



# Form CT-1096 ATHEN ▶ 2018

## Connecticut Annual Summary and Transmittal of Information Returns (Rev. 09/18)

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

### General Instructions

If you made payments to athletes or entertainers and you are required to file federal Form 1096, Annual Summary and Transmittal of U.S. Information Returns, you are required to file this form.

**Do not make a payment with this return.**

See **Policy Statement 2018(1)**, *Income Tax Withholding for Athletes or Entertainers*.

Submit Form CT-1096 ATHEN with federal Form 1099-MISC, Miscellaneous Income, reporting Connecticut income tax withholding information in Boxes 16 and 18.

If you were required to issue a federal Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding, complete a separate Form CT-1096 ATHEN and file it with all copies of each federal Form 1042-S reporting Connecticut income tax withheld.

Name			Due date
<input type="text"/>			January 31, 2019
Address (number and street), apartment number, PO Box			Connecticut Tax Registration Number
<input type="text"/>			▶ <input type="text"/>
City, town, or post office	State	ZIP code	Federal Employer ID Number
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

### Section 1

1. Connecticut income tax withheld from nonpayroll amounts	1. ▶ <input type="text"/>	.00
2. Total nonpayroll amounts reported with Form CT-1096 ATHEN	2. ▶ <input type="text"/>	.00
3. Number of 1099-MISC or 1042-S submitted	3. ▶ <input type="text"/>	

### Section 2

Connecticut Income Tax Withheld from Nonpayroll Amounts for Each Period			
January 1 - March 31	1st Quarter	▶ <input type="text"/>	.00
April 1 - June 30	2nd Quarter	▶ <input type="text"/>	.00
July 1 - September 30	3rd Quarter	▶ <input type="text"/>	.00
October 1 - December 31	4th Quarter	▶ <input type="text"/>	.00
Total Connecticut tax withheld from nonpayroll amounts for the year			.00
<b>This amount should equal Section 1, Line 1.</b>			

**Declaration:** I declare under the 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, imprisonment for not more than five years, or both.

<b>Sign Here</b> Keep a copy of this return for your records.	Taxpayer's signature	Date (MMDDYYYY)
	<input type="text"/>	<input type="text"/>
	Title	Telephone number
	<input type="text"/>	<input type="text"/>

# Form CT-1096 ATHEN Instructions

## When to File

**Form 1099-MISC:** Form CT-1096 ATHEN is due January 31, 2019.

**Form 1042-S:** Form CT-1096 ATHEN is due January 31, 2019.

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.

## Form 1099-MISC Electronic Filing Requirements

If you made payments to athletes or entertainers, and file 25 or more Forms 1099-MISC, you are **required to file electronically** unless you have been granted a waiver from electronic filing of information returns. See *Waiver of Electronic Filing Requirement* on this page.

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 below. Please note that each form is year specific. To prevent any delay in processing your return, the correct year's form must be submitted to DRS.

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



Electronic reporting requirements are available on the DRS website at [www.ct.gov/DRS/ew2](http://www.ct.gov/DRS/ew2) and in **Informational Publication 2018(12)**, *Form 1099-R, 1099-MISC and W-2G Electronic Filing Requirements for Tax Year 2018*.

## How to File Form 1042-S

Mail your completed Form CT-1096 ATHEN with all copies of federal Form 1042-S, reporting Connecticut tax withheld to:

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

## 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

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

## Line 1

Enter Connecticut income tax withheld from payments made to athletes or entertainers during calendar year 2018. This should equal the *Total* line from Section 2. 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 2018. 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.

## Waiver of Electronic Filing Requirement

To request a waiver from the Form 1099-MISC electronic filing requirement complete **Form CT-8508**, *Request for Waiver from Filing Information Returns Electronically*, at least 30 days before the due date.

If a waiver is granted, your information returns must be submitted to DRS on compact disc by January 31, 2019. See **Form CT-4804**, *Transmittal of Information Returns Reported on Compact Disc (CD) for Forms W-2G, 1099-R, and 1099-MISC*.

## 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 2018(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](http://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](http://www.ct.gov/TSC) and select *Business*.

