

# Form CT-945 ATHEN

## Connecticut Annual Reconciliation of Withholding for Nonpayroll Amounts

**2011**

### General Instructions

Complete this return in blue or black ink only.

**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 2009(1)**, *Income Tax Withholding for Athletes and Entertainers*.

### Amending Form CT-945 ATHEN

Use **Form CT-941X**, *Amended Connecticut Reconciliation of Withholding*, to amend a previously-filed Form CT-945 ATHEN.

### 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.

### When to File

Form CT-945 ATHEN is due **January 31, 2012**. However, a designated withholding agent who has made timely deposits of Connecticut withholding tax in full payment of taxes due for calendar year 2011 may file Form CT-945 ATHEN on or before February 10, 2012. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

### Form Instructions

Complete all requested information on the front and back of this return. Sign and date the return in the space provided. If payment is due, remit payment with this return.

### Where to File

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



If filing by mail, make check payable to **Commissioner of Revenue Services**. Write your Connecticut Tax Registration Number on your check. DRS may submit your check to your bank electronically. Mail your completed return and payment, if applicable, to the address on the return.

### Line Instructions

#### Line 1

Enter total payments made to athletes or entertainers during calendar year 2011 whether or not the performances took place in Connecticut and whether or not the payments are subject to Connecticut income tax withholding.

#### Line 2

Enter total payments made to athletes or entertainers for performances **in Connecticut** during calendar year 2011 whether or not the payments are subject to Connecticut income tax withholding.

✂ ..... Separate here and mail return to DRS. Make a copy for your records. .... ✂

## CT-945 ATHEN Connecticut Annual Reconciliation of Withholding for Nonpayroll Amounts ▶ 2011

Connecticut Tax Registration Number ▶	Federal Employer ID Number ▶	Calendar year ending ▶	Due date January 31, 2012
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Enter name and address below. Please print or type. Name _____ Address _____ City _____ State _____ ZIP code _____ If you are no longer making payments of nonpayroll amounts, enter date of last payment: ____ / ____ / ____ mm      dd      yyyy <b>Mail to:</b> Department of Revenue Services State of Connecticut PO Box 2931 Hartford CT 06104-2931	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="4" style="text-align: center;">Read instructions before completing.</th> </tr> </thead> <tbody> <tr> <td style="width: 70%;">1. Gross nonpayroll amounts</td> <td style="width: 10%; text-align: center;">▶ 1</td> <td style="width: 10%;"></td> <td style="width: 10%; text-align: right;">00</td> </tr> <tr> <td>2. Gross Connecticut nonpayroll amounts</td> <td style="text-align: center;">▶ 2</td> <td></td> <td style="text-align: right;">00</td> </tr> <tr> <td>3. <b>Connecticut tax withheld</b></td> <td style="text-align: center;">▶ 3</td> <td></td> <td style="text-align: right;">00</td> </tr> <tr> <td>4. Credit from prior year</td> <td style="text-align: center;">▶ 4</td> <td></td> <td style="text-align: right;">00</td> </tr> <tr> <td>5. Payments made for this year</td> <td style="text-align: center;">▶ 5</td> <td></td> <td style="text-align: right;">00</td> </tr> <tr> <td>6. Total payments: Add Line 4 and Line 5.</td> <td style="text-align: center;">▶ 6</td> <td></td> <td style="text-align: right;">00</td> </tr> <tr> <td>7. <b>Net tax due</b> (or credit): Line 3 minus Line 6.</td> <td style="text-align: center;">▶ 7</td> <td></td> <td style="text-align: right;">00</td> </tr> <tr> <td>8a. Penalty: ▶      + 8b. Interest: ▶</td> <td style="text-align: center;">= 8</td> <td></td> <td style="text-align: right;">00</td> </tr> <tr> <td>9. Amount to be credited</td> <td style="text-align: center;">▶ 9</td> <td></td> <td style="text-align: right;">00</td> </tr> <tr> <td>10. Amount to be refunded</td> <td style="text-align: center;">▶ 10</td> <td></td> <td style="text-align: right;">00</td> </tr> <tr> <td>11. <b>Total amount due:</b> Add Line 7 and Line 8.</td> <td style="text-align: center;">▶ 11</td> <td></td> <td style="text-align: right;">00</td> </tr> </tbody> </table>	Read instructions before completing.				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): Line 3 minus Line 6.	▶ 7		00	8a. Penalty: ▶      + 8b. Interest: ▶	= 8		00	9. Amount to be credited	▶ 9		00	10. Amount to be refunded	▶ 10		00	11. <b>Total amount due:</b> Add Line 7 and Line 8.	▶ 11		00
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Use Form CT-941X to amend this return.

I declare under 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.

Signature \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

**Line 3**

Enter total Connecticut income tax withheld from payments made to athletes or entertainers during calendar year 2011.

**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 2011.

**Line 6**

Add Line 4 and Line 5. This is your total payments and credits for calendar year 2011.

**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 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**

Enter the amount from Line 7 you want credited to calendar year 2012. However, if any portion of the amount on Line 7 was overwithheld from athletes or entertainers during the 2011 calendar year and not repaid to those athletes or entertainers prior to the end of the 2011 calendar year or prior to filing this return, whichever is earlier, subtract the amount not repaid from the amount on Line 7. Enter the difference on Line 9.

**Line 10**

Enter the amount from Line 7 you want refunded. However, if any portion of that amount was overwithheld from athletes or entertainers during calendar year 2011 and not repaid to those athletes or entertainers prior to the end of calendar year 2011 or prior to filing this return, whichever is earlier, subtract the amount not repaid from the amount on Line 7. Enter the difference on Line 10.

**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.

Sign and date the return in the space provided.

**Summary of Connecticut Tax Liability Instructions**

**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 Line 3 on the front.

**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 Line 3 on the front of Form CT-945 ATHEN. Monthly remitters may be required to file and pay electronically if notified by DRS.

**Weekly remitters** are required to file and pay electronically if notified by DRS.

**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](http://www.ct.gov/TSC) and select *Business*.



✂ ..... Separate here and mail return to DRS. Make a copy for your records. .... ✂

**Summary of Connecticut Tax Liability**

Enter tax liability, not deposits. See instructions above.

January	February	March	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	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>					<b>00</b>