



# State of Connecticut Designated Withholding Agent's Withholding Remittance Package for Income Tax Withholding for Athletes or Entertainers



## Contents

The following 2011 forms are in this package:

- (4) **Forms CT-8109 (DRS)**, *Connecticut Withholding Tax Payment Form for Nonpayroll Amounts*;
- (1) **Form CT-945 ATHEN**, *Connecticut Annual Reconciliation of Withholding for Nonpayroll Amounts*; and
- (1) **Form CT-1096 ATHEN**, *Connecticut Annual Summary and Transmittal of Information Returns*.

Each form is preprinted with the designated withholding agent's name, address, and athlete or entertainer income tax withholding registration number.

## General Instructions

Complete forms in blue or black ink only.

Designated withholding agents are required to withhold Connecticut income tax from payments made to athletes or entertainers who are not considered employees of the designated withholding agent for federal income tax withholding purposes. This applies to payments made to the athlete or entertainer's agent. The designated withholding agent must register with the Department of Revenue Services (DRS) to withhold Connecticut income tax from an athlete or entertainer's pay for performances in Connecticut. The designated withholding agent must remit the Connecticut income tax withheld to DRS on or before the due date. See *Filing Frequency* below and **Policy Statement 2009(1)**, *Income Tax Withholding for Athletes or Entertainers*.

**Do not** use the forms in this package to report employee wages. To report employee wages, use forms in the *2011 Connecticut Employer Wage Withholding Returns and Instructions* or the **Taxpayer Service Center (TSC)**.

For questions about Connecticut income tax withholding requirements for athletes or entertainers, call the Audit Division, Entertainer Withholding Section, at **860-297-5925**.

## Filing Frequency

Each calendar year DRS classifies designated withholding agents for Connecticut withholding purposes as a weekly, monthly, or quarterly remitter. Most new payers are classified as quarterly remitters.

The filing frequency is based on the agent's reported liability for the tax required to be deducted and withheld during the look-back calendar year. The 2011 look-back calendar year is calendar year 2009. See **Special Notice 2004(10)**, *2004 Legislation Affecting Connecticut Income Tax Withholding by Payers From Nonpayroll Amounts Paid on or After January 1, 2005*, and the *Connecticut Withholding Tax Payment Schedule* on Page 4.

## 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*.



## Form CT- 8109 (DRS)

Designated withholding agents subject to Connecticut income tax withholding are required to withhold Connecticut income tax at the time payment is made to an athlete or entertainer. Use Form CT-8109 (DRS) to make your payments to DRS.

## Line Instructions

### Line 1

Enter the number of the quarter to which this payment applies. Enter **1** for the first quarter (January 1 through March 31), **2** for the second quarter (April 1 through June 30), **3** for the third quarter (July 1 through September 30), or **4** for the fourth quarter (October 1 through December 31).

If the tax liability was incurred during one quarter and paid to DRS in another quarter, enter 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**.

### Line 2

**Weekly remitters** are required to file and pay electronically if notified by DRS.

**Monthly remitters:** Enter total Connecticut income tax withheld from payments to athletes or entertainers for the month. Monthly remitters may be required to file and pay electronically if notified by DRS.

**Quarterly remitters:** Enter total Connecticut income tax withheld from payments to athletes or entertainers for the quarter.

Pay the amount on Line 2.

## Where to File

Do not file Form CT-8109 (DRS) if no payment is due or if payment was made by electronic funds transfer (EFT).

Use the **TSC** to electronically file this return. See *Taxpayer Service Center* above.

If paying by mail, make your check payable to **Commissioner of Revenue Services**. Write your Connecticut Tax Registration Number and the calendar quarter to which the payment applies on your check. DRS may submit your check to your bank electronically. Mail the completed return to the address on the return.

## Form CT- 945 ATHEN

### General Instructions

**Form CT-945 ATHEN**, *Connecticut Annual Reconciliation of Withholding for Nonpayroll Amounts*, is used by designated withholding agents only. Designated withholding agents who are registered for Connecticut income tax withholding are required to file Form CT-945 ATHEN **even if**:

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

### Amending Form CT-945 ATHEN

Use **Form CT-941X**, *Amended Connecticut Reconciliation of Withholding*, to amend a previously filed Form CT-945 ATHEN. To obtain Form CT-941X, see *Forms and Publications* on Page 4.

### When to File

Form CT-945 ATHEN is due **January 31, 2012**. However, a designated withholding agent who has made timely deposits of Connecticut withholding tax in full payment of taxes due for calendar year 2011 may file Form CT-945 ATHEN on or before February 10, 2012. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

### Where to File

Use the **TSC** to electronically file this return. See **TSC** on Page 1.

If filing by mail, make check payable to **Commissioner of Revenue Services**. Write your Connecticut Tax Registration Number on your check. DRS may submit your check to your bank electronically. Mail your completed return and payment, if applicable, to the address on the return.

### Return Instructions

Complete all requested information on the front and back of this return. Sign and date the return in the space provided. If payment is due, remit payment with this return.

### Line Instructions

#### Line 1

Enter total payments made to athletes or entertainers during calendar year 2011 whether or not the performances took place in Connecticut and whether or not the payments are subject to Connecticut income tax withholding.

