



TPG-042 (Rev. 01/09)

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 for reporting payments made to athletes or entertainers during calendar year 2009:

- (12) **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*
- (1) **Form CT-1096 ATHEN**, *Connecticut Annual Summary and Transmittal of Information Returns*
- (1) **Form CTC**, *Withholding Correction/Reorder Form*

Each form is preprinted with your name, address, and athlete or entertainer income tax withholding registration number.

Purpose

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 2008(1)**, *Income Tax Withholding for Athletes or Entertainers*.

Do not use the coupons contained in this package for reporting wages paid to individuals who are considered employees for federal income tax withholding purposes. To report wages paid to individuals who are considered employees use coupons from the *2009 Employer's Withholding Remittance Coupon Package*.

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 (DRS)

Designated withholding agents are not required to file **Form CT-8109 (DRS)** if no payment is due or if payment was made by electronic funds transfer (EFT) or through the Department of Revenue Services (DRS) **Taxpayer Service Center (TSC)**.

Designated withholding agents who withhold Connecticut income tax from payments made to athletes or entertainers must use Form CT-8109 (DRS) to make a payment to DRS.

Each calendar year DRS classifies designated withholding agents for Connecticut withholding

purposes as weekly, monthly, or quarterly remitters. New payers are notified of their payment frequency before they receive this package. Most new payers are classified as monthly remitters.

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 2009 is calendar year 2007. See *Connecticut Withholding Tax Payment Schedule* on Page 4, and **Special Notice 2004(10)**, *2004 Legislation Affecting Connecticut Income Tax Withholding by Payers From Nonpayroll Amounts Paid on or After January 1, 2005*.

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 during 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 number for the quarter in which the tax liability was incurred.

Example: If the tax liability was incurred in March and paid to DRS in April, enter **1** on Form CT-8109 (DRS), Line 1.

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.

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.

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.



If filing **Form CT-8109 (DRS)** by mail, make check payable to: **Commissioner of Revenue Services**. DRS may submit your check to your bank electronically. Write your Connecticut Tax Registration Number and the calendar quarter during which the payment was made on your check.

Mail the completed coupon and payment to:

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

Form CT- 945 ATHEN

All designated withholding agents with active Connecticut income tax withholding accounts are required to file **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 1

Enter the total amount of payments made to athletes or entertainers during the 2009 calendar year, **whether or not for performances 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.

Lines 8a, 8b, and 8

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: Interest will be 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 to be credited to the 2010 calendar year. However, if any portion of that amount was withheld by you 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.

Instructions for Completing 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 amount should equal Form CT-945 ATHEN, Line 3.

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 amount should equal Form CT-945 ATHEN, Line 3.

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 amount should equal Form CT-945 ATHEN, Line 3.

If filing Form CT-945 ATHEN by mail, make check payable to: **Commissioner of Revenue Services**. DRS may submit your check to your bank electronically. Write "2009 CT-945 ATHEN" and your Connecticut Tax Registration Number on your check.

Mail your completed return and payment, if applicable, 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. To obtain Form CT-941X, see *Forms and Publications* on Page 4.

Form CT-1096 ATHEN

Except as otherwise provided in *Special Rules for Payments Made to Nonresident Aliens* on this page, you must complete Form CT-1096 ATHEN and file it along with a duplicate of all federal Forms 1099-MISC, Miscellaneous Income, reporting Connecticut income tax withholding information in Boxes 16 and 18.

If you file **25 or more** Forms 1099 or W-2G, you are **required** to file Form CT-1096 and Forms 1099 or W-2G **electronically**. You may request a waiver of the electronic filing requirements by completing **Form CT-8508**, *Request for Waiver From Filing Informational Returns Electronically*, no later than January 15, 2010. If you file **24 or fewer** Forms 1099 or W-2G, you may file using paper forms without a waiver. For new information regarding electronic reporting requirements, visit the DRS website at www.ct.gov/DRS or call DRS at **1-800-382-9463** (Connecticut calls outside the Greater Hartford calling area only) or **860-297-5962** (from anywhere) and select **Option 6** to speak with a representative. TTY, TDD, and Text Telephone users **only** may transmit inquiries by calling 860-297-4911.

Due Date: February 28, 2010 if filing on paper.
Due Date: March 31, 2010 if filing electronically.

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 the 2009 calendar year. This amount should equal the sum of quarterly amounts listed on the back of Form CT-1096 ATHEN.

Line 2

Enter the total amount of payments made to athletes or entertainers during the 2009 calendar year. This amount 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.

Sign and date the return in the space provided.

Do not make payments with this return. All payments must be made using Form CT-8109 (DRS) or Form CT-945 ATHEN.

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

**Department of Revenue Services
State of Connecticut
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, the following modifications to the instructions apply:

- Complete a separate Form CT-1096 ATHEN and file it along with a duplicate of all federal Forms 1042-S reporting Connecticut income tax withholding information. **Due date:** February 28;
- The total amount of Connecticut income tax withheld from payments made during the calendar year to athletes or entertainers who were nonresident aliens entered on Form CT-1096 ATHEN, Line 1, should equal the sum of Connecticut income tax withholding reported on federal Form 1042-S, Box 22;
- The total amount of payments made during the calendar year to athletes or entertainers who were nonresident aliens entered on Form CT-1096 ATHEN, Line 2, should equal the sum of payments subject to Connecticut income tax withholding reported on federal Form 1042-S, Box 2, 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, *Withholding Correction / Reorder Form*, 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
State of Connecticut
PO Box 2937
Hartford CT 06104-2937**

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).

Select **Option 6** to speak with a representative.

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:** Visit the DRS website at www.ct.gov/DRS to download and print Connecticut tax forms; **or**

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 during which the nonpayroll amounts were paid. Make payments using Form CT-8109 (DRS) , <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 during which the nonpayroll amounts were paid. Make payments using Form CT-8109 (DRS).
More than \$10,000	Weekly Remitter	Wednesday following the weekly period during which the nonpayroll amounts were paid. Weekly period means the seven-day period beginning on a Saturday and ending on the following Friday. Make payments using Form CT-8109 (DRS).

The payment frequency is based on the designated withholding agent'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 2009 is calendar year 2007. Most new designated withholding agents are monthly remitters.

See **Special Notice 2004(10)**, *2004 Legislation Affecting Connecticut Income Tax Withholding by Payers From Nonpayroll Amounts Paid on or After January 1, 2005*.

- **Telephone:** Call **1-800-382-9463** (Connecticut calls outside the Greater Hartford calling area only) and select **Option 2**, or call **860-297-4753** (from anywhere).

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

- **For business returns, tax payments, and electronic bill payments:** Use the **Taxpayer Service Center (TSC)** to file a variety of tax returns and extensions, as well as to pay taxes or bills over the Internet. Visit the DRS website at www.ct.gov/DRS and click on the **TSC** image for a complete list of taxes that can be electronically filed and paid.
- **For income tax returns, extensions, estimated payments, and electronic bill payments:** Use the **Taxpayer Service Center (TSC)** to file personal income tax returns and extensions, or to make estimated payments and electronic bill payments over the Internet. Visit the DRS website at www.ct.gov/DRS and click on the **TSC** image **DRS E-News Service**

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