official Contractor has total control of all areas of the exhibit hall (i.e. aisles, loading docks, storage areas, etc.). The EAC must coordinate all of its activities with ACE.

**K.)** The Official Contractor has total control over such services as electrical, plumbing, telephone, cleaning, material handling, etc. Exhibitors shall provide only the material they own and is to be used in their exhibit space.

The service firm must notify Advantage Conference & Expo of the names of all exhibiting companies for whom they have orders along with the names of all employees working for them on the show. All exhibitor service firms **must provide a Certificate of Insurance** to Advantage Conference & Expo and the sponsor of the exhibition. Please list the show name, location, and Exhibitor name on the Certificate of Insurance. EAC's will not be allowed access to the show floor without a Certificate of Insurance on file with Advantage Conference & Expo.

**Please complete the following:**

Company Name: \_\_\_\_\_ Booth #: \_\_\_\_\_

Exhibitor Contact: \_\_\_\_\_

Phone: \_\_\_\_\_ Fax: \_\_\_\_\_ E-Mail: \_\_\_\_\_

Address: \_\_\_\_\_

City/State/Zip: \_\_\_\_\_

Contractor/Display House: \_\_\_\_\_ Phone: \_\_\_\_\_

Description of Proposed Service for Exhibitor: \_\_\_\_\_

# Vehicle Spotting Order Form

Method of Payment Form *MUST* Accompany This Order Form



## NYTOA 2018

Turning Stone Resort & Casino

Verona, NY

April 24-25, 2018

**ADVANCE ORDER CUT-OFF DATE: TUESDAY, APRIL 10, 2018**

Exhibitors or agents with mobile or motorized equipment will require guidance to and from their respective exhibit areas. This "spotting" is required to prevent damage that may occur to exhibitors or the property of others and if necessary, to clear aisles to access spotting location. Exhibitor must provide Advantage Conference & expo with Certificate of Insurance indicating a minimum of \$1,000,000 liability coverage, including property damage, at least 15 days prior to show installation.

### **SPOTTING FEE:**

- \$180.00 (roundtrip fee) - for each four-wheel vehicle per hour.
- \$ 40.00 - added charge per each additional axle.

Spotting fee covers floor marking and 2 representatives to assist/direct. Exhibitor will be responsible for operation of vehicle.

### **VEHICLE RULES:**

- Batteries must be disconnected and taped.
- Fuel tanks must have no more than the lesser of: one half tank or ten gallons.
- Fuel tanks must be sealed with a locking cover to prevent the escape of vapors.
- Vehicles may not be moved during show hours. Fueling and defueling is not allowed on Turning Stone property.
- Floor covering must be provided by exhibitor under tires and the entire length of vehicle.
- A fire extinguisher must be present, visible and accessible at all times.
- Exit doors may not be blocked by vehicles.

### **SCHEDULING:**

A representative from A.C.E. will contact you to schedule your vehicle spot.

# VEHICLES	COST PER VEHICLE	TOTAL COST

Company: \_\_\_\_\_ Booth # \_\_\_\_\_

Person to contact for scheduling: \_\_\_\_\_ Cell # \_\_\_\_\_

# Booth Cleaning Order Form

Method of Payment Form MUST Accompany This Order Form



## NYTOA 2018

Turning Stone Resort & Casino

Verona, NY

April 24-25, 2018

**ADVANCE ORDER CUT-OFF DATE: TUESDAY, APRIL 10, 2018**

Exhibit booths can become soiled and littered during exhibitor set-up, we suggest ordering booth cleaning services prior to show opening. Our service includes the vacuuming of your booth space & emptying wastebaskets. Our rates are as follows:

Please complete the following for Booth Cleaning services:

Single Booth (Daily Pricing)	\$75.00
Double Booth (Daily Pricing)	\$130.00
Triple Booth (Daily Pricing)	\$170.00
Quadruple Booth 20'x20' (Daily Pricing)	\$210.00
Multiplied by number of days required:	
<b>TOTAL BOOTH CLEANING CHARGES:</b>	<b>\$</b>

☐ My exhibit booth will require cleaning prior to show opening.

☐ My exhibit booth will require cleaning prior to day 2 of show.

Company Name: \_\_\_\_\_ Booth #: \_\_\_\_\_

Ordered By: \_\_\_\_\_ Date: \_\_\_\_\_

# Outbound Shipping Services

Method of Payment Form MUST Accompany This Order Form

NYTOA 2018  
Verona, NY  
April 24-25, 2018



5187 Raynor Avenue  
Linthicum, Maryland 21090  
Phone: 410.789.5000 • Fax: 410.789.5564  
E-Mail:  
CustomerService@AdvantageExpo.com  
Website: www.AdvantageExpo.com

**Advance Order Deadline: Tuesday, April 10, 2018**

Save time on the removal. Order outbound shipping in advance by completing the following. E-mail or fax back.:

## **Outbound Service\* Requested:**

*\*Materials will ship **ECONOMY** unless otherwise noted.*

☐ **Overnight**   ☐ **2 Day**   ☐ **Economy**

Ship to arrive by: \_\_\_\_\_ Approximate # of pieces: \_\_\_\_\_

**PLEASE NOTE:** Minimum fee of **\$240.00/Per Shipment** (*Optional Insurance Coverage Additional*) to be charged to credit card on file. Service includes pre-printed Bill of Lading (**Advance Orders Only**), pre-printed shipping labels (**Advance Orders Only**), palletizing, shrink wrapping, and tagging of materials. Please call for estimate.

A representative of Advantage Expo will deliver a packet to your booth consisting of your completed Bill of Lading and shipping labels on the last day of the show.

## **Ship To:**

Company: \_\_\_\_\_

Contact: \_\_\_\_\_

Address: \_\_\_\_\_

City/State/Zip: \_\_\_\_\_

Phone: \_\_\_\_\_

# LIMITS OF LIABILITY



**NYTOA 2018**  
Verona, NY  
April 24-25, 2018

5187 Raynor Avenue  
Linthicum, Maryland 21090  
Phone: 410.789.5000  
Fax: 410.789.5564  
E-Mail:  
CustomerService@AdvantageExpo.com  
Website: www.AdvantageExpo.com

1. Advantage Conference & Expo LLC shall not be responsible for damage to uncrated materials, materials improperly packed or concealed damage.
2. Advantage Conference & Expo LLC shall not be responsible for loss, theft or disappearance of exhibitor's material after same has been delivered to exhibitor's booth.
3. Advantage Conference & Expo LLC shall not be responsible for loss, theft, or disappearance of materials before they are picked up from exhibitor's booth for reloading after the show. Bills of Lading covering outbound shipments, which are furnished by Advantage Conference & Expo LLC to exhibitor, will be checked at the time of actual pick-up from booth, and corrections made where discrepancies occur.
4. Advantage Conference & Expo LLC shall not be responsible for any loss, damage or delay due to fire, Acts of God, strikes, lockouts or work stoppages of any kind or to any causes beyond its control.
5. Advantage Conference & Expo LLC liability shall be limited to physical loss or damage to the specific article that is lost or damaged. In any event, Advantage Conference & Expo LLC maximum liability shall be limited to \$.10 per pound, per article with a maximum liability of \$50.00 per item, or \$1,000.00 per shipment, whichever is less.
6. Advantage Conference & Expo LLC shall not be liable to any extent whatsoever for any actual, potential, or assumed loss of profits or revenues, or for any collateral costs, which may result from any loss or damage to exhibitor's materials which may make it impossible or impractical to exhibit same.
7. The consignment or delivery of a shipment to Advantage Conference & Expo LLC by an exhibitor or by any shipper to or on behalf of the exhibitor, shall be construed as an acceptance by such exhibitor (and/or other shipper) of the terms and conditions set forth.

**PROTECTION OF ALL MATERIALS BELONGING TO THE EXHIBITOR IS THE SOLE RESPONSIBILITY OF THE EXHIBITOR. REMEMBER TO INSURE YOUR EXHIBIT AND ALL COLLATERAL MATERIALS FROM THE TIME IT LEAVES YOUR FIRM UNTIL THEY ARE RETURNED AFTER THE SHOW. A "RIDER" TO AN EXISTING INSURANCE POLICY CAN USUALLY DO THIS.**

# Order Recap Form



**NYTOA 2018**

Turning Stone Resort & Casino

Verona, NY

April 24-25, 2018

**ADVANCE ORDER CUT-OFF DATE: TUESDAY, APRIL 10, 2018**

This form along with the **METHOD OF PAYMENT FORM** must be completed and sent to ADVANTAGE CONFERENCE & EXPO, LLC. with your order forms. Full payment must accompany all orders or they will not be processed. To benefit from our discount pricing, orders must be received by the APRIL 10TH advance order cut-off date or floor prices will apply. **All site orders are C.O.D.**

Please total your order below:

Furniture/Carpet Rental	
Freight/Material Handling Services	
Booth Labor	
Vehicle Spotting	
Booth Cleaning	
Outbound Shipping (Estimate)	
Sales Tax 8.75%	
Internet ( Fax to 315-361-8500)	N/A
A/V Rentals (Fax to 315-361-8500)	N/A
<b>TOTAL DUE FOR ADVANTAGE EXPO SERVICES:</b>	<b>\$</b>

**Please Note...**

1. Electric orders should be sent to ?. Internet orders should be sent to ?. E-mail address and fax #'s are on their respective forms.
2. **Tax Exempt Customers:** Please include a Tax Exempt ID Certificate with your order; otherwise, tax will be charged.

