

(New 12/03)

FORM CT-8109 (DRS/N)

CONNECTICUT WITHHOLDING TAX PAYMENT FORM FOR NONPAYROLL AMOUNTS

Purpose: The attached **Form CT-8109 (DRS/N)**, *Connecticut Withholding Tax Payment Form for Nonpayroll Amounts*, may be used by new payers or payers who have not received the *Withholding Remittance Coupon Book for Payers of Nonpayroll Amounts*. This is an interim coupon to be used

only until the issuance of the *Withholding Remittance Coupon Book for Payers of Nonpayroll Amounts*. Once the book is received, only the preprinted coupons contained in the book should be used.

PAYER'S RECORD OF PAYMENT

1. ENTER QUARTER (1,2,3, or 4) (see instructions)		
2. CONNECTICUT TAX WITHHELD		
3. PAYMENT DATE:		

Payers of nonpayroll amounts who withhold Connecticut income tax must use Form CT-8109 (DRS/N) to make a payment to the Connecticut Department of Revenue Services (DRS). Due dates for payment of Connecticut withholding tax on nonpayroll amounts are the same as the due dates for the payer's deposit of federal income tax withholding. Each time you are required to make a federal tax deposit, you are required

to make a payment to DRS of all Connecticut income tax withheld. However, if the Connecticut withholding tax liability is less than \$500 for a calendar year, you may remit the tax annually with **Form CT-945**, *Connecticut Annual Reconciliation of Withholding for Nonpayroll Amounts*.

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

INSTRUCTIONS FOR COMPLETING FORM CT-8109 (DRS/N)

Enter name, address, and identification numbers in appropriate boxes.

Line 1:

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

Note: If the tax liability was incurred during one quarter and paid to DRS in another quarter, enter the number for 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" on Line 1 of Form CT-8109 (DRS/N)

Line 2:

Enter the total amount of Connecticut income tax withheld from nonpayroll amounts since your last payment was made to DRS.

Pay the total amount shown on Line 2. If you are filing Form CT-8109 (DRS/N) by mail, send your completed coupon and payment to: DRS, PO Box 2931, Hartford CT 06104-2931. Make your check payable to: COMMISSIONER OF REVENUE SERVICES. Write your Connecticut Tax Registration Number on your check.

Electronic Filing Options:

File this form by using **Connecticut Fast-File**
File by Internet: www.ct.gov/DRS



For information on the Connecticut Fast-File Program, visit the DRS Web site at: www.ct.gov/DRS and click on File Returns On-Line, or call the DRS Forms Unit at 860-297-4753 and request DRS 2001(3), Connecticut Fast-File, booklet.

SEPARATE HERE AND MAIL COUPON TO DEPARTMENT OF REVENUE SERVICES. KEEP THE TOP PORTION FOR YOUR RECORDS.

CT-8109 (DRS/N) CONNECTICUT WITHHOLDING TAX PAYMENT FORM FOR NONPAYROLL AMOUNTS 2004

CONNECTICUT TAX REGISTRATION NUMBER ▶	FEDERAL EMPLOYER ID NUMBER ▶	YEAR 2004
--	---------------------------------	---------------------

ENTER NAME AND ADDRESS BELOW. PLEASE PRINT OR TYPE.

1. QUARTER ▶		
2. CONNECTICUT TAX WITHHELD ▶		

Do not file this Form CT-8109 (DRS/N) if no payment is due.
Pay total amount shown on Line 2.
If filing by mail, send your payment to:
DRS, PO Box 2931, Hartford CT 06104-2931
Make your check payable to: Commissioner of Revenue Services.
Write your Connecticut Tax Registration Number on your check.

Electronic Filing Options: Connecticut Fast-File
File by Internet: www.ct.gov/DRS

DO NOT FOLD OR BEND COUPON