



Form PWH-RW

Performer or Performing Entity Request for Reduction of Withholding

Massachusetts
Department of
Revenue

Name of performer and/or performing entity Social Security and/or Federal Identification number

Address City/Town State Zip

Telephone number Fax number

Name of performer withholding agent Massachusetts Tax Registration number

Address City/Town State Zip

Telephone number Fax number

Name of venue Date(s) of performance

Withholding Reduction

1 Guarantee paid (contract amount)	1	
2 Expenses (from page 2)	2	
3 Net income from performance. Subtract line 2 from line 1	3	

A performer or performing entity should use this form to request a reduction of Massachusetts income tax withholding. The completed form should be e-mailed to entertainers@dor.state.ma.us; mailed to **Massachusetts DOR, Bureau of Desk Audit, Filing Enforcement – Entertainment, 200 Arlington Street, Fourth Floor, Chelsea, MA, 02150**; or faxed to 617 887-6589. Massachusetts DOR must receive this form at least ten business days before the performance in order to authorize a reduction in withholding. If the request is granted, DOR will send a Notice of Withholding Waiver to the withholding agent and a copy to the performer(s) or performing entity. For more information, see *A Guide to Withholding Taxes on Performers and Performing Entities*, available at www.mass.gov/dor or by calling 617-887-MDOR.

Reduced Withholding Worksheet

		Amount	Adjustments (DOR use only)
Income			
1	Guarantee	1	
2	Percentage earnings	2	
3	Production reimbursement	3	
4	Merchandise income	4	
5	Estimate per seat sold	5	
6	Venue capacity	6	
7	Estimated attendance	7	
8	Merchandise deal	8	
9	Sponsorship income	9	
10	Other:		
a	.....	10a	
b	.....	10b	
c	.....	10c	
d	.....	10d	
e	.....	10e	
f	.....	10f	
Expenses			
11	Hotels and lodging	11	
12	Transportation	12	
13	Commissions	13	
14	Salaries (if Massachusetts taxes withheld)	14	
15	Per diem payments	15	
16	Accounting	16	
17	Insurance	17	
18	Other:		
a	.....	18a	
b	.....	18b	
c	.....	18c	
d	.....	18d	
e	.....	18e	
f	.....	18f	
19	Total expenses. Add lines 11 through 18f. Enter result on line 2 of page 1	19	