Company Name: \_\_\_\_\_ Booth #: \_\_\_\_\_

Ordered By: \_\_\_\_\_ Phone #: \_\_\_\_\_ Date: \_\_\_\_\_  
(Print)

# Turning Stone

RESORT | CASINO

## Internet Service Order Form

Please return to Turning Stone Resort & Casino – Attention: Amy Thrasher  
5218 Patrick Road  
Verona, NY 13478  
General Sales Office (315) 361-7824  
Fax (315) 361-8500  
Email: groupsales@turningstone.com

Name of Event: \_\_\_\_\_ Date(s) of Event: \_\_\_\_\_ Booth #: \_\_\_\_\_

On-site contact: \_\_\_\_\_ Firm Name: \_\_\_\_\_

Address: \_\_\_\_\_ Phone #: \_\_\_\_\_ Fax: \_\_\_\_\_

Payment: Check (Payable to Turning Stone Resort LLC) / E-Pay Link (Please provide information below)

Name: \_\_\_\_\_ Email (to send payment link): \_\_\_\_\_

If you have any question regarding the payment link, please contact:  
Tyler Ulmer - Group Billing Coordinator - 315-361-7989  
tyler.ulmer@turningstone.com

**PAYMENT MUST ACCOMPANY ORDER**  
**ALL ITEMS SUBJECT TO AVAILABILITY**  
**NO GUARANTEED SERVICE FOR ON SITE ORDERS**  
**ON SITE ORDERS WILL INCUR A 15% SURCHARGE**

**The following will be added to your bill: 20% of the cost of Audio Visual fees, to be retained by the hotel as an Administrative Fee. These fees are subject to Oneida Indian Nation sales tax of 8.75% (tax and surcharge are subject to change without notice).**

**OTHER ITEMS AVAILABLE UPON REQUEST – PLEASE CONTACT YOUR CONVENTION SERVICES MANAGER**

Item	Quantity	Price per day	# of Days	Total
High Speed Wired Connection		\$50.00		
Additional Connection at the same location		\$25.00		
Network Cable		\$10.00		
Dedicated High Speed Wired Connection		\$500.00		

## Rules and Regulations

1. Turning Stone Resort and Casino is the exclusive provider of telecommunications throughout the facility.
2. Incomplete telecommunications requirements may delay processing and labor charges will be added in the event of changes made after initial installation.
3. Credit will not be given for service installed and not used.
4. The Customer will be fully responsible for the protection and safekeeping of the Internet connection apparatus as well as safekeeping of their personal or company computer equipment.
5. Only Turning Stone Resort and Casino personnel are authorized to modify system wiring and cable.
6. Turning Stone Resort and Casino are not responsible for any level fluctuations or band-width failure due to the local Internet Service Provider (ISP) company conditions and or the local telephone company.
7. All equipment must comply with FCC regulations.
8. Prices are based on current rates and may change without notice.
9. Rate quotes or other inquiries for Internet Service, telephone service and other special needs should be directed to the Turning Stone Resort and Casino Catering/Convention Coordinator.
10. Turning Stone Resort and Casino will provide DSL through one 10-Base T drop to your booth (RJ-45 plug) and one IP address for a single computer in your booth. You need to provide each computer(s) with a 10-Base T or 10/100 Ethernet network card and with TCP/IP installed and access to the properties. Sharing your connection with another booth or company is prohibited. Additional fees will be charged if you need Turning Stone Resort and Casino to provide wiring between your computers and hub or if your company needs network access at more than one location.



# Turning Stone

RESORT | CASINO

## Vendor Order Form

Please return to Turning Stone Resort & Casino – Attention: Amy Thrasher

5218 Patrick Road

Verona, NY 13478

General Sales Office: (315) 361-7824

Fax: (315) 361-8500

Email: groupsales@turningstone.com

Name of Event: \_\_\_\_\_ Date(s) of Event: \_\_\_\_\_ Booth #: \_\_\_\_\_

On-site contact: \_\_\_\_\_ Firm Name: \_\_\_\_\_

Address: \_\_\_\_\_ Phone #: \_\_\_\_\_ Fax: \_\_\_\_\_

Payment: Check (Payable to Turning Stone Resort LLC) / E-Pay Link (Please provide information below)

Name: \_\_\_\_\_ Email (to send payment link): \_\_\_\_\_

If you have any question regarding the payment link, please contact:

Tyler Ulmer - Group Billing Coordinator - 315-361-7989

tyler.ulmer@turningstone.com

### PAYMENT MUST ACCOMPANY ORDER

### ALL ITEMS SUBJECT TO AVAILABILITY

### NO GUARANTEED SERVICE FOR ON SITE ORDERS

### ON SITE ORDERS WILL INCUR A 15% SURCHARGE

**The following will be added to your bill: 20% of the cost of Audio Visual fees, to be retained by the hotel as an Administrative Fee. These fees are subject to Oneida Indian Nation sales tax of 8.75% (tax and surcharge are subject to change without notice).**

Item	Quantity	Preorder Pricing	Day of Event Pricing	Dates Needed	Total
27" Color TV Monitor		\$75.00	\$86.25		
43" Plasma TV with floor stand		\$200.00	\$230.00		
Analog Phone Line		\$135.00	\$155.25		
Extension Cord		\$5.00	\$5.75		
Flipchart & Markers		\$20.00	\$23.00		
LCD Projector (25 people or less)		\$200.00	\$230.00		
Network Cable/VGA Cable		\$10.00	\$11.50		
Poster Easel		\$10.00	\$11.50		
Power Strip		\$5.00	\$5.75		
Screen – 6' x 6' tripod		\$30.00	\$34.50		
Screen – 8' x 8' tripod		\$40.00	\$46.00		
Whiteboard		\$40.00	\$46.00		
Wired Internet Connection with Cable		\$60.00	\$69.00		
Wired Microphone		\$25.00	\$28.75		
Wireless Handheld Microphone with Mixer		\$100.00	\$115.00		

### PRICING IS PER DAY

**OTHER ITEMS AVAILABLE UPON REQUEST – PLEASE CONTACT YOUR CONVENTION SERVICES MANAGER**

**Truck Parking**

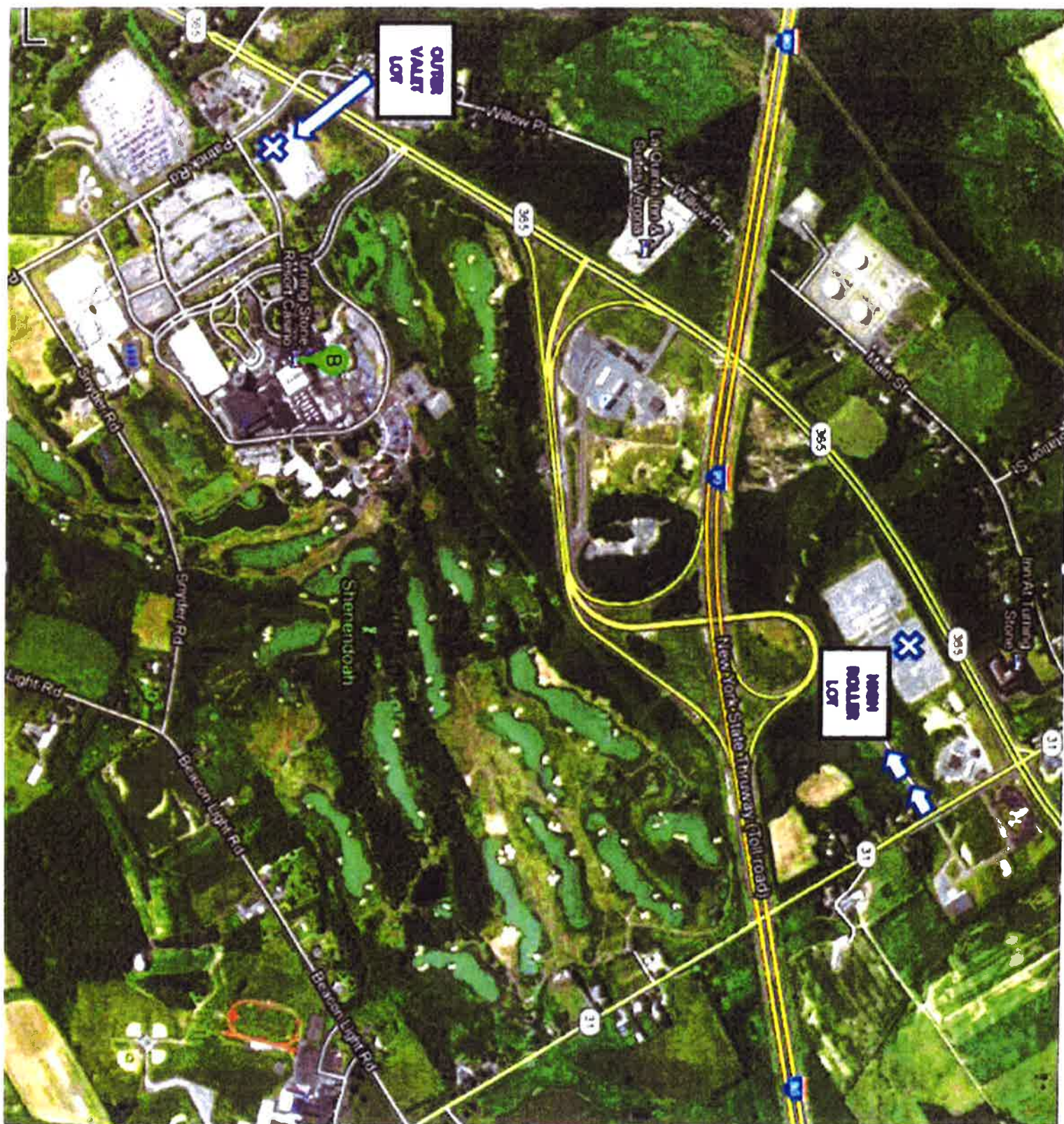
Non passenger vehicles will no longer be able to park in the lot in front of the SportsPlex.

