

Instructions for Nonresident Entertainers and Employers

General Requirements for Surety Bond, Cash Deposit, or Withholding

A **nonresident entertainer** is generally required to file a surety bond or cash deposit with the Wisconsin Department of Revenue at least **seven days prior** to a performance in Wisconsin, if the total contract price for the performance **exceeds \$7000**. The amount of the bond or deposit is generally 6% of the total contract price.

A “**nonresident entertainer**” is a person who is not a legal resident of Wisconsin or a foreign corporation, partnership, or other type of entity, not regularly engaged in business in Wisconsin who furnishes amusement, entertainment, public speaking services or performs in sporting events in Wisconsin for a consideration.

A foreign corporation, partnership, or other entity is one organized under the laws of either a state other than Wisconsin or a foreign country.

“**Total contract price**” does not include travel expenses. Travel expenses are payments to, or on behalf of, an entertainer that are 1) made under an accountable plan and 2) for actual transportation, lodging, and meals that are directly related to the performance.

An **employer** is required to withhold from a nonresident entertainer’s payment if the entertainer does not file a sufficient surety bond or cash deposit. Before withholding from the nonresident entertainer’s payment, the employer should request proof from the entertainer that a sufficient surety bond or cash deposit has been filed with the Department of Revenue, or that a bond or cash deposit is not required.

An “**employer**” is any resident person who contracts for the performance of a nonresident entertainer in Wisconsin. If there is no such person, then the “employer” is the resident person having receipt, custody, or control of the proceeds of the event. If there is no resident person, “employer” is any nonresident person having receipt, custody, or control of the proceeds.

When and Where to File Surety Bond or Cash Deposit

The due date for filing a surety bond or cash deposit is **seven days prior** to the Wisconsin performance covered. If a bond or deposit is not filed, the employer will withhold 6% (or a lower rate if granted and verified) from the nonresident entertainer’s payment.

Cash deposits should be made electronically through our Online Services for businesses at revenue.wi.gov.

Mail surety bonds, or cash deposits not made electronically, along with Form WT-11 signed by the nonresident entertainer/entertainer’s representative to: Wisconsin Department of Revenue, PO Box 8966, Madison WI 53708-8966, or deliver to the department’s Madison office at 2135 Rimrock Road. Do not mail cash. Hand deliver only.

The Wisconsin Department of Revenue will review the report. If it has been properly submitted, a copy of the report signed by a department representative will be sent to the nonresident entertainer. A copy of the report will also be sent to the employer as proof that a surety bond or cash deposit has been filed.

Credit for cash deposits or withholding (but not surety bonds) must be claimed on the nonresident entertainer’s Wisconsin tax return. The department, upon written request from the nonresident entertainer or surety company, will release surety bonds when the nonresident entertainer’s Wisconsin tax liability has been satisfied.

When and Where to Remit an Amount Withheld

If you withhold an amount from payment to a nonresident entertainer, submit the amount withheld to the Wisconsin Department of Revenue **within five days** after the nonresident entertainer’s performance.

Withholding payments should be made electronically through our Online Services for businesses at revenue.wi.gov.

If payment is not made electronically, mail Form WT-11 and the remittance to: Wisconsin Department of Revenue, PO Box 8966, Madison WI 53708-8966; or deliver to the department’s Madison office at 2135 Rimrock Road. One copy of Form WT-11 should be given to the nonresident entertainer and one copy should be retained by the employer.

Questions Regarding Form WT-11?

See Publication [508](#), *Wisconsin Tax Requirements Relating to Nonresident Entertainers* at revenue.wi.gov, or contact our Madison office.

Nonresident Entertainer Program
Wisconsin Department of Revenue
PO Box 8966
Madison WI 53708-8966
(608) 264-1032

income@revenue.wi.gov (see below)

Note: Add “Nonresident Entertainer Program” to the subject line, when sending an email.