

Nonresident Entertainer Tax

Promoter's Annual Reconciliation

File Form ETA by January 31 to reconcile deposits made to the actual tax withheld for the previous year. Attach copies of the 1099-MISC forms issued to entertainers and entertainment entities for the year.

Check if amended

Name of promoter _____ For calendar year _____

Address _____ Check if new address Federal tax ID number _____

City _____ State _____ Zip code _____ Minnesota tax ID number _____

1 Total nonresident entertainer tax withheld (*attach all 1099s for the year*) **1** _____

2 Tax deposited with Form ETD for:

January	.....	_____
February	.....	_____
March	.....	_____
April	.....	_____
May	.....	_____
June	.....	_____
July	.....	_____
August	.....	_____
September	.....	_____
October	.....	_____
November	.....	_____
December	.....	_____
Total tax deposited for the year	.....	2 _____

If line 1 equals line 2, sign and date this form and mail it to the address below.

If line 1 does not equal line 2, complete line 3 or 4.

3 If line 2 is more than line 1, enter the amount of **REFUND** **3** _____

4 If line 2 is less than line 1, enter the additional **TAX OWED** **4** _____

See instructions for depositing requirements.

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.

Your signature _____ Date _____ Daytime phone _____

Paid preparer's signature _____ PTIN _____ Date _____ Daytime phone _____

By January 31, mail Form ETA and copies of 1099-MISC forms to: Minnesota Revenue, Mail Station 6525, St. Paul, MN 55146-6525
Phone: 651-282-9999 or 1-800-657-3594. Email: withholding.tax@state.mn.us

Form ETA Instructions

What is the nonresident entertainer tax?

When a nonresident entertainer or entertainment entity performs in Minnesota, 2 percent of the total compensation must be withheld and paid to the department by the promoter using Form ETD, *Promoter's Deposit Form*. This tax replaces the regular Minnesota income tax.

Promoter's Withholding Responsibilities.

The person or organization (the promoter) paying the nonresident entertainer or entertainment entity must withhold the 2 percent nonresident entertainer tax and pay the tax to the department using Form ETD, *Promoter's Deposit Form*. Deposits and Form ETD are due the last day of the month following the month of the performance.

For more information see Withholding Tax Fact Sheet 11, *Nonresident Entertainer Tax*.

Should I file Form ETA?

File Form ETA by January 31 if you were a promoter and made nonresident entertainer tax deposits in the prior year.

File this form even if all the deposits were made and no additional tax is due.

Form 1099-MISC

Attach a copy of all federal Forms 1099-Misc that you issued to nonresident entertainers or entertainment entities for performances in Minnesota during the previous year.

When completing Form 1099-MISC, 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 15b.

Form ETA Instructions

Line 1

Enter the total tax withheld as shown on the 1099s.

Line 2

For each month, enter the tax you deposited with Form ETD, *Promoter's Deposit Form*. Enter zero for any months when no tax was deposited.

Do not include any penalty or interest you may have included in your tax deposits.

Depositing Requirements

Deposits must be made electronically if either of the following apply:

- you are required to electronically pay any other Minnesota business tax to the department
- you withheld a total of \$10,000 or more in Minnesota income tax during the last 12-month period ending June 30

To pay electronically, go to www.revenue.state.mn.us and log into e-Services. If you are not required to pay electronically, make check payable to: Minnesota Revenue.

Information and Assistance

Additional forms and information, including fact sheets and frequently asked questions, are available on our website.

Website: www.revenue.state.mn.us

Email: withholding.tax@state.mn.us

Phone: 651-282 9999 or 1-800-657-3594

This information is available in alternate formats.

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.