



Massachusetts Department of Revenue

Form PWH-RW

Performer or Performing Entity Request for Reduction of Withholding

This form must be filed and received by the Department of Revenue at least 10 business days prior to the performance.

Name of performer and/or performing entity Account ID number

Mailing address

City/Town State Zip

Phone number Fax number E-mail address

Name of performer withholding agent Massachusetts Tax Registration number

Mailing address

City/Town State Zip

Phone number Fax number E-mail address

Name of venue Date(s) of performance (mm/dd/yyyy)

Table with 3 rows: 1 Guarantee paid (contract amount), 2 Expenses (from worksheet), 3 Net income from performance. Subtract line 2 from line 1.

Important notice

A performer or performing entity should use this form to request a reduction of Massachusetts income tax withholding by the Department of Revenue (DOR). DOR must receive this form at least 10 business days prior to 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 mass.gov/dor.

The completed form can be e-mailed to entertainers@dor.state.ma.us, mailed to Massachusetts Department of Revenue, Audit Division, Entertainment, 200 Arlington Street, Fourth Floor, Chelsea, MA 02150 or faxed to (617) 887-6589.

Declaration

The undersigned certifies under the penalties of perjury that all items and statements herein contained are true and accurate in every particular.

Authorized signature Date Phone number



Name of performer and/or performing entity

Account ID number

Reduced Withholding Worksheet

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