



Nonresident Entertainers

Wisconsin Tax Requirements

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IMPORTANT

Nonresident entertainer withholding. The nonresident entertainer withholding report (Form WT-11) is tax-year specific and allows a person to report withholding for multiple nonresident entertainers. In addition, entertainers may submit a request for a lower bond, cash deposit or withholding rate using Form WT-12.

We encourage you to submit Form WT-11, Form WT-12 and nonresident entertainer withholding payments electronically through My Tax Account, the department's online filing and payment system.

Cash deposit made by a nonresident entertainer. Cash deposits must be filed with the department at least seven days before the start of the performance. To make a cash deposit, contact the Pass-Through Entity Review Unit at (608) 264-1032 or email dorincomepte@wisconsin.gov.

1. INTRODUCTION

A "nonresident entertainer" may be required to file a surety bond or cash deposit for a performance in Wisconsin to guarantee payment of income, franchise, and sales and use taxes and any interest and penalties. If a required bond or deposit is not filed, the "employer" is required to withhold a portion of the entertainer's payment.

This publication explains how the above requirements and other Wisconsin tax laws apply to nonresident entertainers performing in Wisconsin. Parts 4 and 5 explain the requirements for "employers" of nonresident entertainers. "Nonresident entertainer" and "employer" are defined in Parts 2 and 3.

2. WHO IS A "NONRESIDENT ENTERTAINER"?

For purposes of this publication, a "nonresident entertainer" is:

- (a) A nonresident person (a person who is not a legal resident of Wisconsin) who furnishes amusement, entertainment, or public speaking services, or performs in one or more sporting events in Wisconsin for consideration; or
- (b) A foreign corporation, partnership, or other type of entity, not regularly engaged in business in Wisconsin, that derives income from amusement, entertainment, or sporting events in Wisconsin or from the services of a nonresident person as defined in paragraph (a). A foreign corporation, partnership, or other type of entity is one organized under the laws of another state or a foreign country.

Examples of nonresident entertainers include:

- The owner (sole proprietor) of a group of individuals who travel from one engagement to the next.
- The individual members of an entertainment group, none of whom legally own the group.
- An individual entertainer or public speaker who performs at or competes in one or more entertainment, public speaking, or sporting events in Wisconsin.
- A partnership comprised of corporate and/or individual partners, that contracts for one or more appearances of the partners in Wisconsin.
- An agent, manager, promoter, or other sponsor who negotiates or otherwise arranges for the appearance of one or more performers, competitors, or speakers for an entertainment event in Wisconsin **and**, either themselves or through one or more employees, provides managerial, promotional, or other services at that event.

- A foreign corporation that enters into a contract to perform, compete, or speak at an event in Wisconsin.
- A foreign corporation whose employees appear in one or more entertainment, public speaking, or sporting events in Wisconsin.

3. WHO IS AN "EMPLOYER"?

For purposes of this publication, an employer is first a person as described in paragraph (a) below. If there is no such person, then the employer is a person as described in paragraph (b). If there is no such person, then the employer is a person as described in paragraph (c). "Resident person" for paragraph (a) or (b) includes an individual (or partnership) that is a resident of Wisconsin or a corporation organized under the laws of Wisconsin.

(a) "Employer" is any resident person who contracts for the performance of a nonresident entertainer in Wisconsin.

Examples of such resident employers include:

- The resident owner or operator of a nightclub or theater, who contracts for the performance of a nonresident entertainer in Wisconsin.
- A resident promoter, agency, or association who contracts for the performance of a nonresident entertainer in Wisconsin.

(b) If there is no resident person in paragraph (a) above, "employer" is the resident person having receipt, custody, or control of the proceeds of the event.

Examples of such resident employers include:

- The resident ticket agency, box office manager, or theater or arena manager who has custody of the proceeds of an event. The event has been arranged by a nonresident promoter who has contracted for the performance of a nonresident entertainer in Wisconsin.
- The resident sanctioning body, sponsoring entity, or facility manager that has custody of the proceeds of a sporting event in which nonresident athletes compete for consideration or prizes.

(c) If there is no resident person in paragraph (a) or (b) above, the "employer" is any nonresident person having receipt, custody, or control of the proceeds of the event.

CAUTION

Because persons in paragraphs (b) and (c) above may not always know if the person in paragraph (a) is a Wisconsin resident, persons described in paragraph (b) or (c) should assume the responsibility of the employer and proceed as explained in Part 5.

4. WITHHOLDING, BOND, OR CASH DEPOSIT REQUIREMENTS

A. Withholding From Nonresident Entertainer's Payment

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 in Part 3) must file Form WT-11 within five days of the conclusion of the nonresident entertainer's performance. The employer withholds 6% of the total contract price, unless a lower rate is 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 the performance in Wisconsin, or
- The nonresident entertainer provides the employer a copy of a waiver issued by the department.

B. Bond or Cash Deposit Required

Nonresident entertainers must file a surety bond or make a cash deposit with the Wisconsin Department of Revenue if the accumulative total contract price for a Wisconsin performance or performances is more than \$7,000. The amount of bond or deposit is 6% of the total contract price, unless the entertainer is notified otherwise by the department.

Lower Rate for Bond or Deposit: The nonresident entertainer may request a bond or cash deposit rate of 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 Form WT-12 and a Schedule IE at least 30 days prior to the nonresident entertainer's performance date in Wisconsin. The department will review the information and (1) notify the nonresident entertainer and the employer of the lower rate, or (2) notify the nonresident entertainer that a lower rate is not permitted.

"Total Contract Price" is the amount of consideration indicated in the contract as the price for the nonresident entertainer's performance, including amounts payable in money or the cash value of any medium other than cash. It also includes any specific amounts to be paid to the nonresident entertainer or subcontracted services such as lighting, sound, or any other special services or properties required by the nonresident entertainer.

