

Form CT-1096 (DRS)

2007

Connecticut Annual Summary and Transmittal of Information Returns

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

General Instructions

Please read instructions before completing this return.

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 2007.

Annual Summary

If filing electronically, Form CT-1096 is due the last day of March, 2008 and will be completed as part of the electronic filing process. Do not mail in Form CT-1096 if you are filing electronically. If filing by paper, Form CT-1096 is **due the last day of February, 2008**. 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*.

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. If you do not round, DRS will disregard the cents.

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

Line Instructions

Line 1: Enter the total amount of income tax withheld from Connecticut nonpayroll amounts subject to Connecticut income tax withholding during the calendar year. (This should equal the Total line on the back of this return.) Nonpayroll amounts subject to Connecticut income tax withholding are the amounts required to be reported on Line 2.

Line 2: Enter the total amount of:

- Connecticut Lottery winnings paid to resident and nonresident individuals, as reported on federal Form W-2G, whether or not Connecticut income tax was withheld;
- Other gambling winnings paid to resident individuals, as reported on federal Form W-2G, whether or not Connecticut income tax was withheld;
- Property taxes paid to a Connecticut municipality on real estate, as reported on federal Form 1098, box 4;
- Miscellaneous payments made to resident individuals, or, where the payments relate to services performed wholly or partly within Connecticut, to nonresident individuals, as reported on federal Form 1099-MISC, whether or not Connecticut income tax was withheld; **and**
- Distributions from pensions, annuities, retirement, or profit-sharing plans, as reported on federal Form 1099-R, but only if Connecticut income tax was withheld.

Group the forms by form number and send each group with a separate Form CT-1096.

Line 3: Indicate the number of 1098, 1099-MISC, 1099-R, and W-2G forms submitted with this return. Be sure to complete all required information on the back of this return.

✂ Separate Here and Mail Coupon to DRS. Make a Copy for Your Records. ✂

CT-1096 (DRS)		Connecticut Annual Summary and Transmittal of Information Returns		▶ 2007
Connecticut Tax Registration Number ▶		Federal Employer ID Number		Calendar Year Ending ▶
				Due Date February 29, 2008
<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 1098s, 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

Payers of nonpayroll amounts who are required to file the following federal forms are also required to file with DRS Form CT-1096 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 1098 for property taxes paid on real estate to a Connecticut municipality;
- 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 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, 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.
- Federal forms 1098, 1099-MISC, 1099-R, and W-2G must be filed with Department of Revenue Services (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.
- Special rules apply to designated withholding agents. See **Policy Statement 2007(1), Income Tax Withholding for Athletes or Entertainers**.
- **New Electronic Filing Requirements:** If you file **25 or more** Forms 1098, 1099-MISC, 1099-R, or W-2G, you are **required** to file Form CT-1096 and Forms 1098, 1099-MISC, 1099-R, or W-2G **electronically**. Do not mail in Form CT-1096 if you are filing electronically. Form CT-1096 will be completed as part of the electronic filing of your informational returns. 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 February 15, 2008, for calendar year 2007 only. If you file **24 or fewer** Forms 1098, 1099-MISC, 1099-R, or W-2G, you may file using paper forms without requesting a waiver. DRS encourages all payers to file electronically using the *key and send* or *upload* features. For new information regarding electronic reporting, visit **www.ct.gov/electronicfileW2and1099** 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)

Electronic Filing Requirements

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. During 2008 Connecticut taxpayers can either key in or upload their 2007 withholding information electronically through the **TSC**.

Visit **www.ct.gov/electronicfileW2and1099** for more information on electronic filing of informational returns.

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. Many other features for the **TSC** are planned and taxpayers are encouraged to visit our website often.



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 CT-1096 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 1098 for property taxes paid on real estate to a Connecticut municipality;
- 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 but only if Connecticut income tax was withheld.

If you file **25 or more** Forms 1098, 1099-MISC, 1099-R, or W-2G, you are **required** to file Form CT-1096 and Forms 1098, 1099-MISC, 1099-R, or W-2G **electronically**. You may request a waiver of the electronic filing requirements by completing **Form CT-8508** no later than February 15, 2008. If you file **24 or fewer** Forms 1098, 1099-MISC, 1099-R, or W-2G, you may file using paper forms without a waiver.

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.