

Form ETD, Nonresident Entertainer Tax

Promoter's Deposit Form

File Form ETD and pay any tax due within 30 days after each performance. Submit a separate Form ETD for each month.

Complete Schedule A (on the back of this form) to report the gross compensation paid to each entertainer that is subject to this tax.

Check if amended

Name of Promoter		(MM)	(YY)	Month (MM) and Year (YY) for Deposit
Address	<input type="checkbox"/>	Check if new address		
City	State	ZIP Code	Federal Tax ID Number (FEIN) or Social Security Number	
			Minnesota Tax ID Number	

- 1 Total compensation subject to tax (*attach Schedule A, on page 2*) 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 **TOTAL AMOUNT DUE** (*add lines 2, 3 and 4*) 5 _____.

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.

Your Signature	Date	Daytime Phone
Paid Preparer's Signature	PTIN	Preparer Phone

Mail Form ETD and your Schedule A to:
 Minnesota Department of Revenue
 Mail Station 6525
 600 N. Robert St.
 St. Paul, MN 55146-6525
 Phone: 651-282-9999 or 1-800-657-3594
 Email: withholding.tax@state.mn.us



Schedule A — Performances by Nonresident Entertainers

Report the gross compensation subject to Minnesota tax paid during the month to nonresident entertainers (See instructions).

Name of Promoter _____ FEIN _____ Minnesota Tax ID Number _____

Performances by Nonresident Entertainers (attach additional sheets if necessary). Complete all requested information. Under "ID number," enter the entertainer's Social Security number (if self-employed) or federal ID number (if a business).

				Gross Compensation Subject to Minnesota Tax
Name of Entertainer	ID Number	Dates of Performances		
Address	City	State	ZIP Code	
				\$
Name of Entertainer	ID Number	Dates of Performances		
Address	City	State	ZIP Code	
				\$
Name of Entertainer	ID Number	Dates of Performances		
Address	City	State	ZIP Code	
				\$
Name of Entertainer	ID Number	Dates of Performances		
Address	City	State	ZIP Code	
				\$
Name of Entertainer	ID Number	Dates of Performances		
Address	City	State	ZIP Code	
				\$
Name of Entertainer	ID Number	Dates of Performances		
Address	City	State	ZIP Code	
				\$
Name of Entertainer	ID Number	Dates of Performances		
Address	City	State	ZIP Code	
				\$
Name of Entertainer	ID Number	Dates of Performances		
Address	City	State	ZIP Code	
				\$
Name of Entertainer	ID Number	Dates of Performances		
Address	City	State	ZIP Code	
				\$
Name of Entertainer	ID Number	Dates of Performances		
Address	City	State	ZIP Code	
				\$
Total compensation subject to Minnesota tax, including amounts from additional sheets. Enter result here and on Form ETD, line 1				\$

Attach this schedule to Form ETD.

Form ETD Instructions

Promoter's Responsibility

Withholding Requirements. Promoters and organizations who pay nonresident entertainers to perform in Minnesota must withhold 2% (.02) of the entertainer's gross compensation and deposit it with the department using Form ETD.

The deposit and Form ETD are due the last day of the month following the month of the performance.

Gross compensation includes reimbursements made to the entertainer for transportation, lodging and other expenses.

Exceptions. Promoters are not required to withhold the 2% (.02) nonresident entertainer tax from the compensation if any of these apply:

- The payments made to a nonresident public speaker are less than \$2,000
- The payments made to a nonresident entertainer or entertainment entity are less than \$600
- The payments made to a nonresident public speaker only for the speaker's expenses
- 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)

Filing Requirements. Give a Form 1099-NEC to each entertainer you paid for performances in Minnesota and were federally required to pay.

When completing Form 1099-NEC, enter the total compensation paid to the entertainer in box 1 (nonemployee compensation). Write "MN" in box 17 (state) and the amount of entertainer tax withheld in box 6.

At the end of the year, file Form ETA, *Promoter's Annual Reconciliation*, and attach copies of all 1099s issued to entertainers during the year. Form ETA and 1099s are due on or before January 31.

Residents of Michigan and North Dakota

Minnesota has income tax reciprocity agreements with Michigan and North Dakota.

Compensation paid to entertainers who are residents of Michigan or North Dakota is not subject to nonresident entertainer tax. However, the promoter should withhold nonresident entertainer tax from the compensation unless they receive a properly completed Form MWR, *Reciprocity Exemption/Affidavit of Residency*, from the entertainer.

Register for Nonresident Entertainer Tax

If you are not registered for nonresident entertainer tax, you must add this tax type to your current Minnesota Tax ID Number. To update your business information, go to our website at www.revenue.state.mn.us, or call 651-282-9999 or 1-800-657-3594.

Form ETD Instructions

At the top

Enter the month and year for which you are sending a deposit. Submit a separate Form ETD for each month.

Lines 3 and 4

See the withholding instruction booklet, *Minnesota Income Tax Withholding*, for penalty and interest calculations.

Schedule A Instructions

Complete Schedule A to report the gross compensation subject to Minnesota tax paid during the month to nonresident entertainers. Attach the completed Schedule A when you file Form ETD.

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.

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 with questions.

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.