Any of the oversized vehicles, box trucks, vehicles with a utility or box trailer should park in the outer Valet Lot along Patrick Road. Security will provide a ride to or from the lot if requested ahead of time. Please make these arrangements with your Convention Services Manager.

Tractor trailers that have been approved by the Convention Services Manager will be assigned to a Loading Dock. Tractor trailers that have not been approved for the loading dock must park at the High Roller Truck Parking Lot on Route 31. TSRC security will assist with transporting the drivers to and from this lot if requested as well. Please make these arrangements with your Convention Services Manager, who will issue tokens to the drivers who use this lot.

You may, depending on the content in the trucks, request Security to be posted at the High Roller Lot with the trucks which TSRC can arrange and provide at a charge. Please work with your Convention Services Manager on this request a minimum of one week prior to arrival.

For additional questions or clarification, please contact your Convention Services Manager.





## TURNING STONE SAFETY REGULATIONS

1. ALL MATERIALS USED IN CONSTRUCTION AND DECORATION OF AN EXHIBIT MUST BE FLAME RETARDANT. Fabrics must be certified as flame retardant or a sample must be available for testing. Materials which cannot be treated to meet the requirements may not be used.
2. ALL EXITS AND EXIT AISLES MUST BE KEPT CLEAR AND UNOBSTRUCTED. No furniture, signs, easels, chairs or displays may protrude into aisles.
3. ALL EMPTY CARTONS OR CRATES MUST BE LABELED AND REMOVED FOR STORAGE OR THEY WILL BE REMOVED AS TRASH. Crates are not to be used as exhibit supports.
4. ALL FIRE HOSE RACKS, FIRE EXTINGUISHERS, STROBE LIGHTS AND EMERGENCY EXITS MUST BE VISIBLE AND ACCESSIBLE AT ALL TIMES. This includes fire protection equipment located within exhibits. Exits and exit signs must not be covered by drapes nor obscured from view by exhibit components.
5. EXHIBITORS WHO INTEND TO DISPLAY A VEHICLE WITHIN THE CONFINES OF THEIR EXHIBIT BOOTH MUST PROVIDE A CERTIFICATE OF LIABILITY PRIOR TO ARRIVING ON PROPERTY. Fuel Tanks -must be locked and sealed in an approved manner to prevent the escape of vapors. Fuel tanks shall not be more than ½ full or contain more than 10 gallons (39.7 L) of fuel; whichever is less. Fueling and defueling is not allowed on TSRC's property. One battery cable shall be removed from the battery used to start the vehicle engine. The disconnected battery cable shall then be taped. This is intended to eliminate the possibility of a spark. Floor coverings must be provided by the guest(s) for under the tires and entire length of the vehicle. Keys to the vehicle must be turned into TSRC Security Base in the case of an emergency and the vehicle must be moved by TSRC security. Vehicles are not allowed to be moved during show hours. Exit doors may not be blocked by vehicles.
6. VEHICLES IN BUILDING FOR UNLOADING MUST NOT BE LEFT WITH ENGINE IDLING.
7. ELECTRICAL WORK UNDER CARPETS OR FLOORING MUST BE INSTALLED BY THE OFFICIAL ELECTRICAL SERVICE PROVIDER. All cords must be flat, three conductor, #14 AWG or larger.
8. FLAMMABLE OR COMBUSTIBLE LIQUIDS ARE PROHIBITED INSIDE OF BUILDINGS EXCEPT AS APPROVED BY THE OFFICE OF FIRE PROTECTION AND SAFETY. Flammable thinners, solvents and paints, including aerosol cans are strictly prohibited within the building.
9. COMPRESSED GAS CYLINDERS, INCLUDING LPG, ARE PROHIBITED UNLESS APPROVED BY OFFICE OF FIRE PROTECTION AND SAFETY. Flammable gases, i.e.: butane, propane, natural gas, et al; are subject to prior approval. Non-flammable compressed gas cylinders must be secured in an upright position with gauges and regulator protected against physical damage.
10. TENTS IN EXCESS OF 200 SQUARE FEET, CANOPIES IN EXCESS OF 400 SQUARE FEET, AND TEMPORARY MEMBRANE STRUCTURES MUST BE APPROVED BY TURNING STONE FIRE MARSHAL.
11. DEMONSTRATION COOKING AND FOOD WARMING IN EXHIBITION SPACES SHALL COMPLY WITH TURNING STONE FIRE CODE AND FACILITY REGULATIONS.
12. THE USE OF CANDLES AND OTHER OPEN FLAME DECORATIVE DEVICES MUST BE APPROVED BY TURNING STONE FIRE MARSHAL.
13. SHIPPING MUST BE CONTRACTED THROUGH A SHOW DECORATOR. TSRC will not accept any shipment for a show, nor will TSRC send out shipments at the conclusion of the show.
14. TRUCK PARKING Any of the oversized vehicles, tractor trailers, box trucks, vehicles with a utility or box trailer should park in the High Roller Lot on Route 31. Security will provide a ride to or from the lot

### VENDOR LOAD-IN INFORMATION:

- ❁ Event Center is the Atrium Glass Doors. Vehicles must be removed immediately after load-in.
- ❁ Oneida Room is the overhead doors. If the event is in any other section of the Conference Center Ballroom, vendors may load-in using the Oneida glass doors located to the left of the resort's bus bays. Vehicles must be removed after immediately after load-in.



# Doing Business on Oneida Nation Land

## Issue Date: March 5, 2014

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Welcome to the Oneida Indian Nation. If you are doing business on Nation Land or would like to do business on Nation Land, we hope that you find the following information helpful.

Because of a 2013 agreement between the Nation, New York State and Madison and Oneida Counties, any person or entity doing business on Nation Land is required to collect and remit Nation sales taxes to the Oneida Indian Nation Department of Taxation instead of the New York State Department of Taxation and Finance. You, therefore, should not collect or remit any sales taxes on sales made on Nation Land to New York State or any county in New York State (for more information, see [http://www.tax.ny.gov/pdf/notices.n15\\_2.pdf](http://www.tax.ny.gov/pdf/notices.n15_2.pdf) and [Nation Tax Rules](#)).

The following is intended to provide you with information on how to (1) register with the Nation Department of Taxation for the authority to collect and remit sales taxes and (2) collect and remit sales taxes to the Nation Department of Taxation. The complete rules relating to these taxes are available from the Nation Department of Taxation.

*What does it mean to be doing business on Nation Land?  
What are Nation Lands?*

Nation Land is land owned by the Oneida Indian Nation within Madison and Oneida County acknowledged as the reservation of the Oneida Nation in Article II of the 1794 Treaty of Canandaigua between the Nation and the United States of America. See <http://theoneidanation.com/publicaffairs/wp-content/uploads/Oneida-Indian-Nation-Reservation-Map.pdf> and [http://www.tax.ny.gov/bus/st/oneida\\_map.htm](http://www.tax.ny.gov/bus/st/oneida_map.htm). Nation Land includes, without limitation, Turning Stone Resort Casino and SavOn properties. If you are conducting business and making taxable sales on Nation Lands, you are subject to Oneida Indian Nation taxes and the Nation's Tax Rules. See [http://www.tax.ny.gov/pdf/notices.n15\\_2.pdf](http://www.tax.ny.gov/pdf/notices.n15_2.pdf).

*How Do I Register with the Oneida Indian Nation for Sales Tax Purposes?  
Do I need to register?*

If you will be making sales on Nation Land that are subject to sales tax, you must register with the Nation Department of Taxation and obtain a Certificate of Authority at least 5 days before you begin business. The Certificate of Authority gives you the right and obligation to collect Nation sales tax on your taxable sales. How often you sell or how much you charge for goods and services does not usually determine whether you need to register with the Nation Department of Taxation. For example, if you sell taxable items at an event on Nation Land, such as Turning Stone, only once a year, you are still required to register, and to collect and remit sales tax.

*What sales are taxable?*

Generally, sales of tangible personal property (in other words, something that you can see and touch) and certain services are subject to sales tax when sold and delivered or performed on Nation Land. If you have questions on whether or not your business activity requires you to be registered to collect and remit sales tax, please contact Mary Jo Burdick, Director of the Nation Department of Taxation, at (315) 366-9393 or at [taxinfo@oneida-nation.org](mailto:taxinfo@oneida-nation.org).



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### *How do I register?*

To register with the Nation Department of Taxation and apply for a Certificate of Authority, you must complete either the Application for Exhibitors License and Certificate of Authority or the Application for Retail License and Certificate of Authority (which form to use is discussed below) and email the completed application to the Nation Department of Taxation at [taxinfo@oneida-nation.org](mailto:taxinfo@oneida-nation.org) or mail the completed application to:

Oneida Indian Nation Department of Taxation Director of Department of Taxation  
2037 Dream Catcher Plaza  
Oneida, New York 13421

Your application will be processed and, if approved, we will email or mail your Certificate of Authority to you at the address you provide. You cannot make any taxable sales on Nation Land until you receive your Certificate of Authority.

