

FORM CT-1096 (DRS)

2002

(Rev. 12/01)

CONNECTICUT ANNUAL SUMMARY AND TRANSMITTAL OF INFORMATION RETURNS

PLEASE READ INSTRUCTIONS ON BACK BEFORE COMPLETING THIS RETURN

Purpose: The attached Annual Reconciliation of Withholding may be used by new payers or payers who have not received the *Employer's Withholding Remittance Coupon Book* for 2002.

Annual Reconciliation: Form CT-1096 (DRS), *Connecticut Annual Summary and Transmittal of Information Returns*, must be filed by certain payers who are required to file federal Form 1096. Form CT-1096 is **due the last day of February**. No payment is to be made with this return.

If you are required to file federal Form 1096, you must file Form CT-1096. Attach with every "state copy" of the following:

- federal Form W-2G, for winnings paid to resident individuals, even if no Connecticut income tax was withheld;
- federal Form 1098, for property taxes paid on real estate to a Connecticut municipality;
- federal Form 1099-MISC, for payments 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;
- federal Form 1099-R, **only** if Connecticut income tax was withheld;
- federal Form 1099-S, reporting real estate transactions in Connecticut.

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

The above federal forms must be filed with the Connecticut Department of Revenue Services even if you are not required to be registered with DRS. Unregistered filers should write "Information Only" in the space reserved for the Connecticut Tax Registration Number on this return.

Mail your completed return to: Department of Revenue Services, PO Box 5081, Hartford CT 06102-5081.

CT-1096 (DRS) CONNECTICUT ANNUAL SUMMARY AND TRANSMITTAL OF INFORMATION RETURNS ► 2002			
CONNECTICUT TAX REGISTRATION NUMBER ▶	FEDERAL EMPLOYER ID NUMBER	DUE DATE	
<i>Enter name and address below. Please print or type.</i>			
1. Connecticut income tax withheld from nonpayroll amounts (See instructions) ▶ 1.			
2. Total nonpayroll amounts reported with Form CT-1096 (See instructions) ▶ 2.			
3. Number of 1098s, 1099s, and W-2Gs submitted ▶ 3.			

NOTE: DO NOT SEND A PAYMENT WITH THIS RETURN.

MAIL TO: DEPARTMENT OF REVENUE SERVICES
PO BOX 5081
HARTFORD CT 06102-5081

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

Signature _____

Title _____ Date _____

TAXPAYER'S COPY

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

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Signature _____

Title _____ Date _____

INSTRUCTIONS FOR COMPLETING FORM CT-1096

Line 1: Enter the total amount of Connecticut income tax withheld from nonpayroll amounts during the calendar year. (This should equal the Total Line below.) Nonpayroll amounts are the amounts required to be reported on Line 2.

Line 2: Enter the total amount of gross winnings from federal Forms W-2G, property taxes paid on real estate to a Connecticut municipality from federal Forms 1098,* miscellaneous income from federal Forms 1099-MISC, distributions from federal Forms 1099-R, and proceeds from federal Forms 1099-S reported with this return. Group the forms by form number and send each group with a separate Form CT-1096.

*The amount of property taxes paid on real estate to a Connecticut municipality, and the city (or town) and state of the property for which the tax was paid, must be reported on federal Form 1098, box 4.

Line 3: Indicate the number of 1098, 1099, and W-2G forms submitted with this return.

Be sure to complete all requested information below. Sign and date the return in the space provided.

Do not send a payment with this return. All payments must be made using Forms CT-WH and CT-941.

NOTE: If you are required by the IRS to file copies of federal Forms 1098, 1099, or W-2G on magnetic media, you **must** file these forms on magnetic media with DRS. However, if you file 24 or fewer Forms 1098, 1099, or W-2G with DRS, you may be excused from the magnetic media filing requirements for that particular type of information return without obtaining a waiver. For new information regarding magnetic media reporting requirements, visit the DRS Web site at: www.drs.state.ct.us or call DRS at: 1-800-382-9463 (toll-free from within Connecticut) or 860-297-5962 (from anywhere). TTY, TDD, and Text Telephone users **only** may transmit inquiries by calling 860-297-4911.

Complete for Each Period

PERIOD		CONNECTICUT INCOME TAX WITHHELD FROM NONPAYROLL AMOUNTS
JANUARY 1 - MARCH 31	1st QUARTER	
APRIL 1 - JUNE 30	2nd QUARTER	
JULY 1 - SEPTEMBER 30	3rd QUARTER	
OCTOBER 1 - DECEMBER 31	4th QUARTER	
TOTAL		

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- federal Form 1099-S, reporting real estate transactions in Connecticut.

◀ **This should equal Line 1 on the front of this return.**

Complete for Each Period

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