



TPG-042
Rev. 2/04

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 preprinted with your name, address, and athlete or entertainer income tax withholding registration number for reporting payments made to athletes or entertainers during calendar year 2004:

- (4) **Forms CT-8109**, *Withholding Tax Payment Form for Nonpayroll Amounts*
- (1) **Forms CT-945**, *Annual Reconciliation of Withholding for Nonpayroll Amounts*
- (1) **Form CT-1096**, *Connecticut Annual Summary and Transmittal of Information Returns*
- (1) **Form CTC**, *Withholding Correction / Reorder Form*

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 2004(1)**, *Income Tax Withholding for Athletes or Entertainers*. The coupons contained in this package should not be used for reporting wages paid to individuals who are considered employees for federal income tax withholding purposes. The original Connecticut Tax Registration Number and the *2004 Employer's Withholding Remittance Coupon Package* should be used to report wages paid to individuals who are considered employees for federal income tax withholding purposes.

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

Designated withholding agents who withhold Connecticut income tax from payments made to athletes or entertainers must use **Form CT-8109** to make a payment to the Connecticut Department of Revenue Services (DRS). Due dates for payment of Connecticut withholding tax on payments made to athletes or entertainers are: First quarter: **April 30, 2004**, second quarter, **July 31, 2004**, third quarter, **October 31, 2004**, and fourth quarter, **January 31, 2005**. However, if the Connecticut withholding tax liability is less than \$1,000 for a calendar year, the designated withholding agent may

remit the tax annually with **Form CT-945**, *Connecticut Annual Reconciliation of Withholding for Nonpayroll Amounts*.

Do not file Form CT-8109 if no payment is due.

Line 1: Enter the number of the quarter to which this payment applies. Enter "1" for the 1st quarter (January 1 to March 31); "2" for the 2nd quarter (April 1 to June 30); "3" for the 3rd quarter (July 1 to September 30); or "4" for the 4th quarter (October 1 to December 31).

Note: 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. For example, if the tax liability was incurred in March and paid to DRS in April, enter "1" on Line 1 of **Form CT-8109**.

Line 2: Enter the total amount of Connecticut income tax withheld from payments made to athletes or entertainers since your last payment was made to DRS. Pay the total amount shown on Line 2.

If filing **Form CT-8109** by mail, send the completed coupon and payment to: DRS, PO Box 5055, Hartford CT 06102-5055. Make check payable to: COMMISSIONER OF REVENUE SERVICES. Write your Connecticut Tax Registration Number on your check.

Electronic Filing Option: Connecticut Fast-File
Use your computer and visit: www.ct.gov/DRS to file **Form(s) CT-8109** electronically. For information on the Connecticut *Fast-File* Program, visit the DRS Web site at www.ct.gov/DRS and click on *File Returns On-Line*, or call the DRS Forms Unit at 860-297-4753 and request **DRS 2001(3)**, *Connecticut Fast-File book*.

Form CT-945

All designated withholding agents must complete **Form CT-945** as long as they have an active income tax withholding account with the Department of Revenue Services (DRS), **even if no tax is due**, or even if no tax was required to be withheld for that year, or even if federal Form 945 is not required to be filed.

Due date: January 31, 2005. However, a payer that has made timely deposits of Connecticut withholding tax in full payment of such taxes due for the 2004 calendar year may file **Form CT-945** on or before February 10, 2005. 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 during the 2004 calendar year to athletes or entertainers, **whether or not for performances in Connecticut** and whether or not subject to Connecticut income tax withholding under **Policy Statement 2004(1)**, *Income Tax Withholding for Athletes or Entertainers*.

Line 2

Enter the total amount of payments made during the 2004 calendar year to athletes or entertainers **for performances in Connecticut**, whether or not subject to Connecticut income tax withholding under **Policy Statement 2004(1)**, *Income Tax Withholding for Athletes or Entertainers*.

Line 3

Enter the total amount of Connecticut income tax withheld from payments made to athletes or entertainers during the 2004 calendar year.

Line 4

Except as otherwise provided, enter the amount from Line 9 of your **Form CT-941** for your last calendar quarter of the 2003 calendar year. However, if any portion of that amount was withheld from athletes or entertainers during the 2003 calendar year and not repaid to those athletes or entertainers prior to the end of that year or prior to filing the return for your last calendar quarter of the 2003 calendar year (whichever is earlier), subtract that portion from the amount on Line 9 of your **Form CT-941**, and enter the difference on Line 4.

Line 5

Enter the sum of all payments made, either with **Form(s) CT-8109** or **CT-945**, for the 2004 calendar year.

Line 6

Add Line 4 and Line 5. This is the total of payments and credits for the 2004 calendar year.

Line 7

Subtract Line 6 from Line 3 and enter the difference on Line 7. This is the amount of 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.