### *Which application do I use?*

You can apply for either an Exhibitor License and Certificate of Authority (Form OTD-17.1) or a Retail License and Certificate of Authority (Form OTD-17). The type of Certificate of Authority you need is based on how you plan to operate.

An Exhibitor License and Certificate of Authority can be used when you plan to make sales on Nation Land less than 4 specific events in a calendar year. For example, if you make sales at a show or entertainment event, such as a craft show, antique show, consumer event or sporting event only once during the calendar year, you should apply for an Exhibitor License and Certificate of Authority. You will need to apply for an Exhibitor License and Certificate of Authority for each specific event within the calendar year. Upon conclusion of such event the Exhibitor License and Certificate of Authority issued to you by the Nation Department of Taxation will automatically expire.

You should apply for a Retail License and Certificate of Authority if you will be making taxable sales on Nation Land 4 or more times throughout the calendar year.

If you are not sure which application to complete, you can contact the Nation Department of Taxation for assistance at (315) 366-9393 or [taxinfo@oneida-nation.org](mailto:taxinfo@oneida-nation.org).

### *What if I have multiple locations?*

If you will have multiple locations on Nation Land you only need to register with the Nation Department of Taxation once, but you should display a copy of your Certificate of Authority at each location.

If you plan to operate multiple businesses (not just multiple locations), you must have a Certificate of Authority for each separate business located on Nation Land, and you need to file an application for a separate Certificate of Authority for each business.

### *What do I do with my Certificate of Authority?*

You must prominently display your Certificate of Authority at your place of business, including additional locations. If you have no permanent physical location, you can attach it to your truck, cart, wagon, stand, or other vehicle or facility from which you conduct business. You may be subject to a penalty if you fail to properly display your Certificate of Authority.



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*Where can I get another copy of my Certificate of Authority?*

If you are already registered with the Department of Taxation but need a duplicate copy of your Certificate of Authority because the original was misplaced or destroyed, you can email us at [taxinfo@oneida-nation.org](mailto:taxinfo@oneida-nation.org) or call us at (315) 366-9393 to request a new Certificate.

*Can I transfer my Certificate of Authority?*

A Certificate of Authority cannot be transferred or assigned. If you are buying an existing business, or taking over the ownership of a business, you must apply for your own Certificate of Authority. You cannot use the Certificate of Authority issued to the previous owner.

*What happens if I don't register?*

If you are required to register with the Nation Department of Taxation but fail to do so and you operate a business without a valid Certificate of Authority, you will be subject to a penalty. The maximum penalty for operating a business on Nation Land without a valid Certificate of Authority is up to \$500 for the first day business is conducted on Nation Land without a valid Certificate of Authority plus up to \$200 for each subsequent day up to a maximum penalty of \$10,000.

*What if I cease doing business?*

If you cease doing business on Nation Land, you must return your Certificate of Authority to the Nation Department of Taxation, along with your final sales tax return, to:

Oneida Indian Nation Department of Taxation  
Director of Department of Taxation  
2037 Dream Catcher Plaza  
Oneida, New York 13421

*How do I pay or remit sales taxes to the Nation?*

*How do I remit sales taxes to the Nation Department of Taxation?*

You must remit sales taxes to the Nation Department of Taxation using the Nation's sales and use tax return (Oneida Indian Nation Sales Tax Return Form OST-808, 809 or 810). Your return and any required schedules are used to report your business activity on Nation Land. Use them to report your gross sales, your total non-taxable and exempt sales, your purchases on which you are required to pay Nation use tax, and the total amount of the credits you are claiming on the return. You will also report the amount of your purchases that are subject to Nation tax. You must compute the amount of Nation sales and use tax you must remit with the return.

*When are sales taxes due to the Nation?*

Nation sales taxes and returns are due monthly. The monthly tax period starts on the first day of each calendar month for which you are required to file a return, and ends on the last day of the same calendar month. Your return is due no later than the 20th day of the calendar month immediately following the calendar month of the tax period. (For example, your return for the tax period January 1, 2014 to January 31, 2014 is due no later than February 20, 2014) or the next business day if the due date falls on a Saturday, Sunday or Federal holiday.

You must remit any Nation tax due, including any tax that you have not yet collected from purchasers on sales occurring during the filing period. You must remit the Nation tax due on or before the due date. Late filing or late remittances will subject you to penalties and interest. In addition, a bad check or failed electronic withdrawal fee may be imposed for any amount due that is returned without payment.





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*Where do I file my tax returns and remit my Nation sales taxes?*

Mail your completed Nation return, any attachments and payment to the following address:

Oneida Indian Nation Department of Taxation  
Director of Department of Taxation  
2037 Dream Catcher Plaza  
Oneida, New York 13421

In addition to the United States Postal Service, you may use certain private delivery services (i.e., FedEx, UPS) with the assurance that returns, payments, and other correspondence mailed on time will be considered filed on time.

*What if there is no tax due for the month?*

You must file a Nation sales and use tax return indicating that you had no taxable income for the month on time with the Nation Department of Taxation, even if you have no Nation tax due during the filing period.

*What if my sales and use tax return is late or I fail to file a sales and use tax return?*

If you fail to file a Nation sales and use tax return on time, penalty and interest are calculated on the amount of Nation tax due. A penalty, in the minimum amount of \$50, will be imposed whether or not there is any tax due. Therefore, it is very important that you know the dates by which your Nation returns must be filed, and that you remit any Nation tax due on time. See the Instructions to Oneida Indian Nation Sales Tax Return Form OST-808, 809 or 810 for further information regarding computation of penalties and interest.

*What accounting method must my sales tax be based on?*

A business may keep its books using the cash or accrual method of accounting. No matter which recordkeeping method you choose to record your business's transactions, you must report any sales made, and remit the Nation sales tax based on the accrual method of accounting. That is, you are required to report taxable sales and remit the Nation tax due on the return covering the period in which the sales are made, regardless of whether your customer has paid you.

*How do I file if I have an Exhibitor License and Certificate of Authority?*

Show Vendors and Exhibitors should also remit Nation sales and use tax and file their return using Nation Sales Tax Return Form OST-808. Your return is due no later than the 20th day of the calendar month immediately following the calendar month of the show or exhibition. (For example, if you made sales at a show in January 2014, your return is due no later than February 20, 2014) or the next business day if the due date falls on a Saturday, Sunday or Federal holiday.

When you file your return, you should check the "final return" box, and mark an "X" in the option listed to indicate that you are making a one-time tax filing with the Nation Department of Taxation pursuant to an Exhibitors License and Certificate of Authority. Your Exhibitors License and Certificate of Authority will automatically expire upon conclusion of the event for which it was issued. Failure to file, or late filings, will subject you to penalties and interest as described above.

*How do I update changes to my business information?*

You can update your sales and use tax mailing address using Nation Sales Tax Return Form OST-808, 809 or 810. If you need to change additional information such as the name, Federal EIN, physical address, telephone number, owner/officer information, business activity, third party designee or paid preparer address, you must contact the Nation Department of Taxation.



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#### *What if I cease doing business?*

If you are permanently ceasing to do business subject to Nation sales or use tax, or if your business has been sold, dissolved, or discontinued, you must check this box to indicate that this is your final return. If you are filing a final return, you must surrender your Certificate of Authority to the Nation Department of Taxation along with the final return. You must file your final return and the Certificate of Authority within 20 days of ceasing to do business.

#### *Are my books and records subject to audit by the Nation Department of Taxation? Does the Nation Department of Taxation conduct audits?*

The Nation Department of Taxation has the authority to periodically conduct audits of vendor books and records to ensure compliance with Oneida Nation Tax law. Contact the Nation Department of Taxation for additional information regarding the Nation Department of Taxation's audit process. An audit may result in a bill for additional tax, penalties and interest; the denial of a refund or credit you claimed; a proposed refund based on overpayments; or we may find no action at all. The best way to avoid an audit is to file your returns correctly and pay the proper tax timely.

The Nation Department of Taxation conducts two types of audits: a 'desk audit' and a 'field audit'.

A 'desk audit' is usually a review of tax returns, refund requests, or other documents that you have submitted to the Nation Department of Taxation. It may relate to unfiled reports, or be in response to information received from outside the Nation Department of Taxation. Based on that review you may receive a bill for additional tax, penalties and interest; the denial of a refund or credit you claimed; a proposed refund based on overpayments; or we may find no action at all.

A 'field audit' occurs upon your selection for audit by the Nation Department of Taxation, and may be based on information discovered during a desk audit, or independent from a desk audit. A field audit is generally more involved than a desk audit and may include a visit to your place of business on Nation land by a Nation Department of Taxation auditor.

#### *How will I know if I am being audited?*

With respect to a desk audit, if additional information is required, the Nation Department of Taxation may send a letter advising you of the desk audit and listing the additional specific information required. You may receive a notice from the Nation Department of Taxation at the conclusion of a desk audit, if, for example, the Nation Department of Taxation determines you owe additional tax or penalties and interest; that you are not entitled to a refund or credit that you claimed or that you are owed a refund based on overpayments.

In the event you are selected for a field audit, the Nation Department of Taxation will usually contact you by letter, although you may be contacted by phone or e-mail to set up the initial appointment. We will then send you a letter confirming the appointment and describing the books and records you must make available. Most field audit appointments will be at your place of business.

