



# Form CT-945 ATHEN

## Connecticut Annual Reconciliation of Withholding for Nonpayroll Amounts

▶ 2018

Due date

**January 31, 2019**

Name

**This return MUST be filed electronically!**

Address (number and street), apartment number, PO Box

**DO NOT MAIL paper tax return to DRS.**

City, town, or post office

State

ZIP code

Connecticut Tax Registration Number



Federal Employer Identification Number

If you no longer make payments of nonpayroll amounts subject to withholding, check the box and enter date of last payment:

Check here

\_\_\_\_ - \_\_\_\_ - \_\_\_\_  
M M - D D - Y Y Y Y

### Section 1

1. Gross nonpayroll amounts .....	1.	▶	_____	.00
2. Gross Connecticut nonpayroll amounts .....	2.	▶	_____	.00
3. <b>Connecticut tax withheld</b> .....	3.	▶	_____	.00
4. Credit from prior year .....	4.	▶	_____	.00
5. Payments made for this year .....	5.	▶	_____	.00
6. Total payments: Add Line 4 and Line 5. ....	6.	▶	_____	.00
7. <b>Net tax due</b> (or credit): Subtract Line 6 from Line 3. ....	7.	▶	_____	.00
8a. Penalty .....	8a.	▶	_____	.00
8b. Interest .....	8b.	▶	_____	.00
8. Total penalty and interest: Add Line 8a and Line 8b. ....	8.	▶	_____	.00
9. Amount to be credited .....	9.	▶	_____	.00
10. Amount to be refunded .....	10.	▶	_____	.00

**For faster refund, use Direct Deposit by completing Lines 10a, 10b, and 10c.**

10a. Checking <input type="checkbox"/>	Savings <input type="checkbox"/>	10b. Routing number <input type="text"/>		
10c. Account number <input type="text"/>				
10d. Will this refund go to a bank account outside the U.S.? <input type="checkbox"/>	Yes			
11. <b>Total amount due:</b> Add Line 7 and Line 8. ....	11.	▶	_____	.00

**Declaration:** I declare under the penalty of law that I have examined this return (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for willfully delivering a false return or document to DRS is a fine of not more than \$5,000, imprisonment for not more than five years, or both.

**Sign Here**  
Keep a copy of this return for your records.

Taxpayer's signature

**This return MUST be filed electronically!**

Title

**DO NOT MAIL paper tax return to DRS.**

Date (MMDDYYYY)

\_\_\_\_ - \_\_\_\_ - \_\_\_\_

Telephone number

\_\_\_\_ - \_\_\_\_



-

**Section 2 - Summary of Connecticut Tax Liability** - Enter tax liability not deposits: See instructions on Page 4.

January		February		March	
1	1	1	1	1	1
2	2	2	2	2	2
3	3	3	3	3	3
4	4	4	4	4	4
5	5	5	5	5	5
6	6	6	6	6	6
April		May		June	
1	1	1	1	1	1
2	2	2	2	2	2
3	3	3	3	3	3
4	4	4	4	4	4
5	5	5	5	5	5
6	6	6	6	6	6
July		August		September	
1	1	1	1	1	1
2	2	2	2	2	2
3	3	3	3	3	3
4	4	4	4	4	4
5	5	5	5	5	5
6	6	6	6	6	6
October		November		December	
1	1	1	1	1	1
2	2	2	2	2	2
3	3	3	3	3	3
4	4	4	4	4	4
5	5	5	5	5	5
6	6	6	6	6	6
<b>7 Total liability for the year</b>					00

# Form CT-945 ATHEN Instructions

## General Instructions

**Form CT-945 ATHEN** is used by designated withholding agents only. Designated withholding agents who are registered for Connecticut income tax withholding are required to file Form CT-945 ATHEN **even if**:

- No tax is due;
- No tax was required to be withheld for the year; **or**
- Federal Form 945, Annual Return of Withheld Federal Income Tax, is not required to be filed.

See **Policy Statement 2018(1)**, *Income Tax Withholding for Athletes or Entertainers*.

