

# Form CT-1096

# 2015

## Connecticut Annual Summary and Transmittal of Information Returns

Complete this return in blue or black ink only.

### General Instructions

If you are not required to file federal Form 1096, you are not required to file **Form CT-1096**. Special rules apply to designated withholding agents. See **Policy Statement 2011(2)**, *Income Tax Withholding for Athletes or Entertainers*.

**Form CT-1096 must be filed electronically.** Do not send this paper return to the Department of Revenue Services (DRS), unless you have been granted a waiver from electronic filing of informational returns. See *Waiver of Electronic Filing Requirement*.

See **Informational Publication 2015(8)**, *Connecticut Tax Guide for Payers of Nonpayroll Amounts*.

**Do not make a payment with this return.**

### When to File

Form CT-1096 is due the last day of March 2016. Do not mail Form CT-1096.

If the due date falls on a Saturday, Sunday, or legal holiday, the return will be considered timely if filed by the next business day.

### Electronic Filing Requirement

Taxpayers are **required** to file Form CT-1096 and Forms 1099-MISC, 1099-R, or W-2G **electronically**.

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



See *Taxpayer Service Center (TSC)*, on back.

Electronic reporting requirements are available at **www.ct.gov/DRS/ew2** and **Informational Publication 2015(10)**, *Form 1099-R, 1099-MISC and W-2G Electronic Filing Requirements for Tax Year 2015*.

✂ ..... Separate here and mail return to DRS. Make a copy for your records. Do not mail this form if filing electronically. .... ✂

## CT-1096 Connecticut Annual Summary and Transmittal of Information Returns ▶ 2015

Connecticut Tax Registration Number ▶		Federal Employer ID Number		Calendar year ending ▶		Due date	
Enter name and address below. Please print or type.				1. Connecticut income tax withheld from Connecticut nonpayroll amounts ▶ 1.		00	
Name				2. Total nonpayroll amounts reported with Form CT-1096 ▶ 2.		00	
Address				3. Number of 1099-MISC, 1099-R, or W-2Gs submitted ▶ 3.			
City State ZIP code				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.				Signature _____			
				Title _____ Date _____			

**This return MUST be filed electronically!**

**DO NOT MAIL paper return to DRS.**

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## Line Instructions

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

**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.

## 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.

## Amended Returns

Amend Form CT-1096 electronically. See IP 2015 (10).

## Forms and Publications

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

## 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*.



## Complete for Each Period

Period		Connecticut Income Tax Withheld From Nonpayroll Amounts	
January 1 - March 31	<b>1st Quarter</b>		
April 1 - June 30	<b>2nd Quarter</b>		
July 1 - September 30	<b>3rd Quarter</b>		
October 1 - December 31	<b>4th Quarter</b>		
<b>Total:</b> This should equal Line 1 on the front of this return.			<b>00</b>

File Form CT-1096 and report 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.

You 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**, at least 30 days before the due date.

Electronic reporting requirements are available at [www.ct.gov/DRS/ew2](http://www.ct.gov/DRS/ew2) and IP 2015 (10).