#### *How long will an audit take?*

A field audit typically covers a 3 year period, and can take anywhere from several days to several months to complete. The duration of the audit will depend on the complexity of the returns being audited and on the timely availability, completeness, and accuracy of your records.



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*What if I disagree with the findings of an audit?*

If you do not agree with the Nation Department of Taxation's final audit findings you may formally appeal the audit findings through the Nation Tax Commission appeals process, as outlined in the Nation's Tax Rules available from the Nation Department of Taxation.

*What are the Nation Department of Taxation's Recordkeeping requirements?*

What are the recordkeeping requirements of the Nation Department of Taxation?

As a Nation sales tax vendor, you must keep accurate records that contain all the information you need to prepare your tax returns and to verify their accuracy in case you are audited by the Nation Department of Taxation. No one set of record-keeping rules applies to all vendors. Your records must be appropriate for your particular operation or business and any record-keeping systems or equipment you use. Records may be kept in paper or electronic format. If you choose to keep records in electronic format, they must actually reproduce the original record.

*How long should I keep records related to Nation tax?*

Your Nation tax records must be kept for at least 3 years after the due date of the last return to which they relate or the date the return was filed, if later. Your records must be made available to the Nation Department of Taxation upon request. If you have any tax matter pending with the Nation Department of Taxation for a period more than three years, the records for that period should be kept until the matter is resolved.

*What types of records must be kept for Nation sales tax purposes?*

The following are types of business records that must be kept for Nation sales tax purposes:

- Records of all sales on Nation Land, including:
  - the amount paid, charged, or due on the sale or transaction, along with any subsequent return or credit information related to the sale or transaction;
  - the Nation sales tax due, if any, on the sales transaction;
  - a copy of any written sales slip, invoice, receipt or other evidence of price, amusement charge or hotel or motel rent that you give your customer;
  - a daily record of all cash, debit and credit sales;
  - the location where the sale was made, or if applicable, where delivery was made; and
  - an exemption certificate/document, where required, associated with each exempt sale you make.

Any other record or document which, given the nature of your business, would be necessary to prove that you have collected and paid the proper amount of Nation sales and use tax due.



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*What if I fail to maintain proper records?*

If your business records are adequate as described above, and the Nation Department of Taxation conducts a Nation sales tax audit on your business, the Department will conduct a full audit examination using all of your business records, unless you consent to a test period or statistical sample audit.

However, if the auditors properly conclude that your business records are not adequate, they may elect to use an estimated audit method that is reasonably designed to calculate your Nation sales tax liability.

You should also be aware that you may be held personally responsible for the Nation sales tax liability of your business. In addition, your failure to keep adequate records may result in the suspension or revocation of your Certificate of Authority. If your Certificate of Authority is suspended or revoked, you must discontinue making sales of taxable tangible personal property or services or tax exempt purchases, such as purchases for resale.

This information is designed to provide general guidance. It is accurate as of the date above, but taxpayers should be aware that subsequent changes in the regulations or their interpretation may affect the accuracy of this information. The information provided in this document does not cover every situation and is not intended to replace any regulation or change its meaning.



# Oneida Indian Nation Tax Rules

## Effective as of March 5, 2014

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### **I. RULES OF THE NATION DEPARTMENT OF TAXATION**

- A. The Oneida Nation has authorized the creation of the Nation Department of Taxation with responsibility for interpreting and implementing Oneida Indian Nation Tax Ordinance No. O-13-01 (the “Ordinance”) and to promulgate rules, administrative guidelines, decisions and such other pronouncements as it deems appropriate, each subject to review and approval by the Nation Representative(s) and/or his designee, in order to fulfill the purposes of the Ordinance.
- B. These Rules are not all-inclusive, but are an adjunct to, and must be read in connection with, the Ordinance. To the extent standards are not already covered in these Rules, any taxes imposed under the Ordinance shall meet or exceed the standards contained in the State Tax Laws in all respects, including, without limitation, with respect to definitions, the rate and base of tax, collection and remittance of such taxes, exemption from tax, tax holidays, enforcement, recordkeeping, and reporting and registration.
- C. The Nation Department of Taxation has promulgated administrative guidelines for the Nation and its wholly-owned business enterprises and entities with respect to any administrative process, registration and/or reporting requirements otherwise required by these Nation Department of Taxation Rules.

### **II. TAXABLE SALES AND TRANSACTIONS**

- A. The following taxes are imposed upon the sale of goods and services occurring within the boundaries of Nation land pursuant to the Ordinance.
  - (1) Sales Tax. A tax on sales of goods sold and services performed by any seller or service provider, as the case may be, on Nation land.
  - (2) Occupancy Tax. A tax on the retail sale of all lodging services provided at any commercial hotel, motel, or similar establishment located on Nation land.
  - (3) Cigarette and Other Tobacco Product Excise Tax. A tax on cigarettes and other tobacco products possessed, transported, sold or conveyed by any seller on Nation land.
  - (4) Fuel Excise Tax. A tax on motor fuel and highway diesel motor fuel imported, possessed, transported, sold or conveyed by any seller on Nation land.
  - (5) Other Tax. Any other tax, not otherwise listed in these Rules, that (i) the Intergovernmental Agreement explicitly provides shall be imposed by the Nation on sales of goods and services on Nation land or (ii) the Department of Taxation determines, and the Nation Representative(s) or his designee approves, shall be imposed as reasonable and appropriate in furtherance of the Nation’s governmental interests and not inconsistent with the provisions of the Ordinance.
- B. See Exhibit A for the Nation Tax Table summarizing tax types, description of tax, forms and instructions, and rates.



### III. SALES TAX

- A. Taxable goods and services. Vendors who sell goods and services on Nation Lands are required to collect and remit Oneida Nation sales tax on all taxable goods and services. Goods and services that are taxable under Oneida Nation law are the same goods and services that are taxable under New York State sales tax law; provided that the Nation Department of Taxation may impose taxes on goods and services which are exempt under New York State sales tax laws.
- B. Rate. The sales tax rate is 8.75% on Nation Land located within Oneida County and 8.0% on Nation Land located within Madison County. The Nation Department of Taxation may adjust this rate from time to time but in no event will the rate be less than the New York State and corresponding County tax rate. The Nation Department of Taxation may authorize "tax holidays" but no more frequently than the State or Counties permit.
- C. Collection & Remittance. Vendors must collect sales tax from the end purchaser at the time of sale and remit the sales tax to the Nation Department of Taxation on or before the due date for the filing of the return for the reporting period, without regard to whether a return is filed and whether the return filed is correct or complete. The amount of sales tax is due and payable whether or not it has been collected by the vendor from the purchaser. The tax to be collected is to be stated and charged separately from the purchase price on the purchaser's receipt and shown separately in the vendor's records.
- D. Reporting. Each vendor must submit a monthly sales tax report on Form OST-808, 809 or 810 to the Nation Department of Taxation no later than the 20th day of the following calendar month or the next business day if such due date falls on a Saturday, Sunday or Federal holiday. Penalties and/or interest may apply for late filings and/or payments. In addition, a bad check or failed electronic withdrawal fee may be imposed for any amount due that is returned without payment.

### IV. USE TAX

Use tax rates, procedures and reporting shall be consistent with Sales tax procedures. The Oneida Nation and its wholly owned business and enterprises are exempt from Oneida Nation use tax. This Oneida Nation exemption extends to complimentary goods and services used by Turning Stone.

### V. OCCUPANCY TAX

- A. Taxable goods and services. Vendors who conduct retail sale of lodging services on Nation land are required to collect and remit Oneida Nation occupancy tax on all taxable rooms.
- B. Rate.
  - (1) The occupancy tax rate is 2% on Nation Land located within Oneida County and 4% on Nation Land located within Madison County. The Nation Department of Taxation may adjust this rate from time to time but in no event will the rate be less than the New York State and corresponding County tax rate.
  - (2) This tax is not applicable for permanent residents. A "permanent resident" is a person who occupies any room for at least thirty (30) consecutive days.
- C. Collection & Remittance. Vendors must collect occupancy tax from the end purchaser at the time of sale and remit the occupancy tax to the Nation Department of Taxation on or before the due date for the filing of the return for the reporting period, without regard to whether a return is filed and whether the return filed is correct or complete. The amount of occupancy tax is due and payable whether or not it has been collected by the vendor from the purchaser. The tax to be collected is to be stated and charged separately from the rent on the purchaser's receipt and shown separately in the vendor's records.



- D. Reporting. Each vendor must submit a monthly occupancy tax report on Form OOT-101 to the Nation Department of Taxation no later than the 20th day of the following calendar month. Penalties and/or interest may apply for late filings and/or payments or the next business day if such due date falls on a Saturday, Sunday or Federal holiday. In addition, a bad check or failed electronic withdrawal fee may be imposed for any amount due that is returned without payment.