Exceptions: Total contract price does not include:

- Amounts paid by the employer to persons other than the entertainer for ordinary and necessary expenses in the production of the event (building rent, staging material costs, utility connections, etc.), unless a specific dollar amount is specified in the contract for such expenses. If there is no contract covering the nonresident entertainer's performance in Wisconsin, the total contract price is the amount of consideration payable as a condition (or result) of the entertainer's performance in Wisconsin.
- Payments for travel expenses made 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.

Individual Members of a Group Not Owned by Anyone: In the case of a nonresident entertainment group of independent members, not owned by any single member of the group or any other sole proprietor, partnership, or corporation, the total contract price must be determined for each separate independent member. The group must provide the employer with a signed statement from the leader of the group, or the promoter or manager, attesting to the members' distributive shares of the total contract price. False statements made under this provision are subject to income tax penalties for filing false returns, and copies of such statements must be submitted to the Department of Revenue by the employer.

Accumulative Total Contract Price: If a nonresident entertainer performs a number of times during the same calendar year, for separate total contract prices of less than \$7,000 each, the nonresident entertainer may still be subject to the surety bond/cash deposit requirement or employer withholding. The nonresident entertainer

becomes subject to the requirement or withholding at the time the accumulative total contract prices exceed \$7,000, and thereafter, during the same year.

Note: It is the responsibility of the nonresident entertainer or their representative to notify an employer if their accumulative total contract prices exceed \$7,000. At the time the \$7,000 threshold is met, the amount of surety bond or cash deposit, or the amount to be withheld by the employer, is based on the accumulative total contract price with that employer for the year, not just the amount in excess of \$7,000.

Example 1: Corporation A is a nonresident entertainer that performs in February under a contract with Employer B. The total contract price is \$3,000. Corporation A performs again in July under a contract with Employer B. The total contract price is \$5,000. Corporation A becomes subject to the surety bond/cash deposit requirement or employer withholding at the time it enters into the contract for the performance in July. The amount of surety bond or cash deposit, or the amount to be withheld, is based on the accumulative total contract price with Employer B (\$8,000).

Example 2: Assume the same facts as in Example 1, except that Corporation A's performance in July is under a contract with Employer C. The amount of surety bond or cash deposit, or the amount to be withheld, is based on the total contract price with Employer C (\$5,000).

C. How to File a Surety Bond

A surety bond (see Appendix C) must be obtained from an insurance or bonding company licensed with the Wisconsin Commissioner of Insurance to write such bonds in Wisconsin. Any questions regarding which companies are licensed to write surety bonds should be directed to Wisconsin Commissioner of Insurance, PO Box 7873, Madison, WI 53707-7873 telephone (608) 266-3585 or toll free 1-800-236-8517, fax (608) 266-9935, or email ocicomplaints@wisconsin.gov.

A Form WT-11 (see Appendix B) must be completed and filed with the surety bond.

D. How to Make a Cash Deposit

Cash deposits must be filed with the department at least seven days before the start of the performance. To make a cash deposit electronically, contact the department at (608) 264-1032 or email dorincomepte@wisconsin.gov for assistance.

A deposit may also be made by certified personal check, postal or bank money order, or cashier's check. A completed Form WT-11 must be submitted with the check or money order. Form WT-11 instructions are available on the department's [website](#).

E. When and Where Must a Bond or Deposit Be Filed?

The Form WT-11 and surety bond or cash deposit must be filed with the department at least seven days prior to the nonresident entertainer's performance in Wisconsin, as described in Part 9.B.

F. Providing Proof to Employer

Nonresident entertainers who make a cash deposit electronically should print two copies of the payment confirmation page. One copy should be retained for the nonresident entertainer's records and the other for the employer's records.

Nonresident entertainers who file a bond or make a cash deposit by check or money order will receive Form WT-11 back from the department with the receipt portion completed and signed by a department employee. A copy of Form WT-11 will also be given to the employer before payment is completed for the nonresident entertainer's performance in Wisconsin.

G. Effect if Insufficient or No Bond or Deposit Is Filed by Nonresident Entertainer

If the nonresident entertainer does not file the required surety bond or cash deposit with the Wisconsin Department of Revenue, or if a bond or deposit is for an insufficient amount, the employer must withhold an amount for which a bond or deposit should have been filed. See Section H below for an exception to the withholding requirement. If the exception does not apply, see Part 5.A. for an explanation of an employer's responsibilities to withhold.

The employer will give the nonresident entertainer a receipt for the amount withheld and remit the amount withheld to the Department of Revenue as explained in Part 5.B.

H. Waiver of the Bond or Deposit Requirement

Nonresident entertainers who are exempt from Wisconsin income or franchise tax should submit a Form WT-12 to the Department of Revenue, at least 30 days prior to the performance for a waiver of the bond or deposit requirement. The request should indicate the reason the entertainer was exempt from Wisconsin income or franchise tax and include supporting documents to prove the exemption (for example, a copy of the ruling from the Internal Revenue Service or, for entertainers not organized in the United States, a statement from the tax or other authority of their country to verify tax-exempt or nonprofit status).

- Submit the waiver request to the department through My Tax Account, the department's free online software at tap.revenue.wi.gov (go to "Businesses", select "More...", and select "WT-12 Withholding Rate Reduction") or
- Mail Form WT-12 to:
Wisconsin Department of Revenue
PO Box 8965
Madison, WI 53708-8965

The department will review the waiver request and issue the nonresident entertainer either a waiver from the surety bond or cash deposit requirement, or notification that the entertainer does not qualify for a waiver.

An employer of a nonresident entertainer may not issue a waiver of the surety bond or cash deposit requirement. However, an employer is not required to withhold (as explained in Part 5) if the entertainer gives the employer a copy of a waiver issued by the department.

5. RESPONSIBILITIES OF AN EMPLOYER

A. Employer Must Withhold or Obtain Proof of Sufficient Bond or Deposit

If the total contract price (defined in Part 4.B.) for a performance in Wisconsin by a nonresident entertainer exceeds \$7,000, 6% of the total contract price must generally be paid to the Wisconsin Department of Revenue. See the exceptions under "Lower Rate for Bond or Deposit," "Insufficient Bond or Deposit Filed," and "No Bond or Deposit Filed". Also see the paragraph in Part 4.B., titled "Accumulative Total Contract Price."

