

Form CT-1096
Connecticut Annual Summary and
Transmittal of Information Returns

2017

General Instructions

If you are not required to file federal Form 1096, you are not required to file **Form CT-1096**. Special rules apply to designated withholding agents. See **Policy Statement 2017(5), Income Tax Withholding for Athletes or Entertainers**.

File **Form CT-1096 electronically**. See *Electronic Filing Requirement*, below.

See **Informational Publication 2017(8), Connecticut Tax Guide for Payers of Nonpayroll Amounts**.

Do not make a payment with this return.

When to File

Form CT-1096 is due January 31, 2018.

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.

Electronic Filing Requirement

If you file **25 or more** Forms 1099-MISC, 1099-R, or W-2G you are **required** to file **electronically** unless you have been granted a waiver from electronic filing of information returns. See *Waiver of Electronic Filing Requirement*, on this page.

If you file **24 or fewer** Forms 1099-MISC, 1099-R, or W-2G you are encouraged to file electronically but may file paper forms without requesting a waiver.

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



Electronic reporting requirements are available at www.ct.gov/DRS/ew2 and in **Informational Publication 2017(12), Form 1099-R, 1099-MISC and W-2G Electronic Filing Requirements for Tax Year 2017**.

Waiver of Electronic Filing Requirement

To request a waiver from the information return electronic filing requirement complete **Form CT-8508, Request for Waiver from Filing Information Returns Electronically**, at least 30 days before the due date.

If a waiver is granted, your information returns must be submitted to DRS on compact disk by January 31, 2018. See **Form CT-4804, Transmittal of Information Returns Reported on Compact Disc (CD) for Forms W-2G, 1099-R, and 1099-MISC**.

Who Must File Form CT-1096

If you are required to file federal Form 1096, you must file Form CT-1096 with DRS even if you are not required to be registered with DRS, and submit every state copy of:

- Federal Form W-2G for (1) Connecticut Lottery winnings paid to resident and nonresident individuals even if no Connecticut income tax was withheld; and (2) other gambling winnings paid to resident individuals even if no Connecticut income tax was withheld;
- Federal Form 1099-MISC for payments made to resident individuals or to nonresident individuals if the payments relate to services performed wholly or partly in Connecticut even if no Connecticut income tax was withheld; and
- Federal Form 1099-R reporting distributions from pensions, annuities, retirement, or profit sharing plans, but only if Connecticut income tax was withheld.

Complete this return in blue or black ink only.
Separate here and mail return to DRS. Make a copy for your records.
Do not mail this form if filing electronically.



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(Rev. 09/17)

Connecticut Tax Registration Number	Federal Employer ID Number	Due date
<input type="text"/>	<input type="text"/>	January 31, 2018
Name	1. Connecticut income tax withheld from Connecticut nonpayroll amounts	<input type="text"/> .00
Address (number and street) PO Box	2. Total nonpayroll amounts reported with Form CT-1096	<input type="text"/> .00
City, town, or post office State ZIP code	3. Number of 1099-MISC, 1099-R, or W-2Gs submitted	<input type="text"/>

I declare under 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. I understand the penalty for willfully delivering a false return or document to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both.

Signature _____ Title _____ Date _____

Line Instructions

Group the forms by form number and submit each group with a separate Form CT-1096.

Line 1: Enter Connecticut income tax withheld from Connecticut nonpayroll amounts during the calendar year. This should equal the *Total* Line on the back of this return.

Line 2: Enter total:

- Connecticut Lottery winnings paid to resident and nonresident individuals, as reported on federal Form W-2G, whether or not Connecticut income tax was withheld;
- Other gambling winnings paid to resident individuals, as reported on federal Form W-2G, whether or not Connecticut income tax was withheld;
- Miscellaneous payments reported on federal Form 1099-MISC to resident individuals or to nonresident individuals if the payments relate to services performed wholly or partly in Connecticut even if no Connecticut income tax was withheld; **and**
- Distributions from pensions, annuities, retirement, or profit-sharing plans, as reported on federal Form 1099-R, **but only if Connecticut income tax was withheld.**

Line 3: Enter the number of 1099-MISC, 1099-R, or W-2G forms submitted with this return.

Complete all required information on the front and back of this return. Sign and date the return in the space provided.

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, the Department of Revenue Services (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.

Amended Returns

If you previously filed 25 or more Forms 1099-MISC, 1099-R, or W-2G electronically you must amend Form CT-1096 electronically, even if you are correcting 24 or fewer Forms 1099-MISC, 1099-R, or W-2G. See IP 2017(12).

If you previously filed 24 or fewer Forms 1099-MISC, 1099-R, or W-2G electronically you are encouraged to amend electronically but may file paper forms without requesting a waiver.

If you previously filed 24 or fewer paper Forms 1099-MISC, 1099-R, or W-2G you may amend Form CT-1096 and submit corrected Forms 1099-MISC, 1099-R, or W-2G using paper. To amend Form CT-1096 by paper submit a revised Form CT-1096 clearly labeled "AMENDED." The total Connecticut tax withheld on Form CT-945 or Form CT-941X, Line 3, must agree with the total reported on Form CT-1096, Line 1. The gross Connecticut nonpayroll amounts reported on Form CT-945 or Form CT-941X, Line 2, must agree with total nonpayroll amounts reported on Form CT-1096, Line 2.

Forms and Publications

Visit the DRS website at www.ct.gov/DRS to download and print Connecticut tax forms and publications.

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 and select *Business*.



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Connecticut tax
registration number

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Connecticut Income Tax Withheld from Nonpayroll Amounts for Each Period

January 1 - March 31 1st Quarter

April 1 - June 30 2nd Quarter

July 1 - September 30 3rd Quarter

October 1 - December 31 4th Quarter

					.00

Total Connecticut tax withheld from nonpayroll amounts for the year
This amount should equal Line 1 on the front of this return.