

**Form CT-945 (DRS)**

(Rev. 12/07)

**Connecticut Annual Reconciliation of Withholding for Nonpayroll Amounts**

Complete the return in blue or black ink only. **Form CT-945 (DRS), Connecticut Annual Reconciliation of Withholding for Nonpayroll Amounts**, may be used by new payers of nonpayroll amounts or payers who have not received the *2008 Withholding Remittance Coupon Book for Payers of Nonpayroll Amounts* for the 2008 calendar year.

**Rounding Off to Whole Numbers:** You must round off cents to the nearest whole dollar on your returns and schedules. 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. If you do not round, the Department of Revenue Services (DRS) will disregard the cents.

**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.

**Nonpayroll Amounts Subject to Connecticut Income Tax Withholding Are:**

- 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 or to someone receiving the payment on behalf of a resident. See **IP 2005(15), 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 **IP 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**.

All payers of nonpayroll amounts that are subject to Connecticut income tax withholding are required to file Form CT-945 as long as they have an active income tax withholding account with DRS **even if:** no tax is due; no tax was required to be withheld for that year; or federal Form 945 is not required to be filed.

All income tax withholding reported on federal Form W-2, Wage and Tax Statement, must be reported on **Form CT-941, Connecticut Quarterly Reconciliation of Withholding**.

**Due date: January 31, 2009.** However, a payer that has made timely deposits of Connecticut withholding tax in full payment of taxes due for the 2008 calendar year may file Form CT-945 on or before February 10, 2009. You must file Form CT-945 even if no tax is due or is required to be withheld for that year.

**If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.**

Be sure to complete all requested information on the back of this return. See instructions on back. Sign and date the return in the space provided. If payment is due, remit payment with this return.

Make your check payable to: **Commissioner of Revenue Services**. DRS may submit your check to your bank electronically. Write your Connecticut Tax Registration Number on your check.

Mail your completed return and payment (if applicable) to: Department of Revenue Services, PO Box 2931, Hartford CT 06104-2931.

To amend Form CT-945, use **Form CT-941X, Amended Connecticut Reconciliation of Withholding**. Forms and publications may be obtained by visiting the DRS website at **www.ct.gov/DRS** or by calling the DRS Forms Unit at 860-297-4753.

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

**CT-945 (DRS) Connecticut Annual Reconciliation of Withholding for Nonpayroll Amounts ▶ 2008**

|  |                                 |                           |                              |
|--|---------------------------------|---------------------------|------------------------------|
| Connecticut Tax Registration Number<br>▶ | Federal Employer ID Number<br>▶ | Calendar Year Ending<br>▶ | Due Date<br>January 31, 2009 |
|--|---------------------------------|---------------------------|------------------------------|

|   |   |  |    |
|---|---|--|----|
| <i>Enter name and address below. Please print or type.</i>  |   | <b>READ INSTRUCTIONS BEFORE COMPLETING</b> |    |
| Name  | 1. Gross nonpayroll amounts                             | ▶ 1  | 00 |
| Address   | 2. Gross Connecticut nonpayroll amounts                 | ▶ 2  | 00 |
|   | 3. <b>Connecticut tax withheld</b>                      | ▶ 3  | 00 |
| City State ZIP Code   | 4. Credit from prior year                               | ▶ 4  | 00 |
|   | 5. Payments made for this year                          | ▶ 5  | 00 |
| <input type="checkbox"/> Check if you no longer are making payments of nonpayroll amounts and enter date of last payment: _____ | 6. Total payments: Add Line 4 and Line 5.               | ▶ 6  | 00 |
|   | 7. <b>Net tax due</b> (or credit): Line 3 minus Line 6. | ▶ 7  | 00 |
| <b>Mail to:</b> Department of Revenue Services<br>PO Box 2931<br>Hartford CT 06104-2931   | 8a. Penalty: ▶ + 8b. Interest: ▶ = 8                    |  | 00 |
|   | 9. Amount to be credited                                | ▶ 9  | 00 |
|   | 10. Amount to be refunded                               | ▶ 10                                       | 00 |
|   | 11. <b>Total amount due:</b> Add Line 7 and Line 8.     | ▶ 11                                       | 00 |

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.

Signature \_\_\_\_\_

Title \_\_\_\_\_ Date \_\_\_\_\_

## Instructions for Front of Form CT-945 (DRS)

### Line 1

Enter the total amount of nonpayroll amounts, whether or not the nonpayroll amounts subject to Connecticut income tax withholding paid to all recipients during the 2008 calendar year.

### Line 2

Enter the total amount of nonpayroll amounts subject to Connecticut income tax withholding paid during the 2008 calendar year.