If a nonresident entertainer meets the requirement to make a payment to the department but does not file a sufficient surety bond or cash deposit with the department, the entertainer's employer must generally withhold 6% of the total contract price from the entertainer's payment. Before an employer makes payment to a nonresident entertainer who meets this requirement, the employer should request from the entertainer either (1) a completed Form WT-11, *Nonresident Entertainer Withholding Report*, with the receipt portion of the form signed by a department employee (proof that the nonresident entertainer filed a bond or deposit with the department), (2) a copy of the confirmation page for an electronically transmitted payment, or (3) a waiver issued by the department.

Note: Persons having receipt, custody, or control of proceeds of an event who are unsure of whether or not they are an employer should request documentation from the nonresident entertainer or the person contracting for the performance of the nonresident entertainer. The documentation should be either a photocopy of Form WT-11, signed by a department employee or issued by an employer for an amount withheld from the nonresident entertainer, a copy of the confirmation page, or a copy of a waiver issued by the department. Persons should proceed as the employer if this proof is not received as requested.

The employer should notify the nonresident entertainer as early as possible that the entertainer will be required to show proof that a surety bond or cash deposit was filed. This will allow the entertainer to file a bond or deposit with the Department of Revenue in a timely manner. However, because the entertainer has until seven days before the performance to file a bond or cash deposit, the employer should make a final request for the Form WT-11 before withholding 6% of the total contract price.

Lower Rate for Bond or Deposit: If a nonresident entertainer establishes to the department's satisfaction that a bond or deposit rate (or employer withholding rate) of less than 6% is appropriate, the department will notify the nonresident entertainer and at the option of the entertainer, the employer, of the lower rate. An employer receiving such notification from the department should withhold from the entertainer's payment at the lower rate, if the entertainer does not furnish proof of filing a bond or deposit (a Form WT-11 signed by a department employee) for the amount required by the lower rate.

Sufficient Bond or Deposit Filed: If a Form WT-11 shows that the bond or deposit equals 6% (or a lower percent if notified by the department) of the total contract price, the employer does not have to withhold any amount from the payment to the nonresident entertainer. The employer has no further requirements in this situation.

Insufficient Bond or Deposit Filed: If the nonresident entertainer provides a Form WT-11 that indicates the bond or deposit was less than the required percentage of the total contract price, the employer must withhold from the entertainer's payment an amount to cover the additional bond or deposit that should have been filed.

Example: A contract provides that a nonresident entertainer is to receive \$50,000 plus 10% of all ticket sales. The entertainer provides the Department of Revenue with a \$3,000 surety bond ($\$50,000 \times 6\%$). The department gives the nonresident entertainer a receipt for the \$3,000 bond on Form WT 11. However, ticket sales of \$75,000 are made, therefore, the entertainer's total contract price becomes \$57,500 ($\$50,000 + 10\%$ of $\$75,000$). Of the additional \$7,500 of total contract price, 6% or \$450 must be withheld by the employer from the payment to the entertainer.

Section B explains how an employer pays additional withheld amounts to the department.

No Bond or Deposit Filed: The employer must withhold 6% of the total contract price from the payment to the nonresident entertainer, unless the nonresident entertainer furnishes proof of a surety bond, cash deposit, or waiver issued by the department.

Example: If an employer hires a nonresident entertainer to perform in Wisconsin for \$10,000, and Form WT-11 is not furnished to the employer, the employer must withhold \$600 ($\$10,000 \times 6\%$) from the \$10,000 payable to the entertainer. The \$600 is sent by the employer to the department as explained in Section B.

If the employer is not aware of the total contract price, a statement or a copy of the nonresident entertainer's performance contract for the event should be requested from the nonresident entertainer, the entertainer's agent, or the promoter of the event, attesting to the total contract price. This statement should be sent to the department within 30 days after the performance. If no statement is provided, the employer should withhold 6% of the total gross receipts or amount payable to the nonresident entertainer.

Individual Members of a Group Not Owned by Anyone: In the case of a nonresident entertainment group of independent members, not owned by any single member of the group or any other sole proprietor, partnership, or corporation, the total contract price must be determined for each separate independent member. The employer should obtain a signed statement from the leader of the group, or the promoter or manager, attesting to the members' distributive shares of the total contract price. Copies of such statements must be submitted to the department whether or not an amount is withheld from the entertainer(s). The employer should retain a copy of the statement for its records. If the statement provided to the employer does not set forth the amounts of the members' distributive shares, requests for proof and/or amounts withheld should be made on an equal-share basis.

Example: A nonresident entertainment group of four individuals, not owned by any member or other owner, will appear for a total contract price of \$20,000. The leader of the group gives the employer a signed statement indicating the leader will receive \$8,000 and the other members \$4,000 each. Proof of a bond or deposit should be requested from the leader, and if not received, 6% of \$8,000 (\$480) should be withheld from the leader. The other members' shares from this event are not in excess of \$7,000 and there is no such requirement for them, unless they previously appeared during the same calendar year and their accumulative shares now exceed \$7,000.

B. How and When to Remit an Amount Withheld

The department encourages withholding to be remitted electronically through [My Tax Account](#) using the "employer's" nonresident entertainer withholding account. Two copies of the payment confirmation page should be printed, one for the employer's records and one for the nonresident entertainer's records.

Withholding may also be sent by mail, along with a completed Form WT-11, *Nonresident Entertainer Withholding Report*. Two copies of Form WT-11 should be retained, one for the employer's records and one for the nonresident entertainer's records. If the WT-11 is not filed electronically, mail Form WT-11 with the amount withheld to:

Wisconsin Department of Revenue
PO Box 8965
Madison, WI 53708-8965

The amount withheld must be remitted within five days after the nonresident entertainer's performance. Amounts not remitted within five days are subject to delinquent interest and may also be subject to a negligence penalty.

