

2019 Form WT-11 Instructions Nonresident Entertainer Withholding Report

If you hire or contract for the services of a nonresident entertainer, you may be required to withhold from the nonresident entertainer's payment.

Withholding, Bond and Cash Deposit Requirements

Withholding – All payments made to a nonresident entertainer for performing in Wisconsin, except those excluded from the total contract price, are presumed subject to withholding if the total contract price for the performance is more than \$7,000. The employer (defined below) must file Form WT-11 **within five days** of the conclusion of the nonresident entertainer's performance and withhold 6% of the total contract price (or lower rate if approved).

Exception. The employer is not required to withhold from the nonresident entertainer's payment if:

- The total contract price is \$7,000 or less,
- The nonresident entertainer provides the employer proof of filing a sufficient bond or deposit with the department at least seven days prior to a performance in Wisconsin, or
- The nonresident entertainer provides the employer a copy of a waiver issued by the department.

Surety bond or deposit – A nonresident entertainer must generally file a surety bond or cash deposit with the Wisconsin Department of Revenue at least **seven days before** a performance in Wisconsin, if the total contract price for the performance is more than \$7,000.

Definitions

Who is a "Nonresident Entertainer"?

A "nonresident entertainer" is a nonresident person (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, that furnishes amusement, entertainment, public speaking services or performs in sporting events in Wisconsin for consideration.

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

Who is an "Employer"?

An "employer" is any resident person who contracts for the performance of a nonresident entertainer in Wisconsin. If there is no such person, 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.

What is "Total Contract Price"?

"Total contract price" is the amount of consideration indicated in the contract for the nonresident entertainer's performance, including amounts payable in cash or the cash value of any medium other than cash. It includes amounts previously earned in Wisconsin by the entertainer during the same calendar year for which no bond or cash deposit has been filed or for which no amounts have been withheld. Total contract price does not include travel expenses, paid to or on behalf of an entertainer, that are made under an accountable plan for actual transportation, lodging, and meals directly related to the performance.

Filing Methods

When does the entertainer file a surety bond or cash deposit?

The nonresident entertainer must file a surety bond or cash deposit **seven days before** performing in Wisconsin if the total contract price for performance is more than \$7,000. If a bond or deposit is not filed, the employer will withhold 6% (or a lower rate if approved) from the nonresident entertainer's payment.

- To make a cash deposit, please contact the Pass-Through Entity Review Unit at (608) 264-1032 or DORIncomePassThroughComposite@wisconsin.gov.
- Mail surety bonds, or cash deposits made by check or money order, with Form WT-11 signed by the nonresident entertainer/entertainer's representative to:

Wisconsin Department of Revenue
PO Box 8966
Madison WI 53708-8966

If properly submitted, a department representative signs the WT-11 and sends a copy to the nonresident entertainer and the employer as proof that a surety bond or cash deposit has been filed.

The nonresident entertainer claims credit for cash deposits or withholding (but not surety bonds) on the nonresident entertainer's Wisconsin income 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 how to send 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** of the conclusion of the nonresident entertainer's performance. Payment options include:

- Make payment electronically through My Tax Account from the "employer's" registered account.

- Mail payment with Form WT-11 to:

Wisconsin Department of Revenue
PO Box 8966
Madison WI 53708-8966

- Deliver payment with Form WT-11 to the department's Madison office at 2135 Rimrock Road.

Provide one copy of Form WT-11 to the nonresident entertainer and keep one copy.

Lower Rate Request (WT-12)

The nonresident entertainer may request a bond, cash deposit, or withholding rate less than 6% of the total contract price on the basis that the ordinary and necessary deductible expenses in performing the services required by the contract would merit a lower rate. The nonresident entertainer must provide the department a completed lower rate request (Form WT-12) no less than 30 days before the nonresident entertainer's performance date. The department will review the lower rate request and notify the nonresident entertainer and the employer of the lower rate, or notify the nonresident entertainer that the lower rate is not permitted.

- A lower rate request may be filed through My Tax Account at <https://tap.revenue.wi.gov>.
- If the request is not filed through My Tax Account, mail the completed Form WT-12 to:

Wisconsin Department of Revenue
PO Box 8966
Madison, WI 53708-8966

Line-by-Line Instructions

Part 1: Employer Information

Provide information for the employer that contracts for the services of the nonresident entertainer. The employer could also be a talent management agency. See Publication 508, Nonresident Entertainers, Part 3, for additional examples.

Part 2: Performance Information

Provide the performance location ("venue") so that the Department can properly reconcile records of the performance.

Multiple nonresident entertainers are permitted to be entered on Part 3 as a matter of convenience for employers who contract multiple nonresident entertainers for multiple performances (for example, a music festival, an event with multiple guest speakers).

Line A. *Total contract price (from Part 3, line 9a)*: Enter the total contract price between the nonresident entertainer(s) and the employer.

Line B. *Total number of nonresident entertainers for this return*: Provide the total number of entities (bands, groups) or nonresident entertainers included on this return.

Line 1. *Total nonresident entertainer withholding tax calculated*: Enter total withholding tax computed from Part 3, Line 9b.

Line 2. *Total nonresident entertainer payment(s) submitted with this form*: Enter total payment sent with this form.

Third Party Designee – If you want to allow a tax preparer, tax preparation firm, or another person to discuss your WT-11 with the department, check “Yes” in the “Third Party Designee” area of your return. Also, fill in the designee’s name, phone number, and any five digits of your choice to be used as the designee’s personal identification number (PIN). By checking “Yes,” you are authorizing the department to discuss any question that may arise during the processing of your return with the designee. You are also authorizing the designee to:

- Give the department information missing from your WT-11,
- Contact the department for information about the processing of your WT-11 including the status of your refund or payment(s) and,
- Respond to department notices relating to math errors, offsets, and the WT-11.

Signature and Date – Sign and date the form. If the person preparing Form WT-11 is not the taxpayer, the preparer may electronically sign the form on behalf of the taxpayer only if the preparer obtains a signed statement from the taxpayer authorizing the electronic signature.

Part 3: Nonresident Entertainer Information (Column A)

Entertainer Information: Provide all information for the nonresident entertainer. Federal Employer Identification Number (FEIN), Social Security Number (SSN) or Individual Tax Identification Number (ITIN) must be provided for each nonresident entertainer.

Withholding required: If “No,” document to the Department why 6% withholding was not withheld on behalf of the nonresident entertainer.

Reason Code: If the employer is not required to withhold 6% of the nonresident entertainer’s “total contract price” a reason code must be disclosed.

Entity Type: One of the following options must be provided to define how the nonresident entertainer is taxed.

Reason	Code
Lower Rate Request Approved	APP
Back-up Withholding Method	BUW
Cash Deposit	CDP
Other	OTH
Surety Bond	STB
Tax Exempt Entity - 501(c)3	TEE

Type of Nonresident Entertainer	Code
C Corporation	CCORP
Individual / Sole Proprietor	ISP
LLC Taxed as Corporation	LLCC
LLC Taxed as Partnership	LLCP
Single Member LLC	LLCSM
Partnership	PART
S Corporation	SCORP

Questions?

See [Publication 508, Nonresident Entertainers](#), and the Nonresident Entertainer FAQs at revenue.wi.gov, or contact our Madison office.

Nonresident Entertainer Program
 Wisconsin Department of Revenue
 PO Box 8966
 Madison WI 53708-8966
 (608) 264-6884

DORIncomePassThroughComposite@revenue.wi.gov