

Connecticut Income Tax Withholding  
Payment Form for Nonpayroll Amounts

General Instructions

Form CT-8109 must be filed and paid electronically.

File this return and make payment electronically using **myconneCT** at [portal.ct.gov/DRS-myconneCT](http://portal.ct.gov/DRS-myconneCT).



Electronic Filing Waiver

Only taxpayers that receive a waiver from electronic filing from DRS may file a paper version of this form. To request a waiver from the electronic filing requirement visit [portal.ct.gov/DRS](http://portal.ct.gov/DRS) and complete **Form DRS-EWVR, Electronic Filing and Payment Waiver Request**.

If you received a waiver from electronic filing and payment from DRS, make 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. Mail the completed Form CT-8109 and payment to the following address:

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

Complete this return in blue or black ink only. Do not use staples.

Please note that each form is year specific. To prevent any delay in processing your return or payment, the correct year's form **must** be submitted to DRS.

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.

**All withholding tax payments must be made electronically.** Do **not** send this paper form to the Department of Revenue Services (DRS), unless you have been granted a waiver from DRS. See *Electronic Filing Waiver*, on this page.

See **Informational Publication 2023(8), Connecticut Tax Guide for Payers of Nonpayroll Amounts**.

**Do not file this form if no payment is due.** See back of form for nonpayroll amounts subject to withholding.

Requirement to File and Pay Electronically

**Withholding tax payments must be made electronically.**

Generally, a payment made electronically is a payment made by electronic funds transfer (EFT). See **Informational Publication 2022(6), Filing and Paying Connecticut Taxes Electronically**.

Only taxpayers that receive a waiver from the electronic filing requirement may file paper withholding forms. See *Electronic Filing Waiver*, on this page.

Use **myconneCT** to electronically file and pay the amount on Line 2. See **myconneCT**, on this page.

Penalties

Penalty for Failure to Pay Electronically

The following graduated penalty amounts will apply if you fail to remit payments electronically:

- First offense – 10% penalty on the amount of the required tax payment, but not more than \$2,500;
- Second offense – 10% penalty, but not more than \$10,000; **and**
- Third and subsequent offenses – 10% penalty.

Late Payment Penalty

The penalty for paying all or a portion of the tax late is 10% of the tax paid late.

Payment Frequency and Due Dates

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 2023 is calendar year 2021. See IP 2023(8).

Form CT-8109 must be filed electronically unless certain conditions are met. Visit **myconneCT** at [portal.ct.gov/DRS-myconneCT](http://portal.ct.gov/DRS-myconneCT) to file and pay electronically.



Connecticut Tax Registration Number

Federal Employer ID Number

▶  -

Name

**This return MUST be filed electronically!**

Calendar year ending ▶ 2023

Address (number and street)

PO Box

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

1. Enter quarter (1, 2, 3, or 4). See instructions. ▶

City, town, or post office

State

ZIP code

2. Connecticut tax withheld ▶  .

- File electronically at [portal.ct.gov/DRS-myconneCT](http://portal.ct.gov/DRS-myconneCT).
- **Do not file Form CT-8109 if no payment is due.**

Visit us at [portal.ct.gov/DRS](http://portal.ct.gov/DRS) for more information.

**Weekly remitters** must pay over Connecticut income tax withholding by electronic funds transfer on or before the Wednesday following the weekly period during which the nonpayroll amounts were paid.

**Monthly remitters** must pay over Connecticut income tax withholding by electronic funds transfer on or before the fifteenth day of the month following the month during which the nonpayroll amounts were paid.

**Quarterly remitters** must pay over Connecticut income tax withholding by electronic funds transfer on or before the last day of the month following the quarterly period during which the nonpayroll amounts were paid.

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.

### **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 2015(23)**, *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;
- **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 2018(1)**, *Income Tax Withholding for Athletes or Entertainers*.

For more information, see IP 2023(8).

### **Line Instructions**

Enter the Connecticut Tax Registration Number, Federal Employer ID Number, name, and address.

**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.

### **For the Latest News**

Visit the DRS website at [portal.ct.gov/DRS](http://portal.ct.gov/DRS).