C. If Proof of Bond or Deposit Is Not Provided AND the Employer Does Not Withhold

If the nonresident entertainer does not provide the employer with proof of filing a surety bond or cash deposit, or a waiver issued by the department, and the employer fails to withhold the amount required, the employer

will be held personally liable for the amount that should have been withheld. In addition, the employer may not be allowed an income tax deduction for the amount of payment to the nonresident performer.

D. Questions About a Waiver of the Bond or Deposit Requirement

Employers may receive questions from nonresident entertainers about waiving the requirement to file a bond or deposit because they are exempt from Wisconsin income or franchise taxes. Employers who receive such inquiries should forward them to the department by any of the methods shown in Part 9.A. The department will request any additional information required from the nonresident entertainer and then issue the nonresident entertainer either a waiver from the surety bond or cash deposit requirement, or notification that the entertainer does not qualify for a waiver.

Caution: It is important for the employer to retain a copy of any signed Form WT-11 or waiver issued by the department and furnished by the entertainer.

6. INCOME AND FRANCHISE TAX RETURNS OF NONRESIDENT ENTERTAINERS

A. Requirements of Nonresident Individuals to File Income Tax Returns

Who Must File: Any nonresident individual (including an entertainer) who has Wisconsin gross income of \$2,000 or more during a taxable year must file a Wisconsin income tax return (Form 1NPR, *Nonresident & part-year resident Wisconsin income tax*). Wisconsin gross income means all income (before deducting expenses) reportable to Wisconsin that is received in the form of money, property, or services.

For example, an individual nonresident entertainer who receives \$2,000 or more for performing in Wisconsin must file a Wisconsin income tax return, even if the individual's net income after deducting expenses is less than \$2,000.

Allocating an Individual Nonresident Entertainer's Wages/Officer Compensation to Wisconsin: Wages/officer compensation received by a nonresident individual (including an entertainer) for services performed in Wisconsin are taxable to Wisconsin unless an exception applies.

If wages are paid to a nonresident individual for services performed both in and outside of Wisconsin, only the wages paid for services performed in Wisconsin are taxable. If the amount paid for the services performed in Wisconsin is not a set, definite amount, the wages must be allocated to Wisconsin in a fair and equitable manner.

The following examples demonstrate how these regulations apply to wages/officer compensation paid to an entertainer.

Example 1: Nonresident entertainer **with** set wage amount

Facts

- Tax-Option (S) Corporation ABC is owned 100% by Individual D who is a nonresident entertainer.
- ABC enters into a contract with a ticket agency during the calendar tax year.
- ABC receives \$10,000 from the ticket agency for each contracted performance by D.
- ABC pays wages/officer compensation to D in an amount equal to 20% of the gross revenue from each performance.

- D performs 10 times during the year, two times in Wisconsin and eight times outside of Wisconsin.

Computation of Individual D's Wisconsin Taxable Wages

- \$10,000 (contract amount per performance) * 2 (performances in WI) = \$20,000
- \$20,000 (gross revenue from WI performances) * 20 percent = \$4,000 (WI taxable wages)

Tax-Option (S) Corporation ABC is required to issue a Form W-2 to Individual D showing Wisconsin taxable wages of \$4,000 and applicable Wisconsin withholding.

Since Individual D's wages are more than \$2,000, Individual D must file a Form 1NPR.

Example 2: Nonresident entertainer **without** set wage amount

Facts

- Tax-Option (S) Corporation EFG is owned 100% by Individual H who is a nonresident entertainer.
- EFG enters into a contract with a ticket agency during the calendar tax year.
- EFG receives \$5,000 from the ticket agency for each day H performs.
- EFG pays wages/officer compensation to H in an amount of \$15,000 per month, regardless of location or number of performances.
- H performs in Wisconsin for 6 days and in other states for 154 days.

Computation of Individual H's Wisconsin Taxable Wages

- $\frac{6 \text{ (performance days in WI)}}{160 \text{ (total performance days)}} = 3.75\%$
- \$15,000 (monthly wages) * 12 months = \$180,000 (total wages)
- \$180,000 * 3.75% = \$6,750 of (WI taxable wages)

Tax-Option (S) Corporation EFG is required to issue a Form W-2 to Individual H showing Wisconsin taxable wages of \$6,750 and applicable Wisconsin withholding.

Since Individual H's wages are more than \$2,000, Individual H must file a Form 1NPR.

Treatment of Cash Deposits or Amounts Withheld: If the individual nonresident entertainer made a cash deposit or had an amount withheld by an employer, the amounts deposited or withheld during the year are allowed as a credit on the Wisconsin income tax return.

Caution: The amount of the surety bond or premiums paid to acquire the bond may not be claimed as a credit on the income tax return.

The amount of the cash deposit or the amount withheld by an employer should be entered on Form 1NPR on the line for Wisconsin income tax withheld. The entertainer may qualify to file a composite return, rather than Form 1NPR. If the cash deposits or amounts withheld by employers exceed the individual's Wisconsin tax liability, the excess will be refunded to the individual as are overpayments of taxes withheld from wages.

Partners and Tax-Option (S) Corporation Shareholders: An individual who is a member of an entertainment partnership or a shareholder in a tax-option (S) corporation may contact the department by any of the methods shown in Part 9.A., for information on how to treat such items on a Wisconsin income tax return. A partner or tax-option (S) corporation shareholder may claim credit for payments withheld for the partnership or the corporation that are allocated to them on Schedule 3K-1 or 5K-1.

B. Filing Requirements for Corporations

Which Corporations Must File: Every corporation organized under the laws of Wisconsin and corporations licensed to do business in Wisconsin must file a Wisconsin franchise or income tax return. Corporations not licensed to do business in Wisconsin are also required to file returns for each year they actually do business in Wisconsin.

