

Form CT-1096 ATHEN
Connecticut Annual Summary and
Transmittal of Information Returns

2017

General Instructions

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.

Do not make a payment with this return.

See **Policy Statement 2017(5)**, *Income Tax Withholding for Athletes or Entertainers*.

Submit Form CT-1096 ATHEN with 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 calendar year 2017. 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 17a.

Line 2

Enter total payments made to athletes or entertainers during calendar year 2017. 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.

Complete this return in blue or black ink only.
Separate here and mail return to DRS. Make a copy for your records.
Do not mail this form if filing electronically.



Connecticut Tax Registration Number	Federal Employer ID Number	Due date
<input type="text"/>	<input type="text"/>	January 31, 2018
Name	1. Connecticut income tax withheld from nonpayroll amounts	<input type="text"/> .00
Address (number and street) PO Box	2. Total nonpayroll amounts reported with Form CT-1096 ATHEN	<input type="text"/> .00
City, town, or post office State ZIP code	3. Number of 1099-MISC or 1042-S submitted	<input type="text"/>

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, or imprisonment for not more than five years, or both.

Signature _____ Title _____ Date _____

