

# Instructions for Completing the Income Tax Payments for Nonresident Entertainers (Form MO-1ENT)

## Who Must File

A venue (person or entity who pays over \$300 in total compensation to a nonresident entertainer) must file Income Tax Payments for Nonresident Entertainers (Form MO-1ENT). A 501(c)(3) that receives no benefit from the entertainer's appearance, other than the entertainer's performance, is not required to file.

## Due Date and Tax Period

Form MO-1ENT is due on or before the last day of the month following the close of each calendar quarter a nonresident entertainer(s) was compensated. Quarterly due dates are April 30, July 31, October 31, and January 31. If the due date falls on a Saturday, Sunday, or legal holiday, the return and payment will be considered timely if postmarked on the next business day. The tax period is the calendar quarter and year the tax withheld relates to.

## Determining How Much to Withhold

The amount of tax to be withheld is 2 percent of the venue's total compensation paid to the nonresident entertainer.

## Line by Line Instructions

1. Enter the total number of Forms MO-2ENT issued to nonresident entertainers that are attached.
2. Enter the total amount of Missouri income tax you withheld from the nonresident entertainer(s).
3. Compute additions to tax, if applicable, and enter on Line 3.
  - A. For failure to pay tax withheld by the due date — multiply Line 2 by 5 percent; or
  - B. For failure to file your return by the due date — multiply Line 2 by 5 percent for each month late, not to exceed 25 percent.
4. Compute interest, if applicable, and enter on Line 4.
  - A. Divide the annual interest rate by 365 (366 for leap years) to obtain the daily interest rate.
  - B. Multiply Line 2 by the daily interest rate for each day late. This year's interest rate is posted on our website at <http://dor.mo.gov/intrates.php>.
5. Compute total amount due. Add Lines 2, 3, and 4 and enter on Line 5.

Attach a copy of each Form MO-2ENT issued.

**Mail to:** Taxation Division  
P.O. Box 295  
Jefferson City, MO 65105-0295

**Phone:** (573) 526-1808  
**TTY:** (800) 735-2966  
**Fax:** (573) 522-1721  
**E-mail:** [nexus@dor.mo.gov](mailto:nexus@dor.mo.gov)

Visit <http://dor.mo.gov/faq/business/nonresident.php>  
for additional information.

Form MO-1ENT (Revised 05-2014)



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