Example: An entertainment corporation organized under the laws of another state enters into a contract to have a person or group perform in Wisconsin. The corporation is required to file a Wisconsin franchise or income tax return, Form 4, *Wisconsin Non-Combined Corporation Franchise or Income Tax Return*, or Form 5S, *Wisconsin Tax-Option (S) Corporation Franchise or Income Tax Return*.

Forms may be obtained from the department by any of the methods shown in Part 9.C.

Treatment of Cash Deposits or Amounts Withheld: If the corporation is a nonresident entertainer, amounts it has deposited or had withheld by the employer should be entered as Wisconsin tax withheld on the corporation franchise or income tax return. Any amounts deposited or withheld that are in excess of the Wisconsin tax liability will be refunded to the corporation.

An (S) corporation may elect to allocate to its nonresident entertainer shareholders amounts it has deposited or had withheld by an employer, but only to the extent the income subject to the deposit or withholding is allocated to those shareholders. See Form PW-1 and instructions for additional information.

Caution: The amount of the surety bond or premiums paid to acquire the bond may not be claimed as a credit on the corporation's franchise or income tax return or allocated to its shareholders.

C. Filing Requirements for Partnerships

Which Partnerships Must File: Every partnership and limited liability company treated as a partnership with income from Wisconsin sources, regardless of the amount, must file a Wisconsin partnership return (Form 3).

Forms may be obtained from the department by any of the methods shown in Part 9.C.

Treatment of Cash Deposits or Amounts Withheld: If the partnership is a nonresident entertainer, amounts it has deposited or had withheld by the employer should be claimed on Form 3, *Wisconsin Partnership Return*, as Wisconsin tax withheld.

A partnership may elect to allocate to its nonresident entertainer partners amounts it has deposited or had withheld by an employer, but only to the extent the income subject to the deposit or withholding is allocated to those partners. See Form PW-1 and instructions for additional information.

Caution: The amount of the surety bond or premiums paid to acquire the bond may not be claimed as a credit on the partnership's return or allocated to its partners.

D. Complex Example: Contract with Venue, C-Corporation, Employee, and Independent Contractor

Facts for a Calendar Year:

- A venue, a C-Corporation, an employee, and an independent contractor enter a contract:
 - The venue is in Wisconsin.
 - The C-Corporation (Corp C) is an "entertainment corporation" as defined under sec. [71.22\(2\)](#), Wis. Stats., and organized outside of Wisconsin.
 - Individual A is a nonresident of Wisconsin and provides entertainment services as an employee of Corp C.
 - Individual B is a nonresident of Wisconsin and provides entertainment services as an independent contractor of Corp C.
- Under the terms of the contract:
 - Individuals A and B provide entertainment services at the venue in Wisconsin.
 - The venue collects all the money from ticket sales which total \$300,000.
 - The venue pays \$150,000 to Corp C.
 - Corp C:
 - Pays wages of \$60,000 to Individual A.
 - Pays nonemployee compensation of \$45,000 to Individual B.
- The venue, Corp C, Individual A, and Individual B do not request waivers or lower rates on Form WT-12.
- The venue, Corp C, Individual A, and Individual B had no other items of income, gain, loss, or deduction.

Wisconsin Withholding Tax, Income/Franchise Tax, and Information Return Requirements:

- Individual A and Individual B:
 - Are not required to file Form WT-11 with a surety bond or cash deposit because they work for an entertainment corporation.
 - Section [71.80\(15\)\(b\)1.](#), Wis. Stats., provides:

All entertainers, except entertainers who work for an entertainment corporation, and entertainment corporations not otherwise employed or regularly engaged in business in this state shall file a surety bond with the department of revenue at least 7 days before a performance . . .
 - The definition of "entertainer" under sec. [71.01\(2\)](#), Wis. Stats., includes employees and independent contractors.
 - Are required to file individual income tax returns (i.e., Form 1NPR) because the wages of \$60,000 and the nonemployee compensation of \$45,000 are taxable to Wisconsin. See secs. [71.04\(1\)\(a\)](#), [71.04\(4\)](#), and [71.04\(7\)\(dh\)](#), Wis. Stats.
- Corp C:
 - Is not required to file Form WT-11 on behalf of Individual A or Individual B because Individuals A and B are not required to file a surety bond as explained above. Section [71.80\(15\)\(e\)](#), Wis. Stats., provides:

Each person who is an employer of an entertainer or entertainment corporation, as defined in s. 71.63 (3), shall, before paying for those services, require proof that the bond required by par. (b) or the money deposit required by par. (c) has been provided or that the department has waived those

requirements. If proof is not provided, the person shall withhold and immediately transmit to the department from that person's payment the amount for which a bond should have been provided under par. (b) . . .

- Is required to file Form W-2 and withhold on behalf Individual A for the wages of \$60,000. Corp C must use the withholding tables or alternate method of withholding in [Publication W-166](#), *Withholding Tax Guide*.
- Is required to file [Form WT-7](#), *Employers Annual Reconciliation of Wisconsin Income Tax Withheld*. For more information, see Publication W-166.
- Is required to file [Form WT-6](#), *Withholding Tax Deposit*, unless the department assigns an annual filing frequency to Corp C. For more information, see Publication W-166.
- Is required to file Form 1099-NEC on behalf of Individual B for the nonemployee compensation of \$45,000, but Wisconsin withholding is not required. For more information, see sec. [71.72](#), Wis. Stats., and [Publication 117](#), *Guide to Wisconsin Wage Statements and Information Returns*.
- Is required to file Form WT-11 with a surety bond or cash deposit on behalf of itself. The amount of the surety bond or cash deposit should be \$9,000 which is 6% of \$150,000. See secs. [71.80\(15\)\(b\)](#) and [71.80\(15\)\(c\)](#), Wis. Stats.
- Is required to file an income/franchise tax return (i.e., [Form 4](#) or [Form 6](#)) and report its income of \$150,000.

