

Form CT-8109

Connecticut Withholding Tax Payment Form for Nonpayroll Amounts

Complete this form in blue or black ink only.

2014

General Instructions

Form CT-8109 must be paid and filed electronically. Only taxpayers that receive a waiver from electronic filing from the Department of Revenue Services (DRS) may file paper withholding forms. Form **DRS-EWVR**, *Electronic Filing and Payment Waiver Request* can be found on the electronic filing information website at www.ct.gov/DRS/TSCFiling.

All payers of nonpayroll amounts subject to Connecticut income tax withholding are required to withhold Connecticut income tax at the time payments of nonpayroll amounts are made.

See **Informational Publication 2014(8)**, *Connecticut Tax Guide for Payers of Nonpayroll Amounts*.

Use Form CT-8109 to make your withholding tax payments to the Department of Revenue Services (DRS). See back of form for nonpayroll amounts subject to withholding.

Payment Frequency

Each calendar year DRS classifies payers for Connecticut income tax withholding purposes as a weekly, monthly, or quarterly remitter. Most new payers will be classified as quarterly remitters.

The payment frequency is based on the payer's reported withholding tax liability for the look-back calendar year. The look-back calendar year for calendar year 2014 is calendar year 2012. See **Special Notice 2004(10)**, *2004 Legislation Affecting Connecticut Income Tax Withholding by Payers From Nonpayroll Amounts Paid on or After January 1, 2005*, and the *Connecticut Withholding Tax Payment Schedule* on back.

Line Instructions

Enter name, address, and identification numbers.

Line 1: Enter the number of the quarter to which this payment applies. Enter **1** for the 1st quarter (January 1 through March 31), **2** for the 2nd quarter (April 1 through June 30), **3** for the 3rd quarter (July 1 through September 30), or **4** for the 4th quarter (October 1 through December 31).

If the tax liability was incurred during one quarter and paid to DRS in another quarter, enter the quarter in which the tax liability was incurred. For example, if the tax liability was incurred in March and paid to DRS in April, enter **1**.

Line 2: Enter total Connecticut income tax withheld from nonpayroll amounts.

How to File

Do not file Form CT-8109 if no payment is due or payment was made by electronic funds transfer (EFT). Taxpayers required to pay electronically that remit paper checks may be subject to a non-compliance penalty up to 10% of the tax due.

Use the *Taxpayer Service Center (TSC)* to electronically file and pay the amount on Line 2. See Taxpayer Service Center (**TSC**) on back.

If you were granted a waiver from electronic filing and payment from DRS, make your check payable to **Commissioner of Revenue Services**. Write your Connecticut Tax Registration Number and the calendar quarter to which the payment applies on your check. DRS may submit your check to your bank electronically. Mail the completed form and payment to:

Department of Revenue Services
 State of Connecticut
 PO Box 2931
 Hartford CT 06104-2931

Do not file Form CT-8109 (DRS) if no payment is due.

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

CT-8109 (DRS) Connecticut Withholding Tax Payment Form for Nonpayroll Amounts 2014

Connecticut Tax Registration Number ▶	Federal Employer ID Number	Year ▶ 2014
Enter name and address below. Please print or type.		1. Enter quarter (1, 2, 3, or 4). See instructions. ▶
Name		
Address		2. Connecticut tax withheld ▶
City	State Zip code	
DO NOT FOLD OR BEND COUPON		
<ul style="list-style-type: none"> File electronically at www.ct.gov/TSC. Do not file Form CT-8109 (DRS) if no payment is due. Pay amount on Line 2. If filing by mail, send payment to: DRS, PO Box 2931, Hartford CT 06104-2931 Make check payable to Commissioner of Revenue Services. Write your Connecticut Tax Registration Number on your check. 		

Nonpayroll Amounts Subject to Connecticut Income Tax Withholding

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

- Connecticut lottery winnings if reportable for federal income tax purposes whether or not federal income tax withholding is required. See **Informational Publication 2011(28)**, *Connecticut Income Tax Treatment of State Lottery Winnings Received by Residents and Nonresidents of Connecticut*;
- 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 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. See **Policy Statement 2011(2)**, *Income Tax Withholding for Athletes or Entertainers*.

Connecticut Withholding Tax Payment Schedule

Reported Liability	Payment Frequency	Due Dates
\$2,000 or less	Quarterly remitter	Last day of the month following the calendar quarter during which the nonpayroll amounts were paid. Make payments using Form CT-8109 , <i>Connecticut Withholding Tax Payment Form for Nonpayroll Amounts</i> .
More than \$2,000 but not more than \$10,000	Monthly remitter	Fifteenth day of the month following the month during which the nonpayroll amounts were paid.
More than \$10,000	Weekly remitter	Wednesday following the weekly period during which the nonpayroll amounts were paid. Weekly period means the seven-day period beginning on a Saturday and ending on the following Friday. .

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 and select *Business*.



For More Information

Call DRS during business hours, Monday through Friday:

- **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 to download and print Connecticut tax forms.