Line 8

Enter penalty on Line 8a and interest on Line 8b, and enter the total on Line 8. **Late Payment Penalty:** The penalty for paying all or a portion of the tax late is 10% (.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% (.01) per month or fraction of a month.

Line 9

Except as otherwise provided, enter the amount on Line 7 to be credited to the 2005 calendar year. However, if any portion of that amount was withheld by you from athletes or entertainers during the 2004

calendar year and not repaid by you to those athletes or entertainers prior to the end of the 2004 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 2005 calendar year and enter the difference on Line 9.

Line 10

Except as otherwise provided, enter amount on Line 7 to be refunded. However, if any portion of that amount was withheld by you from athletes or entertainers during the 2004 calendar year, and not repaid by you to those athletes or entertainers prior to the end of the 2004 calendar year or prior to filing this return (whichever is earlier), subtract that portion from the amount from 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.

If filing **Form CT-945** by mail, send the completed coupon and payment (if applicable) to: Department of Revenue Services, PO Box 2931, Hartford CT 06104-2931. Make check payable to: Commissioner of Revenue Services. Write your Connecticut Tax Registration Number on your check.

Electronic Filing Option: Connecticut Fast-File

Use your computer and visit: www.ct.gov/DRS to file **Form CT-945** electronically. For information on the Connecticut *Fast-File* Program, visit the DRS Web site at www.ct.gov/DRS and click on *File Returns On-Line*, or call the DRS Forms Unit at 860-297- 4753 and request **DRS 2001(3)**, *Connecticut Fast-File book*.

Amended Form CT-945

Use **Form CT-941X**, *Amended Connecticut Reconciliation of Withholding*, to amend a previously filed **Form CT-945**. You may obtain **Form CT-941X** from any of the sources listed under *Forms and Publications*, on the next page.

Form CT-1096

Except as otherwise provided in *Special Rules for Payments Made to Nonresident Aliens* on Page 3, you must complete **Form CT-1096** and file it along with a duplicate of each federal Form 1099-MISC reporting Connecticut income tax withholding information in Boxes 16 and 18, with DRS.

Line 1: Enter the total amount of Connecticut income tax withheld from payments made to athletes or entertainers during the 2004 calendar year. (This should equal the sum of Connecticut income tax withholding reported in Box 16 on each federal Form

Line 2: Enter the total amount of payments made to athletes or entertainers during the 2004 calendar year. (This 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 send a payment with this return.

Do not complete the back of Form CT-1096. Mail your completed **Form CT-1096** with a copy of each federal Form 1099-MISC to:

**Department of Revenue Services
PO Box 5081
Hartford CT 06102-5081**

No payment is to be made with **Form CT-1096**.

The due date for **Form CT-1096** is the last day of February. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

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 to them, the following modifications to the instructions apply:

- You must complete a separate **Form CT-1096** and file it along with a duplicate of each federal Form 1042-S reporting Connecticut income tax withholding information. The due date is March 15;
- The total amount of Connecticut income tax withheld from payments made during the calendar year to athletes or entertainers who were nonresident aliens that is entered on Line 1 of **Form CT-1096** should equal the sum of Connecticut income tax withholding reported in Box 22 on each federal Form 1042-S;
- The total amount of payments made during the calendar year to athletes or entertainers who were nonresident aliens that is entered on Line 2 of **Form CT-1096** should equal the sum of payments subject to Connecticut income tax withholding reported in Box 2 on each federal Form 1042-S (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 allows you to make changes to your taxpayer identification information. If you are changing your address, continue to use the coupons in this package since 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
PO Box 2937
Hartford CT 06104-2937**

For Further Information

Call DRS during business hours, 8:00 a.m. to 5:00 p.m., Monday through Friday:

- **1-800-382-9463** (in-state); or
- **860-297-5962** (from anywhere)

TTY, TDD, and Text Telephone users only may transmit inquiries 24 hours a day by calling 860-297-4911.

Forms and Publications

Forms and publications are available all day, seven days a week:

- **Internet:** Preview and download forms and publications from the DRS Web site at **www.ct.gov/DRS**
- **DRS TAX-FAX:** Call **860-297-5698** from the handset attached to your fax machine and select from the menu, or
- **Telephone:** Call **860-297-4753** (from anywhere), or **1-800-382-9463** (in-state) and select **Option 2** from a touch-tone phone.

Paperless Filing Methods (fast, easy, free, and confidential):

- **For business returns:** Use **Fast-File** to electronically file sales and use taxes, business use tax, room occupancy tax, or withholding tax returns over the internet or telephone. Visit the DRS Web site at **www.ct.gov/DRS** and click on **File Returns On-Line**.
- **For resident income tax returns:** Use **WebFile** to file personal income tax returns over the Internet. Visit the DRS Web Site at **www.ct.gov/DRS** and click on **File Returns On-Line**.