Notes:

- If Corp C filed Form WT-11 and made a cash deposit of \$9,000 on behalf of itself, then Corp C should claim a credit of \$9,000 on the "Wisconsin tax withheld" line of the Form 4 or Form 6.
 - If the venue filed Form WT-11 and withheld \$9,000 on behalf of Corp C, then Corp C should claim a credit of \$9,000 on the "Wisconsin tax withheld" line of the Form 4 or Form 6.
- The Venue:
 - Is not required to file Form WT-11 on behalf of Individual A or Individual B because they are not required to file a surety bond as explained above.
 - Is required to file Form WT-11 and withhold \$9,000 (6% of \$150,000) on behalf of Corp C. See sec. [71.80\(15\)\(e\)](#), Wis. Stats.

Note: If Corp C files Form WT-11 with a surety bond or cash deposit of \$9,000 on behalf of itself and provides proof to the venue, then the venue is not required to file Form WT-11 and withhold on behalf of Corp C.

 - Is required to file an income/franchise tax return and report its income of \$300,000. The type of tax return depends on the venue's type of entity (sole proprietorship, partnership, tax-option (S) corporation, etc.). For example, if the venue is organized as a tax-option (S) corporation, then the venue must file [Form 5S](#), *Wisconsin Tax-Option (S) Corporation Franchise or Income Tax Return*.

7. OTHER TAXES TO BE AWARE OF

A. Sales and Use Taxes

Sales or rentals of tangible personal property (such as tapes, posters, or souvenirs) are subject to the Wisconsin sales and use tax. Sales of admissions to entertainment, amusement, or recreational events in Wisconsin are also subject to the Wisconsin sales and use tax. For more information on Wisconsin's sales and use tax, contact the department by any of the methods shown in Part 9.D.

B. Withholding Taxes

If an entertainer has employees in Wisconsin, the entertainer may be required to withhold Wisconsin income taxes from the employees' wages. An entertainer required to withhold must register for withholding by submitting an application for a Wisconsin Employer Identification Number. If any employee will earn more than \$1,500 in Wisconsin during the year, the entertainer should contact the department by any of the methods shown in Part 9.D., for information on how to apply.

8. RECORDKEEPING FOR NONRESIDENT ENTERTAINERS

Nonresident entertainers performing in Wisconsin must keep adequate records to accurately account for their business transacted in Wisconsin. These records are needed to properly file Wisconsin tax returns. Failure to keep adequate records may result in the department's assessment of additional taxes or disallowance of deductions. Penalties may be imposed if a return is filed that is incomplete or incorrect due to neglect or fraud.

9. ADDITIONAL INFORMATION

A. Nonresident Entertainers Tax Treatment

You may contact the department by any of the methods listed below if you have questions about the Wisconsin tax treatment of nonresident entertainers. This includes information relating to the following:

- A request for a bond, deposit, or withholding rate of less than 6% of the total contract price.
- A request by a nonresident entertainer for a waiver of bond or deposit requirements.
- An employer's referral of an inquiry relating to a waiver.
- Information relating to the treatment of cash deposits or withheld amounts on a partner's or tax-option (S) corporation shareholder's Wisconsin income tax return.
- Any other questions relating to nonresident entertainers (see Sections B and C for information relating to payments or forms and publication requests).

Some of the methods by which you may contact the department include the following:

- Write to Wisconsin Department of Revenue, Nonresident Entertainer Program, Mail Stop 3-164, PO Box 8965, Madison, WI 53708-8965. (**Note:** Address letters to be delivered via a delivery service other than the U.S. Postal Service to Wisconsin Department of Revenue, Nonresident Entertainer Program, Mail Stop 3-164, 2135 Rimrock Road, Madison, WI 53713.)
- Visit or call any Department of Revenue [office](#).
- Call the Madison office at (608) 264-1032.
- Send a fax to (608) 327-0230. Write "Attention Nonresident Entertainer Program" at the top of the cover page of the faxed document.
- Send an email message (subject: "Nonresident Entertainer Program") to: dorincomepte@Wisconsin.gov.

B. Forms WT-11, WT-12, Bonds, Payments

The department encourages Form WT-11, Form WT-12, and withholding submissions to be made electronically through its [website](#) using the department's free software "My Tax Account."

Entertainers who wish to make a cash deposit electronically should contact the Pass-Through Entity Review Unit at (608) 264-1032 or email: dorincomepte@wisconsin.gov, for assistance in making the cash deposit payment.

If payments are not made electronically, mail completed Forms WT-11, surety bonds, cash deposits, and/or amounts withheld by employers to Wisconsin Department of Revenue, PO Box 8965, Madison, WI 53708-8965. The forms and payments may also be hand-delivered to the department's Madison office at 2135 Rimrock Road.

C. Form, Publication Requests

You may obtain most forms and publications published by the department, by any of the following methods:

- Visit or call any Department of Revenue office.
- Call the Madison office at (608) 266-1961.
- Fax a request to (608) 267-1030.
- Access the department's [website](#) to download forms or publications.

D. Sales/Use, Withholding Taxes

You may obtain information about Wisconsin sales and use tax, or about registering to withhold Wisconsin income tax from employees or other withholding questions, by any of the following methods:

- Write to Wisconsin Department of Revenue, Mail Stop 5-77, PO Box 8949, Madison, WI 53708-8949.
- Visit or call any Department of Revenue office.
- Call the Madison office at (608) 266-2776.
- Fax a request to (608) 267-1030.
- Email a request to: DORSalesandUse@revenue.wi.gov.
- Access the department's [website](#) and click on "Common Questions."

APPENDIX A

Form **WT-12** Nonresident Entertainer's Lower Rate Request

2024

Purpose of this form: A nonresident entertainer's payment for performing in Wisconsin may be subject to 6% nonresident entertainer withholding. This form is used to request a lower withholding rate.

