

Schedule A Instructions

Income: List each item of income received for the Connecticut performance. If a specific item is not listed write a description of the item and the amount earned.

Enclose a complete copy of the contract, service agreement, or other documents describing the terms of the performance.

Line 8: Total should equal the total contract amount for the Connecticut performance(s).

Expenses: Column A - enter the amount paid for each expense related to the Connecticut performance. If a specific expense item is not listed, write a description of the item and the amount paid. This would include expenses incurred within and without Connecticut to stage the Connecticut performance.

Column B – Enter the amounts paid for services rendered in Connecticut by performers or other service providers.

Example: An artist's manager provides his services solely from a location outside of Connecticut. The amounts paid to that manager would be entered in Column A only and not Column B. If the manager was present in Connecticut for the Connecticut performance the amount received for the services rendered in Connecticut should be entered in Column B.

Total all income and expense items. The net profit for the Connecticut performance is computed by subtracting the expenses paid for the Connecticut performance from the income received for the Connecticut performance. The net profit or loss from a Connecticut performance must be reported on the performing entity's Connecticut tax return. If the performing entity is a corporation, **Form CT-1120, Corporation Business Tax Return**, must be filed. If the entity is a pass-through entity, i.e. partnership, S Corporation, or LLC, **Form CT-1065/CT-1120SI, Connecticut Composite Income Tax Return**, must be filed.

Each expense item listed on Page 3 must correspond to the expenses listed on Page 4, *Schedule B*, Columns C through I.

Schedule B Instructions

Provide the name of each athlete, entertainer, or other service provider receiving payments for a Connecticut performance. An athlete includes but is not limited to, a wrestler, boxer, golfer, tennis player, or other athlete, as well as a referee or trainer. 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, light, or stage crew.

List the amounts received directly or indirectly by each athlete, entertainer, or service provider. Compensation includes all payments received directly for services rendered as well as all payments received indirectly for such items as hotel, travel, and meals. If a specific payment type is not listed, please enter that amount under the *Other Compensation* column.

The totals for each column must correspond to the amounts reported on *Schedule A*, Lines 9 through 15.

An athlete or entertainer may request a waiver of withholding if they meet certain conditions. Please refer to **Form CT-590, Athlete or Entertainer Request for Waiver of Withholding**, and **Policy Statement 2009(1), Income Tax Withholding for Athletes or Entertainers**, for additional information.

A performer or performing entity requesting a waiver of Connecticut withholding must complete Form CT-590 and submit it to the designated withholding agent. Where a performing entity submits Form CT-588 because one or more performers or subcontracted entities have requested a waiver of withholding on Form CT-590, the performing entity must attach all Forms CT-590 to its completed Form CT-588.

The performing entity is required to determine how much of the aggregate income and Connecticut income tax withholding is attributable to each participant identified on *Schedule B*, Part I. The performing entity must prepare **Form CT-592, Athlete or Entertainer Withholding Tax Statement**, for each participant or other service provider listed on *Schedule B*, Part I, reporting their allocable share of Connecticut income and Connecticut withholding tax.

Schedule A - Connecticut Athlete and Entertainer Withholding Tax Schedule of Income and Expenses

Date of Performance _____

Location _____

Income

Amount Received for
Connecticut Performance

1. Guarantee 1.	\$	
2. Percentage earnings 2.	\$	
3. Merchandise income 3.	\$	
4. Sponsorship income 4.	\$	
5. Venue capacity 5.	\$	
6. Estimated attendance 6.	\$	
7. Other income (list) 7.	\$	
a. _____		
b. _____		
c. _____		
d. _____		
e. _____		
8. Total income: Add Lines 1 through 7. 8.	\$	

Expenses

A	B
Expenses Related to Connecticut Performance(s)	Amounts Paid for Services Rendered in Connecticut

9. Performance fee/guarantee 9.	\$	
10. Per diems 10.	\$	
11. Salary 11.	\$	
12. Hotel and lodging 12.	\$	
13. Transportation and travel 13.	\$	
14. Commissions and management fees 14.	\$	
15. Other compensation 15.	\$	
16. Insurance 16.	\$	
17. Equipment lease or rental 17.	\$	
18. Equipment transportation 18.	\$	
19. Other expenses (list) 19.	\$	
a. _____		
b. _____		
c. _____		
d. _____		
e. _____		
20. Total expenses: Add Lines 9 through 19. 20.	\$	
21. Net income from Connecticut performances: Subtract Line 20 from Line 8. 21. If performing entity is a sole proprietor or single member LLC, enter also on Page 4, <i>Schedule B</i> , Part II, Line 2.	\$	

Schedule B - Connecticut Athlete and Entertainer Withholding

Date of show(s) _____ Location _____

Part I - Schedule of Compensation for Each Participant

Attach additional sheets if necessary. Enter totals from all sheets on Line 16, Columns C through J.

A Name of Entertainer	B Social Security No. or Federal Employer ID	C Performance Fee/Guarantee	D Per Diems	E Salary	F Hotel and Lodging	G Transportation and Travel	H Commissions/ Management Fees	I Other Compensation	J Total Add Col. C thru I
1.									
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
15.									
Part I Column Totals:									
16. Column totals must agree with expenses on Page 3.									

Part II - Total Payments Subject to Connecticut Withholding Tax

1. Enter Part I, Column J total.	\$
2. Enter net income from <i>Schedule A</i> , Line 21.	\$
3. Total payments subject to athlete or entertainer withholding tax: Add Line 1 and Line 2. Enter here and on Page 1, <i>Nonresident Withholding</i> , Line 1.	\$