Purpose: This Policy Statement describes the requirements for income tax withholding from payments made to performers or performing entities on income derived from Connecticut sources, as required by Connecticut income tax regulations. It provides examples illustrating how these requirements apply to designated withholding agents, performers, and performing entities.

Background: The Department of Revenue Services (DRS) requires each designated withholding agent to withhold Connecticut income tax from a payment for personal services made to an athlete or entertainer, or his or her agent, who is not considered an employee of the designated withholding agent for federal income tax withholding purposes. Under these requirements, the athlete or entertainer is treated as an employee and the designated withholding agent is treated as the employer of the athlete or entertainer for Connecticut income tax withholding purposes. If a designated withholding agent is registered by DRS to withhold Connecticut income tax, the designated withholding agent must withhold Connecticut income tax from the payment made to the athlete or entertainer, or his or her agent, and must then pay over the Connecticut income tax and file the Connecticut withholding tax returns with DRS as described below.

Effective Date: Effective upon issuance.


Definitions: As used in this Policy Statement: Designated withholding agent means a Connecticut venue, or lessee of a Connecticut venue, that contracts to pay performers or performing entities for services performed in Connecticut and has been designated as a withholding agent by DRS. A promoter may be designated as a withholding agent by DRS. If there is more than one promoter, the promoters may agree among themselves, subject to the approval of DRS, which one of them is to be the designated withholding agent.

It is important to note that a person is not a designated withholding agent unless DRS approves the registration request and notifies the person of their designation as a withholding agent.

Performer means an athlete including but not limited to a wrestler, boxer, golfer, tennis player, or other athlete, as well as a referee or trainer, or an entertainer. An entertainer includes but is not limited to an actor, singer, musician, dancer, circus performer, comedian, public speaker, as well as a writer, director, set designer, or member of a sound or light crew.

Public speaker does not include a speaker who (1) is engaged as part of a course offered by an educational institution, or (2) is part of an educational or academic conference, seminar, or symposium sponsored by the educational institution; and is paid $5,000 or less for such engagement.

Performing entity means any corporation, partnership, limited partnership, or limited liability company that employs, engages, or is composed of one or more performers.

Loan-out company is an entity used by an individual (loaned-out individual) in the entertainment industry (such as an actor, director, etc.) to provide his or her services. A loan-out company is typically owned by the loaned-out individual, his or her business representative(s), and his or her family member(s). A designated withholding agent wishing to obtain the services of a loaned-out individual generally has to engage the individual’s loan-out company to obtain his or her services. Loan-out companies treated as employers for federal income tax withholding purposes are required to be registered as employers for Connecticut income tax withholding purposes and thus will not be treated as a designated withholding agent.


**Resident individual** means an individual who is a resident of this state, as defined in Conn. Gen. Stat. §12-701(a)(1). In general, a resident individual is either an individual who is domiciled in Connecticut or, if not domiciled in Connecticut, an individual who maintains a permanent place of abode in Connecticut and spends in the aggregate more than 183 days of the taxable year in Connecticut.

**Nonresident individual** means a nonresident of this state, as defined in Conn. Gen. Stat. §12-701(a)(2). In general, a nonresident individual is an individual who is not domiciled in Connecticut or who does not maintain a permanent place of abode in Connecticut, and does not spend in the aggregate more than 183 days of the taxable year in Connecticut.

**Educational institution** means (1) any institution, not conducted for profit duly authorized under the laws of the State of Connecticut to award degrees, (2) any public elementary or secondary school, or (3) any nonpublic elementary or secondary school not conducted for profit.

**Nonpayroll amounts** mean amounts other than wages paid by a designated withholding agent, where the payee is a performer or performing entity and where Connecticut income tax withholding is required under this policy statement.

**Look-back calendar year** means the calendar year that precedes by two years the calendar year for which a designated withholding agent is being classified as either a weekly remitter, monthly remitter, or quarterly remitter.

**Reported liability** means the amount of the total liability for Connecticut income tax withholding shown on a designated withholding agent’s **Form CT-945 ATHEN**, Connecticut Annual Reconciliation of Withholding for Nonpayroll Amounts, for the look-back calendar year.

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**How to Report and Remit Taxes Withheld:**

Each designated withholding agent is required to withhold Connecticut income tax from nonpayroll amounts at the time those amounts are paid and is required to pay over such Connecticut income tax withholding to DRS.

