

FORM CT-1096 (DRS)

2004

Connecticut Annual Summary And Transmittal Of Information Returns

Please Read Instructions on Back Before Completing This Return

General Instructions

Purpose: The attached **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 2004.

Annual Summary: Form CT-1096 must be filed by certain payers who are required to file federal Form 1096. Form CT-1096 is **due the last day of February**. No payment is to be made with this return.

If you are required to file federal Form 1096, you must file Form CT-1096. Attach every "state copy" of the following:

- Federal Form W-2G, for (1) Connecticut Lottery winnings paid to resident and 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 1098, for property taxes paid on real estate to a Connecticut municipality;
- Federal Form 1099-MISC, for payments 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;
- Federal Form 1099-R, **only** if Connecticut income tax was withheld;
- Federal Form 1099-S, reporting real estate transactions in Connecticut.

Rounding Off to Whole Dollars: You must round off cents to the nearest whole dollar on your returns and schedules. 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: \$1.29 becomes \$1.00 and \$3.50 becomes \$4.00.

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**, *Connecticut Withholding Tax Payment Form For Nonpayroll Amounts*, and **Form CT-945**, *Connecticut Annual Reconciliation of Withholding For Nonpayroll Amounts*.
- Sign and date the return in the space provided.
- The above federal forms 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 required by the IRS to file copies of federal Forms 1098, 1099, or W-2G on magnetic media, you **must** file these forms on magnetic media with DRS. However, if you file 24 or fewer Forms 1098, 1099, or W-2G with DRS, you may be excused from the magnetic media filing requirements for that particular type of information return without obtaining a waiver. For new information regarding magnetic media reporting requirements, visit the DRS Web site at **www.ct.gov/DRS** or call DRS at 1-800-382-9463 (in-state) or 860-297-5962 (from anywhere). TTY, TDD, and Text Telephone users only may transmit inquiries by calling 860-297-4911.
- **Group the forms by form number and send each group with a separate Form CT-1096.**
- Mail your completed return to: Department of Revenue Services, PO Box 5081, Hartford CT 06102-5081.

If you are **not** required to file federal Form 1096, you are **not** required to file Form CT-1096.

SEPARATE HERE AND MAIL COUPON TO DEPARTMENT OF REVENUE SERVICES. MAKE A COPY FOR YOUR RECORDS.

CT-1096 (DRS) CONNECTICUT ANNUAL SUMMARY AND TRANSMITTAL OF INFORMATION RETURNS ► 2004			
CONNECTICUT TAX REGISTRATION NUMBER	FEDERAL EMPLOYER ID NUMBER	DUE DATE	
▶			
1. Connecticut income tax withheld from nonpayroll amounts (See instructions) ▶ 1.			
2. Total nonpayroll amounts reported with Form CT-1096 (See instructions) ▶ 2.			
3. Number of 1098s, 1099s, or W-2Gs submitted ▶ 3.			

Enter name and address below. Please print or type.

NOTE: DO NOT SEND A PAYMENT WITH THIS RETURN.

MAIL TO: DEPARTMENT OF REVENUE SERVICES
 PO BOX 5081
 HARTFORD CT 06102-5081

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 that the penalty for willfully delivering a false return to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both.

Signature _____

Title _____ Date _____

Line Instructions for Completing Form CT-1096

Line 1

Enter the total amount of Connecticut income tax withheld from nonpayroll amounts during the calendar year. (This should equal the Total Line below.) Nonpayroll amounts are the amounts required to be reported on Line 2.

Line 2

Enter the total amount of gross winnings from federal Forms W-2G, property taxes paid on real estate to a Connecticut municipality from federal Forms 1098,* miscellaneous income from federal Forms 1099-MISC, distributions from federal Forms 1099-R, and proceeds from federal Forms 1099-S reported with this return. Group the forms by form number and send each group with a separate Form CT-1096.

* The amount of property taxes paid on real estate to a Connecticut municipality and the name of that municipality must be reported on federal Form 1098, box 4.

Line 3

Indicate the number of 1098, 1099, or W-2G forms submitted with this return.

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		

If you are required to file federal Form 1096, you must file Form CT-1096. Attach every "state copy" of the following:

- Federal Form W-2G, for (1) Connecticut Lottery winnings paid to resident and 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 1098, for property taxes paid on real estate to a Connecticut municipality;
- Federal Form 1099-MISC, for payments 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;
- Federal Form 1099-R, **only** if Connecticut income tax was withheld;
- Federal Form 1099-S, reporting real estate transactions in Connecticut.

◀ **This should equal Line 1 on the front of this return.**