

Form CT-8109 (DRS/N)

2005

(Rev 12/04)

Connecticut Withholding Tax Payment Form for Nonpayroll Amounts

Purpose: The attached **Form CT-8109 (DRS/N)**, *Connecticut Withholding Tax Payment Form for Nonpayroll Amounts*, may be used by new payers or payers who have not received the *2005 Withholding Remittance Coupon Book for Payers of Nonpayroll Amounts*. This is an interim coupon to be used only

until receipt of the *2005 Withholding Remittance Coupon Book for Payers of Nonpayroll Amounts*. Once the book is received, only the preprinted coupons contained in the book should be used.

PAYER'S RECORD OF PAYMENT

| | |
|--|--|
| Date of Payment to Payees: __ __ / __ __ / 200 __ | |
| 1. Enter Quarter (1, 2, 3, or 4) (See Instructions) | |
| 2. Connecticut Tax Withheld | |

All payers of nonpayroll amounts that are subject to Connecticut income tax withholding are required to withhold Connecticut income tax at the time payments of nonpayroll amounts are made. **Use Form CT-8109 (DRS/N)**, *Connecticut Withholding Tax Payment Form for Nonpayroll Amounts*, to make your payments to DRS. (See back of return for payments subject to withholding.)

Recent legislation established new due dates for the payment of Connecticut withholding tax on nonpayroll amounts to DRS. DRS will notify most payers of their new filing frequency before they receive the *2005 Withholding Remittance Coupon Book for Payers of Nonpayroll Amounts*. Most new payers will be classified as monthly filers.

For the tax required to be deducted and withheld from nonpayroll amounts paid during any calendar year beginning on or after January 1, 2005, each payer (including payers of nonpayroll amounts for athletes or entertainers) will be either a weekly remitter, monthly remitter, or quarterly remitter for the calendar year. The filing frequency is based on the payer's **reported liability** for the tax required to be deducted and withheld during the **look-back calendar year**. The look-back calendar year for calendar year 2005 is calendar year 2003. See **Special Notice 2004(10)**, *2004 Legislation Affecting Connecticut Income Tax Withholding by Payers From Nonpayroll Amounts Paid on or After January 1, 2005*.

Due dates for payment of Connecticut withholding tax on nonpayroll amounts are no longer the same as the due dates for the payer's deposit of federal income tax withholding. (See back of return)

Do not file Form CT-8109 (DRS/N) if no payment is due.

Instructions for Completing Form CT-8109 (DRS/N)

In the appropriate box, enter name, address, and identification numbers. **For weekly remitters only**, enter the date the nonpayroll amount was paid, not the due date of the coupon.

Line 1: Enter the number of the quarter during which this payment was made to payees. Enter 1 for the 1st quarter (January 1 through March 31); 2 for the 2nd quarter (April 1 through June 30); 3 for the 3rd quarter (July 1 through September 30); or 4 for the 4th quarter (October 1 through December 31).

Note: If the tax liability was incurred during one quarter and paid to DRS in another quarter, enter the number for the quarter in which the tax liability was incurred. For example, if the tax liability was incurred in March and paid to DRS in April, enter 1 on Line 1 of **Form CT-8109 (DRS/N)**.

Line 2:

Weekly remitters: Enter the total amount of Connecticut income tax withheld from nonpayroll amounts paid on the date entered above Line 1 of **Form CT-8109 (DRS/N)**.

Monthly or Quarterly remitters: Enter the total amount of Connecticut income tax withheld from nonpayroll amounts for the month or quarter. Pay the total amount shown on Line 2. Make your check payable to **Commissioner of Revenue Services**. Write your Connecticut Tax Registration Number, and the calendar quarter during which the payment was made to payees, on your check, or use the **Fast-File** Program to file and make your payment. Visit www.ct.gov/DRS and click on *File/Register OnLine*. Mail the completed coupon and payment to: DRS, PO Box 2931, Hartford CT 06104-2931.

Electronic Filing Option

File by internet: **Connecticut Fast-File**

Visit the DRS Web site at www.ct.gov/DRS and click on *File/Register OnLine*, or call the **DRS Forms Unit at 860-297-4753** and request **TPG-129, Fast-File in Five**.



SEPARATE HERE AND MAIL COUPON TO DEPARTMENT OF REVENUE SERVICES. KEEP THE TOP PORTION FOR YOUR RECORDS.

CT-8109 (DRS/N) Connecticut Withholding Tax Payment Form for Nonpayroll Amounts 2005

| | | |
|--|---------------------------------|---------------------|
| Connecticut Tax Registration Number ▶ | Federal Employer ID Number ▶ | Year 2005 |
|--|---------------------------------|---------------------|

| | |
|---|--|
| Date of Payment to Payees: __ __ / __ __ / 200 __ | |
| 1. Enter Quarter (1, 2, 3, or 4) (See Instructions) ▶ | |
| 2. Connecticut Tax Withheld ▶ | |

Do not file this Form CT-WH (DRS/N) if no payment is due.

Pay total amount shown on Line 2.

If filing by mail, send payment to:

DRS, PO Box 2931, Hartford CT 06104-2931

Make check payable to: Commissioner of Revenue Services.

Write Connecticut Tax Registration Number on your check.

Electronic Filing Options:

Connecticut **Fast-File** (www.ct.gov/DRS) or Telephone: 860-947-1988

DO NOT FOLD OR BEND COUPON

Connecticut nonpayroll amounts mean:

- Gambling winnings, other than Connecticut lottery winnings, if the payment is subject to federal income tax withholding, and the payment is made to a resident or to someone receiving the payment on behalf of a resident. (See **Informational Publication 2001(29)**, *Connecticut Income Tax Treatment of Gambling Winnings Other Than State Lottery Winnings*, for more information.);
- Connecticut lottery winnings, if reportable for federal income tax withholding purposes, whether or not subject to federal income tax withholding (See **Informational Publication 2003(21)**, *Connecticut Income Tax Treatment of State Lottery Winnings Received by Residents and Nonresidents of Connecticut*, for more information.);
- Pension and annuity distributions, if the recipient is a Connecticut resident and has requested Connecticut income tax withholding;
- Military retirement pay, if the recipient is a Connecticut resident and has requested Connecticut income tax withholding;
- Unemployment compensation payments, if the recipient has requested Connecticut income tax withholding; **and**
- Payments made to athletes or entertainers if the payments are not wages for federal income tax withholding purposes, but Connecticut income tax withholding is required under **Policy Statement 2004(1)**, *Income Tax Withholding for Athletes or Entertainers*.

Connecticut Withholding Tax Payment Schedule

| Reported Liability | Filing Frequency | Due Dates |
|---|---------------------------|---|
| \$2,000 or less | Quarterly Remitter | Last day of the month following the calendar quarter during which the nonpayroll amounts were paid |
| More than \$2,000 but not more than \$10,000 | Monthly Remitter | Fifteenth day of the month following the month during which the nonpayroll amounts were paid |
| More than \$10,000 | Weekly Remitter | Wednesday following the weekly period during which the nonpayroll amounts were paid (<i>Weekly period</i> means the seven-day period beginning on a Saturday and ending on the following Friday.) |