## **VI. CIGARETTE EXCISE TAX**

- A. Taxable Product. There shall be an Oneida Nation excise tax imposed on cigarettes possessed, transported, sold or conveyed by any vendor on Nation land.
- B. Rate. Excise tax is imposed at the rate of \$4.35 per package of twenty cigarettes (\$43.50 per carton). The Nation Department of Taxation may adjust this rate from time to time but in no event will the rate be less than the New York State tax rates.
- C. Collection & Remittance. Each wholesaler shall affix a Nation tax stamp on each pack of cigarettes possessed, transported, sold or conveyed on Nation land prior to sale to any retailer. The cigarette excise tax is incurred by the wholesaler upon the sale of cigarettes to a retailer on Nation land and the wholesaler must remit the tax to the Nation Department of Taxation on or before the due date for the filing of the return for the reporting period, without regard to whether a return is filed and whether the return filed is correct or complete. The amount of excise tax is due and payable whether or not it has been collected by the wholesaler from the retailer. The tax to be collected is not to be stated and charged separately from the price on the retailer's invoice, but is to be shown separately in the wholesaler's records. No cigarettes may be sold by a wholesaler or retailer without a cigarette tax stamp.
- D. Reporting. Each wholesaler shall submit a monthly tax form (Form OCT-101) to the Nation Department of Taxation no later than the 20th day of the following calendar month or the next business day if such due date falls on a Saturday, Sunday or Federal holiday. Penalties and/or interest may apply for late filings and/or payments. In addition, a bad check or failed electronic withdrawal fee may be imposed for any amount due that is returned without payment.

## **VII. OTHER TOBACCO PRODUCT EXCISE TAX**

- A. Taxable Product. There shall be an Oneida Nation excise tax imposed on all other tobacco products possessed, transported, sold or conveyed by any seller on Nation Lands.
- B. Rate. Excise tax is imposed at the rates set forth below. The Nation Department of Taxation may adjust this rate from time to time but in no event will the rate be less than the New York State tax rates.
- (1) 75% of the wholesale price on cigars and tobacco products (other than little cigars and snuff).
  - (2) \$4.35 per twenty little cigars.
  - (3) \$2 per container of snuff one ounce or less, and \$2 per ounce and a proportionate rate on any fractional amount thereof for containers with more than one ounce.
- C. Collection & Remittance. The other tobacco product excise tax is incurred by the wholesaler upon the sale of cigarettes to a retailer on Nation land and the wholesaler must remit the tax to the Nation Department of Taxation on or before the due date for the filing of the return for the reporting period, without regard to whether a return is filed and whether the return filed is correct or complete. The amount of excise tax is due and payable whether or not it has been collected by the wholesaler from the retailer. The tax to be collected is to be stated and charged separately from the price on the retailer's receipt and shown separately in the wholesaler's records.





- D. Reporting. Each wholesaler shall submit a monthly tax form (Form OMT-203) to the Department of Taxation no later than the 20th day of the following calendar month or the next business day if such due date falls on a Saturday, Sunday or Federal holiday. Penalties and/or interest may apply for late filings and/or payments. In addition, a bad check or failed electronic withdrawal fee may be imposed for any amount due that is returned without payment.

## VIII. FUEL EXCISE TAX

- A. Taxable Product. There shall be an Oneida Nation fuel tax on motor fuel and highway diesel motor fuel imported, possessed, transported, sold or conveyed by any vendor on Nation land. Propane not destined or designated for use as motor fuel and dyed kerosene (not for highway use) are exempt from the motor fuel excise tax.
- B. Rate. Excise tax is imposed at the rates set forth below. The Nation Department of Taxation may adjust this rate from time to time but in no event will the rate be less than the New York State tax rates.
- (1) \$0.0805 per gallon Oneida Nation Motor Fuel Tax. (\$0.08 per gallon for diesel fuel)
  - (2) \$0.170 per gallon Oneida Nation Gross Receipts Tax (\$0.1525 per gallon for diesel fuel)
  - (3) \$0.0800 per gallon Oneida Nation Fuel Sales Tax
  - (4) 4.75% of sales price Oneida Nation Fuel Sales Tax on Nation Land located within Oneida County.  
4.00% of sales price Oneida Nation Fuel Sales Tax on Nation Land located within Madison County
- C. Collection & Remittance. Vendors must collect the fuel excise tax from the end purchaser at the time of sale and remit the excise tax to the Nation Department of Taxation on or before the due date for the filing of the return for the reporting period, without regard to whether a return is filed and whether the return filed is correct or complete. The amount of excise tax is due and payable whether or not it has been collected by the vendor from the purchaser. The tax to be collected is to be stated and charged separately from the price on the purchaser's receipt and shown separately in the vendor's records.
- D. Reporting. Each vendor shall submit a monthly excise tax form to the Nation Department of Taxation no later than the 20th day of the following calendar month or the next business day if such due date falls on a Saturday, Sunday or Federal holiday. Penalties and/or interest may apply for late filings and/or payments. In addition, a bad check or failed electronic withdrawal fee may be imposed for any amount due that is returned without payment.

## IX. EXEMPTIONS

- A. Any exemptions recognized by New York State from any corresponding New York State taxes are recognized and accepted under Oneida Nation tax law, subject to receipt of proper documentation as the Department of Taxation's rules require.
- B. With respect to in-person retail sales occurring on Nation land, the Nation or any entity owned directly or indirectly by the Nation, shall exclude sales tax from sales made to an individual enrolled in a Federally recognized Indian tribe who shows evidence of enrollment at the time of sale; provided, however, with respect to in-person retail sales of cigarettes, the exemption shall not apply to any cigarette purchases above ten (10) cartons per week.



## **X. VENDOR REGISTRATION**

- A. Registration of vendors. Every person or entity that requests to have a place of business on Nation land to sell goods or services on Nation land on an on-going basis must first file an Application for Retail License and Certificate of Authority with the Nation Department of Taxation. The applicant may not commence any such activity until it receives a Retail License and Certificate of Authority from the Nation Department of Taxation. The Nation Department of Taxation may charge a fee to submit an Application for Retail License and Certificate of Authority.
- B. Registration of show vendors. Every person or entity that has no place of business on Nation land who intends to display for sale or sell tangible personal property or services subject to tax at a performance, flea market, craft show, antique show, or any similar show or event on Nation land must first file an Application for Exhibitors License and Certificate of Authority for each show. The applicant may not commence any such activity until it receives an Exhibitors License and Certificate of Authority from the Nation Department of Taxation.
- C. License and Certificate Issuance. The Nation Tax Department will, within 7 days after the receipt of an acceptable application, issue the applicable certificate and/or license.
- D. Failure to Obtain License or Certificate. Any person or entity that fails to obtain the appropriate certificate or license prior to commencing activity may be subject to a penalty up to \$500 for the first day business is conducted on Nation Land without a valid Certificate of Authority plus up to \$200 for each subsequent day up to a maximum penalty of \$10,000.
- E. Display of Licenses and Certificates. Each license must be prominently displayed at each place of business of the registrant. A registrant who has no fixed place of doing business must attach such certificate to the registrant's cart, stand, truck, or other merchandising device.
- (1) A show promoter must not permit any person to display for sale or sell tangible personal property or services subject to tax at a show unless such person has obtained a certificate of authority and properly displays such certificate.
  - (2) Any person failing to display the appropriate license may be subject to a \$50 penalty.
- G. Amending the License or Certificate. A registered vendor is required to notify the Nation Tax Department within twenty (20) days if any of the following changes are made:
- (1) there is a change in the form of the business;
  - (2) there is a change in the name of the business;
  - (3) there is a change in the address of the business, including an additional place of business at a new location;
  - (4) there is a change in the name or address of an owner;
  - (5) there is a change in the responsible persons of the business, including those responsible for collecting or paying tax;
  - (6) there is a change in trade name; or
  - (7) there is a change in business activity.
  - (8) Any person failing to furnish data with respect to changes in any of the information listed on a license or certificate may be subject to a \$50 penalty.



#### H. Surrender of Licenses and Certificates.

- (1) Licenses and certificates are not transferrable and must be surrendered to the Nation Department of Taxation within 20 days of the registrant's ceasing to do business, and must accompany the final return. Ceasing to do business means that the registrant is no longer operating the business even though the business may continue.
- (2) Upon surrendering the license or certificate, the vendor must complete the reverse side of the license or certificate and indicate the details of the sale or other disposition of the business. Where a license or certificate has been lost, stolen, destroyed or is otherwise unreturnable to the Nation Department of Taxation, the owner, partner or responsible officer of a vendor which was issued such license or certificate is required to notify the Nation Department of Taxation that such license or certificate cannot be returned, stating the specific reasons for such failure. The notification must be in written form, signed by the owner, partner or responsible officer and received within 20 days of the registrant's ceasing to do business.
- (3) A show vendor must surrender the vendor's certificate of authority to the Nation Department of Taxation, together with a final return of the vendor, within 20 days after the conclusion of the show for which the permit was issued.
- (4) Any person who assigns or transfers a license or certificate or who fails to surrender a license or certificate may be subject to a \$50 penalty.

#### XI. AUDITS

- A. The Nation Department of Taxation has the right to periodically conduct audits of vendor books and records to ensure accuracy of amounts reported to it and compliance with the Ordinance, and these Rules.
- B. Upon audit by the Nation Department of Taxation, or at such other times as the Department requests, the vendor or user must present records kept in a manner suitable to determine the correct amount of tax due, together with such documentation, summaries and schedules as the Nation Department of Taxation may request. The vendor or user may elect to retain records as hard-copy records, electronic records, or both.
- C. Vendors must retain, and make available for inspection by the Nation Department of Taxation, books and records for a period of at least three (3) year from the due date of the return to which they relate, or the date of filing, if later.
- D. The Nation Department of Taxation may issue a decision or ruling based on the results of the audit.

