

# Form CT-590

## Athlete or Entertainer Request for Waiver of Withholding

Complete this return in blue or black ink only.

An athlete, entertainer, performing artist, including a member of an athletic team, or performing entity uses this form to request a waiver of Connecticut income tax withholding from a designated withholding agent. After completing, signing, and dating this form, the performer or performing entity submits it to the designated withholding agent.

If Part I of this form is completed, signed, and dated by the performer(s) or performing entity and taken in good faith, the designated withholding agent is not required to withhold Connecticut income tax from the payment being made to the performer(s) or performing entity. The designated withholding agent must keep this form for at least four years after the date of the performance.

If Part II of this form is completed, signed, and dated by the performer(s) or performing entity, the designated withholding agent must mail or fax this form to the Department of Revenue Services (DRS) and must withhold Connecticut income tax unless DRS grants the request.

This form must be received by DRS at least 14 calendar days before the date of the first payment or the date of the first performance, whichever is earlier.

Mail to: DRS, Audit Division, Entertainment Withholding Section, 450 Columbus Blvd Ste 1, Hartford CT 06103-1837.

Fax to: **860-541-7618**

If the request is granted, DRS will send **Form CT-595, Notice to Designated Withholding Agent**, to the designated withholding agent and a copy to the performer(s) 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 (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. For more information, see **Policy Statement 2018(1), Income Tax Withholding for Athletes or Entertainers**, or call the Entertainment Withholding Section at **860-297-5925**.

### Performer(s) or Performing Entity

Name of performer(s) or performing entity	Social Security Number or Federal Employer Identification Number	
Address (number and street), apartment number, PO Box		
City, town, or post office	State	ZIP code

### Designated Withholding Agent

Name of designated withholding agent	Connecticut Tax Registration Number	
Address (number and street), apartment number, PO Box		
City, town, or post office	State	ZIP code
Name of venue	Date(s) of performance	Amount to be paid to performer(s) or performing entity

### Part I – Designated Withholding Agent Keeps Form - Do Not Send to DRS

#### Declaration by Resident Performer

I am a resident of Connecticut and reside at the address shown above. I have filed all required Connecticut tax returns, past and present, and have paid all required Connecticut taxes, including any required estimated Connecticut income tax for the current taxable year. Should I cease to be a Connecticut resident, I will promptly inform you. I understand that, even if Connecticut income tax is not withheld from the payment made to me for my performance in Connecticut at the above-named venue on the above-specified date(s) of performance, the payment remains subject to Connecticut income tax. I declare under penalty of law that the information contained on this form is, to the best of my knowledge and belief, true, complete, and correct. I understand that the penalty for willfully delivering a false return, statement, or other document to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both.

Signature	Date
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#### Declaration by Performer who is an Employee of Designated Withholding Agent

I am treated, for federal income tax withholding purposes, as an employee of the designated withholding agent. Should I cease to be treated, for federal income tax withholding purposes, as an employee of the designated withholding agent, I will promptly inform you. I declare under penalty of law that the information contained on this form is, to the best of my knowledge and belief, true, complete, and correct. I understand that the penalty for willfully delivering a false return, statement, or other document to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both.

Signature	Date
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#### Declaration by Performing Entity Continuously Maintaining an Office in Connecticut

The performing entity named above has an office in Connecticut at the address shown above, and the office is continuously maintained, occupied, and used by the performing entity's regular employees who are regularly in attendance to carry on its business in its own name. The performing entity has filed all required Connecticut tax returns, past and present, and has paid all required Connecticut taxes. Should the performing entity cease to have an office in Connecticut, I will promptly inform you. I understand that, even if Connecticut income tax is not withheld from the payment made for the performing entity's performance in Connecticut at the above-named venue on the above-specified date(s) of performance, the payment remains subject to Connecticut income tax. I declare under penalty of law that the information contained on this form is, to the best of my knowledge and belief, true, complete, and correct. I understand that the penalty for willfully delivering a false return, statement, or other document to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both.

Name and title (type or print)	
Signature	Date

**Part II – Where Form CT-590 Must be Submitted to DRS**

**Declaration by Nonresident Performer With Annual Connecticut Source Income of \$3,000 or Less**

I am not a resident of Connecticut and reside at the address shown above. I expect to be paid \$3,000 or less, in the aggregate, during the calendar year for services performed in Connecticut. If I am paid more than \$3,000, in the aggregate, for services performed in Connecticut during the calendar year, I will promptly inform you. I understand that, even if Connecticut income tax is not withheld from the payment made to me for my performance in Connecticut at the above-named venue on the above-specified date(s) of performance, the payment remains subject to Connecticut income tax. I declare under penalty of law that the information contained on this form is, to the best of my knowledge and belief, true, complete, and correct. I understand that the penalty for willfully delivering a false return, statement, or other document to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both.

Signature

Date

**Declaration by Performing Entity Registered as Employer With DRS**

The performing entity named above is registered with DRS to withhold Connecticut income tax as an employer and will withhold and pay over Connecticut income tax on behalf of members or participants in the performing entity for services performed at the above-named venue on the above-specified date(s) of performance. The performing entity has filed all required Connecticut tax returns, past and present, and has paid all required Connecticut taxes. Should the performing entity cease to be registered with DRS to withhold Connecticut income tax as an employer, I will promptly inform you. I declare under penalty of law that the information contained on this form is, to the best of my knowledge and belief, true, complete, and correct. I understand that the penalty for willfully delivering a false return, statement, or other document to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both.

Name and title (type or print)

Signature

Date