

TICKET PURCHASE AND USE TERMS AND CONDITIONS
PARAMOUNT THEATRE

PLEASE READ THE FOLLOWING TERMS CAREFULLY AS THEY GOVERN YOUR RIGHTS UNDER THE TICKET AND CONTAIN A BINDING, INDIVIDUAL ARBITRATION AND CLASS-ACTION WAIVER PROVISION BY WHICH YOU GIVE UP THE RIGHT TO FILE A LAWSUIT IN COURT INDIVIDUALLY OR AS PART OF A CLASS ACTION WITH RESPECT TO ANY DISPUTES RELATING TO THE TICKET OR THE SPECIFIED EVENT FOR WHICH IT IS ISSUED.

BY TENDERING PAYMENT FOR A TICKET (DEFINED HEREIN) AND/OR ACCEPTING A TICKET, HOLDER (DEFINED HEREIN) SIGNIFIES ACCEPTANCE OF AND AGREEMENT TO BE BOUND BY THESE TERMS AND CONDITIONS.

This Agreement ("Agreement") is made by and between the bearer and/or purchaser of record of a Ticket (defined below) ("Bearer") and/or any individual seeking to enter to enter the Paramount Theatre (the "Venue") for an Event (defined below) through the use of Ticket issued to or held by the Bearer (including but not limited to, minors and other attendees) and all other persons acting or purporting to act on behalf of anyone gaining admission to the Event (each of the forgoing, including the Bearer, hereinafter the "Holder"), on the one hand, and Paramount Holdings, LLC and its affiliated entities (collectively, "Paramount") on the other hand (collectively, "Parties") and governs Holder's purchase and/or use of tickets for admission and seating (each a "Ticket") to attend a single, specified event at the Venue. In consideration of the following promises and mutual covenants, the receipt and adequacy of which are acknowledged, the Parties agree as follows:

1. TICKETS. Each Ticket represents a limited, revocable license to enter the Venue to attend the specific event listed on the applicable Ticket (the "Event"). No person, except for attendees under the age of three, may enter the Venue without a Ticket, and re-entry is prohibited. Failure to comply with this Agreement shall result in forfeiture of this license and all rights arising hereunder without refund and shall entitle Paramount to pursue all legal remedies available.

2. ALL TICKET SALES ARE FINAL. NO REFUNDS OR EXCHANGES EXCEPT AS PROVIDED HEREIN. THE SOLE AND EXCLUSIVE REMEDY, including if admission is refused, if Holder is denied entry for not complying with Safety Requirements and/or a mandatory mask policy, if Venue capacity limitations result in Holder's Ticket(s) being cancelled, or if the Event is cancelled, rescheduled or postponed for any reason (or held without fans), is an account credit or a refund (as determined by Paramount in its sole discretion) of the original purchase price of the Ticket, provided the Ticket purchaser requests such refund or credit within 30 days of the original Event date. Once an Event begins, it is deemed fully performed and no refunds will be given. No refund or remedy will be provided if Holder is ejected from the Venue for breach of this Agreement or failure to comply with Venue Rules (defined below). Further, Paramount's liability for breach of any term of this Agreement shall not exceed the original purchase price of the Ticket. **IN NO EVENT SHALL PARAMOUNT OR ANY OF THE RELEASED PARTIES BE LIABLE FOR ANY SPECIAL, CONSEQUENTIAL, INCIDENTAL, INDIRECT, OR EXEMPLARY DAMAGES OF ANY KIND, INCLUDING, WITHOUT LIMITATION, ANY AMOUNT PAID IN EXCESS OF THE ORIGINAL PURCHASE PRICE OF THE TICKET.**

3. EVENT TIMES AND SEAT RELOCATION. The date and time of the Event (and the opening of Venue gates/doors) are subject to change by Paramount in its sole discretion, and no such changes shall entitle Holder to a refund or any other remedy if Holder cannot attend the Event except as specifically set forth herein. Paramount reserves the right to relocate and/or revoke specific seat locations due to Venue modifications, Safety Requirements, Laws and other circumstances deemed appropriate by Paramount in its sole and absolute discretion.