Part 1: Entertainer Information

Stage name		Entertainer's FEIN or SSN																	
Legal name		Last day of the entity's taxable year																	
Address		<table border="1"> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> <tr> <td>M</td><td>M</td><td>D</td><td>D</td><td>Y</td><td>Y</td><td>Y</td><td>Y</td> </tr> </table>										M	M	D	D	Y	Y	Y	Y
M	M	D	D	Y	Y	Y	Y												
City		State	ZIP code																
Entity type	Disregarded entities and combined return filers: fill in the FEIN or SSN of the entity reporting your income. ▶		FEIN or SSN																

Part 2: Employer Information

Name		
Address		
City	State	ZIP code

Part 3: Performance Information

Performance begins

M	M	D	D	Y	Y	Y	Y

 and ends

M	M	D	D	Y	Y	Y	Y

.

Performance Location Check here if the performance location is the same as the employer's information above.

Venue name		
Address		
City	State	ZIP code

1 Total contract price	1	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																
2 Total itemized expenses from Schedule IE, line 19	2	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																
3 Subtract line 2 from line 1. If line 2 is greater than line 1, skip to line 6 and enter 1.0%	3	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0.00</td></tr></table>																0.00
							0.00											
4 Multiply line 3 by .06	4	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0.00</td></tr></table>																0.00
							0.00											
5 Divide line 4 by line 1. Round to three decimals	5	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																
6 Multiply line 5 by 100. This is your lower withholding rate	6	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>%</td></tr></table>																%
							%											



Go to Page 2

Part 4: Nonresident Entertainer Entity Questions

1 In the past four years, has this nonresident entertainer performed in the state of Wisconsin under a different name and/or entity ID number than listed in part 1? 1 Yes If yes, enter below. ▼ No

Previous entity name FEIN or SSN

Previous entity name FEIN or SSN

2 Is the nonresident entertainer a tax exempt organization with current 501(c)3 status with the Internal Revenue Service? 2 Yes If yes, attach a copy of the IRS 501(c)3 letter. No

3 Is the nonresident entertainer requesting a withholding waiver? If the entertainer's total accumulative contract price for performing in Wisconsin is less than \$7,000 this year, attach a copy of the performance contract(s) 3 Yes If yes, attach a copy of the performance contract(s), if required as described. No

Part 5: Declaration, Signature, and Routing

Third Party Designee Do you want to allow another person to discuss this form with the department? Yes Complete the following. No Designee's Name Print Phone number Personal Identification Number (PIN)

I declare that the information provided in this affidavit is complete and accurate.

Authorized signature Date

We will mail the determination to the entertainer. As a courtesy, if a lower rate is granted, we will also send a copy to the WT-11 preparer. Specify the preparer's address by selecting one of the boxes below. If this section is left blank, no copy will be sent.

Send a copy of the department's determination to (select one):

Employer address in Part 2 Performance address in Part 3 Other address (enter below) ▼

Name Address City State ZIP code

See instructions for filing methods.

Go to Page 3

The department will review your request and respond within approximately three to four weeks.



Schedule IE: Statement of Necessary Business Expenses Related to Performance

Itemized Expenses

1	Advertising	1	<input type="text"/>	.00
2	Agent/Manager fees or commissions	2	<input type="text"/>	.00
3	Communication/media	3	<input type="text"/>	.00
4	Contracted labor	4	<input type="text"/>	.00
5	Contracted services	5	<input type="text"/>	.00
6	Insurance	6	<input type="text"/>	.00
7	Interest expense	7	<input type="text"/>	.00
8	Legal and professional services	8	<input type="text"/>	.00
9	Lodging	9	<input type="text"/>	.00
10	Materials and supplies	10	<input type="text"/>	.00
11	Meals and entertainment	11	<input type="text"/>	.00
12	Office expense	12	<input type="text"/>	.00
13	Payroll (wage expense)	13	<input type="text"/>	.00
14	Rent or lease expense	14	<input type="text"/>	.00
15	Repairs and maintenance	15	<input type="text"/>	.00
16	Travel (one-way-in)	16	<input type="text"/>	.00
17	Transportation (one-way-in)	17	<input type="text"/>	.00
18	Other (specify below)			
	a <input type="text"/>		<input type="text"/>	.00
	b <input type="text"/>		<input type="text"/>	.00
	c <input type="text"/>		<input type="text"/>	.00
	d <input type="text"/>		<input type="text"/>	.00
	e <input type="text"/>		<input type="text"/>	.00
	f <input type="text"/>		<input type="text"/>	.00
	g <input type="text"/>		<input type="text"/>	.00
	h <input type="text"/>		<input type="text"/>	.00
	i Total other expenses	18i	<input type="text"/>	.00
19	Total itemized expenses (enter on Part 3, line 2)	19	<input type="text"/>	.00

Go to Page 1

APPENDIX B

Form **WT-11** Nonresident Entertainer Withholding Report

2024

Purpose of this form: Nonresident entertainers performing in Wisconsin are subject to 6% withholding. Use this form for any withholding tax, cash deposit, or bond due. Complete Parts 1, 2, and 3.

If this is an amended return, check here.

Part 1: Employer Information

Name		Employer's FEIN or SSN
Address		Telephone number
City	State	ZIP code

Part 2: Performance Information

Performance begins and ends

Performance Location Check here if the performance location is the same as the employer's information above.

Venue name		
Address		
City	State	ZIP code

A Total contract price (from Part 3, line 11c) **A**

B Total number of entertainers for this return **B**

1 Total nonresident entertainer withholding tax computed (from Part 3, line 11d) **1**

2 Total nonresident entertainer payment(s) submitted with this return (\$) **2**

Complete lines 3 through 8 if this is an amended return or refund request.

3 Amended return only - amount previously paid **3**

4 Add lines 2 and 3 **4**

5 Amended return only - amount previously refunded **5**

6 Subtract line 5 from line 4 **6**

7 Amount due. If line 1 is greater than line 6, subtract line 6 from line 1 **7**

8 Overpayment to be refunded. If line 6 is greater than line 1, subtract line 1 from line 6 **8**

Third Party Designee Do you want to allow another person to discuss this return with the department? Yes Complete the following. No

Print Designee's Name Phone Number Personal Identification Number (PIN)

I declare, under penalties of law, that this report is true, correct, and complete to the best of my knowledge and belief.