#### XII. APPEALS

- A. Right to Appeal. Any taxpayer or person who wants to challenge or appeal a decision or ruling of the Nation Department of Taxation may appeal the decision or ruling to the Oneida Indian Nation Tax Commission in accordance with this rule.
- B. Time; Notice of Appeal. Except as otherwise provided, within thirty (30) days from receipt of a decision or ruling from the Nation Department of Taxation, the taxpayer must file with the Tax Commission a written Notice of Appeal in the form provided by the Tax Commission specifying the following information in support of his or her appeal:
  - (1) The decision or ruling that is being appealed;
  - (2) The basis, under these rules and under the Ordinance (Ordinance No. O-13-01), for taxpayer's belief in the grounds for his appeal;



- (3) A full description of any facts supporting the appeal, and a statement as to which facts, if any, are in dispute between the parties;
- (4) References to any documents or other factual materials supporting the appeal, which should be included as numbered appendices to the statement of support. If copies of such documents are not available, the statement of support should include an explanation as to the reason; and
- (5) Any other information the appellant wishes to include for consideration by the Tax Commission in its review of the appeal.

The Tax Commission shall provide a copy of the Notice of Appeal to the Nation's Director of Taxation and request a copy of the record for the decision or ruling that is being appealed from the Nation's Director of Taxation within five (5) business days of filing. The record shall be provided to the Tax Commission (with a copy to the taxpayer) within five (5) business days of the Tax Commission's request.

- C. Method of filing. All documents related to appeals may be filed in person with the Tax Commission, by mail or private carrier to:  
Oneida Indian Nation Tax Commission,  
c/o Oneida Nation Court, 1256 Union Street, Oneida, NY 13421,  
Attention: Tax Commissioner.
- For documents filed in person, by mail, or by private carrier, an original and one additional photocopy shall be filed with the Tax Commission. Any documents filed by mail or e-mail are not deemed to have been filed until the date that they are received by the Tax Commission. It is the taxpayer's responsibility to ensure that documents filed by mail, private carrier, or e-mail are received in their entirety by the Tax Commission prior to applicable filing deadlines
- D. Filing Fee. An appeal must be accompanied by a filing fee of \$75.00 made payable to "Oneida Indian Nation". A Notice of Appeal is not deemed to have been filed until payment of the filing fee is received by the Tax Commission.
- E. Department of Taxation's Response. Within twenty (20) days after receipt of the taxpayer's Notice of Appeal, the Department of Taxation shall prepare a written response, including supporting documentation, to the information presented and arguments made by the taxpayer, and shall cause a copy of its response to be provided to each member of the Tax Commission, and to the taxpayer. The copy provided to the taxpayer shall be provided via hand-delivery, mail, or private carrier.
- F. Other filings and responses. No other filings or responses other than those outlined in these rules shall be permitted unless expressly requested by the Tax Commission. In the event that the Tax Commission requests additional information or submissions, written notice shall be sent to both the taxpayer and the Department of Taxation, and shall specify the deadlines for any additional filings and responses.
- G. Basis for Decision. The Tax Commission shall decide all cases upon the submissions outlined above.
- H. Review of Appeals. Appeals shall be reviewed by the Tax Commission in such a manner as to do substantial justice between the parties according to the substantive laws of the Oneida Indian Nation. The burden of proof shall be upon the taxpayer except as otherwise provided by applicable law.
- I. Decision. Within thirty (30) days of receipt of the Department of Taxation's response (or of the final filing or response permitted by the Tax Commission), the Tax Commission shall issue a written decision either granting or denying the appeal, which shall include an explanation for its decision. All decisions and rulings of the Tax Commission shall be final and binding, and shall not be subject to review, modification, or further appeal.



Type of Tax	Description of Tax	Form No.	Rate
<b>Sales Tax</b>			
Sales and Use Tax	Sales Tax on Product/Services that are deemed taxable except as listed below	OST-808, 809, 810	8.75% on Nation Land located within Oneida County 8.0% on Nation Land located within Madison County
Motor Fuel and Highway Diesel Motor Fuel Sales Tax	Sales Tax on Motor and Diesel Fuel computed on a cents per gallon and % basis	OST-810.10	\$0.08/Gallon plus 4.75% of the sale price on Nation Land located within Oneida County 4.0% of the sale price on Nation Land located within Madison County
<b>Fuel and Excise Tax*:</b>			
Motor Fuel	A combined petroleum tax of \$0.170 and an excise tax of \$0.0805 and levied at point of delivery to the retailer	OPT-100	\$0.2505/Gallon
Highway Diesel Motor Fuel	A combined petroleum tax of \$0.1525 and an excise tax of \$0.08 and levied at point of delivery to the retailer	OPT-101	\$0.2325/Gallon
Non-Highway Motor Fuel (Dye "Red" Fuel) (Commercial Gallonage)	A petroleum tax levied at point of delivery to stationary tank or fuel truck	OPT-102	\$0.093/Gallon
<b>Cigarette and Tobacco Excise Tax*</b>			
Cigarettes**	An excise tax imposed on tobacco products when Oneida Wholesale sells the product	OCT-101	\$4.35/pack \$43.50/carton
Large Cigars and Pipe Tobacco	An excise tax imposed on tobacco products when Oneida Wholesale sells the product	OMT-203	75% of the wholesale price
Little Cigars	An excise tax imposed on tobacco products when Oneida Wholesale sells the product	OMT-203	\$4.35 per twenty little cigars
Snuff	An excise tax imposed on tobacco products when Oneida Wholesale sells the product	OMT-203	\$2 per one ounce or less and \$2 for each additional ounce plus a proportionate rate on any fractional amount
<b>Other Taxes:</b>			
Occupancy Tax*	A tax imposed on room rent at lodges, hotels, motels and cabins	OOT-101	2% of room rent on Nation Land located within Oneida County 4% of room rent on Nation Land located within Madison County
Boxing and Wrestling Exhibition	A tax imposed on promoters of boxing exhibitions and/or matches based upon gross receipts	OMT-160	3% of ticket sales capped at \$50,000 3% of Broadcast rights capped at \$50,000

\*These taxes are in addition to Nation Sales Tax

\*\*Also subject to federal excise Tax.



Oneida Indian Nation Department of Taxation

# Oneida Indian Nation OST-808 Exhibitor Sales and Use Tax Return Filing Instructions

## Instructions for Form OST-808

### Oneida Indian Nation Quarterly Sales and Use Tax Return

**\*This form is to be used by Exhibitors only.**

**Important reminder to file all pages of your sales tax return:** Please include all pages of all the forms you completed when you file with the Oneida Indian Nation Department of Taxation, even if you did not make entries on some of the pages. Ensure that you include any necessary attachments, and that you sign your return.

The Nation Department of Taxation is dedicated to answering your questions. Please contact the Department of Taxation for assistance by emailing [taxinfo@oneida-nation.org](mailto:taxinfo@oneida-nation.org) or calling (315) 366-9393.

**Please read this section before completing your return.**

### Important reminder to file a complete return

Complete the identification number, name, and address boxes on page 1 of the return. Be sure to include your Sales Tax Identification Number and name on page 1 of any schedules or attachments you may be required to file.

#### **1 No tax due?**

You must file a return even if you had no taxable sales and made no purchases subject to Oneida Nation tax. Enter your gross sales and services in box 1 of Step 1 and write **none** in boxes 2 and 3. Then go to Step 2. **There is a \$50 penalty for late filing of a no-tax-due return.**

#### **2 Has your address or business information changed?**

If you need to update your **sales tax mailing address**, check this box, and be sure to enter your new address at the top of the form. If you need to change additional information such as the name, ID Number, physical address, owner/officer information, business activity, or paid preparer address (as well as your address), you must contact the Nation Department of Taxation.

#### **3 Enter gross sales and services**

Enter the total taxable, nontaxable, and exempt sales and services from your business locations on Nation Land, and from locations outside of Oneida Nation Land delivered to Oneida Nation Land, in box 1 of Step 1. **Exclude sales tax from this amount.**

#### **4 Taxable sales and services**

Enter in box 2 of Step 1 the total amount of the sales and services reported in box 1 that are subject to Oneida Indian Nation sales taxes.

**Do not** include sales tax in this amount.

#### **5 Purchases subject to tax**

**Purchases made outside Oneida Nation Land:** Report in box 3 the full amount of purchases made outside of Oneida Nation Land of tangible personal property and services used in your business located

on Oneida Nation Land on which no Oneida Indian Nation tax was paid, only if the Nation's tax rate is higher than the rate in the other jurisdiction where you purchased the property or services.

**Contractors:** Also report materials purchased outside of Oneida Nation Land that are incorporated into realty located on Oneida Nation Land.

In either of the cases above, you may be able to claim a credit for tax paid on such purchases.

Do not include in box 3 purchases of property or services purchased for resale or which are exempt.

## **6 Sales and use tax**

Enter in box 4 the total Oneida Indian Nation sales and use taxes due on taxable sales and services, and purchases of items and services subject to use tax.

## **7 Credits**

Enter in box 5 the credits claimed against the Nation sales and use tax such as credits for taxes paid to another jurisdiction on purchases made outside of Oneida Nation Land of tangible personal property and services used in your business located on Oneida Nation Land, or credit for tax paid by a contractor on purchases of materials used to perform repairs subject to tax.

**Substantiate credits** by a statement explaining the basis for the credit. Also attach any other supporting documents. Your substantiation must include the taxing jurisdiction, rate of tax paid, and calculations used to determine the amount of credit.

