



# Form CT-945

## Connecticut Annual Reconciliation of Withholding for Nonpayroll Amounts

▶ 2016

Form CT-945 must be paid and filed electronically.

DRS Use ONLY ▶

- -  
M M - D D - Y Y Y Y

Due date

**January 31, 2017**

Name

**This return MUST be filed electronically!**

Address (number and street), apartment number, PO Box

**DO NOT MAIL paper tax return to DRS.**

City, town, or post office

State

ZIP code

Connecticut Tax Registration Number

Federal Employer Identification Number

If you no longer make payments of nonpayroll amounts subject to withholding, check the box and enter date of last payment:

Check here ▶

- -  
M M - D D - Y Y Y Y

1. Gross nonpayroll amounts .....	1. ▶	<input type="text"/>	.00
2. Gross Connecticut nonpayroll amounts .....	2. ▶	<input type="text"/>	.00
3. <b>Connecticut tax withheld</b> .....	3. ▶	<input type="text"/>	.00
4. Credit from prior year .....	4. ▶	<input type="text"/>	.00
5. Payments made for this year .....	5. ▶	<input type="text"/>	.00
6. Total payments: Add Line 4 and Line 5. ....	6. ▶	<input type="text"/>	.00
7. <b>Net tax due</b> (or credit): Subtract Line 6 from Line 3. ....	7. ▶	<input type="text"/>	.00
8a. Penalty: .....	8a. ▶	<input type="text"/>	.00
8b. Interest: .....	8b. ▶	<input type="text"/>	.00
8. Total penalty and interest: Add Line 8a and Line 8b. ....	8.	<input type="text"/>	.00
9. Amount to be credited .....	9. ▶	<input type="text"/>	.00
10. Amount to be refunded .....	10. ▶	<input type="text"/>	.00

**For faster refund, use Direct Deposit by completing Lines 10a, 10b, and 10c.**

10a. Checking ▶  Savings ▶  10b. Routing number ▶

10c. Account number ▶

10d. Will this refund go to a bank account outside the U.S.? ▶  Yes

11. **Total amount due:** Add Line 7 and Line 8. .... 11. ▶  .00

**Declaration:** I declare under the penalty of law that I have examined this return (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct.

**Sign Here**

Taxpayer's signature

Date (MMDDYYYY)

Keep a copy of this return for your records.

**This return MUST be filed electronically!**

Title

Telephone number

**DO NOT MAIL paper tax return to DRS.**

Do not send this paper return to the Department of Revenue Services (DRS), unless you have been granted a waiver from DRS. See *Electronic Filing Waiver*, on Page 3. See instructions on back.

Payers of wage amounts **must** use **Form CT-941**, *Connecticut Quarterly Reconciliation of Withholding*.



## Form CT-945 Instructions

### Nonpayroll Amounts Subject to Connecticut Withholding

The following are Connecticut nonpayroll amounts subject to Connecticut income tax withholding:

- **Connecticut Lottery winnings** if reportable for federal income tax withholding purposes whether or not subject to federal income tax withholding. See **Informational Publication 2015(23)**, *Connecticut Income Tax Treatment of State Lottery Winnings Received by Residents and Nonresidents of Connecticut*;
- **Gambling winnings** if the payment is subject to federal income tax withholding and the payment is made to a resident, part-year resident, or someone receiving the payment on behalf of a resident. See **Informational Publication 2011(27)**, *Connecticut Income Tax Treatment of Gambling Winnings Other Than State Lottery Winnings*;
- **Pension and annuity distributions** 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 2015(5)**, *Income Tax Withholding for Athletes or Entertainers*.

See **Informational Publication 2016(8)**, *Connecticut Tax Guide for Payers of Nonpayroll Amounts*.

### When to File

Form CT-945 is due January 31, 2017.

However, a payer that has made timely deposits of Connecticut withholding tax in full payment of taxes due for the 2016 calendar year may file Form CT-945 on or before February 10, 2017. If the due date falls on a Saturday, Sunday, or legal holiday, the return will be considered timely if filed by the next business day.

### Requirement to File and Pay Electronically

**Form CT-945, and any amount due, must be filed and paid electronically.**

Generally, a payment made electronically is a payment made by electronic funds transfer (EFT). See **Informational Publication 2014(15)**, *Filing and Paying Connecticut Taxes Electronically*.

Only taxpayers that receive a waiver from the electronic filing requirement from the Department of Revenue Services (DRS) may file paper withholding forms. See *Electronic Filing Waiver*, on this page.

Use the **Taxpayer Service Center (TSC)** to electronically file this return. See *Taxpayer Service Center (TSC)*, on Page 4.

