



Massachusetts Department of Revenue

Form PWH-WA

Performer or Performing Entity Withholding Allocation Form

This form must be filed with a completed Form 1 or Form 1-NR/PY. For more information on Performer Withholding, visit mass.gov/dor.

Name of designated withholding agent Massachusetts Tax Registration number

Mailing address

City/Town State Zip

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

Mailing address

City/Town State Zip

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

1 Income subject to withholding 1

2 Total Massachusetts tax withheld (from Form(s) 1099-MISC) 2

Withholding agent: Fill in your name and name of performer or performing entity. Provide this form to each performer and performing entity you have a contract with. Keep a copy for your records.

Performing entity: Fill in your name and name of each member or participant. Provide this form to each member or participant. Keep a copy for your records.

Member or participant: Enclose this form with your completed Form 1 or Form 1-NR/PY.

Do not enclose this form with, or claim the payment being submitted, on your corporate excise tax return.

Example

A foreign corporation XYZ was hired to perform in MA and Jim Smith is an actor who is non-resident of MA and hired as a performer for XYZ. The amount withheld on this form should be reported on Jim's non-resident tax return and not on XYZ corporation owned by Jim.