

**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 2005:

- (4) **Forms CT-8109**, *Connecticut Withholding Tax Payment Form for Nonpayroll Amounts*
- (1) **Forms CT-945**, *Connecticut Annual Reconciliation of Withholding for Nonpayroll Amounts*
- (1) **Form CT-1096**, *Connecticut Annual Summary and Transmittal of Information Returns*
- (1) **Form CTC**, *Withholding Correction / Reorder Form*

Designated withholding agents are required to withhold Connecticut income tax from payments made to athletes or entertainers (or their agents) who are not considered employees of the designated withholding agent for federal income tax withholding purposes, where Connecticut income tax withholding is required under **Policy Statement 2005(1)**, *Income Tax Withholding for Athletes or Entertainers*. The coupons contained in this package should not be used for reporting wages paid to individuals who are considered employees for federal income tax withholding purposes. The original Connecticut Tax Registration Number and the *2005 Employer's Withholding Remittance Coupon Package* should be used to report wages paid to individuals who are considered employees for federal income tax withholding purposes.

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

**Form CT-8109**

Designated withholding agents who withhold Connecticut income tax from payments made to athletes or entertainers must use **Form CT-8109** to make a payment to the Connecticut Department of Revenue Services (DRS). Designated withholding agents are not required to file Form CT-8109 if no payment is due or if payment was made by electronic funds transfer (EFT) or *Fast-File*.

Recent legislation established new due dates for the payment of Connecticut withholding tax on nonpayroll amounts to DRS. Most payers will be notified by DRS of their new filing frequency before they receive this package. Most **new** payers will be classified as monthly filers.

For the tax required to be deducted and withheld from payments made to athletes or entertainers during any calendar year beginning on or after January 1, 2005, each designated withholding agent shall be either a weekly remitter, monthly remitter, or quarterly remitter for the calendar year. The filing frequency is based on the payer's **reported liability** for the tax required to be deducted and withheld during the **look-back calendar year**. The look-back calendar year for calendar year 2005 is calendar year 2003. See **Special Notice 2004(10)**, *2004 Legislation Affecting Connecticut Income Tax Withholding by Payers From Nonpayroll Amounts Paid on or After January 1, 2005*.

**Due dates for payment of Connecticut withholding tax from athletes or entertainers have changed.** See the *Connecticut Withholding Tax Payment Schedule* on Page 4 of this package.

**For weekly remitters only**, enter the date the payment was made, not the due date of the coupon.

**Line 1:** Enter the number of the quarter to which this payment applies. Enter **1** for the 1st quarter (January 1 through March 31); **2** for the 2nd quarter (April 1 through June 30); **3** for the 3rd quarter (July 1 through September 30); or **4** for the 4th quarter (October 1 through December 31).

**Note:** If the tax liability was incurred during one quarter and paid to DRS in another quarter, **enter the number for the quarter in which the tax liability was incurred**. For example, if the tax liability was incurred in March and paid to DRS in April, enter 1 on Line 1 of **Form CT-8109**.

**Line 2: Weekly remitters:** Enter the total amount of Connecticut income tax withheld from payments made to athletes or entertainers on the date entered above Line 1 of **Form CT-8109**. **Monthly or Quarterly remitters:** Enter the total amount of Connecticut income tax withheld from payments made to athletes or entertainers for the month or quarter. Pay the total amount shown on Line 2.

**Electronic Filing Option: Connecticut Fast-File**  
Use your computer and visit: [www.ct.gov/DRS](http://www.ct.gov/DRS) to file **Form(s) CT-8109** electronically. For information on the Connecticut *Fast-File* Program, visit the DRS

Web site at [www.ct.gov/DRS](http://www.ct.gov/DRS) and click on *File/Register OnLine*, or call the DRS Forms Unit at 860-297-4753 and request **TPG-129, Fast-File in Five**.

If filing **Form CT-8109** by mail, send the completed coupon and payment to: DRS, PO Box 5055, Hartford CT 06102-5055. Make check payable to: Commissioner of Revenue Services. Write your Connecticut Tax Registration Number on your check.

## Form CT-945

All designated withholding agents are required to file **Form CT-945** as long as they have an active income tax withholding account with DRS, **even if no tax is due**, or even if no tax was required to be withheld for that year, or even if federal Form 945 is not required to be filed.

**Due date: January 31, 2006.** However, a payer that has made timely deposits of Connecticut withholding tax in full payment of such taxes due for calendar year 2005 may file **Form CT-945** on or before February 10, 2006. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

### Line 1

Enter the total amount of payments made during calendar year 2005 to athletes or entertainers, **whether or not for performances in Connecticut** and whether or not subject to Connecticut income tax withholding under **Policy Statement 2005(1), Income Tax Withholding for Athletes or Entertainers**.

### Line 2

Enter the total amount of payments made during calendar year 2005 to athletes or entertainers **for performances in Connecticut**, whether or not subject to Connecticut income tax withholding under **Policy Statement 2005(1), Income Tax Withholding for Athletes or Entertainers**.

### Line 3

Enter the total amount of Connecticut income tax withheld from payments made to athletes or entertainers during calendar year 2005.

### Line 4

Enter the amount to be credited from Line 9 of your **Form CT-945** for the prior calendar year; however, if any portion of that amount was withheld from athletes or entertainers during a prior year and not repaid by the designated withholding agent 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 that portion from the amount to be credited on Line 9 of your **Form CT-945** for the prior calendar year, and enter the difference on Line 4.

