

# Form CT-8109 (DRS)

# 2009

## Connecticut Withholding Tax Payment Form for Nonpayroll Amounts

(Rev. 12/08)

**Form CT-8109 (DRS)**, *Connecticut Withholding Tax Payment Form for Nonpayroll Amounts*, is an interim coupon to be used by new payers or payers who have not received the *2009 Withholding Remittance Coupon Book for Payers of Nonpayroll Amounts*. Once the withholding book is received, use only the preprinted coupons in the book.

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), to make your payments to the Department of Revenue Services (DRS). See back of return for nonpayroll amounts subject to withholding.

Each calendar year DRS classifies payers for Connecticut income tax withholding purposes either as a weekly, monthly, or quarterly remitter. Most new payers will be classified as monthly remitters.

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 2009 is calendar year 2007. See **Special Notice 2004(10)**, *2004 Legislation Affecting Connecticut Income Tax Withholding by Payers From Nonpayroll Amounts Paid on or After January 1, 2005*, and the schedule on the back of this return.

See **Informational Publication 2009(9)**, *Connecticut Tax Guide for Payers of Nonpayroll Amounts*.

### Instructions

Complete the return in blue or black ink only.

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).

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 Form CT-8109 (DRS), Line 1.

**Line 2: Weekly remitters:** Enter the total amount of Connecticut income tax withheld from nonpayroll amounts paid on the date entered above Form CT-8109 (DRS), Line 1.

**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.

### PAYER'S RECORD OF PAYMENT

<b>Weekly Remitters Only:</b> Enter date nonpayroll amount was paid. ___ / ___ / 2009	
1. Enter quarter (1, 2, 3, or 4). See Instructions.	
2. Connecticut tax withheld	

Make check payable to: **Commissioner of Revenue Services**. DRS may submit your check to your bank electronically. Write your Connecticut Tax Registration Number and the calendar quarter during which the payment was made to payees on your check or use the **Taxpayer Service Center (TSC)**.

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

✂ ..... Separate Here and Mail Coupon to DRS. Make a Copy for Your Records. .... ✂

### CT-8109 (DRS) Connecticut Withholding Tax Payment Form for Nonpayroll Amounts 2009

Connecticut Tax Registration Number ▶	Federal Employer ID Number	Year ▶ <b>2009</b>
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Enter name and address below. Please print or type.		<b>Weekly Remitters Only:</b> Enter date nonpayroll amount was paid. ___ / ___ / 2009
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Name	1. Enter quarter (1, 2, 3, or 4). See Instructions. ▶	
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Address	2. Connecticut tax withheld ▶	
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City	State	ZIP Code	<ul style="list-style-type: none"> <li>• <b>Do not file Form CT-8109 (DRS) if no payment is due.</b></li> <li>• Pay total amount shown on Line 2.</li> <li>• If filing by mail, send payment to:                      DRS, PO Box 2931, Hartford CT 06104-2931</li> <li>• Make check payable to: <b>Commissioner of Revenue Services</b>.</li> <li>• Write your Connecticut Tax Registration Number on your check.</li> </ul>
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<p><b>DO NOT FOLD OR BEND COUPON</b></p>			<ul style="list-style-type: none"> <li>• <b>Electronic Filing Options: Connecticut TSC (www.ct.gov/DRS)</b></li> </ul>
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**Nonpayroll Amounts Subject to Connecticut Income Tax Withholding**

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

- 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, part-year resident, or someone receiving the payment on behalf of a resident. See **Informational Publication 2008(13)**, *Connecticut Income Tax Treatment of Gambling Winnings Other Than State Lottery Winnings*;
- Connecticut lottery winnings if reportable for federal income tax withholding purposes, whether or not subject to federal income tax withholding. See **Informational Publication 2005(16)**, *Connecticut Income Tax Treatment of State Lottery Winnings Received by Residents and Nonresidents of Connecticut*;
- 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 2008(1)**, *Income Tax Withholding for Athletes or Entertainers*.

**Taxpayer Service Center (TSC)**

The **TSC** is an interactive tool that can be accessed through the DRS website at [www.ct.gov/DRS](http://www.ct.gov/DRS) for a free, fast, easy, and secure way to conduct business with DRS.

Some of the enhanced features of the **TSC** include the ability to view current balances, make scheduled payments, and amend certain business tax returns. The self-service aspect of the **TSC** enables taxpayers to easily get answers to the most frequently asked questions.



**Connecticut Withholding Tax Payment Schedule**

Reported Liability	Payment Frequency	Due Dates
<b>\$2,000 or less</b>	Quarterly Remitter	Last day of the month following the calendar quarter during which the nonpayroll amounts were paid. Make payments using <b>Form CT-8109</b> , <i>Withholding Tax Payment Form for Nonpayroll Amounts</i> .
<b>More than \$2,000 but not more than \$10,000</b>	Monthly Remitter	Fifteenth day of the month following the month during which the nonpayroll amounts were paid. Make payments using Form CT-8109.
<b>More than \$10,000</b>	Weekly Remitter	Wednesday following the <b>weekly period</b> during which the nonpayroll amounts were paid. <b>Weekly period</b> means the seven-day period beginning on a Saturday and ending on the following Friday. Make payments using Form CT-8109.

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 2009 is calendar year 2007. See **Special Notice 2004(10)**, *2004 Legislation Affecting Connecticut Income Tax Withholding by Payers From Nonpayroll Amounts Paid on or After January 1, 2005*. Most new payers will be classified as monthly remitters.