Form PWH-RW
Performer or Performing Entity
Request for Reduction of Withholding

<table>
<thead>
<tr>
<th>Name of performer and/or performing entity</th>
<th>Social Security and/or Federal Identification number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Address</td>
<td>City/Town</td>
</tr>
<tr>
<td>Telephone number</td>
<td>Fax number</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Name of performer withholding agent</th>
<th>Massachusetts Tax Registration number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Address</td>
<td>City/Town</td>
</tr>
<tr>
<td>Telephone number</td>
<td>Fax number</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Name of venue</th>
<th>Date(s) of performance</th>
</tr>
</thead>
</table>

**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

**Income** | **Amount** | **Adjustments**  
--- | --- | ---  
1. Guarantee | |  
2. Percentage earnings | |  
3. Production reimbursement | |  
4. Merchandise income | |  
5. Estimate per seat sold | |  
6. Venue capacity | |  
7. Estimated attendance | |  
8. Merchandise deal | |  
9. Sponsorship income | |  
10. Other: | |  
   a. | |  
   b. | |  
   c. | |  
   d. | |  
   e. | |  
   f. | |  

**Expenses** |  
--- |  
11. Hotels and lodging | |  
12. Transportation | |  
13. Commissions | |  
14. Salaries (if Massachusetts taxes withheld) | |  
15. Per diem payments | |  
16. Accounting | |  
17. Insurance | |  
18. Other: | |  
   a. | |  
   b. | |  
   c. | |  
   d. | |  
   e. | |  
   f. | |  

19. Total expenses. Add lines 11 through 18f. Enter result on line 2 of page 1.