Authorized signature	Date
----------------------	------

See instructions for filing methods.



Part 3: Nonresident Entertainer Information

A Entertainer Information				B Withholding %	C Total Contract Price *	D Withholding	
a	Stage name	FEIN	SSN		\$	\$	
	Legal name	Withholding required? <input type="checkbox"/> Yes <input type="checkbox"/> No	Reason code				Entity type
	Address	Dates of performance From ___/___/___ To ___/___/___					
b	Stage name	FEIN	SSN		\$	\$	
	Legal name	Withholding required? <input type="checkbox"/> Yes <input type="checkbox"/> No	Reason code				Entity type
	Address	Dates of performance From ___/___/___ To ___/___/___					
c	Stage name	FEIN	SSN		\$	\$	
	Legal name	Withholding required? <input type="checkbox"/> Yes <input type="checkbox"/> No	Reason code				Entity type
	Address	Dates of performance From ___/___/___ To ___/___/___					
d	Stage name	FEIN	SSN		\$	\$	
	Legal name	Withholding required? <input type="checkbox"/> Yes <input type="checkbox"/> No	Reason code				Entity type
	Address	Dates of performance From ___/___/___ To ___/___/___					
e	Stage name	FEIN	SSN		\$	\$	
	Legal name	Withholding required? <input type="checkbox"/> Yes <input type="checkbox"/> No	Reason code				Entity type
	Address	Dates of performance From ___/___/___ To ___/___/___					
f	Stage name	FEIN	SSN		\$	\$	
	Legal name	Withholding required? <input type="checkbox"/> Yes <input type="checkbox"/> No	Reason code				Entity type
	Address	Dates of performance From ___/___/___ To ___/___/___					
9 Column totals this page					9c	9d	
10 Number of additional pages included _____ . Column total from all additional pages					10c	10d	
11 Total contract price and withholding tax computed. Add lines 9 and 10 in columns C and D. Enter totals in Part 2 . . .					11c	11d	

* Include amounts previously earned in this state by the entertainer during the same calendar year for which no bond or cash deposit has been filed or for which no Wisconsin income tax has been withheld to determine the total contract price.

APPENDIX C

A-133: SURETY BOND

BOND NO. _____

I/we _____ of _____ as
(Legal Name) (City and State)

Principal, and _____ of _____ as a
(Surety) (City and State)

corporation duly licensed and authorized to transact business in the State of Wisconsin, as a Surety, are held and firmly bound to the Wisconsin Department of Revenue in the sum of \$ _____ for which payment we bind ourselves and our respective heirs, personal representatives, successors, and assigns jointly and severally.

The condition of this obligation is such that the Principal has applied for, or has obtained, a permit to engage in business subject to taxes according to the provisions of Chapters 66, 71, 77, 78, or 139, of the Wisconsin Statutes and any amendments thereto and a demand has been made upon the Principal by the Wisconsin Department of Revenue for security for payment of taxes imposed under those chapters.

The Principal shall fully comply with all of the provisions of the Wisconsin Statutes indicated above, and pay all taxes, interest, and penalties promptly when due, including taxes, interest, and penalties now due and those which may become due, then this obligation shall be null and void, otherwise it shall remain in full force and effect.

If the Principal is delinquent in the payment of the taxes imposed under the Wisconsin Statutes indicated above, the Wisconsin Department of Revenue may, upon ten (10) days notice, recover the taxes, interest, and penalties from the Surety.

The Surety reserves the right to withdraw as such Surety, except for any liability already incurred or accrued, and may do so upon giving written notice of such withdrawal to the Wisconsin Department of Revenue; provided, that no withdrawal shall be effective for any purpose until sixty (60) days have elapsed from and after the receipt of such notice by the Wisconsin Department of Revenue; and further provided that no withdrawal shall in any way affect the liability of the Surety arising out of any taxes incurred under the provisions of the Wisconsin Statutes indicated above, made by the Principal prior to the expiration of the sixty (60) days, regardless of whether or not an assessment for tax due has been levied before the lapse of the sixty (60) days.

Check one: (Only one tax type per surety bond is allowed).

- ALCOHOL BEVERAGE
- TOBACCO/VAPOR PRODUCTS
- CIGARETTE
- FUEL
- SALES AND USE
- NONRESIDENT ENTERTAINER*

*6% of the total contract price rounded to the next highest \$1,000 amount

The undersigned Principal and Surety have signed and sealed this bond this _____ day of _____ (Month) (Year)

(Signature of Principal)

(Title)

(Name of Principal) Corporate (Seal)

(Address)

(City, State, and Zip Code)

(Signature of Surety)

(Title)

(Name of Surety) Corporate (Seal)

(Address)

(City, State, and Zip Code)

WITNESSED BY:

(Signature)

(Title)

WITNESSED BY:

(Signature)

(Title)

Mail To:

Alcohol, Cigarette, Fuel, and Tobacco/Vapor Products Bonds
Excise Tax Unit
Wisconsin Dept of Revenue
PO BOX 8900
Madison WI 53708-8900

Sales and Use Tax Bonds
Special Procedures Unit 4-SPU
Wisconsin Dept of Revenue
PO BOX 8901
Madison WI 53708-8901

Entertainer's Bonds
Wisconsin Dept of Revenue
PO BOX 8965
Madison WI 53708-8965



Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations enacted as of November 10, 2023: ch. 71, [Wis. Stats.](#), chs. Tax 1, 2, and 3, [Wis. Adm. Code](#), and subtitles A, C, and F, [IRC](#).

Laws enacted and in effect after this date, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to this date, that is contrary to the information in this document is superseded by this document, according to sec. 73.16(2)(a), Wis. Stats.