



Massachusetts Department of Revenue

Form PWH-WW

Performer or Performing Entity Request for Waiver 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 designated withholding agent Massachusetts Tax Registration number
Mailing address
City/Town State Zip
Name of venue Date(s) of performance (mm/dd/yyyy)

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.

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 by resident performer

I am a resident of Massachusetts and reside at the address shown above. I have filed all required Massachusetts tax returns, past and present, and have paid all required Massachusetts taxes, including any required estimated Massachusetts income tax for the current taxable year.

Signature Date

Declaration by performer who is an employee of performer withholding agent

I am treated, for federal income tax withholding purposes, as an employee of the performer withholding agent. Should I cease to be treated, for federal income tax withholding purposes, as an employee of the performer withholding agent, I will promptly inform you.

Signature Date

Declaration by performing entity continuously maintaining an office in Massachusetts

The performing entity named above has an office in Massachusetts at the address shown above, and the office is continuously maintained, occupied, and used by the performing entity's regular employees who are regularly in attendance to carry on its business in its own name.

Name and title Signature Date



Name of performer and/or performing entity

Account ID number

Declaration by performing entity registered as an employer with DOR

The performing entity named above is registered with DOR to withhold Massachusetts income tax as an employer and will withhold and pay over Massachusetts income tax on behalf of members or participants in the performing entity for services performed at the above-named venue on the above-specified date(s) of performance. The performing entity has filed all required Massachusetts tax returns, past and present, and has paid all required Massachusetts taxes. Should the performing entity cease to be registered with DOR to withhold Massachusetts income tax as an employer, I will promptly inform you. I declare under penalty of perjury that the information contained on this form is, to the best of my knowledge and belief, true, complete, and correct. I understand that the penalty for willfully making a false statement to DOR is a fine of not more than \$1,000, or imprisonment for not more than two and one-half years, or both.

Name and title

Signature

Date

Declaration by nonresident performer with annual income from all sources of \$8,000 or less

I am not a resident of Massachusetts and reside at the address shown above. I expect during the calendar year to have income from all sources, both inside and outside Massachusetts, of \$8,000 or less. If my total income exceeds \$8,000 during the calendar year, I will promptly inform you. I understand that, even if Massachusetts income tax is not withheld from the payment made to me for my performance in Massachusetts at the above-named venue on the above-specified date(s) of performance, the payment remains subject to Massachusetts income tax. I declare under penalty of perjury that the information contained on this form is, to the best of my knowledge and belief, true, complete, and correct. I understand that the penalty for willfully making a false statement to DOR is a fine of not more than \$1,000, or imprisonment for not more than two and one-half years, or both.

Signature

Date