

Form CT-945 ATHEN

2014

Connecticut Annual Reconciliation of Withholding for Nonpayroll Amounts

Form CT-945 ATHEN must be paid and filed electronically. Do not send this paper return to the Department of Revenue Services (DRS), unless you have been granted a waiver from DRS. See *Electronic Filing Waiver*, on Page 3.

General Instructions

Complete this return in blue or black ink only.

Form CT-945 ATHEN 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.

See **Policy Statement 2011(2), Income Tax Withholding for Athletes and Entertainers.**

Do not use this form to amend a previously filed Form CT-945 ATHEN. See *Amended Returns*, on Page 4.

Taxpayer Please type or print.	Name	This return MUST be filed electronically!		
	Number and street			
	City or town	State	ZIP code	

Connecticut Tax Registration Number
Federal Employer ID Number (FEIN)
Calendar year ending
Due date January 31, 2015

If you no longer make payments of nonpayroll amounts, enter date of last payment:

/ /
 MM DD YYYY

Section 1

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): Subtract Line 6 from Line 3.....▶	7		00
8a. Penalty:.....▶	8a	00	
8b. Interest:.....▶	8b	00	
8. Total penalty and interest: Add Line 8a and Line 8b.....▶	8		00
9. Amount to be credited.....▶	9		00
10. Amount to be refunded.....▶	10		00
For faster refund, use Direct Deposit by completing Lines 10a, 10b, and 10c.			
10a. Checking ▶ <input type="checkbox"/> Savings ▶ <input type="checkbox"/> 10b. Routing number ▶	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		
10c. Account number ▶	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		
10d. Will this refund go to a bank account outside the U.S.? ▶ <input type="checkbox"/> Yes			
11. Total amount due: Add Line 7 and Line 8.....▶	11		00

Section 2 - Summary of Connecticut Tax Liability - Enter tax liability not deposits: See instructions on back.

	January	February	March	April	May	June
1	1	1	1	1	1	1
2	2	2	2	2	2	2
3	3	3	3	3	3	3
4	4	4	4	4	4	4
5	5	5	5	5	5	5
6	6	6	6	6	6	6
	July	August	September	October	November	December
1	1	1	1	1	1	1
2	2	2	2	2	2	2
3	3	3	3	3	3	3
4	4	4	4	4	4	4
5	5	5	5	5	5	5
6	6	6	6	6	6	6
7 Total liability for the year						00

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

This return MUST be filed electronically!

Title

DO NOT MAIL paper return to DRS.

Date

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Form CT-945 ATHEN - Instructions

When to File

Form CT-945 ATHEN is due **January 31, 2015**. However, a designated withholding agent who has made timely deposits of Connecticut withholding tax in full payment of taxes due for calendar year 2014 may file Form CT-945 ATHEN on or before February 10, 2015. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

Requirement to File and Pay Electronically

Form CT-945 ATHEN must be paid and filed electronically. Generally, a payment made electronically is a payment made by electronic funds transfer (EFT). See **Informational Publication 2014(15), *Filing and Paying Connecticut Taxes Electronically***. Only taxpayers that receive a waiver from electronic filing from DRS may file paper withholding forms. See *Electronic Filing Waiver*, below.

Use the Taxpayer Service Center (TSC) to electronically file this return. See *Taxpayer Service Center (TSC)*, below.

Electronic Filing Waiver

To request a waiver from the electronic filing requirement visit www.ct.gov/drs/TSCfiling and complete **Form DRS-EWVR, *Electronic Filing and Payment Waiver Request***.

If you received a waiver from electronic filing and payment from DRS, make check payable to **Commissioner of Revenue Services**. Write your Connecticut Tax Registration Number on your check. Mail your completed return and payment, if applicable, to the address on the return.

Line Instructions

Line 1

Enter total payments made to athletes or entertainers during calendar year 2014 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 2014 whether or not the payments are subject to Connecticut income tax withholding.

Line 3

Enter total Connecticut income tax withheld from payments made to athletes or entertainers during calendar year 2014.

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 on Line 4.

Line 5

Enter the sum of all payments made for calendar year 2014.

Line 6

Add Line 4 and Line 5. This is your total payments and credits for calendar year 2014.

Line 7

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 Electronic Payment Penalty: The following penalties will apply if an electronic funds transfer (EFT) payment is remitted late:

- 2% of the tax due for EFT payments not more than 5 days late;
- 5% of EFT payments more than 5 days but not more than 15 days late; and
- 10% of EFT payments more than 15 days late.

Penalty for Failure to Pay Electronically: The following graduated penalty amounts will apply if you fail to remit payments electronically:

- First offense – 10% penalty on the amount of the tax payment, but not more than \$2,500;
- Second offense – 10% penalty, but not more than \$10,000; and
- Third and subsequent offenses – 10% penalty

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 2015. However, if any portion of the amount on Line 7 was overwithheld from athletes or entertainers during the 2014 calendar year and not repaid to those athletes or entertainers prior to the end of the 2014 calendar year or prior to filing this return, whichever is earlier, subtract the amount not repaid from the amount on Line 7. Enter the difference on Line 9.

Line 10

Enter the amount from Line 7 you want refunded. However, if any portion of that amount was overwithheld from athletes or entertainers during calendar year 2014 and not repaid to those athletes or entertainers prior to the end of calendar year 2014 or prior to filing this return, whichever is earlier, subtract the amount not repaid from the amount on Line 7. Enter the difference on Line 10.

Lines 10a through 10c

Get the refund faster by choosing direct deposit. Complete lines 10a, 10b, and 10c to have the refund directly deposited into a checking or savings account.

Enter the nine-digit bank routing number and the bank account number in Lines 10b and 10c.

The diagram shows a check with the following fields: Name of Depositor, Street Address, City, State, Zip Code, Date, No. 101, Pay to the Order of, \$, Name of your Bank, Street Address, City, State, Zip Code. The routing number 092125789 and account number 091 025 025413 are circled and labeled as Routing Number and Account Number respectively. The MICR line 0101 is also shown.

The bank routing number is normally the first nine-digit number printed on the check or savings withdrawal slip. The bank account number generally follows the bank routing number. Do not include the check number as part of the account number. Bank account numbers can be up to 17 characters.

If any of the bank information supplied for direct deposit does not match, or the applicable bank account is closed prior to the deposit of the refund, the refund will automatically be mailed.

Line 10d

Federal banking rules require DRS to request information about foreign bank accounts when the taxpayer requests the direct deposit of a refund into a bank account. If the refund is to be deposited in a bank outside of the United States, DRS will mail the refund.

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.

Rounding Off to Whole Dollars

You must round off cents to the nearest whole dollar on your returns and schedules. If you do not round, the Department of Revenue Services (DRS) will disregard the cents.

Round down to the next lowest dollar all amounts that include 1 through 49 cents. Round up to the next highest dollar all amounts that include 50 through 99 cents. However, if you need to add two or more amounts to compute the amount to enter on a line, include cents and round off only the total.

Example: Add two amounts (\$1.29 + \$3.21) to compute the total (\$4.50) to enter on a line. \$4.50 is rounded to \$5.00 and entered on the line.

Summary of Connecticut Tax Liability Instructions

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 of Form CT-945 ATHEN.

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

Amended Returns

Amend Form CT-945 ATHEN electronically. See *Taxpayer Service Center (TSC)*, below. If you have been granted a waiver from electronic filing then you may use **Form CT-941X, Amended Connecticut Reconciliation of Withholding**, to amend a previously-filed Form CT-945 ATHEN.

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*.