4. LIMITATIONS AND CONDITIONS TO USE.

A. Compliance with Laws and Venue Rules. Holder will be bound by all terms and conditions upon which Tickets for admission to the Venue are issued and will observe at all times the rules, regulations, policies and limitations related to admission, behavior and use of the Venue, including any security and fan conduct policies, ticketing rules, policies and prohibitions against deceptive trade practices, health and safety policies and assessments, and applicable bag policies, as determined on an on-going basis as set forth herein ("Venue Rules"), and all applicable laws, statutes, rules, regulations, guidelines, decisions and orders of any applicable federal, state or local governments, administrative agencies and commissions (collectively, "Laws"). Paramount reserves the right to refuse admission, eject, and/or or revoke the right to enter or remain in the Venue, without refund, for anyone failing to comply with the Venue Rules or Laws or engaging in any misconduct, as determined by the Venue in its sole discretion. The then-current Venue Rules can be found on the Venue's website and are available for review upon request from a Guest Relations Specialist at the Venue. The Venue reserves the right, at any time and with or without notice to Holder, to amend, modify or supplement its Venue Rules as it deems necessary, in its sole discretion, on an on-going basis and it is Holder's obligation to be familiar with and comply with the Venue Rules in effect at the time a Ticket is used.

B. Tickets Limits and Method of Purchase. Paramount reserves the right to set a limit to the number of Tickets that a Holder can purchase for an Event (the "Authorized Limit"). Any purchase of Tickets in excess of the Authorized Limit for any one Event must be purchased through group sales. If an Event does not have a stated Authorized Limit, it is assumed the Authorized Limit is four (4) tickets for such Event. Determinations of whether a Holder has met the Authorized Limit are made based on account, household, credit card, email address, street address or other personally identifiable information. A prospective purchaser may not avoid the Ticket limit by purchasing, controlling, coordinating, managing or directing Ticket purchases through, for example, aliases, separate forms of payment, separate corporate entities or third parties. Paramount reserves the right to enforce this Ticket limit policy strictly, including by refusing to sell Tickets that would cause this policy to be violated. Paramount also reserves the right to make exceptions to this policy, in its sole discretion.

C. Deceptive Trade Practices. Colorado law restricts the purchase of tickets in excess of authorized limits for an online event ticket sale with the intent to resell. In accordance with Colorado Revised Statutes § 6-1-720(1)(a), it is a deceptive trade practice and unlawful to use or cause to be used "a software application that runs automated tasks over the internet to access a computer, computer network, or computer system, or any part thereof, for the purpose of purchasing tickets in excess of authorized limits for an online event ticket sale with the intent to resell such tickets" or use or cause to be used "a software application that runs automated tasks over the internet that circumvents or disables any electronic queues, waiting periods, or other sales volume limitation systems associated with an online event ticket sale." Accordingly, Paramount reserves the right to cancel Tickets purchased in violation of Colorado Revised Statutes § 6-1-720(1) or any other federal, state, or local law. In such an instance, Paramount will issue a full refund at the original point of sale.

D. Fraud and Misconduct. It is hereby considered fraud, misconduct and a violation of the Venue Rules to: (i) use or cause to be used an internet website to display any combination of text, images, web designs, or internet addresses, that causes such website to appear substantially similar to the internet website of the Venue; (ii) advertise, offer for sale, or contract for the resale of a ticket, or accept full or partial consideration for resale of a ticket unless the applicable ticket matches the resale description as advertised; or (iii) advertise, offer for sale, or contract for the resale of a ticket unless such ticket that is the subject of a resale event is actually in the possession or constructive possession of the Holder which includes any person who has a written contract to obtain such ticket or the applicable ticket has been made available to the public by the Holder, including, without limitation, through a presale, fan club presale or any other promotional presale event. **THE AUTHORIZED SELLER OF TICKETS FOR THE VENUE IS TICKETMASTER.COM. PARAMOUNT IS NOT RESPONSIBLE FOR ANY TICKETS PURCHASED THROUGH ANY THIRD PARTY. CONSUMERS SHOULD EXERCISE DUE DILIGENCE IN THEIR PURCHASE OF ANY TICKETS FOR EVENTS AT THE VENUE NOT PURCHASED THROUGH TICKETMASTER.COM.**

E. Personal Property. Paramount and the Venue are not responsible for loss of personal property brought into the Venue.

F. Searches. Holder and Holder's belongings may be searched upon entry into the Venue and/or other security checkpoints. Prohibited items (which may include, without limitation, bags) may be confiscated at the sole discretion of Paramount, the Venue and/or their designated agents and Holder hereby consents to the foregoing and waives any related claims that might arise against Paramount and/or the Venue. If the Holder elects not to consent, the Holder will be denied entry into the Venue without refund or credit.