Do not use this form to amend a previously filed Form CT-945 ATHEN. See *Amended Returns*, on Page 4.

### When to File

Form CT-945 ATHEN is due **January 31, 2019**. However, a designated withholding agent who has made timely deposits in full payment of the taxes for calendar year 2018 may file Form CT-945 ATHEN on or before February 10, 2019. If the due date falls on a Saturday, Sunday, or legal holiday, the return will be considered timely if filed by the next business day.

### Requirement to File and Pay Electronically

Form CT-945 ATHEN, and any amount due, must be filed and paid electronically. Generally, a payment made electronically is a payment made by electronic funds transfer (EFT). See **Informational Publication 2017(15)**, *Filing and Paying Connecticut Taxes Electronically*. Only taxpayers that receive a waiver from the electronic filing requirement from DRS may file paper withholding forms. See *Electronic Filing Waiver*, below.

Use the Taxpayer Service Center (**TSC**) to electronically file this return. See *Taxpayer Service Center (TSC)*, on Page 4.

### Electronic Filing Waiver

To request a waiver from the electronic filing requirement visit [www.ct.gov/drs/TSCfiling](http://www.ct.gov/drs/TSCfiling) and complete **Form DRS-EWVR**, *Electronic Filing and Payment Waiver Request*.

If you received a waiver from electronic filing and payment from DRS, make check payable to **Commissioner of Revenue Services**. Write your Connecticut Tax Registration Number on your check. Mail your completed return and payment, if applicable, to the address on the return.

Please note that each form is year specific. To prevent any delay in processing your return or refund, the correct year's form must be submitted to DRS.

## Line Instructions

### Line 1

Enter total payments made to athletes or entertainers during calendar year 2018 whether or not the performances took place in Connecticut and whether or not the payments are subject to Connecticut income tax withholding.

CT-945 ATHEN Instructions (Rev. 09/18)

### Line 2

Enter total payments made to athletes or entertainers for performances in Connecticut during calendar year 2018 whether or not the payments are subject to Connecticut income tax withholding.

### Line 3

Enter total Connecticut income tax withheld from payments made to athletes or entertainers during calendar year 2018.

### Line 4

Enter credit from your prior year Form CT-945 ATHEN, Line 9. However, if any portion of that amount was overwithheld from athletes or entertainers during a prior year and not repaid to those athletes or entertainers prior to the end of that year or prior to filing the return for that year, whichever is earlier, subtract the portion not repaid from the amount on Line 9 of your prior year Form CT-945 ATHEN. Enter the difference on Line 4.

### Line 5

Enter the sum of all payments made for calendar year 2018.

### Line 6

Add Line 4 and Line 5. This is your total payments and credits for calendar year 2018.

### Line 7

Subtract Line 6 from Line 3 and enter the difference. If Line 3 is more than Line 6, complete Line 8a and Line 8b if necessary, then go to Line 11. If Line 6 is more than Line 3, complete Line 9 and Line 10.

### Line 8

Enter penalty on Line 8a, interest on Line 8b, and the total on Line 8.

**Late Payment Penalty:** The penalty for paying all or a portion of the tax late is 10% of the tax paid late.

**Late Electronic Payment Penalty:** The following penalties will apply if an electronic funds transfer (EFT) payment is remitted late:

- 2% of the tax due for EFT payments not more than five days late;
- 5% of EFT payments more than five days but not more than 15 days late; **and**
- 10% of EFT payments more than 15 days late.

**Penalty for Failure to Pay Electronically:** The following graduated penalty amounts will apply if you fail to remit payments electronically:

- First offense – 10% penalty on the amount of the required tax payment, but not more than \$2,500;
- Second offense – 10% penalty, but not more than \$10,000; **and**
- Third and subsequent offenses – 10% penalty.

**Late Filing Penalty:** If no tax is due, DRS may impose a \$50 penalty for the late filing of any return or report required by law to be filed.

