

Form CT-4804 - Instructions

General Instructions

Complete this form in blue or black ink only.

Payers are required to file Forms 1099-R, 1099-MISC, 1099-K, 1099-NEC, and W-2G electronically.

Only payers that receive a DRS waiver from electronically submitting Forms 1099-R, 1099-MISC, 1099-K, 1099-NEC, and W-2G may submit information returns to DRS on CD. To request a waiver from the electronic requirement complete **Form CT-8508, Request for Waiver From Filing Information Returns Electronically**, and mail to DRS on or before January 1.

Use **Form CT-4804, Transmittal of Information Returns Reported on Compact Disc (CD)**, when sending information returns on CD to DRS. Attach **Form CT-1096, Connecticut Annual Summary and Transmittal of Information Returns, only if Connecticut tax was withheld.**

Group the returns by return type and transmit each group with a separate Form CT-4804. Use **Form CT-4802, Transmittal of Information Returns Reported on Compact Disc (CD) Continuation**, to report more than four payers.

Line Instructions

Line 1: Check if CD is an original or replacement file.

Line 2: Enter calendar year reported on CD. Report one calendar year per file.

Line 3: Enter transmitter's Federal Employer Identification Number (FEIN).

Line 4: Enter the number of CDs submitted with this form.

Line 5: Enter total payee records submitted with this form.

Line 6: Enter transmitter name and address

Line 7: Enter name, title, and telephone number of person to contact about problem CDs.

Line 8: Use this section to report information for up to four payers. If additional space is needed, use Form CT-4802.

Declaration Requirements

A transmitter, service bureau, paying agent, or disbursing agent (agent) may sign Form CT-4804 on behalf of the payer (or other person required to file) if both conditions below are met:

1. The agent has the authority to sign the form under an agency agreement (oral, written, or implied) that is valid under state law; **and**
2. The agent signs the form and adds the caption "For: (name of payer or other person required to file)."

The authorized agent's signing of the declaration on the payer's behalf does not relieve the payer of the responsibility for filing a correct, complete, and timely Form CT-4804, or the applicable penalties.

Example:

Forms 1099 and W-2G CD Label

1. File type <input type="checkbox"/> Original <input type="checkbox"/> Replacement	2. Calendar year	3. Transmitter FEIN
4. Transmitter name		
5. Number of payers	6. Number of payees	7. Return type <input type="checkbox"/> 1099-MISC <input type="checkbox"/> 1099-R <input type="checkbox"/> 1099-K <input type="checkbox"/> 1099-NEC <input type="checkbox"/> W-2G
8. Volume Vol. _____ of _____	9. Contact name	Telephone number - -

CD Labels

Each CD must be labeled with an external label. See *Example* below.

The external label must identify:

1. **File type:** Indicate if the file is original or replacement.
2. **Calendar year:** The calendar year for which the file is prepared. Only one year may be reported per file.
3. **Transmitter name:** The name of the organization transmitting this file. The entry should be the same organization recorded on the Transmitter Record (T Record) of this file.
4. **FEIN:** The nine-digit Federal Employer Identification Number (FEIN) of the organization transmitting the file. The FEIN on the label should be the same as the FEIN recorded on the Transmitter Record (T Record) of the file.
5. **No. of payers:** The number of payers (A Records) on the file.
6. **No. of payees:** The number of payees (B Records) on the file.
7. **Record length:** The only acceptable record length is 750.
8. **Volume:** Number multiple CD's sequential as **Vol. 1 of X**. The first CD of a two CD file is labeled **Vol. 1 of 2**.
9. **Contact information:** Name and telephone number of the person to contact about this filing.

Send CDs with transmittal form(s) to:

Department of Revenue Services
State of Connecticut
Attn: Processing
450 Columbus Blvd Ste 1
Hartford CT 06103-1837

Do not send paper Forms 1099-MISC, 1099-R, 1099-K, 1099-NEC, or W-2G.

For More Information

Call DRS Monday through Friday, 8:30 a.m. to 4:30 p.m. at:

- **800-382-9463** (Connecticut calls from 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. Taxpayers may also call 711 for relay services. A taxpayer must tell the 711 operator the number he or she wishes to call. The relay operator will dial it and then communicate using a TTY with the taxpayer.