G. Recording and Broadcast Rights. Holder will not, directly or indirectly, transmit, distribute or sell (or aid in the transmission, distribution or sale), in any media now and hereinafter existing, any description, account, picture, video, audio or other form of reproduction of an Event or Event-related activity.

H. Accessible Seating. Designated accessible locations in the Venue are reserved for guests who require disability accommodations. The Venue provides disability accessible seating in designated locations and no permanent fixed chair will be provided for these locations. Only those requiring disability accessible seating and their companions may use the seating in designated locations for disability accessible seating. Additional companion seats may be purchased for nearby seating locations, subject to availability. The Venue also provides semiambulatory seating (including seats that can be accessed without steps, designated aisle seats, or seats located close to exits) for guests who require such accommodations but do not require disability accessible seating. Should a Holder not require the disability accommodation provided in the location for which a Ticket is issued, Paramount or the Venue may exchange the Ticket(s) for alternate seat locations determined solely by Paramount or the Venue, subject to availability.

If Holder does not require the disability accommodation provided in the location for which a Ticket is issued, Paramount or the Venue reserves the right exchange the Ticket(s) for alternate seat locations determined solely by Paramount or the Venue, subject to availability. If accessible seating has been purchased fraudulently, the purchaser is subject to investigation and/or relocation.

I. Promotions/Sweepstakes. Tickets may not be used for any form of commercial or trade purposes, including, but not limited to, advertising, promotions, contests, sweepstakes, giveaways, gambling or gaming activities without the express written consent of Paramount.

J. Consent/Use of Image. Holder grants permission to Paramount, the Venue and their respective sponsors, licensees, advertisers, broadcasters, designees, partners and agents a fully transferrable right and license, but not the obligation, to utilize, distribute, edit, modify and/or alter Holder's image, likeness, actions and statements in any live or recorded audio, video, film, or photographic display or other transmission, exhibition, publication or reproduction made of, or at, the Event in perpetuity, in any medium, whether now known or hereafter created, or context for any purpose, including commercial or promotional purposes, without further authorization, review or compensation. Additionally, Holder grants the Venue permission to collect, use share and store certain Holder facial and other biometric information as permitted by law, including for security and/or health purposes.

5. RISKS AND WAIVER OF LIABILITY

A. Lost or Fraudulent Tickets. Paramount is responsible for, and may refuse to honor, duplicate or duplicated, lost, stolen, destroyed, misplaced, forgotten, or counterfeit Tickets. At the sole discretion of Paramount, Tickets may be replaced for an additional cost. If a replacement Ticket is issued, such replacement will be honored over the original, and the original Ticket will be null and void.

B. Assumption of Risk. HOLDER OF THIS TICKET VOLUNTARILY ASSUMES ALL RISK AND DANGER OF personal injury (including death), illness and all hazards arising from, or related in any way to, the Event or any surrounding activities (in whole or in part) for which this ticket is issued, including specifically but not limited to spectator or performer interaction, facility conditions, and other equipment, or by thrown objects, drones and other hazards associated with attending live entertainment events in a public forum, using the Tickets and/or **becoming exposed to or contracting an illness (as defined in Section I.5 below)**, whether occurring prior to, during, or after the Event, howsoever caused and whether by negligence or otherwise. Except to the extent due to their own gross negligence or willful misconduct, to the maximum extent permitted by law, Paramount, the Venue, the City and County of Denver, all third parties performing services at the Venue, each of their parent(s), subsidiaries, affiliates, related entities, vendors, sponsors and political subdivisions, and each of the aforementioned entities' respective officials, officers, directors, partners, shareholders, owners, governors, alternate governors, members, employees, agents, successors and assigns, whether past, present or future and whether in their institutional or personal capacities (collectively, the "Released Parties") are not liable or responsible for any loss, damage or injury to any person or property in or around the Venue or in connection with the Event resulting from any cause.

