

# Form CT-1096 ATHEN

## Connecticut Annual Summary and Transmittal of Information Returns

**2008**

**General Instructions**

Complete the return in blue or black ink only.

**Form CT-1096 ATHEN**, *Connecticut Annual Summary and Transmittal of Information Returns*, may be used by new payers or payers who have not received the *Withholding Remittance Coupon Book for Payers of Nonpayroll Amounts* for 2008. Except as otherwise provided in *Special Rules for Payments Made to Nonresident Aliens*, you must complete Form CT-1096 ATHEN and file it along with a duplicate of all federal Forms 1099-MISC reporting Connecticut income tax withholding information in Boxes 16 and 18.

**Due date: February 28, 2009.** Form CT-1096 ATHEN must be filed by certain payers who are required to file federal Form 1096. No payment is to be made with this return. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

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

**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.

**Line Instructions**

**Line 1**

Enter the total amount of Connecticut income tax withheld from payments made to athletes or entertainers during the 2008 calendar year. This amount should equal the sum of quarterly amounts listed on the back of this return, Form CT-1096 ATHEN.

**Line 2**

Enter the total amount of payments made to athletes or entertainers during the 2008 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)**, *Connecticut Withholding Tax Payment Form for Nonpayroll Amounts*, or **Form CT-945 ATHEN**, *Connecticut Annual Reconciliation of Withholding for Nonpayroll Amounts*.

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**

✂ ..... Separate Here and Mail Coupon to DRS. Make a Copy for Your Records. .... ✂

<b>CT-1096 ATHEN</b>		<b>Connecticut Annual Summary and Transmittal of Information Return</b>		<b>▶ 2008</b>
Connecticut Tax Registration Number ▶		Federal Employer ID Number		Due Date February 28, 2009
<i>Enter name and address below. Please print or type.</i>		1. Connecticut income tax withheld from Connecticut nonpayroll amounts ▶ 1.		00
Name		2. Total nonpayroll amounts reported with Form CT-1096 ATHEN ▶ 2.		00
Address		3. Number of 1099s or W-2Gs submitted ▶ 3.		/ /
City	State	ZIP Code		

**Do not send a payment with this return.**  
 Mail to: Department of Revenue Services  
 State of Connecticut  
 PO Box 5081  
 Hartford CT 06102-5081

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. I understand the penalty for willfully delivering a false return or document to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both.

Signature \_\_\_\_\_  
 Title \_\_\_\_\_ 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, 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 for which 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 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.

### Taxpayer Service Center (TSC)

The **TSC** is an interactive tool that can be accessed through the DRS website at [www.ct.gov/DRS](http://www.ct.gov/DRS) for a free, fast, easy, and secure way to conduct business with DRS. During 2009 Connecticut taxpayers can either key in or upload their 2008 withholding information electronically through the **TSC**.

Visit [www.ct.gov/electronicfileW2and1099](http://www.ct.gov/electronicfileW2and1099) for more information on electronic filing of informational returns.

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. Many other features are planned and taxpayers are encouraged to visit our website often.

### Reminders:

- Be sure to complete all requested information.
- **Do not send a payment with this return.**
- All payments must be made using Form CT-8109 and Form CT-945 ATHEN.
- Sign and date the return in the space provided.
- Federal forms 1099 and W-2G must be filed with DRS even if you are not required to be registered with DRS. Unregistered filers should write "Information Only" in the space reserved for the Connecticut Tax Registration Number on this return.
- Special rules apply to designated withholding agents. See **Policy Statement 2008(1), Income Tax Withholding for Athletes or Entertainers**.
- 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** no later than February 14, 2009. 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](http://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). TTY, TDD, and Text Telephone users **only** may transmit inquiries by calling 860-297-4911.

### Complete for Each Period

Period		Connecticut income tax withheld from nonpayroll amounts
January 1 - March 31	<b>1st Quarter</b>	
April 1 - June 30	<b>2nd Quarter</b>	
July 1 - September 30	<b>3rd Quarter</b>	
October 1 - December 31	<b>4th Quarter</b>	
<b>Total</b> (This should equal Line 1 on the front of this return.)		<b>00</b>

File Form CT-1096 ATHEN and attach every Copy 1 of the following:

- Federal Form W-2G reporting Connecticut Lottery winnings paid to resident and nonresident individuals, whether or not Connecticut income tax was withheld; or other gambling winnings paid to resident individuals, whether or not Connecticut income tax was withheld;
- Federal Form 1099-MISC reporting miscellaneous payments made to resident individuals, or, where the payments relate to services performed wholly or partly within Connecticut to nonresident individuals, whether or not Connecticut income tax was withheld; **and**
- Federal Form 1099-R reporting distributions from pensions, annuities, retirement, or profit-sharing plans, but only if Connecticut income tax was withheld;

If you file **25 or more** Forms 1099-MISC, 1099-R, or W-2G, you are **required** to file Form CT-1096 and Forms 1099-MISC, 1099-R, or W-2G **electronically**. You may request a waiver of the electronic filing requirements by completing **Form CT-8508** no later than February 14, 2009. If you file **24 or fewer** Forms 1099-MISC, 1099-R, 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](http://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). TTY, TDD, and Text Telephone users **only** may transmit inquiries by calling 860-297-4911.