### Line 3

Enter the total amount of Connecticut income tax withheld on nonpayroll amounts subject to Connecticut income tax withholding during the 2008 calendar year.

### Line 4

Enter the amount to be credited from Line 9 of your Form CT-945 for the prior year; however, if any portion of that amount was withheld by you from recipients during a prior year and not repaid by you to those recipients prior to the end of that year or prior to filing the return for that year (whichever is earlier), subtract that portion from the amount to be credited on Line 9 of your Form CT-945 for the prior calendar year and enter the difference on Line 4.

### Line 5

Enter the sum of all payments made for the 2008 calendar year.

### Line 6

Add Line 4 and Line 5. This is the total of your payments and credits for the 2008 calendar year.

### Line 7

Subtract Line 6 from Line 3 and enter the difference on Line 7. This is the amount of tax due or credit. If Line 3 is more than Line 6, complete Line 8a and Line 8b if necessary. If Line 6 is more than Line 3, complete Line 9 and Line 10.

### Line 8

Enter penalty on Line 8a and interest on Line 8b and enter the total on Line 8.

**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, the Department of Revenue Services (DRS) may impose a \$50 penalty for the late filing of any return.

**Interest:** Interest will be computed on the tax paid late at the rate of 1% per month or fraction of a month.

### Line 9

Enter the amount from Line 7 to be credited to the 2008 calendar year; however, if any portion of that amount was withheld by you from recipients during the 2008 calendar year and not repaid by you to those recipients prior to the end of the 2008 calendar year or prior to filing this return (whichever is earlier), subtract that portion from the amount on Line 7 to be credited to the 2009 calendar year and enter the difference on Line 9.

### Line 10

Enter the amount from Line 7 to be refunded; however, if any portion of that amount was withheld by you from recipients during the 2008 calendar year and not repaid by you to those recipients prior to the end of the 2008 calendar year or prior to filing this return (whichever is earlier), subtract that portion from the amount on Line 7 to be refunded, and enter the difference on Line 10.

### Line 11

If the amount on Line 7 is a net tax due, add Line 7 and Line 8. This is the total amount now due.

### Forms and Publications

Forms and publications are available anytime by:

- **Internet:** Visit the DRS website at [www.ct.gov/DRS](http://www.ct.gov/DRS) for more information about the **TSC** or other tax inquiries; or
- **Telephone:** Call 1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) and select **Option 2** from a touch-tone phone or 860-297-4753 (from anywhere).

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

### Taxpayer Service Center (TSC)

During 2008, Connecticut taxpayers will be able to *Fast-File* through the electronic **TSC**. The **TSC** is an interactive tool that, like *Fast-File*, can be accessed through our 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 in addition to exchanging confidential information through a "secure" mailbox. Many other features for the **TSC** are planned and taxpayers are encouraged to visit our website often.



## Instructions for Back of Form CT-945 (DRS)

**Quarterly remitters:** Enter the total amount of the liability for each quarter on Line 6 for March, June, September, and December. Add the four amounts from each Line 6 and enter the total on Line 7. This should equal Line 3 on the front of Form CT-945.

**Monthly remitters:** Enter the total amount of the liability for each month on Line 6 of that month. Add the amounts from each Line 6 for January through December and enter the total on Line 7. This should equal Line 3 on the front of Form CT-945.

**Weekly remitters:** Enter the liability for each week on Lines 1 through 5 for each month. Enter the total for the month on Line 6. Add the amounts from each Line 6 and enter the total on Line 7. This should equal Line 3 on the front of Form CT-945.

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

| Monthly Summary of Connecticut Tax Liability Show tax liability here, not deposits. See instructions. |          |           |         |          |          |    |
|---|----------|-----------|---------|----------|----------|----|
| January   | February | March     | April   | May      | June     |    |
| 1   | 1        | 1         | 1       | 1        | 1        |    |
| 2   | 2        | 2         | 2       | 2        | 2        |    |
| 3   | 3        | 3         | 3       | 3        | 3        |    |
| 4   | 4        | 4         | 4       | 4        | 4        |    |
| 5   | 5        | 5         | 5       | 5        | 5        |    |
| 6   | 6        | 6         | 6       | 6        | 6        |    |
| July  | August   | September | October | November | December |    |
| 1   | 1        | 1         | 1       | 1        | 1        |    |
| 2   | 2        | 2         | 2       | 2        | 2        |    |
| 3   | 3        | 3         | 3       | 3        | 3        |    |
| 4   | 4        | 4         | 4       | 4        | 4        |    |
| 5   | 5        | 5         | 5       | 5        | 5        |    |
| 6   | 6        | 6         | 6       | 6        | 6        |    |
| <b>7 Total liability for the year</b>   |          |           |         |          |          | 00 |