C. Waiver of Liability. On behalf of Holder and Holder's Related Persons (defined below), Holder RELEASES, WAIVES, DISCHARGES, HOLDS HARMLESS and COVENANTS NOT TO SUE each of the Released Parties with respect to any and all claims, including for negligence and/or wrongful death, that Holder or any of Holder's Related Persons may have (or hereafter accrue), against any of the Released Parties, that relate to any of the risks, hazards and dangers described in the preceding paragraph, including without limitation with respect to any claim, liability, damage, cost, expense, or demand of whatever kind or nature that arise out of or relate in any way to (i) Holder's exposure to an illness; (ii) Holder's entry into, or presence within or around, the Event at the Venue (including all risks related thereto, and including without limitation in parking areas or entry gates) or compliance with any protocols or Security Requirements applicable to the Event; (iii) any interaction between Holder and any personnel of any of the Released Parties present at the Event; or (iv) any act or omission on the part of any of the Released Parties in connection with monitoring or policing protocols applicable to the Event, in each case whether caused by any action, inaction or negligence of any Released Party or otherwise. Holder further represents and warrants that Holder's Related Persons have reviewed this Agreement and separately agreed to them. TO THE EXTENT THAT HOLDER OR ANY OF RELATED PERSONS, OR PERSONS WHO CLAIM THAT THEY CONTRACTED AN ILLNESS FROM HOLDER OR HOLDER'S RELATED PERSONS, FILE A CLAIM, SUIT OR ARBITRATION AGAINST ANY OF THE RELEASED PARTIES ARISING FROM OR RELATING TO THESE TERMS OR THE EVENT AT THE VENUE, HOLDER HEREBY AGREES TO FULLY INDEMNIFY AND HOLD HARMLESS THE RELEASED PARTIES AGAINST SUCH CLAIM, SUIT OR ARBITRATION TO THE FULLEST EXTENT PERMITTED BY LAW. IT IS ACKNOWLEDGED AND AGREED THAT THE RELEASED PARTIES ARE USING COMMERCIALY REASONABLE EFFORTS TO ENSURE AND ENFORCE COMPLIANCE WITH APPLICABLE CDC GUIDELINES AND STATE AND LOCAL LAWS FOR PROTECTION AGAINST COVID-19 ("COVID-19 BEST PRACTICES"). HOWEVER, NOTWITHSTANDING, HOLDER AGREES TO RELEASE, DISCHARGE, INDEMNIFY AND HOLD HARMLESS THE RELEASED PARTIES FOR ANY FAILURE OF THE RELEASED PARTIES TO ENSURE OR ENFORCE ANY COVID-19 BEST PRACTICES. "Related Persons" means Holder's heirs, assigns, executors, administrators, next of kin, anyone attending the Event with Holder or for whom Holder has obtained a Ticket, including but not limited to minors for whom Holder is a parent or guardian, (which persons Holder represents have authorized Holder to act on their behalf for purposes of the release herein), and other persons acting or purporting to act on Holder's or their behalf.

6. GENERAL TERMS

A. Arbitration; No Class Actions; Waiver of Trial by Jury.

B. **SHOULD ANY CURRENT OR FUTURE DISPUTE, CLAIM OR CAUSE OF ACTION RELATED TO THIS TICKET OR AN EVENT ARISE BETWEEN HOLDER AND PARAMOUNT, AND/OR THE VENUE, HOLDER SHALL SEND A WRITTEN NOTICE DESCRIBING THE ISSUE (A "DISPUTE NOTICE") TO THE PARAMOUNT LEGAL**

