

# Form CT-945

## Connecticut Annual Reconciliation of Withholding for Nonpayroll Amounts

# 2012

Complete this return in blue or black ink only.

**General Instructions**

**Form CT-945** may be used by new payers of nonpayroll amounts who have not received their 2012 Connecticut Payer of Nonpayroll Amounts Withholding Returns and Instructions. Form CT-945 is used to reconcile annual Connecticut income tax withholding from nonpayroll amounts only. Payers of nonpayroll amounts who are registered for Connecticut income tax withholding are required to file Form CT-945 **even if no tax is due**, tax was

not required to be withheld, or federal Form 945 is not required to be filed. See **Informational Publication 2012(8)**, *Connecticut Tax Guide for Payers of Nonpayroll Amounts*.

See instructions on back. Sign and date the return in the space provided. If payment is due, remit payment with this return.

Payers of wage amounts must use **Form CT-941**, *Connecticut Quarterly Reconciliation of Withholding*.

<b>Taxpayer</b>  Please type or print.	Name		
	Number and street	PO Box	
	City or town	State	ZIP code
If you no longer make payments of nonpayroll amounts, enter date of last payment: _____ / _____ / _____ <small style="text-align: center;">M M      D D      Y Y Y Y</small>			

Connecticut Tax Registration Number
Federal Employer ID Number (FEIN)
Calendar year ending
Due date <b>January 31, 2013</b>

**Section 1**

1. Gross nonpayroll amounts.....	▶	1		00
2. Gross Connecticut nonpayroll amounts.....	▶	2		00
3. <b>Connecticut tax withheld</b> .....	▶	3		00
4. Credit from prior year.....	▶	4		00
5. Payments made for this year.....	▶	5		00
6. Total payments: Add Line 4 and Line 5.....	▶	6		00
7. <b>Net tax due</b> (or credit): Subtract Line 6 from Line 3.....	▶	7		00
8a. Penalty:.....	▶	8a		00
8b. Interest:.....	▶	8b		00
8. Total penalty and interest: Add Line 8a and Line 8b.....	▶	8		00
9. Amount to be credited.....	▶	9		00
10. Amount to be refunded.....	▶	10		00
<b>For faster refund, use Direct Deposit by completing Lines 10a, 10b, and 10c.</b>				
10a. Checking ▶ <input type="checkbox"/> Savings ▶ <input type="checkbox"/> 10b. Routing number ▶ <input type="text"/>				
10c. Account number ▶ <input type="text"/>				
10d. Will this refund go to a bank account outside the U.S.? ▶ <input type="checkbox"/> Yes				
11. <b>Total amount due:</b> Add Line 7 and Line 8.....	▶	11		00

**Section 2 - Summary of Connecticut Tax Liability - Enter tax liability not deposits:: See instructions on back.**

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>					<b>00</b>

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	Date
Title	Telephone number (      )

# Form CT-945, Instructions

## Nonpayroll Amounts Subject to Connecticut Withholding

The following are Connecticut nonpayroll amounts subject to Connecticut income tax withholding:

- Connecticut Lottery winnings if reportable for federal income tax withholding purposes whether or not subject to federal income tax withholding. See **Informational Publication 2011(28)**, *Connecticut Income Tax Treatment of State Lottery Winnings Received by Residents and Nonresidents of Connecticut*;
- Gambling 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 2011(27)**, *Connecticut Income Tax Treatment of Gambling Winnings Other Than State Lottery Winnings*;
- 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 2011(2)**, *Income Tax Withholding for Athletes or Entertainers*.

## When to File

Form CT-945 is due **January 31, 2013**. However, a payer that has made timely deposits of Connecticut withholding tax in full payment of taxes due for the 2012 calendar year may file Form CT-945 on or before February 10, 2013. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

## Where to File

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



If filing by mail, make check payable to **Commissioner of Revenue Services**. Write your Connecticut Tax Registration Number on your check. The Department of Revenue Services (DRS) may submit your check to your bank electronically. Mail the completed return and payment, if applicable, to:  
Department of Revenue Services  
PO Box 2931  
Hartford CT 06104-2931

## Line Instructions

**Line 1:** Enter total nonpayroll amounts paid to all recipients during the 2012 calendar year whether or not the nonpayroll amounts are subject to Connecticut income tax withholding.

