

Nonresident Entertainer Tax Return

 **Due April 15**

Type or print	Name	For calendar year
	Address	Social Security number or federal tax ID number
	City State Zip code	Minnesota tax ID number

Check your filing status: Individual Corporation S corporation Partnership

Figure your tax	1 Total Minnesota compensation from your 1099s and W-2s (<i>please attach</i>) 1 _____.		
	2 If you were paid for performances in Minnesota but did not get a Form 1099 or W-2, complete the following. Attach additional sheets if necessary. Date of performance: _____ Location: _____ Name of promoter: _____ Address: _____ a. <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td style="text-align: center;">Gross compensation</td></tr><tr><td style="text-align: center;">a. \$ _____</td></tr></table>	Gross compensation	a. \$ _____
	Gross compensation		
	a. \$ _____		
	Date of performance: _____ Location: _____ Name of promoter: _____ Address: _____ b. <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td style="text-align: center;">Gross compensation</td></tr><tr><td style="text-align: center;">b. \$ _____</td></tr></table>	Gross compensation	b. \$ _____
	Gross compensation		
b. \$ _____			
Total compensation not reported on W-2s or 1099s (<i>add amounts from 2a and b above</i>) . . . 2 _____.			
3 Total gross compensation earned in Minnesota during the year (<i>add lines 1 and 2</i>) 3 _____.			
4 Multiply line 3 by 2% (.02) 4 _____.			
5 Allowable credit. Fill in \$120 or the amount on line 4, whichever is less 5 _____.			
6 Subtract line 5 from line 4. This is your tax 6 _____.			
Refund or amount due	7 Enter the total Minnesota tax withheld as shown on your 1099 and W-2 form(s) 7 _____.		
	8 If line 7 is greater than line 6, subtract line 6 from line 7 and enter your REFUND 8 _____. <i>(Note: Refund cannot exceed \$120)</i>		
	9 If line 7 is less than line 6, subtract line 7 from line 6 and enter the TAX YOU OWE 9 _____. Make check payable to Minnesota Revenue.		

Sign here	<i>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.</i>			
	Your signature	Title	Date	Daytime phone ()
	Paid preparer's signature	MN tax ID, SSN or PTIN	Date	Daytime phone ()

Attach your 1099 and W-2 forms for compensation earned as an entertainer in Minnesota.
Mail by April 15 to: Minnesota Revenue, Mail Station 6525, St. Paul, MN 55146-6525

Information and instructions for Form ETR

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.

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 you to perform in Minnesota must withhold 2 percent of your gross compensation and deposit it with the department. Gross compensation includes reimbursements made for transportation, lodging and other expenses.

Promoters 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 ET-R, and pay any tax liability due.

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

The entertainer's responsibility

If you are paid for performances in Minnesota, but are not a Minnesota resident, you must file an entertainer tax return, Form ETR. If you have other types of Minnesota income in addition to the entertainment income, you must also file partnership, corporate and/or individual income tax returns.

Residents of Wisconsin, North Dakota and Michigan

If you are a resident of Wisconsin, North Dakota or Michigan, you are not subject to nonresident entertainer tax. You are, however, subject to the regular Minnesota income tax provisions. Promoters will withhold regular Minnesota income tax from your compensation unless you give them a completed Form MWR, *Reciprocity Exemption/Affidavit of Residency*.

Instructions for Form ETR

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 calendar year for which you are filing. If you performed as a self-employed individual, enter your Social Security number. If you performed as a business, enter your Minnesota tax ID number. If you don't have a Minnesota ID number, enter your federal ID number.

Line 2

Gross compensation includes all airline fees, lodging and other expenses related to the performance for which you were reimbursed. Use additional sheets if necessary to list all performances.

Information and assistance

If you need help completing Form ETR, 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 this form 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.