For information on reporting and remitting income tax withheld from compensation paid to a performer or performing entity see **Informational Publication 2016(8), Connecticut Tax Guide for Payers of Nonpayroll Amounts.** IP 2016(8) can be downloaded from the DRS website at [www.ct.gov/DRS](http://www.ct.gov/DRS).

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**General Requirements for Withholding Tax at Source of Payment:** A designated withholding agent that contracts to pay a performer or performing entity for services conducted in Connecticut is required to withhold Connecticut income tax at the source of payment at the rate of 6.99% of the gross payment to the performer or performing entity, unless:

- The payment by the designated withholding agent to the performer or performing entity for the work is **$1,000 or less**, See **First Exception** on Page 3;
- DRS grants a request for reduced withholding. See **Third Exception** on Page 4;
- A request for a waiver of withholding is made, and, if required, DRS grants the request. See **Second Exception** on Page 3; or
- The designated withholding agent is an educational institution paying a **speaker engaged either as part of a course offered by the educational institution, or as part of an educational or academic conference, seminar, or symposium sponsored by the educational institution; and the payment for the engagement is $5,000 or less**, See **Fourth Exception** on Page 5.

If a presentation of a performer or performing entity is taped or filmed, the taping or filming of the performance in Connecticut makes these rules applicable, whether or not the taped or filmed performance will be televised or broadcast to an audience in Connecticut.

The following examples illustrate the application of these requirements and the designated withholding agent’s responsibility to withhold:

**Example:** A payment made by a designated withholding agent to a performer, or his or her agent, for services performed in Connecticut is subject to these withholding requirements.

**Example:** A payment made by a designated withholding agent to an independent contractor such as a nonresident owner of a band, orchestra, theater troupe, dance troupe, circus, or other similar performing entity for services performed in Connecticut is subject to these withholding requirements.

**Example:** A payment made by a designated withholding agent to a performer, or his or her agent, is subject to these withholding requirements even if the performer in turn pays part of such payment to a supporting act or performer. It is the designated withholding agent’s responsibility to ensure that Connecticut income tax is withheld and paid over to DRS from payments made to the performer, or his or her agent, including payments made to the supporting act or performer.
Example: A payment made for sound and light services provided by nonresidents is subject to these withholding requirements.

Example: A payment made by a designated withholding agent to a promoter who, in turn, pays a performer or performing entity with whom he or she has contracted to perform at a Connecticut venue is subject to these withholding requirements.

Example: A payment made by a designated withholding agent to a performer who is not a citizen or resident of the United States for services performed in Connecticut is subject to these withholding requirements. This is the case even if a tax treaty between the United States and the performer’s country does not subject the payment to federal income tax. A performer’s federal Form W-8BEN, Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding, does not exempt the designated withholding agent and the performer from these withholding requirements, and the performer is subject to Connecticut income tax.

Contracts That Prohibit Withholding: Conn. Agencies Regs. §12-705(b)-1 supersedes any provision in a performer’s or performing entity’s contract that provides that Connecticut income tax should not be withheld. Therefore, Connecticut income tax must still be withheld from a payment to the performer or performing entity for the engagement.

Withholding Exceptions: Withholding is not required in the following circumstances:

First Exception — Payment of $1,000 or less for a performance: Where a designated withholding agent pays a performer or performing entity $1,000 or less for a performance, or series of performances, the performer or performing entity will not be required to request a waiver of withholding from DRS, see Second Exception on right, and the designated withholding agent will not be required to withhold Connecticut income tax from the payment to the performer or performing entity.

If there is a subsequent performance, or series of performances, for which the performer or performing entity is paid $1,000 or less, the performer or performing entity will still not be required to request a waiver of withholding from DRS and the designated withholding agent will still not be required to withhold Connecticut income tax from the payment to the performer or performing entity. The fact that Connecticut income tax may not have been withheld from a payment to a performer or performing entity does not affect the performer’s liability for Connecticut income tax.

Example: A designated withholding agent contracts with a performer to perform an act at a Connecticut venue for four non-consecutive nights throughout the course of the year, with each performance having a separate contract. The designated withholding agent pays the performer $700 for the first night, $900 for the second night, $1100 for the third night, and $1500 for the fourth night. The withholding agent is not required to withhold on the first and second payments because they are under $1000 each. The withholding agent, however, is required to withhold on the third and fourth payments. Even though withholding is not required to be made by the designated withholding agent on the first two payments, the payments are Connecticut-sourced. Consequently, the performer will be subject to income tax on the total amount of those payments.

Example: Assume the same example above, however all four nights during the year are included in a single contract. The withholding agent is required to withhold on all four payments.

