

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 2014. 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 2014.

Forms 1042-S: Form CT-1096 ATHEN is due March 15, 2014. 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 **Taxpayer Service Center (TSC)** to electronically file this return. See **TSC** on right.

Mail your completed return with a copy of each federal Form 1099-MISC or Form 1042-S if filing by paper 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, 2014.

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 on the return.

Electronic reporting requirements are available on the DRS at 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.

Forms and Publications

Visit the DRS website at www.ct.gov/DRS to download and print Connecticut tax forms and publications.

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*.



Complete for Each Period

Period		Connecticut Income Tax Withheld From Nonpayroll Amounts	
January 1 - March 31	1st Quarter		
April 1 - June 30	2nd Quarter		
July 1 - September 30	3rd Quarter		
October 1 - December 31	4th Quarter		
Total: This should equal Line 1 on the front of this return.			00

Attach to Form CT-1096 ATHEN:

- Copy 1 of federal Form 1099-MISC reporting payments made to resident individuals or to nonresident individuals if the payments relate to services performed wholly or partly in Connecticut, whether or not Connecticut income tax was withheld; **and**
- A copy of federal Form 1042-S reporting payments made to athletes or entertainers considered foreign persons under the instructions for federal Form 1042-S, if the payments relate to services performed wholly or partly within Connecticut, whether or not Connecticut income tax was withheld.

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