



# State of Connecticut



## Designated Withholding Agent's Withholding Remittance Coupon Package for Income Tax Withholding for Athletes or Entertainers

### Contents

This package contains the following forms preprinted with your name, address, and athlete or entertainer income tax withholding registration number\* for reporting payments made to athletes or entertainers during calendar year 2003:

- (4) **Forms CT-941**, *Connecticut Quarterly Reconciliation of Withholding*
- (1) **Form CT-1096**, *Connecticut Annual Summary and Transmittal of Information Returns*
- (1) **Form CTC**, *Withholding Correction / Reorder Form*

\* You have been issued a separate Connecticut Tax Registration Number (the last three digits of which are "777") for athlete or entertainer income tax withholding purposes only.

Do not use this package for reporting wages paid to individuals who are treated as your employees for federal income tax withholding purposes. Use your original Connecticut Tax Registration Number and the 2003 *Employer's Withholding Remittance Coupon Package* to report wages paid to individuals who are treated as your employees for federal income tax withholding purposes.

If you have any questions regarding Connecticut income tax withholding requirements for athletes or entertainers, call the Audit Division, Entertainer Withholding Section at: **860-541-4550**.

### Form CT-941

You must complete **Form CT-941** and file it each quarter, **even if no tax is due**, or if no tax was required to be withheld for that quarter.

**Line 1:** Enter the total amount of payments made by you during the quarter to athletes or entertainers, whether or not for performances in Connecticut and whether or not subject to Connecticut income tax withholding under **Policy Statement 2002(1.1)**, *Income Tax Withholding for Athletes or Entertainers*.

**Line 2:** Enter the total amount of payments made by you during the quarter to athletes or entertainers for performances in Connecticut, whether or not subject to Connecticut income tax withholding under **Policy Statement 2002(1.1)**.

**Line 3:** Enter the total amount of Connecticut income tax withheld from payments made to athletes or entertainers during the quarter.

**Line 4:** Enter any credit from a previous quarter as a result of overpayment, if applicable.

**Line 5:** Enter the sum of all payments made for this quarter.

**Line 6:** Add Line 4 and Line 5. This is the total of your payments and credits for this quarter.

**Line 7:** Subtract Line 6 from Line 3 and enter the result on Line 7. This is the amount of tax due or credit. If Line 6 is more than Line 3, complete Line 9 and Line 10.

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

**Late Payment Penalty:** The penalty for late payment or underpayment of income tax is 10% (.10) of the amount due. Interest will be computed on the underpayment of tax at the rate of 1% (.01) per month or fraction of a month.

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

**Line 9:** Enter amount of tax credit from Line 7 applied to next quarter.

**Line 10:** Enter amount of tax credit from Line 7 to be refunded.

**Line 11:** If the amount on Line 7 is a net tax due, add Line 7 and Line 8. This is the total amount now due.

Sign and date the return in the space provided. If payment is due, remit payment with this return.

**Do not complete the back of Form CT-941.**

Mail your completed Form CT-941 (and payment, if applicable) to:

**Department of Revenue Services**  
**PO Box 2931**  
**Hartford CT 06104-2931**

or file electronically by using one of the two options below:



Visit DRS Web site:  
[www.drs.state.ct.us](http://www.drs.state.ct.us)  
(for information and filing)



or  
Telephone:  
860-947-1988 (for filing)  
860-297-5962 (for information)



## Amended Form CT-941

Use **Form CT-941X**, *Amended Connecticut Quarterly Reconciliation of Withholding*, to amend a previously filed **Form CT-941**. You may obtain **Form CT-941X** from any of the sources listed under *Forms and Publications*, on the next page.

## Form CT-1096

Except as otherwise provided in *Special Rules for Payments Made to Nonresident Aliens* below, you must complete **Form CT-1096** and file it along with a duplicate of each federal Form 1099-MISC reporting Connecticut income tax withholding information in Boxes 16 and 18, with DRS.

