

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

2010

General Instructions

Form CT-8109 (DRS) may be used by new payers or payers who have not received their *2010 Withholding Remittance Coupon Book for Payers of Nonpayroll Amounts*. Once the withholding book is received, use only the preprinted coupons in that book.

All payers of nonpayroll amounts subject to Connecticut income tax withholding are required to withhold Connecticut income tax at the time payments of nonpayroll amounts are made.

See **Informational Publication 2010(8)**, *Connecticut Tax Guide for Payers of Nonpayroll Amounts*.

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.

Filing Frequency

Each calendar year DRS classifies payers for Connecticut income tax withholding purposes 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 2010 is calendar year 2008. 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 *Connecticut Withholding Tax Payment Schedule* on back.

Line Instructions

Complete this return in blue or black ink only. Enter name, address, and identification numbers.

Weekly remitters enter the date the nonpayroll amount was paid, not the due date of the coupon.

Line 1: Enter the number of the quarter to which this payment applies. 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 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**.

Line 2: Weekly remitters: Enter total Connecticut income tax withheld from nonpayroll amounts paid on the date entered above Line 1.

Monthly and Quarterly remitters: Enter total Connecticut income tax withheld from nonpayroll amounts for the month or quarter.

Pay the amount on Line 2.

Where to File

Do not file Form CT-8109 (DRS) if no payment is due or payment was made by electronic funds transfer (EFT) or through the Taxpayer Service Center (TSC).

Use the **TSC** to electronically file this return. See **TSC** on back.

If paying by mail, make your check payable to: **Commissioner of Revenue Services**. Write your Connecticut Tax Registration Number and the calendar quarter to which the payment applies on your check. DRS may submit your check to your bank electronically. Mail the completed coupon to the address on the coupon.

PAYER'S RECORD OF PAYMENT

Weekly Remitters: Enter date nonpayroll amount was paid. ___ / ___ / 2010	
1. Enter quarter (1, 2, 3, or 4). See instructions.	<input style="width: 100%; height: 20px;" type="text"/>
2. Connecticut tax withheld	<input style="width: 100%; height: 20px;" type="text"/>

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. ✂

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Connecticut Tax Registration Number ▶	Federal Employer ID Number	Year ▶ 2010
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Enter name and address below. Please print or type.	Weekly Remitters: Enter date nonpayroll amount was paid. ___ / ___ / 2010
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Name	1. Enter quarter (1, 2, 3, or 4). See instructions. ▶
Address	2. Connecticut tax withheld ▶

City State ZIP code	<ul style="list-style-type: none"> File electronically at www.ct.gov/TSC. Do not file Form CT-8109 (DRS) if no payment is due. Pay amount 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 your Connecticut Tax Registration Number on your check.
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DO NOT FOLD OR BEND COUPON

Nonpayroll Amounts Subject to Connecticut Income Tax 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 federal income tax withholding is required. See **Informational Publication 2005(16)**, *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 2008(13)**, *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;
- 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. See **Policy Statement 2009(1)**, *Income Tax Withholding for Athletes or Entertainers*.

Connecticut Withholding Tax Payment Schedule

Reported Liability	Payment 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. Make payments using Form CT-8109 , <i>Connecticut Withholding Tax Payment Form for Nonpayroll Amounts</i> .
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. Make payments using Form CT-8109.
More than \$10,000	Weekly remitter	Wednesday following the weekly period during which the nonpayroll amounts were paid. Weekly period means the seven-day period beginning on a Saturday and ending on the following Friday. Weekly remitters are required to file electronically. See TSC below.

Taxpayer Service Center

The **Taxpayer Service Center (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 and select *Business*.



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 to download and print Connecticut tax forms.