DEPARTMENT, AT 1000 CHOPPER CIRCLE, DENVER, CO 80204. THE DISPUTE NOTICE MUST CONTAIN THE FOLLOWING: (I) INFORMATION SUFFICIENT TO IDENTIFY ANY TRANSACTION, ACTIVITY, AND ACCOUNT AT ISSUE; (II) CONTACT INFORMATION OF THE CLAIMANT (INCLUDING NAME, ADDRESS, TELEPHONE NUMBER, AND EMAIL ADDRESS); AND (III) A DETAILED DESCRIPTION OF THE NATURE AND BASIS OF THE DISPUTE (INCLUDING THE DATE OF ANY TRANSACTION OR ACTIVITY AT ISSUE) AND THE RELIEF SOUGHT, INCLUDING A CALCULATION FOR ANY SUCH RELIEF. THE NOTICE MUST BE PERSONALLY SIGNED BY HOLDER (AND THEIR COUNSEL, IF REPRESENTED). HOLDER, PARAMOUNT AND THE VENUE AGREE TO MAKE A GOOD-FAITH EFFORT TO RESOLVE THE DISPUTE FOR AT LEAST 60 DAYS (THE “NEGOTIATION PERIOD”) FOLLOWING RECEIPT OF THE DISPUTE NOTICE. IF THE PARTIES CANNOT RESOLVE THE DISPUTE WITHIN THE NEGOTIATION PERIOD, THE DISPUTE SHALL BE RESOLVED BY MANDATORY, CONFIDENTIAL, FINAL, AND BINDING ARBITRATION HELD BEFORE A NEUTRAL, SINGLE ARBITRATOR IN DENVER, CO CONDUCTED BY NATIONAL ARBITRATION AND MEDIATION (“NAM”). THE NAM RULES WILL GOVERN EXCEPT AS SPECIFICALLY MODIFIED. THE COSTS OF SUCH ARBITRATION SHALL BE SPLIT EVENLY AMONG THE PARTIES EXCEPT UPON AN ARBITRATOR’S FINDING THAT SUCH SPLIT RENDERS THE ARBITRATION COST-PROHIBITIVE TO THE HOLDER. ALL ISSUES ARE FOR THE ARBITRATOR TO DECIDE EXCEPT THE FOLLOWING ITEMS (WHICH ARE FOR A COURT OF COMPETENT JURISDICTION TO DECIDE): (I) ISSUES THAT ARE SPECIFICALLY RESERVED FOR A COURT; (II) ISSUES RELATED TO THE SCOPE AND ENFORCEABILITY OF THE ARBITRATION PROVISIONS; AND (III) WHETHER A DISPUTE CAN OR MUST BE BROUGHT IN ARBITRATION. JUDGMENT UPON THE AWARD RENDERED BY THE ARBITRATOR MAY BE ENTERED IN ANY COURT HAVING JURISDICTION. TO THE FULLEST EXTENT PERMITTED BY LAW, HOLDER, PARAMOUNT AND THE VENUE (AS APPLICABLE) AGREE THAT ALL DISPUTES SHALL BE ARBITRATED ON AN INDIVIDUAL BASIS AND WAIVE ANY RIGHT TO LITIGATE IN COURT OR ARBITRATE ANY CLAIM AS A CLASS ACTION, REPRESENTATIVE ACTION, OR CLASS ARBITRATION. TO THE FULLEST EXTENT PERMITTED BY LAW, HOLDER, PARAMOUNT AND THE VENUE WAIVE THE RIGHT TO A JURY TRIAL. NOTWITHSTANDING THE FOREGOING, EITHER PARTY HAS THE ABILITY TO BRING DISPUTES IN SMALL CLAIMS COURT. (THIS RIGHT DOES NOT ALLOW A PARTY TO REMOVE OR APPEAL A DISPUTE TO A COURT OF GENERAL JURISDICTION.) ANY DISAGREEMENT AS TO WHETHER A DISPUTE IS WITHIN THE JURISDICTIONAL LIMITS OF SMALL CLAIMS COURT IS FOR A COURT TO DECIDE AND ANY ARBITRATION SHALL BE STAYED.

IF HOLDER DOES NOT CONSENT TO THIS CLAUSE, HOLDER MUST IMMEDIATELY LEAVE OR NOT ENTER THE VENUE.

C. Waiver and Amendment. Failure to enforce any provision of this Agreement will not be a waiver or prevent enforcement of the same or any other provision of this Agreement. Paramount may amend or supplement the terms and conditions of this Agreement as it deems necessary on an on-going basis. By purchase, acceptance and/or use of a Ticket, Holder and all others who gain entry to the Venue using tickets issued to, provided to, or otherwise used to gain admission for the Holder, are deemed to have read and agreed to the terms of this Agreement then in effect. Bearer represents and warrants that each person who enters the Venue using tickets purchased by, issued to, provided to, or held by the Bearer has authorized Bearer to act on their behalf for purposes of agreeing to these Terms and such authorization is confirmed by Bearer or such person entering the Venue.

D. Entire Understanding. Other than any language appearing on the back of a Ticket, or any terms applicable to the purchase or acquisition of a Ticket, such as, by way of example, Ticketmaster’s terms and conditions, which are incorporated by reference, this Agreement is the entire understanding and agreement between the Parties with regard to its terms. In the event of a conflict between Ticketmaster’s terms and these terms and conditions, these terms and conditions will apply.

E. Headings. The titles of the articles, headings, sections, and subsections of this Agreement are for convenience only, and do not define or limit the contents.

