

# FORM CT-590

(Rev. 01/2002)

## Athlete or Entertainer Request for Waiver of Withholding

**PURPOSE:** A performer or performing entity uses this form to request a waiver of Connecticut income tax withholding from a designated withholding agent. After completing, signing, and dating this form, the performer or performing entity submits it to the designated withholding agent.

If Part I of this form is completed, signed, and dated by the performer(s) or performing entity, the designated withholding agent need not send the request for waiver to the Department of Revenue Services (DRS) and is not required to withhold Connecticut income tax from the payment being made to the performer or performing entity as long as the form is taken in good faith by the designated withholding agent. The designated withholding agent must retain this form for no less than four years after the date of the performance.

If Part II of this form is completed, signed, and dated by the performer or performing entity, the designated withholding agent must send the request for waiver to DRS and must withhold Connecticut income tax unless DRS grants the request.

This form should be sent or faxed to: DRS, Audit Division, Entertainment Withholding Section, 25 Sigourney Street, Hartford CT 06106-5032 (Fax: 860-541-4599). If the request is granted, DRS will send a **Form CT-595** to the designated withholding agent and a copy to the performer(s) or performing entity. For more information, see **Policy Statement 2002(1), Income Tax Withholding for Athletes or Entertainers**, or call the Entertainment Withholding Section at: 860-541-4550.

### PERFORMER(S) OR PERFORMING ENTITY

Name of Performer(s) or Performing Entity	Address	City, State, ZIP Code
Social Security Number or Federal Employer Identification Number		

### DESIGNATED WITHHOLDING AGENT

Name of Designated Withholding Agent	Address	City, State, ZIP Code
Connecticut Tax Registration Number	Name of Venue	Date(s) of Performance

### PART I. - WHERE FORM CT-590 NEED NOT BE SUBMITTED TO DRS BUT MUST BE RETAINED BY THE DESIGNATED WITHHOLDING AGENT

#### DECLARATION BY RESIDENT PERFORMER

I am a resident of Connecticut and reside at the address shown above. I have filed all required Connecticut tax returns, past and present, and have paid all required Connecticut taxes, including any required estimated Connecticut income tax for the current taxable year. Should I cease to be a Connecticut resident, I will promptly inform you. I understand that, even if Connecticut income tax is not withheld from the payment made to me for my performance in Connecticut at the above-named venue on the above-specified date(s) of performance, the payment remains subject to Connecticut income tax. I declare under penalty of law that the information contained on this form is, to the best of my knowledge and belief, true, complete, and correct. I understand that the penalty for willfully delivering a false statement to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both.

Signature	Date
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#### DECLARATION BY PERFORMER WHO IS AN EMPLOYEE OF DESIGNATED WITHHOLDING AGENT

I am treated, for federal income tax withholding purposes, as an employee of the designated withholding agent. Should I cease to be treated, for federal income tax withholding purposes, as an employee of the designated withholding agent, I will promptly inform you. I declare under penalty of law that the information contained on this form is, to the best of my knowledge and belief, true, complete, and correct. I understand that the penalty for willfully delivering a false statement to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both.

Signature	Date
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#### DECLARATION BY PERFORMING ENTITY CONTINUOUSLY MAINTAINING AN OFFICE IN CONNECTICUT

The performing entity named above has an office in Connecticut at the address shown above, and the office is continuously maintained, occupied, and used by the performing entity's regular employees who are regularly in attendance to carry on its business in its own name. The performing entity has filed all required Connecticut tax returns, past and present, and has paid all required Connecticut taxes. Should the performing entity cease to have an office in Connecticut, I will promptly inform you. I understand that, even if Connecticut income tax is not withheld from the payment made for the performing entity's performance in Connecticut at the above-named venue on the above-specified date(s) of performance, the payment remains subject to Connecticut income tax. I declare under penalty of law that the information contained on this form is, to the best of my knowledge and belief, true, complete, and correct. I understand that the penalty for willfully delivering a false statement to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both.

Name and Title (type or print)	
Signature	Date

**PART II. – WHERE FORM CT-590 MUST BE SUBMITTED TO DRS**

**DECLARATION BY NONRESIDENT PERFORMER WITH ANNUAL CONNECTICUT SOURCE INCOME OF \$3,000 OR LESS**

I am not a resident of Connecticut and reside at the address shown above. I expect to be paid \$3,000 or less, in the aggregate, during the calendar year for services performed in Connecticut. If I am paid more than \$3,000, in the aggregate, for services performed in Connecticut during the calendar year, I will promptly inform you. I understand that, even if Connecticut income tax is not withheld from the payment made to me for my performance in Connecticut at the above-named venue on the above-specified date(s) of performance, the payment remains subject to Connecticut income tax. I declare under penalty of law that the information contained on this form is, to the best of my knowledge and belief, true, complete, and correct. I understand that the penalty for willfully delivering a false statement to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both.

Signature

Date

**DECLARATION BY PERFORMING ENTITY REGISTERED AS EMPLOYER WITH DRS**

The performing entity named above is registered with DRS to withhold Connecticut income tax as an employer and will withhold and pay over Connecticut income tax on behalf of members or participants in the performing entity for services performed at the above-named venue on the above-specified date(s) of performance. The performing entity has filed all required Connecticut tax returns, past and present, and has paid all required Connecticut taxes. Should the performing entity cease to be registered with DRS to withhold Connecticut income tax as an employer, I will promptly inform you. I declare under penalty of law that the information contained on this form is, to the best of my knowledge and belief, true, complete, and correct. I understand that the penalty for willfully delivering a false statement to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both.

Name and Title (type or print)

Signature

Date