



Form ETR, Nonresident Entertainer Tax Return

File Form ETR by April 18 to report compensation earned for performances in Minnesota during the previous year. Attach copies of the Forms 1099-NEC you received for the performances. Check if Amended

Name of Entertainer or Entertainment Entity _____ For Calendar Year _____
 Check if new address
 Address _____ Minnesota Tax ID Number _____
 City _____ State _____ ZIP Code _____ Federal Tax ID Number _____

Check the box for your filing status: Individual Corporation S Corporation Partnership

1 Total Minnesota compensation received (attach copies of your federal Form(s) 1099-NEC) **1** _____.

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

Date of Performance: _____
 Location: _____
 Name of Promoter: _____
 Address: _____ a. \$

Gross Compensation

Date of Performance: _____
 Location: _____
 Name of Promoter: _____
 Address: _____ b. \$

Gross Compensation

Total compensation not reported on federal Form(s) 1099-NEC (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 federal Form(s) 1099-NEC **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 agree I owe the tax listed on this form.

Your Signature _____ Date _____ Daytime Phone _____

Paid Preparer's Signature _____ PTIN _____ Date _____ Preparer Phone _____

I authorize the Minnesota Department of Revenue to discuss this Form with my paid preparer or the third-party designee indicated on my federal return.

By April 18, mail Form ETR and copies of federal Forms 1099-NEC 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

Form ETR Instructions

By April 18, 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 Forms 1099-NEC received for compensation earned for performances in Minnesota.

For more information, 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% 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% of your gross compensation and remit it to the Minnesota Department of Revenue on your behalf, unless an exception applies.

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

- The payments made to a nonresident public speaker total less than \$2,000.
- The payments made to a nonresident entertainer or entertainment entity total 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).

By January 31, the promoter must issue a federal Form 1099-NEC 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 Minnesota's Individual Income Tax filing requirement, you must file Form ETR and pay any tax due by April 18 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, 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 Tax ID Number, enter your Federal Employer Identification Number (FEIN).

Line 2

List all gross compensation, including airline fees, lodging and other expenses related to the performance for which you were reimbursed. Use additional sheets if needed.

Depositing Requirements

Deposits must be made electronically if either of these apply to you:

- You are required to submit any other Minnesota business tax payments to us electronically.
- 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 in to e-Services. If you are not required to pay electronically, you may pay by check. Make checks 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 you with questions.

Information and Assistance

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.