**Line 2:** Enter total nonpayroll amounts subject to Connecticut income tax withholding during calendar year 2012.

**Line 3:** Enter total Connecticut income tax **withheld** on Connecticut nonpayroll amounts during calendar year 2012.

**Line 4:** Enter credit from your prior year **Form CT-945**, *Connecticut Annual Reconciliation of Withholding for Nonpayroll Amounts*, Line 9. However, if any portion of that amount was withheld from recipients during a prior year and not repaid to those recipients prior to the end of that year or prior to filing the return for that year, whichever is earlier, subtract the portion not repaid from the amount on Line 9 of your prior year Form CT-945. Enter the difference.

**Line 5:** Enter the sum of all payments made for calendar year 2012.

**Line 6:** Add Line 4 and Line 5. This is the total of your payments and credits for calendar year 2012.

**Line 7:** Subtract Line 6 from Line 3 and enter the difference. If Line 3 is more than Line 6, complete Line 8a and Line 8b if necessary, then go to Line 11. 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 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, DRS may impose a \$50 penalty for the late filing of any return or report required by law to be filed.

**Interest:** Interest is 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 you want credited to the next quarter on Line 9. Enter the amount from Line 7 you want refunded on

Line 10. However, if any portion of the amount on Line 7 was overwithheld from recipient(s) during calendar year 2012 and not repaid to recipient(s) prior to the end of calendar year 2012 or prior to filing Form CT-945, whichever is earlier, the amount not repaid must be subtracted from the amount on Line 7. Enter the difference on Line 9 or Line 10.

If you overwithheld Connecticut income tax from any nonwage payment, the amount overwithheld should be reimbursed to the recipient in the same calendar year in which the overcollection occurred. Keep in your records the recipient's written receipt showing the date and amount of the reimbursement.

**Lines 10(a) through 10(c)** – Get your refund faster by choosing **direct deposit**. Complete lines 10a, 10b, and 10c to have your refund directly deposited into your checking or savings account.

Enter your nine-digit bank routing number and your bank account number in Lines 10b and 10c. Your bank routing number is the first nine-digit number printed on your check or savings withdrawal slip.

Name of Depositor	No. 101	
Street Address	Date	
City, State, Zip Code		
Pay to the Order of	\$	
Name of your Bank		
Street Address		
City, State, Zip Code		
092125789	091 025 025413	0101
Routing Number	Account Number	

Your bank account number generally follows the bank routing number. Do not include the check number as part of your account number. Bank account numbers can be up to 17 digits and must be numeric. If any of the bank information you supply for direct deposit does not match or you close the applicable bank account prior to the deposit of the refund, your refund will automatically be mailed to you.

**Line 10(d)** - Federal banking rules require DRS to request information about foreign bank accounts when the taxpayer requests the direct deposit of a refund into a bank account. If the refund is to be deposited in a bank outside of the United States, DRS will mail your refund to you.

**Line 11:** If the amount on Line 7 is a net tax due, add Line 7 and Line 8. This is the total amount due.

**Round Off to Whole Dollars:** You must round off cents to the nearest whole dollar on your returns and schedules. If you do not round, 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.

## Instructions for Section 2 - Summary of Connecticut Tax Liability

**Quarterly remitters:** Enter total liability for each quarter on Line 6 for March, June, September, and December. Add the Line 6 amounts and enter the total on Line 7. This should equal Form CT-945, Section 1, Line 3.

**Weekly and monthly remitters** may be required to file and pay electronically if notified by DRS. Quarterly remitters are encouraged to file electronically. See IP 2012(1).

## Amending Form CT-945

Use **Form CT-941X**, *Amended Connecticut Reconciliation of Withholding*, to amend or correct Form CT-945 or use the **TSC** at [www.ct.gov/TSC](http://www.ct.gov/TSC) to amend or correct your return electronically.

## For More Information

Call DRS during business hours, Monday through Friday:

**1-800-382-9463** (Connecticut calls outside the Greater Hartford area only); **or**

**860-297-5962** (from anywhere)

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

## Forms and Publications

Visit the DRS website at [www.ct.gov/DRS](http://www.ct.gov/DRS) to download and print Connecticut tax forms.

## 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](http://www.ct.gov/TSC) and select *Business*.