### Electronic Filing Waiver

To request a waiver from the DRS electronic filing requirement visit **[www.ct.gov/drs/TSCfiling](http://www.ct.gov/drs/TSCfiling)** and complete **Form DRS-EWVR**, *Electronic Filing and Payment Waiver Request*.

If you received a waiver from electronic filing and payment from DRS, make check payable to **Commissioner of Revenue Services**. Write your Connecticut Tax Registration Number on your check. Mail the completed return and payment, to the address on the return.

### Line Instructions

**Line 1:** Enter total nonpayroll amounts paid to all recipients during the 2016 calendar year whether or not the nonpayroll amounts are subject to Connecticut income tax withholding.

**Line 2:** Enter total nonpayroll amounts subject to Connecticut income tax withholding during calendar year 2016.

**Line 3:** Enter total Connecticut income tax withheld on Connecticut nonpayroll amounts during calendar year 2016.

**Line 4:** Enter credit from your prior year **Form CT-945**, *Connecticut Annual Reconciliation of Withholding for Nonpayroll Amounts*, Line 9. However, if any portion of that amount was withheld from recipients during a prior year and not repaid to those recipients 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. Enter the difference.

**Line 5:** Enter the sum of all payments made for calendar year 2016.

**Line 6:** Add Line 4 and Line 5. This is the total of your payments and credits for calendar year 2016.

**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 Electronic Payment Penalty:** The following penalties will apply if an electronic funds transfer payment (EFT) is remitted late:

- 2% of the tax due for EFT payments not more than 5 days late;
- 5% of EFT payments more than 5 days but not more than 15 days late; **and**
- 10% of EFT payments more than 15 days late.

**Penalty for Failure to Pay Electronically:** The following graduated penalty amounts will apply if you fail to remit payments electronically:

- First offense – 10% penalty on the amount of the required tax payment, but not more than \$2,500;
- Second offense – 10% penalty, but not more than \$10,000; **and**
- Third and subsequent offenses – 10% penalty.

**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 and Line 10:** Enter the amount from Line 7 you want credited to calendar year 2017 on Line 9. Enter the amount from Line 7 you want refunded on Line 10. However, if any portion of the amount on Line 7 was overwithheld from recipient(s) during calendar year 2016 and not repaid to recipient(s) prior to the end of calendar year 2016 or prior to filing Form CT-945, whichever is earlier, the amount not repaid must be subtracted from the amount on Line 7. Enter the difference on Line 9 or Line 10.

If you overwithheld Connecticut income tax from any nonwage payment, the amount overwithheld should be reimbursed to the recipient in the same calendar year in which the overcollection occurred. Keep in your records the recipient's written receipt showing the date and amount of the reimbursement.

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

Enter the nine-digit bank routing number and the bank account number in Lines 10b and 10c. The bank routing number is normally the first nine-digit number printed on the check or savings withdrawal slip. The bank account number generally follows the bank routing number. Do not include the check number as part of the account number. Bank account numbers can be up to 17 characters.

Name of Depositor	No. 101
Street Address	Date
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

If any of the bank information supplied for direct deposit does not match, or the applicable bank account is closed prior to the deposit of the refund, the refund will automatically be mailed.

**Line 10d:** When you request the direct deposit of a refund, federal banking rules require DRS to inquire whether it is a foreign bank account. DRS will not deposit a refund into a foreign bank account. Instead, we will mail the 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.

**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, 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.

## Instructions for Section 2 - Summary of Connecticut Tax Liability

**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 Form CT-945, Section 1, Line 3.

**Monthly remitters:** Enter total liability for each month on Line 6 of that month. Add the Line 6 amounts and enter the total on Line 7.

This should equal Line 3 on the front of Form CT-945.

**Weekly remitters:** Enter total liability for each week on Lines 1 through 5 of that month. Enter the total for the month on Line 6. Add the Line 6 amounts and enter the total on Line 7.

This should equal Line 3 on the front of Form CT-945.

## Amended Returns

**Amend Form CT-945 electronically.** See *Taxpayer Service Center (TSC)*, below.

If you have been granted a waiver from electronic filing then you may use **Form CT-941X, Amended Connecticut Reconciliation of Withholding**, to amend a previously-filed Form CT-945.

## For More Information

Call DRS during business hours, Monday through Friday:

- **1-800-382-9463** (Connecticut calls outside the Greater Hartford area only); or
- **860-297-5962** (from anywhere)

TTY, TDD, and Text Telephone users only may transmit inquiries anytime by calling 860-297-4911.

## Forms and Publications

Visit the DRS website at [www.ct.gov/DRS](http://www.ct.gov/DRS) to download and print Connecticut tax forms.

## Taxpayer Service Center (TSC)

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](http://www.ct.gov/TSC) and select *Business*.

