

Form CT-1096 (DRS)
Connecticut Annual Summary and Transmittal of Information Returns

Electronic Filing Requirements - Read instructions on back before completing this form.

General Instructions

Complete the return in blue or black ink only.

Form CT-1096 (DRS), *Connecticut Annual Summary and Transmittal of Information Returns*, may be used by new payers or payers who have not received the *Withholding Remittance Coupon Book for Payers of Nonpayroll Amounts* for 2009.

See **Informational Publication 2009(8)**, *Connecticut Tax Guide for Payers of Nonpayroll Amounts*.

Annual Summary

If filing electronically, Form CT-1096 (DRS) is due the last day of March, 2010, and will be completed as part of the electronic filing process. Do not mail in Form CT-1096 (DRS) if you are filing electronically. If filing by paper, Form CT-1096 (DRS) is **due the last day of February, 2010**. No payment is to be made with this return. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date. See back page for *Who Must File Form CT-1096 (DRS)*.

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, 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.

Where to File

If filing by paper, mail your completed return to:

Department of Revenue Services
 PO Box 5081
 Hartford CT 06102-5081

 *Separate here and mail coupon to DRS. Make a copy for your records.* 

CT-1096 (DRS) Connecticut Annual Summary and Transmittal of Information Returns ▶ 2009

Connecticut Tax Registration Number ▶		Federal Employer ID Number		Calendar Year Ending ▶	Due Date February 28, 2010
<i>Enter name and address below. Please print or type.</i>					
Name		1. Connecticut income tax withheld from Connecticut nonpayroll amounts ▶ 1.			00
Address		2. Total nonpayroll amounts reported with Form CT-1096 ▶ 2.			00
City State ZIP Code		3. Number of 1099-MISC, 1099-R, or W-2Gs submitted ▶ 3.			
Note: Do not send a payment with this return.		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, or imprisonment for not more than five years, or both.			
Mail to: Department of Revenue Services PO Box 5081 Hartford CT 06102-5081		Signature _____			
		Title _____ Date _____			

Who Must File Form CT-1096 (DRS)

Payers of nonpayroll amounts who are required to file the following federal forms are also required to file with the Department of Revenue Services (DRS) Form CT-1096 (DRS) and every state copy of:

- Federal Form W-2G for (1) Connecticut Lottery winnings paid to resident or nonresident individuals even if no Connecticut income tax was withheld; and (2) Other gambling winnings paid to resident individuals even if no Connecticut income tax was 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 no Connecticut income tax was withheld; **and**
- Federal Form 1099-R reporting distributions from pensions, annuities, retirement, or profit sharing plans; but only if Connecticut income tax was withheld.

Reminders

- Be sure to complete all requested information.
- **Do not send a payment with this return.**
- All payments must be made using **Form CT-8109 (DRS)**, *Connecticut Withholding Tax Payment Form for Nonpayroll Amounts*, and **Form CT-945 (DRS)**, *Connecticut Annual Reconciliation of Withholding for Nonpayroll Amounts*.
- Sign and date the return in the space provided.
- Federal forms 1099-MISC, 1099-R, and W-2G must be filed with DRS even if you are not required to be registered with DRS. Unregistered filers should write "Information Only" in the space reserved for the Connecticut Tax Registration Number on this return.
- If you are not required to file federal Form 1096, you are not required to file Form CT-1096 (DRS). Special rules apply to designated withholding agents. See **Policy Statement 2008(1)**, *Income Tax Withholding for Athletes or Entertainers*.
- **Electronic Filing Requirements:** Use the DRS website to electronically file Forms 1099 or W-2G.

Taxpayers who file **25 or more** Forms 1099 or W-2G, are **required** to file Form CT-1096 (DRS) and Forms 1099 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*, on or before January 15, 2010. Taxpayers who file **24 or fewer** Forms 1099 or W-2G, are encouraged to file electronically, but may file using paper forms and do not need to file a waiver request. If you file 24 or fewer Forms 1099 or W-2G, and choose to file using paper forms, mail your completed return to: Department of Revenue Services, PO Box 5081, Hartford CT 06102-5081.

For new information regarding electronic reporting requirements, visit the DRS website at **www.ct.gov/DRS** or call DRS at **1-800-382-9463** (Connecticut calls outside the Greater Hartford calling area only) or **860-297-5962** (from anywhere). TTY, TDD, and Text Telephone users **only** may transmit inquiries by calling 860-297-4911.

Forms and Publications

Forms and publications are available anytime by:

- **Internet:** Visit the DRS website at **www.ct.gov/DRS** for more information about the **TSC** or other tax inquiries; **or**
- **Telephone:** Call **1-800-382-9463** (Connecticut calls outside the Greater Hartford calling area only) and select **Option 2** from a touch-tone phone, or **860-297-4753** (from anywhere).

TTY, TDD, and Text Telephone users **only** may transmit inquiries by calling 860-297-4911.

Taxpayer Service Center (TSC)

The **TSC** is an interactive tool that can be accessed through the DRS website at **www.ct.gov/DRS** for a free, fast, easy, and secure way to conduct business with DRS.

Some of the enhanced features of the **TSC** include the ability to view current balances, make scheduled payments, and amend certain business tax returns.

The self-service aspect of the **TSC** enables taxpayers to easily get answers to the most frequently asked questions.



Complete for Each Period

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

Attach Form CT-1096 (DRS) and every Copy 1 of the following:

- Federal Form W-2G for (1) Connecticut Lottery winnings paid to resident or nonresident individuals even if no Connecticut income tax was withheld; and (2) Other gambling winnings paid to resident individuals even if no Connecticut income tax was 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 no Connecticut income tax was withheld; **and**
- Federal Form 1099-R reporting distributions from pensions, annuities, retirement, or profit sharing plans; but only if Connecticut income tax was withheld.

If you file **25 or more** Forms 1099-MISC, 1099-R, or W-2G, you are **required** to file Form CT-1096 (DRS) 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*, no later than January 15, 2010. If you file **24 or fewer** Forms 1099-MISC, 1099-R, or W-2G, you may file using paper forms without a waiver.

For information regarding electronic reporting requirements, visit the DRS website at **www.ct.gov/DRS** or call DRS at **1-800-382-9463** (Connecticut calls outside the Greater Hartford calling area only) or **860-297-5962** (from anywhere). TTY, TDD, and Text Telephone users **only** may transmit inquiries by calling 860-297-4911.