

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.



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 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.

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).

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 2025 is calendar year 2023.

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

Department of Revenue Services
State of Connecticut
8109 1224W 01 9999



Form CT-8109

Connecticut Income Tax Withholding
Payment Form for Nonpayroll Amounts
(Rev. 12/24)

Connecticut Tax Registration Number

Federal Employer ID Number

▶ -

Name

This return MUST be filed electronically!

Calendar year ending ▶ 2025

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.
- **Do not file Form CT-8109 if no payment is due.**

Visit us at 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;
- **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;
- **Pension and annuity distributions** if the recipient is a Connecticut resident and does not meet the lump sum distribution requirements, withholding is optional;
- **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*.

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.