#### Line 2

Enter total payments made to athletes or entertainers for performances **in Connecticut** during calendar year 2011 whether or not the payments are subject to Connecticut income tax withholding.

#### Line 3 - Connecticut Tax Withheld

Enter total Connecticut income tax withheld from payments made to athletes or entertainers during calendar year 2011.

#### Line 4

Enter credit from your prior year Form CT-945 ATHEN, Line 9. However, if any portion of that amount was overwithheld from athletes or entertainers during a prior year and not repaid 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 the portion not repaid from the amount on Line 9 of your prior year Form CT-945 ATHEN. Enter the difference.

#### Line 5

Enter the sum of all payments made for calendar year 2011.

#### Line 6

Add Line 4 and Line 5. This is your total payments and credits for calendar year 2011.

#### Line 7 - Net Tax Due (or Credit)

Subtract Line 6 from Line 3 and enter the difference. If Line 3 is more than Line 6, complete Line 8a and Line 8b if necessary, then go to Line 11. If Line 6 is more than Line 3, complete Line 9 and Line 10.

#### Line 8

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

**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 any return or report required by law to be filed.

**Interest:** Interest is computed on the tax paid late at the rate of 1% per month or fraction of a month.

#### Line 9

Enter the amount from Line 7 you want credited to calendar year 2012. However, if any portion of the amount on Line 7 was overwithheld from athletes or entertainers during the 2011 calendar year and not repaid to those athletes or entertainers prior to the end of the 2011 calendar year or prior to filing this return, whichever is earlier, subtract the amount not repaid from Line 7. Enter the difference.

#### Line 10

Enter the amount from Line 7 you want refunded. However, if any portion of the amount on Line 7 was overwithheld from athletes or entertainers during the 2011 calendar year and not repaid to those athletes or entertainers prior to the end of the 2011 calendar year or prior to filing this return, whichever is earlier, subtract the amount not repaid from Line 7. Enter the difference.

#### Line 11

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

Sign and date the return in the space provided.

## Summary of Connecticut Tax Liability

**Quarterly remitters:** Enter total liability for each quarter on Line 6 for March, June, September, and December. Add the Line 6 amounts and enter the total on Line 7. This should equal Line 3 on the front.

**Monthly remitters:** Enter total liability for each month on Line 6 of that month. Add the Line 6 amounts and enter the total on Line 7. This should equal Line 3 on the front.

**Weekly remitters** are required to file and pay electronically if notified by DRS.

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## Form CT-1096 ATHEN

### General Instructions

If you are not required to file federal Form 1096, Annual Summary and Transmittal of U.S. Information Returns, you are not required to file this form.

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.

### Line Instructions

Enter Connecticut income tax withheld from payments made to athletes or entertainers during calendar year 2011. 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 calendar year 2011. 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*.

### 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 2012. 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 2012.

**Forms 1042-S:** Form CT-1096 ATHEN is due March 15, 2012.

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 **TSC** to electronically file this return. See **TSC** on Page 1.

If filing by paper, mail your completed return with a copy of each federal Form 1042-S or Form 1099-MISC 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, 2012.

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 above.

Electronic reporting requirements are available on the DRS website at [www.ct.gov/DRS/ew2](http://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.

### For Further Information

Call DRS during business hours, Monday through Friday:

- **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.

### Forms and Publications

Visit the DRS website at [www.ct.gov/DRS](http://www.ct.gov/DRS) to download and print Connecticut tax forms and publications.

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

Business and individual taxpayers can use the **TSC** at [www.ct.gov/TSC](http://www.ct.gov/TSC) to file a variety of tax returns, update account information, and make payments online.

### File Electronically

You can choose first-time filer information and filing assistance or log directly into the **TSC** to file returns and pay taxes.

### Pay Electronically

You can pay taxes for tax returns that cannot be filed through the **TSC**. Log in and select the *Make Payment Only* option. Designate a payment date up to the due date of the tax and mail a paper return to complete the filing process.

### DRS E-Alerts Service

Get connected to the latest news from DRS. Receive notification by email of changes to legislation, policies, and procedures. **DRS E-Alerts** provide information for employer's withholding tax, News – Press Releases, and Top 100 Delinquency List. Visit the DRS website at [www.ct.gov/DRS](http://www.ct.gov/DRS) and select *e-alerts* from the left navigation bar.

## Connecticut Withholding Tax Payment Schedule

Reported Liability	Payment Frequency	Due Dates
\$2,000 or less	Quarterly Remitter	Last day of the month following the calendar quarter in which the nonpayroll amounts were paid. Make payments using <b>Form CT-8109 (DRS)</b> , <i>Withholding Tax Payment Form for Nonpayroll Amounts</i> .
More than \$2,000 but not more than \$10,000	Monthly Remitter	Fifteenth day of the month following the month in which the nonpayroll amounts were paid. Make payments using <b>Form CT-8109 (DRS)</b> . Monthly remitters may be required to file and pay electronically if notified by DRS.
More than \$10,000	Weekly Remitter	Wednesday following the <b>weekly period</b> 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. Weekly remitters are required to file electronically if notified by DRS.