

Form CT-945 (DRS)

(Rev. 12/08) **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 *2009 Withholding Remittance Coupon Book for Payers of Nonpayroll Amounts* for the 2009 calendar year.

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

Rounding Off to Whole Numbers: 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.

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*.

All payers of nonpayroll amounts that are subject to Connecticut income tax withholding are required to file Form CT-945 (DRS) 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 (DRS)**, *Connecticut Quarterly Reconciliation of Withholding*.

Due date: January 31, 2010. However, a payer that has made timely deposits of Connecticut withholding tax in full payment of taxes due for the 2009 calendar year may file Form CT-945 (DRS) on or before February 10, 2010. You must file Form CT-945 (DRS) 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 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 or use the **Taxpayer Service Center (TSC)**.

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 (DRS), 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 ▶ 2009

| | | | |
|--|----------------------------|---------------------------|------------------------------|
| Connecticut Tax Registration Number ▶ | Federal Employer ID Number | Calendar Year Ending ▶ | Due Date January 31, 2010 |
|--|----------------------------|---------------------------|------------------------------|

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

Mail to: Department of Revenue Services
 PO Box 2931
 Hartford CT 06104-2931

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 2009 calendar year.

Line 2: Enter the total amount of nonpayroll amounts subject to Connecticut income tax withholding paid during the 2009 calendar year.

Line 3: Enter the total amount of Connecticut income tax withheld on nonpayroll amounts subject to Connecticut income tax withholding during the 2009 calendar year.

Line 4: Enter the amount to be credited from Line 9 of your **Form CT-945 (DRS)**, *Connecticut Annual Reconciliation of Withholding for Nonpayroll Amounts*, 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 (DRS) for the prior calendar year and enter the difference on Line 4.

Line 5: Enter the sum of all payments made for the 2009 calendar year.

Line 6: Add Line 4 and Line 5. This is the total of your payments and credits for the 2009 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, 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 and Line 10: Enter the amount from Line 7 to be credited (Line 9) to the next quarter or refunded (Line 10). However, if any portion of

that amount was withheld by you from your recipient during the 2009 calendar year, and not repaid by you to your recipient prior to the end of the 2009 calendar year or prior to filing Form CT-945 (DRS), whichever is earlier, subtract that portion from the amount on Line 7 to be credited to the next year and enter the difference on Line 9 or if requesting a refund, subtract that portion from the amount on Line 7 to be refunded and enter the difference on Line 10.

If more than the correct amount of Connecticut income tax is withheld from any non-wage payment made to a recipient, the amount over collected should be repaid to the recipient in the same calendar year in which the over collection occurred. You should get, and keep as part of your records, a written receipt from the recipient showing the date and the amount of the repayment.

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 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)

The **TSC** is an interactive tool that can be accessed through the DRS website at 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.



Instructions for Form CT-945 (DRS) Back

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 (DRS).

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 (DRS).

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 (DRS).

..... 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 |
| 7 Total liability for the year | | | | | 00 |