

Form CT-1096 (DRS)

Connecticut Annual Summary and Transmittal of Information Returns

Electronic Filing Requirements - Read instructions on back before completing this form.

General Instructions

Complete this return in blue or black ink only.

If you are not required to file federal Form 1096, you are not required to file **Form CT-1096 (DRS)**. Special rules apply to designated withholding agents. See **Policy Statement 2009(1)**, *Income Tax Withholding for Athletes or Entertainers*.

Form CT-1096 (DRS) may be used by new payers or payers who have not received their *2011 Connecticut Payer of Nonpayroll Amounts Withholding Returns and Instructions*.

See **Informational Publication 2011(8)**, *Connecticut Tax Guide for Payers of Nonpayroll Amounts*.

When to File

If filing electronically, Form CT-1096 is due the last day of March 2012. Do not mail Form CT-1096 (DRS) if you are filing electronically. If filing by paper, Form CT-1096 (DRS) is due the last day of February 2012.

If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date. See *Who Must File Form CT-1096 (DRS)* on back page.

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.

Where to File

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



If filing by paper, mail your completed return and every copy 1 of federal Form 1099-MISC, 1099-R, or W-2G to the address on the return below.

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

Line Instructions

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.

Do not make a payment with this return.

✂ Separate here and mail return to DRS. Make a copy for your records. ✂

CT-1096 (DRS) Connecticut Annual Summary and Transmittal of Information Returns ▶ 2011

| | | | |
|---|---|---|--------------------------------------|
| Connecticut Tax Registration Number ▶ | Federal Employer ID Number | Calendar year ending ▶ | Due date February 29, 2012 |
| Enter name and address below. Please print or type. | | | |
| Name | 1. Connecticut income tax withheld from Connecticut nonpayroll amounts ▶ 1. | | 00 |
| Address | 2. Total nonpayroll amounts reported with Form CT-1096 ▶ 2. | | 00 |
| City State ZIP code | 3. Number of 1099-MISC, 1099-R, or W-2Gs submitted ▶ 3. | | |
| 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, imprisonment for not more than five years, or both. | | | |
| Do not send payment with this return. | | | |
| Mail to: Department of Revenue Services State of Connecticut PO Box 5081 Hartford CT 06102-5081 | | Signature _____ Title _____ Date _____ | |

Who Must File Form CT-1096 (DRS)

If you are required to file federal Form 1096, you must file Form CT-1096 (DRS) with the Department of Revenue Services (DRS) and attach 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.

Federal Forms 1099-MISC, 1099-R, and W-2G must be filed with DRS 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.

All payments must be made using **Form CT-8109 (DRS)**, *Connecticut Withholding Tax Payment Form for Nonpayroll Amounts*, **Form CT-945 (DRS)**, *Connecticut Annual Reconciliation of Withholding for Nonpayroll Amounts*, or **Form CT-941X**, *Amended Connecticut Reconciliation of Withholding*.

Electronic Filing Requirements

Taxpayers who file **25 or more** Forms 1099-MISC, 1099-R, or W-2G are **required** to file Form CT-1096 and Forms 1099-MISC, 1099-R, or W-2G **electronically**. You may request a waiver of the electronic filing requirements by completing **Form CT-8508**, *Request for Waiver From Filing Informational Returns Electronically*, on or before January 15, 2012.

Taxpayers who file **24 or fewer** Forms 1099-MISC, 1099-R, or W-2G are encouraged to file electronically but may use paper forms without requesting a waiver. If you file 24 or fewer Forms 1099-MISC, 1099-R, or W-2G and choose to file using paper forms, mail your completed return to the address on the coupon.

Electronic reporting requirements are available on the DRS website at **www.ct.gov/DRS/ew2** or by calling DRS at **1-800-382-9463** (Connecticut calls outside the Greater Hartford calling area only) or **860-297-5962** (from anywhere). TTY, TDD, and Text Telephone users **only** may transmit inquiries anytime by calling 860-297-4911.

Amending Form CT-1096

To amend Form CT-1096, 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

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*.



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: This should equal Line 1 on the front of this return. | | | 00 |

Attach Form CT-1096 (DRS) and every Copy 1 of the following:

- Federal Form W-2G for (1) Connecticut Lottery winnings paid to resident or nonresident individuals even if Connecticut income tax was not withheld; and (2) other gambling winnings paid to resident individuals even if Connecticut income tax was not 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 Connecticut income tax was not withheld; **and**
- Federal Form 1099-R reporting distributions from pensions, annuities, retirement, or profit sharing plans, but only if Connecticut income tax was withheld.

If you file **25 or more** Forms 1099-MISC, 1099-R, or W-2G, you are **required** to file Form CT-1096 (DRS) and Forms 1099-MISC, 1099-R, or W-2G **electronically**. You may request a waiver of the electronic filing requirements by completing **Form CT-8508**, *Request for Waiver From Filing Informational Returns Electronically*, on or before January 15, 2012. If you file **24 or fewer** Forms 1099-MISC, 1099-R, or W-2G, you may file using paper forms without requesting a waiver.

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