Second Exception — Request for waiver of withholding: A performer or performing entity may request a waiver of Connecticut income tax withholding by completing Form CT-590, Athlete or Entertainer Request for Waiver of Withholding, in the following five circumstances:

1. Nonresident performer with annual Connecticut source income of $3,000 or less;
2. Performing entity is registered as an employer with DRS;
3. Performer is a Connecticut resident;
4. Performer is an employee of the designated withholding agent; or
5. Performing entity continuously maintains, occupies, and uses an office in Connecticut.

In the first two circumstances Form CT-590 must be submitted to DRS for approval. In the last three instances, Form CT-590 need not be submitted to DRS, but must be retained by the designated withholding agent for at least four years after the date of the performance. However, Form CT-590 must be attached to Form CT-588, Athlete or Entertainer Request for Reduced Withholding, in all instances where a performing entity requests a reduced amount of withholding based on individual performers requesting a waiver of withholding on Form CT-590.

Circumstance 1 - Nonresident performer with annual Connecticut source income of $3,000 or less.

The performer requesting the waiver is a nonresident individual who expects to be paid $3,000 or less during the calendar year, including any payment or payments
by the designated withholding agent and by any other person, for services performed in Connecticut. If subsequent payments during the calendar year to the performer result in the performer being paid, in the aggregate, more than $3,000 during the calendar year for services performed in Connecticut, the performer may not request a waiver of withholding from that point forward until the end of the calendar year. “Catch-up” withholding will not be required for a performer who reasonably believed that payments to him or her for services performed in Connecticut for the calendar year would not exceed $3,000, but who subsequently is paid more than $3,000 for services performed in Connecticut for the calendar year. However, the performer remains subject to Connecticut income tax on all payments made to him or her for services performed in Connecticut for the calendar year.

Circumstance 2 - Performing entity is registered as an employer with DRS.

The performing entity requesting the waiver is registered with DRS to withhold Connecticut income tax as an employer and has a satisfactory record of filing all required Connecticut tax returns and paying all required Connecticut taxes.

Circumstance 3 - Performer is a Connecticut resident.

The performer requesting the waiver is a resident individual who has a satisfactory record of filing all required Connecticut tax returns and paying all required Connecticut taxes and has made any required estimated Connecticut income tax payments for the current taxable year.

Circumstance 4 - Performer is an employee of the designated withholding agent.

The performer requesting the waiver is an individual who is treated, for federal income tax withholding purposes, by the designated withholding agent as an employee of the designated withholding agent, and the designated withholding agent has a satisfactory history of filing all required Connecticut tax returns and paying all required Connecticut taxes.

Circumstance 5 - Performing entity continuously maintains, occupies, and uses an office in Connecticut.

The performing entity requesting the waiver is a corporation, partnership, limited partnership, or limited liability company that has a satisfactory record of filing all required Connecticut tax returns and paying all required Connecticut taxes and has an office in Connecticut, and the office is continuously maintained, occupied, and used by the corporation, partnership, limited partnership, or limited liability company’s regular employees who are regularly in attendance to carry on its business in its own name.

If required to file Form CT-590, mail to: Department of Revenue Services, Audit Division, Entertainment Withholding Section, 25 Sigourney Street Ste 2, Hartford CT 06106 or fax to 860-541-4599. The form must be received by DRS at least 14 calendar days before the date of the first payment or the date of the performance, whichever is earlier. DRS will either grant or deny the request, and will give notice of its approval by issuing a Form CT-595 to the designated withholding agent and to the performer or performing entity. If a designated withholding agent has not received Form CT-595 on or before the date that payment is made to the performer or performing entity, the designated withholding agent should either presume the request has been denied and withhold Connecticut income tax at a rate of 6.99% of the gross payment to the performer or performing entity or call the DRS Audit Division, Entertainment Withholding Section, at 860-297-5925 for information on the status of the request. The designated withholding agent may be instructed by DRS to return any excess amounts withheld to the performer or performing entity.

Third Exception - Request for reduced withholding: Where a performer or performing entity believes that 6.99% of a payment by a designated withholding agent is likely to exceed by a significant amount the Connecticut income tax liability of the performer, the performer or performing entity may request reduced Connecticut income tax withholding.

Example: If the performer or the performing entity determines that the performer will not have Connecticut taxable income in excess of $500,000 where the performer’s Connecticut income tax filing status is single or filing separate; or $800,000 with a filing status of head of household; or $1,000,000 with a filing status of filing jointly or qualifying widow(er), then the performer of performing entity may request a reduced amount of withholding.