**Interest:** Interest is computed on the tax paid late at the rate of 1% per month or fraction of a month.

### Line 9 and Line 10

Enter the amount from Line 7 you want credited to calendar year 2019 on Line 9. Enter the amount from Line 7 you want refunded on Line 10. However, if any portion of the amount on Line 7 was overwithheld from athletes or entertainers during calendar year 2018 and not repaid to those athletes or entertainers prior to the end of calendar year 2018 or prior to filing Form CT-945 ATHEN, whichever is earlier, the amount not repaid must be subtracted from the amount on Line 7. Enter the difference on Line 9 or Line 10.

If you overwithheld Connecticut income tax from any entertainer or athlete payment, the amount overwithheld should be reimbursed to the recipient in the same calendar year in which the overcollection occurred. Keep in your records the recipient's written receipt showing the date and amount of the reimbursement.

### Lines 10a through 10c

Get the refund faster by choosing direct deposit. Complete Lines 10a, 10b, and 10c to have the refund directly deposited into a checking or savings account.

Enter the nine-digit bank routing number and the bank account number in Lines 10b and 10c.

The diagram shows a check with the following fields: Name of Depositor, Street Address, City, State, Zip Code, Date, No. 101, Pay to the Order of, \$, Name of your Bank, Street Address, City, State, Zip Code. The routing number 092125789 and account number 091 025 025413 are circled and labeled with arrows pointing to 'Routing Number' and 'Account Number' respectively. The check number 0101 is also visible.

The bank routing number is normally the first nine-digit number printed on the check or savings withdrawal slip. The bank account number generally follows the bank routing number. Do not include the check number as part of the account number. Bank account numbers can be up to 17 characters.

If any of the bank information supplied for direct deposit does not match, or the applicable bank account is closed prior to the deposit of the refund, the refund will automatically be mailed.

### Line 10d

When you request the direct deposit of a refund, federal banking rules require DRS to inquire whether it is a foreign bank account. DRS will not deposit a refund into a foreign bank account. Instead, we will mail the refund to you.

### Line 11

If the amount on Line 7 is a net tax due, add Line 7 and Line 8. This is the total amount due.

### Rounding Off to Whole Dollars

You must round off cents to the nearest whole dollar on your returns and schedules. If you do not round, the Department of Revenue Services (DRS) will disregard the cents.

Round down to the next lowest dollar all amounts that include 1 through 49 cents. Round up to the next highest dollar all amounts that include 50 through 99 cents. However, if you need to add two or more amounts to compute the amount to enter on a line, include cents and round off only the total.

**Example:** Add two amounts (\$1.29 + \$3.21) to compute the total (\$4.50) to enter on a line. \$4.50 is rounded to \$5.00 and entered on the line.

## Section 2 - Instructions

### Summary of Connecticut Tax Liability

**Quarterly remitters:** Enter total liability for each quarter on Line 6 for March, June, September, and December. Add the Line 6 amounts and enter the total on Line 7. This should equal Form CT-945 ATHEN, Section 1, Line 3.

**Monthly remitters:** Enter total liability for each month on Line 6 of that month. Add the Line 6 amounts and enter the total on Line 7. This should equal Form CT-945 ATHEN, Section 1, Line 3.

**Weekly remitters:** Enter total liability for each week on Lines 1 through 5 of that month. Enter the total for the month on Line 6. Add the Line 6 amounts and enter the total on Line 7. This should equal Form CT-945 ATHEN, Section 1, Line 3.

### Amended Returns

**Amend Form CT-945 ATHEN electronically.** See *Taxpayer Service Center (TSC)*, below. If you have been granted a waiver from electronic filing then you may use **Form CT-941X, Amended Connecticut Reconciliation of Withholding**, to amend a previously-filed Form CT-945 ATHEN.

### For More Information

Call DRS during business hours, Monday through Friday:

- **1-800-382-9463** (Connecticut calls outside the Greater Hartford area only); or
- **860-297-5962** (from anywhere).

TTY, TDD, and Text Telephone users only may transmit inquiries anytime by calling 860-297-4911.

### Taxpayer Service Center

The **TSC** allows taxpayers to electronically file, pay, and manage state tax responsibilities. To make electronic transactions or administer your tax account online, visit **www.ct.gov/TSC** and select *Business*.

