



## 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.

## When to File

Form CT-945 ATHEN is due **January 31, 2014**. However, a designated withholding agent who has made timely deposits of Connecticut withholding tax in full payment of taxes due for calendar year 2013 may file Form CT-945 ATHEN on or before February 10, 2014. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

## Form Instructions

Complete all requested information on the front and back of this return. Sign and date the return in the space provided. If payment is due, remit payment with this return.

## Where to File

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

If filing by mail, make check payable to **Commissioner of Revenue Services**. Write your Connecticut Tax Registration Number on your check. DRS may submit your check to your bank electronically. Mail your completed return and payment, if applicable, to the address on the return.



## Line Instructions

### Line 1

Enter total payments made to athletes or entertainers during calendar year 2013 whether or not the performances took place in Connecticut and whether or not the payments are subject to Connecticut income tax withholding.

### Line 2

Enter total payments made to athletes or entertainers for performances **in Connecticut** during calendar year 2013 whether or not the payments are subject to Connecticut income tax withholding.

### Line 3

Enter total Connecticut income tax withheld from payments made to athletes or entertainers during calendar year 2013.

### Line 4

Enter credit from your prior year Form CT-945 ATHEN, Line 9. However, if any portion of that amount was overwithheld from athletes or entertainers during a prior year and not repaid to those athletes or entertainers prior to the end of that year or prior to filing the return for that year, whichever is earlier, subtract the portion not repaid from the amount on Line 9 of your prior year Form CT-945 ATHEN. Enter the difference on Line 4.

### Line 5

Enter the sum of all payments made for calendar year 2013.

### Line 6

Add Line 4 and Line 5. This is your total payments and credits for calendar year 2013.

### Line 7

Subtract Line 6 from Line 3 and enter the difference. If Line 3 is more than Line 6, complete Line 8a and Line 8b if necessary, then go to Line 11. If Line 6 is more than Line 3, complete Line 9 and Line 10.

### Line 8

Enter penalty on Line 8a, interest on Line 8b, and the total on Line 8.

**Late Payment Penalty:** The penalty for paying all or a portion of the tax late is 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 any return or report required by law to be filed.

**Interest:** Interest is computed on the tax paid late at the rate of 1% per month or fraction of a month.

### Line 9

Enter the amount from Line 7 you want credited to calendar year 2014. However, if any portion of the amount on Line 7 was overwithheld from athletes or entertainers during the 2013 calendar year and not repaid to those athletes or entertainers prior to the end of the 2013 calendar year or prior to filing this return, whichever is earlier, subtract the amount not repaid from the amount on Line 7. Enter the difference on Line 9.

### Line 10

Enter the amount from Line 7 you want refunded. However, if any portion of that amount was overwithheld from athletes or entertainers during calendar year 2013 and not repaid to those athletes or entertainers prior to the end of calendar year 2013 or prior to filing this return, whichever is earlier, subtract the amount not repaid from the amount on Line 7. Enter the difference on Line 10.

**Lines 10a through 10c –** Get your refund faster by choosing **direct deposit**. Complete lines 10a, 10b, and 10c to have your refund directly deposited into your checking or savings account.

Enter your nine-digit bank routing number and your bank account number in Lines 10b and 10c. Your bank routing number is the first nine-digit number printed on your check or savings withdrawal slip. Your bank account number generally follows the bank routing number. Do not include the check number as part of your account number. Bank account numbers can be up to 17 digits and must be numeric. If any of the bank information you supply for direct deposit does not match or you close the applicable bank account prior to the deposit of the refund, your refund will automatically be mailed to you.

Name of Depositor	Date	No. 101
Street Address		
City, State, Zip Code		
Pay to the Order of	\$	
Name of your Bank		
Street Address		
City, State, Zip Code		
092125789	091 025 025413	0101
Routing Number	Account Number	

**Line 10d -** Federal banking rules require DRS to request information about foreign bank accounts when the taxpayer requests the direct deposit of a refund into a bank account. If the refund is to be deposited in a bank outside of the United States, DRS will mail your refund to you.

### Line 11

If the amount on Line 7 is a net tax due, add Line 7 and Line 8. This is the total amount due.

Sign and date the return in the space provided.

## Summary of Connecticut Tax Liability Instructions

**Quarterly remitters:** Enter total liability for each quarter on Line 6 for March, June, September, and December. Add the Line 6 amounts and enter the total on Line 7. This should equal Line 3 on the front.

**Weekly and monthly remitters** are required to file and pay electronically if notified by DRS.

## Amending Form CT-945 ATHEN

Use **Form CT-941X, Amended Connecticut Reconciliation of Withholding**, to amend a previously-filed Form CT-945 ATHEN.

## Taxpayer Service Center

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**.



**Mail to:** Department of Revenue Services  
State of Connecticut  
PO Box 2931  
Hartford CT 06104-2931