### Line 5

Enter the sum of all payments made for calendar year 2005.

### Line 6

Add Line 4 and Line 5. This is the total of your payments and credits for calendar year 2005.

### Line 7

Subtract Line 6 from Line 3 and enter the difference on Line 7. This is the amount of tax due or credit. If Line 3 is more than Line 6, complete Line 8a and line 8b if necessary. 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 paying all or a portion of the tax late is 10% (.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 this return. **Interest:** Interest will be computed on the tax paid late at the rate of 1% (.01) per month or fraction of a month.

### Line 9

Enter the amount on Line 7 to be credited to the 2006 calendar year; however, if any portion of that amount was withheld by you from athletes or entertainers during calendar year 2005 and not repaid by the designated withholding agent to those athletes or entertainers prior to the end of calendar year 2005 or prior to filing this return (whichever is earlier), subtract that portion from the amount on Line 7 to be credited to calendar year 2006 and enter the difference on Line 9.

### Line 10

Enter the amount on Line 7 to be refunded; however, if any portion of that amount was withheld from athletes or entertainers during calendar year 2005, and not repaid by the designated withholding agent to those athletes or entertainers prior to the end of calendar year 2005 or prior to filing this return (whichever is earlier), subtract that portion from the amount from Line 7 to be refunded, and 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 now due.

## Instructions for Completing Back of Form CT-945

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

**Monthly remitters:** Enter the total amount of the liability for each month on Line 6 of that month. Add the amounts from each Line 6 for January through December and enter the total on Line 7. This should equal Line 3 on the front of **Form CT-945**.

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

**Electronic Filing Option: Connecticut Fast-File**  
Use your computer and visit: [www.ct.gov/DRS](http://www.ct.gov/DRS) to file **Form CT-945** electronically. For information on the Connecticut *Fast-File* Program, visit the DRS Web site at [www.ct.gov/DRS](http://www.ct.gov/DRS) and click on *File/Register OnLine*, or call the DRS Forms Unit at 860-297-4753 and request **TPG-129, Connecticut Fast-File in Five**.

If filing **Form CT-945** by mail, send the completed coupon and payment (if applicable) to: Department of Revenue Services, PO Box 2931, Hartford CT 06104-2931. Make check payable to: Commissioner of Revenue Services. Write your Connecticut Tax Registration Number on your check.

## Amended Form CT-945

Use **Form CT-941X, Amended Connecticut Reconciliation of Withholding**, to amend a previously filed **Form CT-945**. You may obtain **Form CT-941X** from any of the sources listed under *Forms and Publications* on Page 4.

## Form CT-1096

Except as otherwise provided in *Special Rules for Payments Made to Nonresident Aliens* on this page, 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.

**Due Date:** On or before 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.

**Line 1:** Enter the total amount of Connecticut income tax withheld from payments made to athletes or entertainers during calendar year 2005. (This should equal the Total Line on the back of this return.)

**Line 2:** Enter the total amount of payments made to athletes or entertainers during calendar year 2005. (This should equal the sum of payments subject to Connecticut income tax withholding reported in Box 18 on each federal Form 1099-MISC.)

**Line 3:** Indicate the number of federal Forms 1099-MISC submitted with this return. Be sure to complete all requested information on the back of this return.

Sign and date the return in the space provided. Do not make payments with this return. All payments must be made using **Forms CT-8109** and **CT-945**.

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

## 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 Connecticut income tax withholding reported in 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 payments subject to Connecticut income tax withholding reported in 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 or correcting your Federal Employer Identification Number, continue to use the coupons in this package because your payments are processed under your 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 Monday through Friday:

- 1-800-382-9463 (in-state); or
- 860-297-5962 (from anywhere)

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

## Forms and Publications

Forms and publications are available anytime by:

- **Internet:** Preview and download forms and publications from the DRS Web site at [www.ct.gov/DRS](http://www.ct.gov/DRS)
- **DRS TAX-FAX:** Call **860-297-5698** from the handset attached to your fax machine and select from the menu. Only forms (not publications) are available from TAX-FAX; **or**
- **Telephone:** Call **860-297-4753** (from anywhere), or **1-800-382-9463** (in-state) and select **Option 2** from a touch-tone phone.

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

- **For business returns:** Use **Fast-File** to 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.ct.gov/DRS](http://www.ct.gov/DRS) and click on **File/Register OnLine**.
- **For resident income tax returns:** Use **WebFile** to file personal income tax returns over the Internet. Visit the DRS Web Site at [www.ct.gov/DRS](http://www.ct.gov/DRS) and click on **File Register OnLine**.

## Connecticut Withholding Tax Payment Schedule

Reported Liability	Filing Frequency	Due Dates
\$2,000 or less	<b>Quarterly Remitter</b>	Last day of the month following the calendar quarter during which the nonpayroll amounts were paid
More than \$2,000 but not more than \$10,000	<b>Monthly Remitter</b>	Fifteenth day of the month following the month during which the nonpayroll amounts were paid
More than \$10,000	<b>Weekly Remitter</b>	Wednesday following the weekly period during which the nonpayroll amounts were paid ( <b>Weekly period</b> means the seven-day period beginning on a Saturday and ending on the following Friday.)