

Hartford CT 06102-5081 (Rev. 09/17)

Form CT-1096 ATHEN

Connecticut Annual Summary and Transmittal of Information Returns



General Instructions

If you are required to file federal Form 1096, Annual Summary and Transmittal of U.S. Information Returns, you are required

Do not make a payment with this return.

See Policy Statement 2017(5), Income Tax Withholding for Athletes or Entertainers.

Submit Form CT-1096 ATHEN with federal Forms 1099-MISC. Miscellaneous Income, reporting Connecticut income tax withholding information in Boxes 16 and 18. See Special Rules for Payments Made to Nonresident Aliens for filing instructions for federal Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding.

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 and were required to issue a federal Form 1042-S, complete a separate Form CT-1096 ATHEN and file it with a copy of each federal Form 1042-S reporting Connecticut income tax withheld.

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.

Line Instructions

Line 1

Enter Connecticut income tax withheld from payments made to athletes or entertainers during calendar year 2017. This should equal the Total line on the back of this return. For federal Form 1042-S filers, this is the sum of Connecticut income tax withholding reported on federal Form 1042-S, Box 17a.

Line 2

Enter total payments made to athletes or entertainers during calendar year 2017. This should equal the sum of payments subject to Connecticut income tax withholding reported on each federal Form 1099-MISC, Box 18, or each federal Form 1042-S, Box 2, to the extent derived from services performed in Connecticut.

Line 3

Enter the number of federal Forms 1099-MISC or 1042-S submitted with this return.

Complete all required information on the front and back of this return. Sign and date the return in the space provided.

Complete this return in blue or black ink only. Separate here and mail return to DRS. Make a copy for your records. Do not mail this form if filing electronically.

Department of Revenue Services PO Box 5081 Hartford CT 06102-5081
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Form CT-1096 ATHEN

Connecticut Annual Summary and Transmittal of Information Returns

•	2017
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Connecticut Tax Registration Number			Fede	ral Employer ID Number		Due date			
•	-					January	31,	2018	}
Name				Connecticut income tax withheld from nonpayroll amounts					.00
Address (number and street)	PO Box			Total nonpayroll amounts					
				reported with Form CT-1096 ATHEN	•				.00
City, town, or post office	State	ZIP code		01 100071111211					
				3. Number of 1099-MISC or 1042-S submitted		•			

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
•		

When to File

Group the forms by form number (Forms 1099-MISC or Forms 1042-S) and submit each group with a separate Form CT-1096 ATHEN.

Forms 1099-MISC: Form CT-1096 ATHEN is due January 31, 2018.

Forms 1042-S: Form CT-1096 ATHEN is due January 31, 2018.

If the due date falls on a Saturday, Sunday, or legal holiday, the return will be considered timely if filed by the next business day.

Where to File

If filing federal Forms 1099-MISC, use the Taxpayer Service Center (TSC) to electronically file this return. See TSC on right.

If filing by paper mail your completed return with a copy of each federal Form 1099-MISC or Form 1042-S to:

Department of Revenue Services State of Connecticut PO Box 5081 Hartford CT 06102-5081

Electronic Filing Requirements

If you made payments to athletes and entertainers you are required to file Form CT-1096 ATHEN and Forms 1099-MISC electronically.

However, if you file 24 or fewer Forms 1099-MISC you are encouraged to file electronically but may use paper forms without requesting a waiver. If you file 24 or fewer Forms 1099-MISC and choose to file using paper forms, mail your completed return to the address above.

Electronic reporting requirements are available on the DRS website at www.ct.gov/DRS/ew2 and in Informational Publication 2017(12), Form 1099-R, 1099-MISC and W-2G Electronic Filing Requirements for Tax Year 2017.

Amending Form CT-1096 ATHEN

If you filed your original return electronically, you must amend Form CT-1096 ATHEN electronically even if you are correcting 24 or fewer Forms 1099-MISC. See IP 2017(12).

If you filed your original return on paper, amend Form CT-1096 ATHEN by submitting a revised paper Form CT-1096 ATHEN clearly labeled "AMENDED." The total Connecticut tax withheld on Form CT-945 ATHEN or Form CT-941X, Line 3, must agree with the total reported on Form CT-1096 ATHEN, Line 1.

The gross Connecticut nonpayroll amounts reported on Form CT-945 ATHEN or Form CT-941X, Line 2, must agree with total nonpayroll amounts reported on Form CT-1096 ATHEN, Line 2.

Forms and Publications

Visit the DRS website at www.ct.gov/DRS to download and print Connecticut tax forms and publications.

Taxpayer Service Center (TSC)

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.

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Connecticut Income Tax Withheld from Nonpayroll Amounts for Each Period

January 1 - March 31	1st Quarter	
April 1 - June 30	2nd Quarter	
July 1 - September 30	3rd Quarter	
October 1 - December 31	4th Quarter	
Total Connecticut tax withheld from no	.00	

This amount should equal Line 1 on the front of this return.