To request reduced Connecticut income tax withholding, mail Form CT-588 to Department of Revenue Services, Audit Division, Entertainment Withholding Section, 25 Sigourney Street Ste 2, Hartford CT 06106 or fax to 860-541-4599. The form must be received by DRS at least 14 calendar days before the date of the first payment or the date of the performance, whichever is earlier, in order to authorize a reduction in withholding.

Where a performing entity submits Form CT-588 because one or more performers have requested a waiver of withholding on Form CT-590, Athlete or Entertainer Request for Waiver of Withholding, the
performing entity must attach all Forms CT-590 to Form CT-588.

DRS will either grant or deny the request, and will give notice of its decision by issuing Form CT-595, Notice to Designated Withholding Agent, to the designated withholding agent and to the performer or performing entity. If reduced withholding is granted, DRS will indicate on Form CT-595 the amount of Connecticut income tax that must be withheld by the designated withholding agent and paid over to DRS.

If a designated withholding agent has not received Form CT-595 on or before the date that payment is made to the performer or performing entity, the designated withholding agent should either (a) presume the request has been denied and withhold Connecticut income tax at a rate of 6.99% of the gross payment to the performer or performing entity, or (b) the designated withholding agent or the performer or performing entity may call the DRS Audit Division, Entertainment Withholding Section, at 860-297-5925 for information on the status of the request. The designated withholding agent may be instructed by DRS to return any excess amounts withheld to the performer or performing entity.

Fourth Exception — Payment of $5,000 or less by an educational institution to certain speakers: Where an educational institution is a designated withholding agent and a speaker is engaged as part of a course offered by the educational institution or as part of an educational or academic conference, seminar, or symposium sponsored by the educational institution and the speaker is paid $5,000 or less for the engagement by the educational institution, the educational institution will not be required to withhold Connecticut income tax from the payment to the speaker and the speaker will not be required to request a waiver of withholding from DRS. See Second Exception on Page 3. The fact that Connecticut income tax may not have been withheld from a payment to a speaker does not affect the speaker’s liability for Connecticut income tax.

Special Rules for Performing Entities that are Pass-Through Entities:
A performing entity that is a pass-through entity may not credit any amount of withholding reported on Form 1099-MISC, Miscellaneous Income, against its Connecticut composite income tax liability reported on Form CT-1065/CT-1120SI, Connecticut Composite Income Tax Return.

When a Connecticut income tax withholding amount is reported to the pass-through entity on federal Form 1099-MISC, the performing entity must determine how much of the aggregate income and Connecticut income tax withholding reported on federal Form 1099-MISC is attributable to each participant and prepare Form CT-592 for each participant accordingly.

The pass-through entity is also responsible for making a Connecticut composite income tax payment with Form CT-1065/1120SI on behalf of all nonresident noncorporate members, including those who may receive Form CT-592, if the member’s share of the pass-through entity’s income derived from or connected with Connecticut sources is $1,000 or more.

Example: ABC Entertainment (ABC) is a pass-through entity with seven nonresident performing members. Five of ABC’s members are scheduled to perform at Venue Y in Connecticut. Venue Y is the designated withholding agent. ABC receives Form 1099-MISC reporting the amount received for the performance and the amount of Connecticut income tax withheld. ABC must determine how much of the income and withholding reported on Form 1099-MISC is attributable to each of the five performing members and must prepare a Form CT-592 for each of them. The two performing members who did not perform services in Connecticut are not subject to athlete and entertainer withholding and Form CT-592 should not be issued to them.

Because ABC had income derived from Connecticut sources, it is required to file Form CT-1065/CT-1120SI. ABC is required to make composite income tax payments on behalf of all seven members if the member’s share of ABC’s income derived from or connected with Connecticut sources is $1000 or more. ABC must issue Schedule CT-K1, Member’s Share of Certain Connecticut Items, reporting each member’s share of income or loss attributable to Connecticut, to all seven members.

All seven members may be required to file Form CT-1040NR/PY, Connecticut Nonresident and Part-Year Resident Income Tax Return, using the information on Form CT-592, Schedule CT-K1, or both. The members should consult Form CT-1040NR/PY for filing requirements.

Summary of Withholding Responsibilities of Designated Withholding Agent:
1. When paying a performer or performing entity for services performed in Connecticut, a designated withholding agent must withhold 6.99% or less if authorized by DRS, of the gross payment to the payee.
2. A designated withholding agent may request to withhold less than 6.99% of the gross payment to the payee provided that said agent seeks approval and receives authorization from DRS.