**Line 1:** Enter the total amount of Connecticut income tax withheld from payments made to athletes or entertainers during the calendar year. (This should equal the sum of Box 16 on each federal Form 1099-MISC.)

**Line 2:** Enter the total amount of payments made to athletes or entertainers to be reported with this return. (This should equal the sum of Box 18 on each federal Form 1099-MISC.)

**Line 3:** Indicate the number of federal Forms 1099-MISC submitted with this return.

Sign and date the return in the space provided. Do not send a payment with this return.

### Do not complete the back of Form CT-1096.

Mail your completed **Form CT-1096** with a copy of each federal Form 1099-MISC to:

**Department of Revenue Services  
PO Box 5081  
Hartford CT 06102-5081**

No payment is to be made with **Form CT-1096**.

## Due Dates

The due dates for **Form CT-941** are:

- First Quarter, April 30, 2003
- Second Quarter, July 31, 2003
- Third Quarter, October 31, 2003
- Fourth Quarter, January 31, 2004

The due date for **Form CT-1096** is the last day of February.

If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

## 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, Foreign Person's U.S. Source Income Subject to Withholding), and were required to issue a federal Form 1042-S to them, the following modifications to the instructions apply:

- You must complete a separate **Form CT-1096** and file it along with a duplicate of each federal Form 1042-S reporting Connecticut income tax withholding information. The due date is March 15;
- The total amount of Connecticut income tax withheld from payments made during the calendar year to athletes or entertainers who were nonresident aliens that is entered on Line 1 of **Form CT-1096** should equal the sum of Box 22 on each federal Form 1042-S;
- The total amount of payments made during the calendar year to athletes or entertainers who were nonresident aliens that is entered on Line 2 of **Form CT-1096** should equal the sum of Box 2 on each federal Form 1042-S (to the extent derived from services performed in Connecticut); **and**
- Indicate the number of federal Forms 1042-S submitted with this return.

## Form CTC

**Form CTC** allows you to make changes to your taxpayer identification information. If you are changing your address, continue to use the coupons in this package since all payments are processed under the Connecticut Tax Registration Number. Use **Form CTC** to reorder additional coupon packages for the current calendar year. **Do not use this form to order coupon packages for the next calendar year; these will be sent to you automatically. Do not enclose Form CTC with any payment, return, or other tax return.**

Mail your completed Form CTC to:

**Department of Revenue Services  
PO Box 2937  
Hartford CT 06104-2937**

## For Further Information

Call DRS during business hours, 8:00 a.m. to 5:00 p.m., weekdays except state holidays:

- **1-800-382-9463** (toll-free within Connecticut); or
- **860-297-5962** (from anywhere)

**TTY, TDD, and Text Telephone users only** may transmit inquiries 24 hours a day by calling 860-297-4911.

## Forms and Publications

Forms and publications are available all day, seven days a week:

- **Internet:** Preview and download forms and publications from the DRS Web site at: **[www.drs.state.ct.us](http://www.drs.state.ct.us)**
- **DRS TAX-FAX:** Call **860-297-5698** from the handset attached to your fax machine and select from the menu, or
- **Telephone:** Call **860-297-4753** (from anywhere), or **1-800-382-9463** (toll-free within Connecticut) and select **Option 2** from a touch-tone phone.

## Paperless Filing Methods (fast, easy, free, and confidential):

- **For business returns:** Use ***Fast-File*** to electronically file sales and use taxes, business use tax, room occupancy tax, or withholding tax returns over the internet or telephone. Visit the DRS Web site at: **[www.drs.state.ct.us](http://www.drs.state.ct.us)** and click on ***File Tax Returns On-Line***.
- **For resident income tax returns:** Use ***WebFile*** to file personal income tax returns over the Internet. Visit the DRS Web Site at: **[www.drs.state.ct.us](http://www.drs.state.ct.us)** and click on ***Income Tax Web Filing***.