## **8 Determine penalty and interest**

If you are filing your return late or not paying the full amount due, or both, you owe penalty and interest. Penalty and interest are calculated on the amount in box 6, *Sales and use tax due*. **The minimum penalty for late filing is \$50.** For penalty information, see *Penalty computation* below. Interest is due on any late payment or underpayment and accrues from the due date of the return to the date the tax is paid. Interest rates are compounded daily and adjusted quarterly.

You may call the Department of Taxation to have a Department representative estimate your penalty and interest for you. Enter this amount in box 7.

### **Penalty computation**

- For failure to file a return on time with **no tax due**, the penalty is:  
\$50.
- For failure to file a return on time **with tax due**, the penalty is:  
**For 1-60 days late**, 10% (.10) of the tax due for the first month plus 1% (.01) of the tax due for each month thereafter, but in no instance less than \$50.  
  
**For 61 or more days late**, the greater of: – 10% (.10) of the tax due for the first month plus 1% (.01) of the tax due for each month thereafter, not to exceed 30% (.30); or – the lesser of \$100 or 100% (1.00) of the tax due, but not less than \$50.
- For failure to pay tax, even though the return is filed on time, the penalty is 10% (.10) of the tax due for the first month, plus 1% (.01) of the tax due for each additional month, up to a maximum of 30% (.30).

## **9 Amount due**

Enter in box 8 the total of box 6 and box 7. This is the amount to pay with this return.

**Fee for payments returned by banks** — The Nation Department of Taxation rules permit the Department to charge a \$50 fee when a check, money order, or electronic payment is returned by a bank



for nonpayment. However, if an electronic payment is returned as a result of an error by the bank or the department, the department won't charge the fee. If your payment is returned, we will send a separate bill for \$50 for each return or other tax document associated with the returned payment.

## **10 STEP 2: Is this a final return?**

Show Vendors or Exhibitors: you should check the "final return" box, and mark an "X" in the option below to indicate that you are making a one-time tax filing with the Nation Department of Taxation pursuant to an Exhibitor's License and Certificate of Authority. Your Exhibitor's License and Certificate of Authority will expire on the date specified on the certificate. You do not need to surrender your Exhibitor's License and Certificate of Authority together with your final return. You must file your return on the 20<sup>th</sup> day of the calendar month immediately following the calendar month in which the event took place.

## **11 STEP 3: Third-party designee (optional); sign and mail this return.**

**Third-party designee (optional)** — If you want to authorize any other person (third-party designee) to discuss this sales tax return with the Nation Department of Taxation, mark an "X" in the Yes space in the *Third-party designee* area of your return. Enter the designee's name, phone number, and any five-digit number the designee chooses as his or her personal identification number (PIN). The Nation Department of Taxation will ask your designee for this PIN to verify identity.

If you want to authorize the paid preparer who signed your return to discuss the return with the Nation Department of Taxation, enter **Preparer** in the space for the designee's name. You do not have to provide the other information requested in the *Third-party designee* area, but the preparer will need to provide his or her information in the preparer section below.

If you mark the Yes box, you are authorizing the Nation Department of Taxation to discuss with the designee any questions that may arise during the processing of your return. You are also authorizing the designee to:

- give the Nation Department of Taxation any information that is missing from your return;
- call the Nation Department of Taxation for information about the processing of your return or the status of your payment(s); and
- respond to certain Nation Department of Taxation notices that you shared with the designee about math errors and return preparation. The notices will not be sent to the designee; they will only be sent to you.

You are not authorizing the designee to bind you to anything (including any additional tax liability), or otherwise represent you before the Nation Department of Taxation. Copies of official tax notices or documents (such as a *Notice of Deficiency*) will only be sent to you, at the address listed on your return.

The third-party designee authorization cannot be revoked. However, the authorization only includes the tax period covered on this return. You may designate the same representative, or another representative, on future returns.

## **12 Sign and mail this return**

### **Signatures required**

If you are a sole proprietor, you must sign the return and print your name, title, date, and telephone number.

If you are filing this return for a corporation, partnership, or other type of entity, an officer, employee, or partner must sign the return on behalf of the business, and print his or her name, title, date, and



telephone number.

If you do not prepare the return yourself, sign, date, and provide the requested taxpayer information. The preparer must also sign the return and print his or her name, employer identification number if applicable, address, and telephone number.

**Paid preparer identification numbers** —If you are a paid tax preparer preparing this return on behalf of the taxpayer, you must enter your federal preparer tax identification number (PTIN) if you have one; if not, you must enter your social security number (SSN).

**Please be sure to keep a copy of your completed return for your records.**

**Where to mail your return, attachments, and payment**

If you are not filing and paying your return online, please mail your completed return, any attachments, and your payment to:

Oneida Indian Nation Department of Taxation  
Sales Tax Processing  
2037 Dream Catcher Plaza  
Oneida, New York 13421

Make your check payable to "Oneida Indian Nation". Write your Sales Tax Identification Number and the tax period (Month/Year) on your check.

**Need Help?** If you have any questions about preparing or submitting your return, contact the Department of Taxation at (315) 366-9393 or by email at [taxinfo@oneida-nation.org](mailto:taxinfo@oneida-nation.org).



Oneida Indian Nation Department of Taxation

## Oneida Indian Nation Sales and Use Tax Return

**OST-808**

**For tax period:**

Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_ to

Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

All vendors who sell goods and services on Nation Land are required to complete a monthly sales tax return. The monthly tax period starts on the first day of each calendar month for which you are required to file a return, and ends on the last day of the same calendar month.

**DUE DATE:** Your return is due no later than the 20<sup>th</sup> day of the calendar month immediately following the calendar month of the tax period. (For example, your return for the tax period January 1, 2014 to January 31, 2014 is due no later than February 20, 2014.) You will be responsible for penalties and interest if your return and any payment due is not filed or postmarked by the due date.

Federal Employer Identification Number (EIN)	
Legal name (print legal name as it appears on your Certificate of Authority)	
D/B/A (doing business as) name	
Street Address	
City, state, ZIP code	

**No tax due for this tax period?** Enter the amount of gross sales and services on Nation Land in Box 1 of Step 1 below; enter "\$0" in boxes 2 and 3. You **must** file by the due date, even if no tax is due for this tax period. **There is a \$50 penalty for late filing of a no-tax-due return.** See ① in instructions.

**Has your address or business information changed?** If your address has changed, mark an **X** in the box to the right and enter new address above. Contact the Department of Taxation to update any other business information. See ② in instructions. ☐

### Step 1 of 3: Calculating Tax Due

Box 1	Enter total gross sales and services on Nation Land (to nearest dollar; see ③ in instructions)	1	\$	.00
Box 2	Enter total taxable sales and services on Nation Land (to nearest dollar; see ④ in instructions)	2	\$	.00
Box 3	Enter total purchases subject to Nation tax (to nearest dollar; see ⑤ in instructions)	3	\$	.00
Box 4	Sales and use tax (see ⑥ in instructions)	4	\$	.
Box 5	Credits (attachments required, see ⑦ in instructions)	5	\$	.
Box 6	Sales and use tax due (subtract Box 5 amount from Box 4 amount)	6	\$	.00
Box 7	Penalty and interest (see ⑧ in instructions)	7	\$	.00
Box 8	Amount due (add box 6 amount to box 7 amount; see ⑨ in instructions): <b>Pay this amount</b>	8	\$	.00

**Step 2 of 3: Is this a final return?** (see ⑩ in instructions) Yes \_\_\_\_\_ No \_\_\_\_\_

If Yes, reason for final return:

\_\_\_\_\_ One-time filing for Show/Exhibition Vendor

\_\_\_\_\_ Business sold discontinued or dissolved; if so, date of sale, discontinuance/dissolution\*: \_\_\_\_/\_\_\_\_/\_\_\_\_

*\*You must also surrender your Certificate of Authority along with this filing*

**Step 3 of 3: Complete the information below, then sign and mail this return. Please be sure to keep a completed copy of your return, including attachments, for your records.**

**Third-party designee** (optional): Do you want to allow another person (e.g., tax preparer) to discuss this return with the Department of Taxation? (see ⑪ in instructions) Yes \_\_\_\_\_ No \_\_\_\_\_

If "Yes":

Designee's name: \_\_\_\_\_ Designee's phone number: (\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_

Designee's e-mail address: \_\_\_\_\_

Designee's Self-Chosen Personal Identification Number (PIN): \_\_\_\_\_

The Department of Taxation will ask your Designee for this PIN to verify identity.

Printed name of taxpayer, or individual filing on behalf of taxpayer: \_\_\_\_\_

Title: \_\_\_\_\_

Taxpayer's/filer's e-mail address: \_\_\_\_\_ Daytime phone: (\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_

Signature of taxpayer/filer: \_\_\_\_\_ Date \_\_\_\_\_

**If prepared by someone other than the taxpayer:**

Printed name of preparer's firm: \_\_\_\_\_

Firm's employer identification number\*: \_\_\_\_\_

Preparer's address: \_\_\_\_\_

Preparer's e-mail address: \_\_\_\_\_ Daytime phone: : (\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_

Preparer's federal Tax Preparer Identification Number (PTIN\*) \_\_\_\_\_

Signature of preparer, if other than taxpayer: \_\_\_\_\_

\*See ⑫ in instructions

**Mail your completed return, any attachments, and your payment to:**

Oneida Indian Nation Department of Taxation  
Sales Tax Processing  
2037 Dream Catcher Plaza  
Oneida, New York 13421

**Make check payable to "Oneida Indian Nation". Write your Federal EIN Number and the tax period (Month/Year) on your check.**

**Questions? Contact the Department of Taxation at (315) 366-9393**