

Form CT-945 ATHEN

Connecticut Annual Reconciliation of Withholding for Nonpayroll Amounts

2009

General Instructions

Complete this return in blue or black ink only.

All designated withholding agents with active Connecticut income tax withholding accounts are required to file the income tax withholding for athletes or entertainers **Form CT-945 ATHEN, Connecticut Annual Reconciliation of Withholding for Nonpayroll Amounts, even if:**

- No tax is due;
- No tax was required to be withheld for that year; **or**
- Federal Form 945, Annual Return of Withheld Federal Income Tax, is not required to be filed.

Due date: January 31, 2010. However, a designated withholding agent who has made timely deposits of Connecticut withholding tax in full payment of such taxes due for the calendar year 2009 may file Form CT-945 ATHEN on or before February 10, 2010. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

Line Instructions

Line 1

Enter the total amount of payments made to athletes or entertainers during the 2009 calendar year, **whether or not the performances took place in Connecticut** and whether or not subject to Connecticut income tax withholding.

Line 2

Enter the total amount of payments made to athletes or entertainers **for performances in Connecticut** during the 2009 calendar year, whether or not subject to Connecticut income tax withholding.

Line 3 - Connecticut Tax Withheld

Enter the total amount of Connecticut income tax withheld from payments made to athletes or entertainers during the 2009 calendar year.

Line 4

Enter the amount to be credited from Form CT-945 ATHEN, Line 9 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 Form CT-945 ATHEN, Line 9 for the prior calendar year, and enter the difference on Line 4.

Line 5

Enter the sum of all payments made for the 2009 calendar year.

Line 6

Add Line 4 and Line 5. This is the total of your payments and credits for the 2009 calendar year.

Line 7 - Net Tax Due (or credit)

Subtract Line 6 from Line 3 and enter the difference. This is the net 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 8a and 8b

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

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 this return.

Interest: In general, interest applies to any portion of the tax that is not paid on or before the original due date of the return. If you do not pay the tax when due, you will owe interest at the rate of 1% per month until the tax is paid in full.

✂ Separate Here and Mail Coupon to DRS. Make a Copy for Your Records. ✂

CT-945 ATHEN Connecticut Annual Reconciliation of Withholding for Nonpayroll Amounts ▶ 2009

Connecticut Tax Registration Number ▶	Federal Employer ID Number ▶	Calendar year ending ▶	Due date January 31, 2010
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<p style="text-align: center;"><i>Enter name and address below. Please print or type.</i></p> <p>Name</p> <hr/> <p>Address</p> <hr/> <p>City State ZIP code</p> <hr/> <p><input type="checkbox"/> Check if you no longer are making payments of nonpayroll amounts and enter date of last payment: _____.</p>	<p style="text-align: center;">Read instructions before completing.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 70%;">1. Gross nonpayroll amounts</td><td style="width: 5%;">▶ 1</td><td style="width: 10%;"></td><td style="width: 15%; text-align: right;">00</td></tr> <tr><td>2. Gross Connecticut nonpayroll amounts</td><td>▶ 2</td><td></td><td style="text-align: right;">00</td></tr> <tr><td>3. Connecticut tax withheld</td><td>▶ 3</td><td></td><td style="text-align: right;">00</td></tr> <tr><td>4. Credit from prior year</td><td>▶ 4</td><td></td><td style="text-align: right;">00</td></tr> <tr><td>5. Payments made for this year</td><td>▶ 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>▶ 6</td><td></td><td style="text-align: right;">00</td></tr> <tr><td>7. Net tax due (or credit): Line 3 minus Line 6.</td><td>▶ 7</td><td></td><td style="text-align: right;">00</td></tr> <tr><td>8a. Penalty: ▶ + 8b. Interest: ▶</td><td>= 8</td><td></td><td style="text-align: right;">00</td></tr> <tr><td>9. Amount to be credited</td><td>▶ 9</td><td></td><td style="text-align: right;">00</td></tr> <tr><td>10. Amount to be refunded</td><td>▶ 10</td><td></td><td style="text-align: right;">00</td></tr> <tr><td>11. Total amount due: Add Line 7 and Line 8.</td><td>▶ 11</td><td></td><td style="text-align: right;">00</td></tr> </table>	1. Gross nonpayroll amounts	▶ 1		00	2. Gross Connecticut nonpayroll amounts	▶ 2		00	3. Connecticut tax withheld	▶ 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. Net tax due (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. Total amount due: Add Line 7 and Line 8.	▶ 11		00
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Mail to: Department of Revenue Services
 State of Connecticut
 PO Box 2931
 Hartford CT 06104-2931

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 9

Enter the amount from Line 7 to be credited to the 2010 calendar year. However, if any portion of that amount was withheld from athletes or entertainers during the 2009 calendar year, and not repaid by the designated withholding agent to those athletes or entertainers prior to the end of the 2009 calendar year or prior to filing this return, whichever is earlier, subtract that portion from the amount on Line 7 to be credited to the 2010 calendar year and enter the difference on Line 9.

Line 10

Enter the amount from Line 7 to be refunded. However, if any portion of that amount was withheld from athletes or entertainers during the 2009 calendar year, and not repaid by the designated withholding agent to those athletes or entertainers prior to the end of the 2009 calendar year or prior to filing this return, whichever is earlier, subtract that portion from the amount on 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.

Sign and date the return in the space provided.

Taxpayer Service Center (TSC)

The **TSC** is an interactive tool that can be accessed through the

DRS website at www.ct.gov/DRS for a free, fast, easy, and secure way to conduct business with DRS.

Some of the enhanced features of the **TSC** include the ability to view current balances, make scheduled payments, and amend certain business tax returns.

The self-service aspect of the **TSC** enables taxpayers to easily get answers to the most frequently asked questions.

Make check payable to: **Commissioner of Revenue Services**. To ensure payment is applied to your account, write "2009 CT-945 ATHEN" and your Connecticut Tax Registration Number on the front of your check. DRS may submit your check to your bank electronically.

Mail to: Department of Revenue Services
State of Connecticut
PO Box 2931
Hartford CT 06104-2931

Amended Form CT-945

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



Instructions for Back of Form CT-945 ATHEN

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 ATHEN.

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 ATHEN.

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 ATHEN.

Monthly Summary of Connecticut Tax Liability. Show tax liability here, 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	
7 Total liability for the year						00