

# Nonresident Entertainer Tax Return

File Form ETR by April 15 to report compensation earned for performances in Minnesota during the previous year. Attach copies of the Forms 1099-MISC you received for the performances.

Check if amended

Name of entertainer or entertainment entity		For calendar year	
Address	<input type="checkbox"/> Check if new address	Minnesota tax ID number	
City	State	Zip code	Federal tax ID number

Check your filing status:     Individual         Corporation         S corporation         Partnership

**1** Total Minnesota compensation received (*attach copies of your 1099s*) ..... **1** \_\_\_\_\_.

**2** If you were paid for performances in Minnesota but did not get a Form 1099, complete the following.  
Attach additional sheets if necessary.

Date of performance: \_\_\_\_\_  
 Location: \_\_\_\_\_  
 Name of promoter: \_\_\_\_\_  
 Address: \_\_\_\_\_

Gross Compensation

a. \$ \_\_\_\_\_

Date of performance: \_\_\_\_\_  
 Location: \_\_\_\_\_  
 Name of promoter: \_\_\_\_\_  
 Address: \_\_\_\_\_

Gross Compensation

b. \$ \_\_\_\_\_

Total compensation not reported on 1099s (*add amounts from lines 2a and 2b*) ..... **2** \_\_\_\_\_.

**3** Total gross compensation earned in Minnesota during the year (*add lines 1 and 2*) ..... **3** \_\_\_\_\_.

**4** Nonresident entertainer tax. Multiply line 3 by 2% (.02) ..... **4** \_\_\_\_\_.

**5** Total Minnesota tax withheld as shown on your 1099 form(s) ..... **5** \_\_\_\_\_.

**6 REFUND.** If line 4 is less than line 5, subtract line 4 from line 5 ..... **6** \_\_\_\_\_.

**7 TAX YOU OWE.** If line 4 is more than line 5, subtract line 5 from line 4 ..... **7** \_\_\_\_\_.

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
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Paid preparer's signature	PTIN	Date	Daytime phone
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By April 15, mail Form ETR 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 ETR Instructions

By April 15, nonresident entertainers and entertainment entities that received compensation for performances in Minnesota, must file Form ETR to report the total compensation earned in Minnesota and any withheld nonresident entertainer tax.

Attach all Form 1099-MISC received for compensation earned for performances in Minnesota.

For more complete information, including additional responsibilities of the nonresident entertainer or entertainment entity and for the promoter, see Withholding Tax Fact Sheet 11, *Nonresident Entertainer Tax*.

## General Information

Compensation received by a nonresident entertainer or entertainment entity for performances in Minnesota is subject to a 2 percent nonresident entertainer tax. The nonresident entertainer tax replaces the regular Minnesota income tax.

**The Promoter's Responsibilities.** The person or organization (the promoter) who pays you for performances in Minnesota must withhold 2 percent of your gross compensation and remit it to the department on your behalf, unless one of the following exceptions apply.

**Exceptions.** Promoters are not required to withhold the 2 percent nonresident entertainer tax from the compensation if:

- the payment(s) made to a nonresident public speaker is less than \$2,000;
- the payment(s) made to a nonresident entertainer or entertainment entity is less than \$600; or
- the nonresident entertainer or entity is a resident of North Dakota or Michigan and the individual provided a properly completed Form MWR, *Reciprocity Exemption/Affidavit of Residency*. (See "Residents of Michigan and North Dakota" on this page).

By January 31, the promoter is required to issue a federal Form 1099-MISC to every nonresident entertainer and entertainment entity who was paid \$600 or more — or to a nonresident public speaker who was paid \$2,000 or more — in total compensation for performances in Minnesota during the previous year.

## The Entertainer's Responsibility

If the total compensation you received for performances as a nonresident of Minnesota in a tax year exceeds the individual income tax filing requirements, you must file Form ETR and pay any tax due by April 15 the following year.

If you have other types of Minnesota income in addition to the entertainment income, you must also file partnership, sales and use, corporate and/or individual income tax returns.

## Residents of Michigan and North Dakota

If you are a resident of Michigan or North Dakota, you are not subject to nonresident entertainer tax.

Promoters will withhold regular Minnesota income tax from your compensation unless you give them a completed Form MWR, *Reciprocity Exemption/Affidavit of Residency*.

## Form ETR Instructions

Most lines can be completed following the instructions on the front of the form. Below are areas where more detailed explanation is necessary.

### 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.

## Depositing Requirements

Deposits must be made electronically if:

- you are required to electronically pay any other Minnesota business tax to the department; or
- 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](http://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](http://www.revenue.state.mn.us)

Email: [withholding.tax@state.mn.us](mailto: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.