3. A designated withholding agent must maintain complete records, showing the name of the performer or performing entity, the amount paid to the performer or performing entity, the amount of Connecticut income tax withheld, and the date(s) of performance.

4. A designated withholding agent must file Form CT-8109, Connecticut Withholding Tax Payment Form for Nonpayroll Amounts, when paying over Connecticut income tax withholding to DRS. Form CT-8109 is not required to be filed if no payment is due or if payment was made by electronic funds transfer (EFT) or through the Taxpayer Service Center (TSC).

5. On or before the last day of January following the end of each calendar year, the designated withholding agent must file Form CT-945 ATHEN, Connecticut Annual Reconciliation of Withholding for Nonpayroll Amounts, as long as the designated withholding agent has an active withholding account with DRS. Even if no tax is due, no tax was required to be withheld for that year, or federal Form 945, Annual Return of Withheld Federal Income Tax, was not required to be filed. However, a designated withholding agent that has made timely deposits of Connecticut withholding tax in full payment due for the calendar year may file Form CT-945 ATHEN on or before the tenth day of February following the end of the calendar year.

6. Following the end of the calendar year, the designated withholding agent must file with DRS a completed Form CT-1096 ATHEN along with Copy 1 of each federal Form 1099-MISC reporting Connecticut income tax withholding information in Boxes 16 and 18. The due date is the last day of February for agents filing on paper, or March 31 for agents filing electronically. The individual from whose payment Connecticut income tax was withheld must indicate the amount of Connecticut income tax withheld on his or her Connecticut income tax return.

7. The following applies only if the designated withholding agent has made a payment to a performer or performing entity that is a foreign person. A foreign person includes a nonresident alien individual and any other person considered a foreign person under the instructions for federal Form 1042-S, Foreign Person’s U.S. Source Income Subject to Withholding. On or before the fifteenth day of March following the end of each calendar year, the designated withholding agent must complete Form CT-1096 ATHEN and file it, along with a duplicate of each federal Form 1042-S reporting Connecticut income tax withholding information in Boxes 21 through 23, with DRS. A designated withholding agent filing both federal Forms 1099-MISC and federal Forms 1042-S must complete a separate Form CT-1096 ATHEN for the federal Forms 1099-MISC and for the federal Forms 1042-S.

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**Summary of Responsibilities of a Performing Entity**: A performing entity must determine how much of the aggregate income and Connecticut income tax withholding that will be reported on federal Form 1099-MISC (or, if the performer or performing entity is a foreign person, federal Form 1042-S) that is furnished by the designated withholding agent to the performing entity is attributable to each participant and prepare a Form CT-592, Athlete or Entertainer Withholding Tax Statement, for each participant accordingly.

The sum of the Connecticut income tax withholding allocated to all of the performing entity’s participants must equal the amount of Connecticut income tax withheld on the payment to the performing entity. Any recipient of Form CT-592 that is not an individual is also a performing entity and must complete its own Form CT-592 for each of its participant. This process should continue until the recipient of Form CT-592 is an individual.

If the performing entity is a loan-out company the withholding agent must withhold on the payments made to the performing entity unless the performing entity is registered as an employer with DRS and has requested a waiver of withholding. See Second Exception on Page 4. Generally, a loan-out company will be treated as an employer for federal income tax purposes and will be required to register as an employer for Connecticut income tax purposes.

The performing entity is required to file any entity level returns such as Form CT-1065/CT-1120SI or Form CT-1120, Corporation Business Tax Return, and is also required to pay any other tax that may be due, such as business entity tax (BET).

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**Summary of Responsibilities of Individual Performer**: If a nonresident individual performer determines that he or she will have a total Connecticut taxable income below the income level to which the 6.99% rate applies, then the performer may request a reduced amount of withholding by filing Form CT-588.
Frequently Asked Questions

Q: A performing entity signs a contract for a performance to occur on June 30. The contract requires an advance payment to the performing entity on May 1. If the performing entity submits Form CT-588 requesting a reduction in withholding on May 15 will DRS authorize the reduced withholding?

A: No. A request for reduced withholding must be submitted 14 days prior to the earlier of the first payment for a performance or the date of the performance. Although Form CT-588 was submitted more than 14 days prior to the performance, it was not filed 14 days prior to the first payment for the performance. DRS would deny the request and the withholding agent would withhold on the entire contract amount at the highest marginal rate of 6.99%.