F. Severability. If any provision or part of this Agreement is held to be illegal, unenforceable or ineffective, such provision or part thereof shall be deemed modified to the least extent necessary to render such provision legal, enforceable and effective, or, if no such modification is possible, such provision or part thereof shall be deemed severable, such that all other provisions in and referenced in this Agreement remain valid and binding.

7. COVID-19 AND OTHER ILLNESS-SPECIFIC TERMS

A. Safety Requirements. Due to the uncertainty related to the novel coronavirus SARS-CoV-2 and any resulting disease (together with any mutation, adaptation or variation thereof, collectively, “COVID-19”), a Ticket, and Holder’s admission to the Venue, are subject to all safety and health requirements and policies put in place by the Venue, including any requirements relating to facemasks and/or enhanced health screenings (which may include a requirement that the Holder, and any person for whom Holder obtains a ticket or is in the Holder’s party, be tested and/or vaccinated for COVID-19 and/or take a health assessment prior to an Event) and those policies and requirements set forth herein. Such policies and requirements as they may be updated from time to time (in the sole determination of the Venue) and

as they may be communicated to the Holder prior to or during an Event (whether orally or in writing) by, for example, posting on the Venue website or instructions provided by Venue personnel or signage in or around the Venue, are collectively referred to below as the “Safety Requirements”. Holder acknowledges and agrees to comply with the Safety Requirements (including all requirements that must be satisfied prior to or during an Event), and acknowledges and agrees that attendance at an Event is conditioned on such compliance.

B. Assumption of Risk. BY ATTENDING AN EVENT, HOLDER EXPRESSLY ACKNOWLEDGES AN INHERENT RISK OF EXPOSURE TO COVID-19 EXISTS IN ANY PLACE WHERE PEOPLE GATHER AND THAT NO PRECAUTIONS (INCLUDING THE SAFETY REQUIREMENTS DESCRIBED ABOVE) CAN ELIMINATE THE RISK OF EXPOSURE TO COVID-19. COVID-19 IS AN EXTREMELY CONTAGIOUS DISEASE THAT CAN LEAD TO SEVERE ILLNESS AND DEATH. WHILE PEOPLE OF ALL AGES AND HEALTH CONDITIONS HAVE BEEN ADVERSELY AFFECTED BY COVID-19, CERTAIN CATEGORIES OF PEOPLE HAVE BEEN IDENTIFIED BY PUBLIC HEALTH AUTHORITIES AS HAVING GREATER RISK BASED ON AGE AND UNDERLYING MEDICAL CONDITIONS. HOLDER VOLUNTARILY ASSUMES ALL RISK AND DANGER of personal injury (including death), sickness (including illness and other risks of exposure to COVID-19, or and any strains, variations, adaptations or mutations thereof, the coronavirus that causes COVID-19 and/or any other communicable and/or infectious diseases, viruses, bacteria or illnesses or the causes thereof (each, an “Illness”), lost, stolen, damaged or confiscated property, and all other hazards arising from, or related in any way to, the Event, whether occurring prior to, during, or after the Event, however caused and whether by negligence or otherwise

C. Specific Event Health and Safety Protocols. Certain Events, seating locations and experiences may require additional health and safety guidelines or requirements at the request of the promoter, touring artist or in accordance with League protocols which could include, without limitation, requirements to provide proof of COVID-19 vaccination, provide proof of a negative COVID-19 test and/or mandatory facemask requirements (collectively, “Event-Specific Safety Protocols”). Holder agrees to comply with all such Event-Specific Safety Protocols as a condition of entry into the Venue for such Events. These requirements are subject to change at any time. Please visit <https://www.paramountdenver.com/newsafetyprotocols> for the most up-to-date Safety Requirements and list of Events requiring Event-Specific Safety Protocols.

8. 1099 REPORTING. The IRS may require ticket vendors to report the amounts Holder receives for selling or reselling tickets on such ticket vendor’s marketplaces. Ticket vendors are generally required to file a Form 1099-K report with the IRS if the gross amount of an Holder’s transactions on their marketplaces is \$600 or more in a calendar year and will need to collect Holder’s Social Security Number or Employer Identification Number. Ticket vendors will generally provide the Holder with a copy of the Form 1099-K by January 31 of the following year. Some state taxing authorities may also require ticket vendors to report when Holder has made at least \$600 in transactions on their marketplaces, although some states may require reporting based on different thresholds. When required, such ticket vendor will generally provide Holder with a copy of any required state forms.