

2% Nonresident Entertainer Fees

As mandated by Section 143.183 of Missouri State Statutes, Lincoln University is required to deduct 2% from all payments made to nonresident entertainers providing entertainment at Lincoln University. This 2% fee is then submitted to the Missouri Department of Revenue by Accounts Payable.

Vendors will receive a MO-2ENT Form at the time of payment as verification of the deduction. For more information, please refer to the Missouri Department of Revenue's Frequently Asked Questions - Nonresident Entertainers web page at <http://dor.mo.gov/faq/business/nonresident.php>