Q: A performing entity signs a contract requiring a payment of a $100,000 guarantee plus a bonus to be determined the night of the show based on walk up tickets sold. The performing entity files a timely Form CT-588 reporting the $100,000 guarantee and is granted a reduced withholding on this amount. At the time of the payment of the bonus will the withholding agent apply a reduced withholding rate to the bonus payment?

A: No. Any payments made in excess of the contract amount reported on Form CT-588 will be withheld on at the highest marginal rate of 6.99%. The reduced withholding would only be applicable to the gross amount reported on the timely filed Form CT-588.

Q: A designated withholding agent enters into a contract with a recognized tax exempt charitable organization for a performance of a group consisting of five musicians who will each be paid $5,000 for the performance. Will the charitable organization be granted a waiver of withholding based on their status as a tax exempt organization?

A: No. Although the tax exempt organization may have no tax liability resulting from the performance, the payments to the musicians performing services within Connecticut would still be subject to the athletes and entertainers withholding requirements.

Q: The same charitable organization above provides documentation showing that each of the musicians is a resident of a foreign country with which the United States has a treaty exempting such income from federal withholding. Will the charitable organization be granted a waiver of withholding based on the residency status and U.S. treaty in place for each of the performers?

A: No. The provisions of the U.S. treaty have no effect on the Connecticut income tax liability of the musicians and all payments to the musicians would be subject to athlete and entertainer withholding.

Q: A performing entity pays each of five nonresident performers $2,500 for services rendered in Connecticut plus pays undocumented travel expenses for each consisting of a hotel room, transportation, and meals with a total value of $750 each. All expenses are directly related to the Connecticut performance. Can each performer request a waiver of withholding by filing Form CT-590 and claiming that they will earn less than $3,000 in the aggregate for the calendar year?

A: No. In computing gross compensation the performer must include all remuneration related to the performance. The $2,500 direct compensation plus the payment of the undocumented travel expenses of $750 is in excess of the $3,000 limit.

Q: Assuming the same facts as above, will DRS calculate withholding on the total value of the payments to each performer in the amount of $3,250?

A: Yes. DRS will compute the withholding on gross compensation paid to each performer directly related to the Connecticut performance including any travel or other incidental expenses paid by the performing entity.

Penalties and Interest: A designated withholding agent who fails to pay over the amount of Connecticut income tax that the designated withholding agent was required to withhold from a performer or performing entity is liable for payment of the tax, whether or not the tax was withheld from the performer or performing entity. In addition, the designated withholding agent is
liable for penalties and interest on the amount of Connecticut income tax that the designated withholding agent was required to withhold, if that amount is not paid over on or before the due date.

Certain criminal penalties apply if a designated withholding agent willfully violates the law, or if a performer or performing entity willfully makes a statement known to be fraudulent or false in any material matter. Also, any person who is responsible for withholding, truthfully accounting for and paying over Connecticut income tax and who willfully fails to withhold, truthfully account for, or pay over the tax is personally liable for the tax. See Conn. Gen. Stat. §§12-736, 12-737, and 12-738.

**Effect on Other Documents: Policy Statement 2011(2)** is modified and superseded, and may not be relied upon on or after the date of issuance of this policy statement.

**Effect of This Document:** A Policy Statement explains in depth a current DRS position, policy, or practice affecting the tax liability of taxpayers.

**For More Information:** Call DRS during business hours, Monday through Friday:
- **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 anytime by calling 860-297-4911.

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**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.

**Paperless Filing/Payment Methods (fast, easy, free, and confidential):**
Business and individual taxpayers can use the Taxpayer Service Center (TSC) at [www.ct.gov/TSC](http://www.ct.gov/TSC) to file a variety of tax returns, update account information, and make payments online.

**File Electronically:** You can choose first-time filer information and filing assistance or log directly into the TSC to file returns and pay taxes.

**Pay Electronically:** You can pay taxes for tax returns that cannot be filed through the TSC. Log in and select the *Make Payment Only* option. Designate a payment date up to the due date of the tax and mail a paper return to complete the filing process.

**DRS E-Alerts Service:** Get connected to the latest news from DRS. Receive notification by email of changes to legislation, policies, and procedures. DRS E-Alerts provide information for employer’s withholding tax, News – Press Releases, and Top 100 Delinquency List. Visit the DRS website at [www.ct.gov/DRS](http://www.ct.gov/DRS) and select e-alerts from the left navigation bar.

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Income Tax Withholding
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