

Form CT-1096 ATHEN

Connecticut Annual Summary and Transmittal of Information Returns

2012

General Instructions

Complete this return in blue or black ink only.
 If you are required to file federal Form 1096, Annual Summary and Transmittal of U.S. Information Returns, you are required to file this form.

Form CT-1096 ATHEN may be used by new payers or payers who have not received the *Designated Withholding Agent's Withholding Remittance Package for Income Tax Withholding for Athletes and Entertainers* for 2012.

See **Policy Statement 2011(2)**, *Income Tax Withholding for Athletes and Entertainers*.

Complete Form CT-1096 ATHEN and file it with copy 1 of all federal Forms 1099-MISC, Miscellaneous Income, reporting Connecticut income tax withholding information in Boxes 16 and 18. See *Special Rules for Payments Made to Nonresident Aliens* for filing instructions for federal Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding.

Special Rules for Payments Made to Nonresident Aliens

If you made payments to athletes or entertainers who were nonresident aliens, or any other persons considered foreign persons under the instructions for federal Form 1042-S and were required to issue a federal Form 1042-S, complete a separate Form CT-1096 ATHEN and file it with a copy of each federal Form 1042-S reporting Connecticut income tax withheld.

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.

Line Instructions

Line 1

Enter Connecticut income tax withheld from payments made to athletes or entertainers during the 2012 calendar year. This should equal the *Total* line on the back of this return. For federal Form 1042-S filers, this is the sum of Connecticut income tax withholding reported on federal Form 1042-S, Box 23.

Line 2

Enter total payments made to athletes or entertainers during the 2012 calendar year. This should equal the sum of payments subject to Connecticut income tax withholding reported on each federal Form 1099-MISC, Box 18, or each federal Form 1042-S, Box 2, to the extent derived from services performed in Connecticut.

Line 3

Enter the number of federal Forms 1099-MISC or 1042-S submitted with this return.

Complete all required information on the front and back of this return. Sign and date the return in the space provided.

Do not make a payment with this return. Payments must be made using **Form CT-8109 (DRS)**, *Connecticut Withholding Tax Payment Form for Nonpayroll Amounts*, **Form CT-945 ATHEN**, *Connecticut Annual Reconciliation of Withholding for Nonpayroll Amounts*, or **Form CT-941X**, *Amended Connecticut Reconciliation of Withholding*.

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

CT-1096 ATHEN		Connecticut Annual Summary and Transmittal of Information Return		▶ 2012		
Connecticut Tax Registration Number ▶		Federal Employer ID Number		Due date February 28, 2013		
Enter name and address below. Please print or type.		1. Connecticut income tax withheld from Connecticut nonpayroll amounts ▶ 1.		00		
Name		2. Total nonpayroll amounts reported with Form CT-1096 ATHEN ▶ 2.		00		
Address		3. Number of 1099 or 1042-S submitted ▶ 3.		<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 50%; background-color: #cccccc;"></td> <td style="width: 50%; background-color: #cccccc;"></td> </tr> </table>		
City	State	ZIP code	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. 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.			
<p>Do not send a payment with this return.</p> <p>Mail to: Department of Revenue Services State of Connecticut PO Box 5081 Hartford CT 06102-5081</p>			Signature _____ Title _____ Date _____			

When to File

Group the forms by form number (Forms 1099-MISC or Forms 1042-S) and send each group with a separate Form CT-1096 ATHEN.

Forms 1099-MISC: If filing electronically, Form CT-1096 ATHEN is due the last day of March 2013. Do not mail in Form CT-1096 ATHEN if you are filing electronically. If filing by paper, Form CT-1096 ATHEN is due the last day of February 2013.

Forms 1042-S: Form CT-1096 ATHEN is due March 15, 2013. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

Where to File

If filing federal Forms 1099-MISC, use the **Taxpayer Service Center (TSC)** to electronically file this return. See **TSC** on right.

Mail your completed return with a copy of each federal Form 1099-MISC or Form 1042-S if filing by paper to:

Department of Revenue Services
State of Connecticut
PO Box 5081
Hartford CT 06102-5081

Electronic Filing Requirements

Taxpayers who file **25 or more** Forms 1099-MISC are **required** to file Form CT-1096 ATHEN and Forms 1099-MISC **electronically**. You may request a waiver of the electronic filing requirements by completing **Form CT-8508, Request for Waiver From Filing Informational Returns Electronically**, on or before January 15, 2013.

Taxpayers who file **24 or fewer** Forms 1099-MISC are encouraged to file electronically but may use paper forms without requesting a waiver. If you file 24 or fewer Forms 1099-MISC and choose to file using paper forms, mail your completed return to the address on the return.

Electronic reporting requirements are available on the DRS at **www.ct.gov/DRS/ew2** or by calling DRS at **1-800-382-9463** (Connecticut calls outside the Greater Hartford calling area only) or **860-297-5962** (from anywhere). TTY, TDD, and Text Telephone users **only** may transmit inquiries anytime by calling 860-297-4911.

Amending Form CT-1096 ATHEN

To amend Form CT-1096 ATHEN, submit a revised Form CT-1096 ATHEN clearly labeled "AMENDED." The total Connecticut tax withheld on Form CT-945 ATHEN or Form CT-941X, Line 3, must agree with the total reported on Form CT-1096 ATHEN, Line 1.

The gross Connecticut nonpayroll amounts reported on Form CT-945 ATHEN or Form CT-941X, Line 2, must agree with total nonpayroll amounts reported on Form CT-1096, Line 2.

Forms and Publications

Visit the DRS website at **www.ct.gov/DRS** to download and print Connecticut tax forms and publications.

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*.



Complete for Each Period

Period		Connecticut Income Tax Withheld From Nonpayroll Amounts	
January 1 - March 31	1st Quarter		
April 1 - June 30	2nd Quarter		
July 1 - September 30	3rd Quarter		
October 1 - December 31	4th Quarter		
Total: This should equal Line 1 on the front of this return.			00

Attach to Form CT-1096 ATHEN:

- Copy 1 of federal Form 1099-MISC reporting payments made to resident individuals or to nonresident individuals if the payments relate to services performed wholly or partly in Connecticut, whether or not Connecticut income tax was withheld; **and**
- A copy of federal Form 1042-S reporting payments made to athletes or entertainers considered foreign persons under the instructions for federal Form 1042-S, if the payments relate to services performed wholly or partly within Connecticut, whether or not Connecticut income tax was withheld.

If you file **25 or more** Forms 1099-MISC, you are **required** to file Form CT-1096 ATHEN and Forms 1099-MISC **electronically**. You may request a waiver of the electronic filing requirements by completing **Form CT-8508, Request for Waiver From Filing Informational Returns Electronically**, on or before January 15, 2013. If you file **24 or fewer** Forms 1099-MISC, you may file using paper forms without requesting a waiver.

Electronic reporting requirements are available on the DRS website at **www.ct.gov/DRS/ew2** or by calling DRS at **800-382-9463** (Connecticut calls outside the Greater Hartford calling area only) or **860-297-5962** (from anywhere). TTY, TDD, and Text Telephone users **only** may transmit inquiries anytime by calling 860-297-4911.