

Nonresident Entertainer Tax

Promoter's Deposit Form

Type or print	Name of promoter	Deposit for month of _____ year _____	
	Address	Minnesota tax ID number	
	City State Zip code	Federal tax ID number	

Performances by nonresident entertainers. Attach additional sheets if necessary.

List performances during the month	Name of entertainer	ID number	Dates of performances	Gross compensation
	Address	City	State Zip code	\$
	Name of entertainer	ID number	Dates of performances	Gross compensation
	Address	City	State Zip code	\$
	Name of entertainer	ID number	Dates of performances	Gross compensation
	Address	City	State Zip code	\$
	Name of entertainer	ID number	Dates of performances	Gross compensation
	Address	City	State Zip code	\$
	Name of entertainer	ID number	Dates of performances	Gross compensation
	Address	City	State Zip code	\$

Figure the tax due	1 Total compensation (add gross compensation amounts above) 1 _____.
	2 Multiply line 1 by 2% (.02). This is the entertainer tax 2 _____.
	3 Penalty, if any 3 _____.
	4 Interest, if any 4 _____.
	5 Add lines 2, 3 and 4. This is your TOTAL AMOUNT DUE 5 _____.

Make check payable to Minnesota Revenue.

I declare this form is correct and complete to the best of my knowledge and belief. I know I owe the tax listed on this form, and I give up my right to contest any court order requiring me to pay this amount.

Sign here	Your signature	Date	Daytime phone
			()
	Paid preparer's signature	MN tax ID, SSN or PTIN	Date
			Daytime phone
			()

Mail this form with your payment to: Minnesota Revenue, Mail Station 6525, St. Paul, MN 55146-6525

Information and instructions for Form ETD

General information

Compensation received by nonresident entertainment entities for performances in Minnesota is not assigned to Minnesota for regular income tax purposes. Instead, there is a 2 percent nonresident entertainer tax on the gross compensation the entertainment entity receives for performances in Minnesota.

The promoter must withhold the tax and deposit it with the department. **Deposits and Form ETD (promoter's deposit form) are due the last day of the month following the month of the performance.**

Who is an entertainment entity?

The law defines entertainment entities as:

- nonresident entertainers who are paid for providing entertainment as independent contractors,
- partnerships that are paid for entertainment provided by nonresident entertainers who are partners, and
- corporations that are paid for entertainment provided by nonresident entertainers who are shareholders of the corporation.

Nonresident public speakers are considered entertainment entities and are subject to the tax (*see below*).

The promoter's responsibility

Promoters and organizations who pay nonresident entertainers to perform in Minnesota must withhold 2 percent of the entertainer's gross compensation and deposit it with the department using this form. Gross compensation includes reimbursements made to the entertainer for transportation, lodging and other expenses.

You are not required to withhold tax for *nonresident public speakers* if the compensation is less than \$2,000 per engagement or is merely a reimbursement of expenses. The speaker, however, must file a nonresident entertainer tax return, Form ETR, and pay any tax liability due.

You must give a 1099-MISC form to each entertainer who performs for you in Minnesota.

Enter the total compensation paid to the entertainer in box 7 (nonemployee compensation). Write "MN" in box 17 (state) and the amount of entertainer tax withheld in box 16. Write "Nonresident entertainer tax" in box 15.

At the end of the year, file Form ETA, *Promoter's Annual Reconciliation*, and attach copies of all 1099s and W-2s issued to entertainers during the year.

Form ETA, 1099s and W-2s are due on or before February 28.

Residents of Wisconsin, North Dakota and Michigan

Compensation paid to entertainers who are residents of Wisconsin, North Dakota or Michigan is not subject to nonresident entertainer tax. Their compensation is subject to the regular Minnesota income tax provisions. You, as promoter, should withhold regular Minnesota income tax from their compensation unless they give you a completed Form MWR. If you are not registered for regular withholding, call 651-282-9999.

Instructions for Form ETD

Most lines can be completed following the instructions on the front of the form. Below are some lines we feel need a more detailed explanation.

At the top

Be sure to enter the **month** and **year** for which you are sending a deposit.

Performances

List each nonresident entertainer who performed for you during the month. Be sure to complete all information requested. If the entertainer was self-employed, enter his or her Social Security number under "ID number." If the entertainer was a business, enter the business's federal ID number under "ID number."

Lines 3 and 4

Penalty and interest are figured the same as for regular withholding. See the withholding instruction booklet, *Minnesota Income Tax Withholding*, for details.

Information and assistance

If you need help completing Form ETD, call 651-282-9999. TTY: Call 711 for Minnesota Relay.

Additional forms are available on our website at www.taxes.state.mn.us.

We'll provide information in other formats upon request to persons with disabilities.

Use of information

All information on Form ETD is private by state law. It cannot be given to others without your permission, except to the Internal Revenue Service, other states that guarantee the same privacy, and certain government agencies as provided by law.

All information requested is required by law except your phone number. The required information will be used for identification and to verify that the correct amount of tax has been withheld and paid to Minnesota. We ask for your phone number so we can contact you quickly if we have questions.