

CONNECTICUT TAX GUIDE FOR PAYERS OF NONPAYROLL AMOUNTS

REMINDER:

Unless otherwise stated, all payers of nonpayroll amounts are **required to file all withholding forms electronically and pay any associated taxes by electronic funds transfer (EFT).**

Connecticut Income Tax Withholding Requirements

The following information is included in this booklet:

- Electronic Filing Requirements
- Calendar of Duties
- Important Information for Connecticut Payers of Nonpayroll Amounts
- Withholding Requirements
- Sample Remittance Forms

Tax information is available on our website at www.ct.gov/DRS.

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Withholding tax
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Effective January 1, 2015
Keep and use this booklet until a new edition of the Connecticut Tax Guide for Payers of Nonpayroll Amounts is issued.

Frequently Used Telephone Numbers

Connecticut Department of Revenue Services

Connecticut calls outside the Greater Hartford calling area	800-382-9463
From anywhere	860-297-5962
Collection Unit	860-297-5909
Electronic Funds Transfer	860-297-4973
Forms Unit	860-297-4753
TTY, TDD, and Text Telephone users only	860-297-4911

Internal Revenue Service

Tax Assistance	800-829-1040
Tax Forms and Publications	800-829-3676

Related Web Sites

Connecticut Department of Revenue Services (DRS)	www.ct.gov/DRS
DRS Taxpayer Service Center (<i>TSC</i>)	www.ct.gov/TSC
Internal Revenue Service (IRS)	www.irs.gov

Connecticut Forms Referenced in This Booklet

Form CT-8109	<i>Connecticut Withholding Tax Payment Form for Nonpayroll Amounts</i>
Form CT-945	<i>Connecticut Annual Reconciliation of Withholding for Nonpayroll Amounts</i>
Form CT-1096	<i>Connecticut Annual Summary and Transmittal of Information Returns</i>
Form REG-1	<i>Business Taxes Registration Application</i>
Form CT-W4P	<i>Withholding Certificate for Pension or Annuity Payments</i>
Form CT-941X	<i>Amended Connecticut Reconciliation of Withholding</i>
Form CT-8809	<i>Request for Extension of Time to File Informational Returns</i>
Form DRS-EWVR	<i>Electronic Filing and Payment Waiver Request</i>

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Calendar of Duties

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.

In this publication, *you* means the payer, unless otherwise specified.

Payer's Classification Determines When Payments Are Required to Be Made

Forms **must** be filed electronically and **all** payments made by electronic funds transfer (EFT) as follows:

Weekly remitters on or before the Wednesday following the weekly period during which the nonpayroll amounts were paid.

Monthly remitters on or before the fifteenth day of the month following the month during which the nonpayroll amounts were paid.

Quarterly remitters on or before the last day of the month following the quarterly period during which the nonpayroll amounts were paid.

See *Remitter Classifications* on Page 9.

On or Before January 31

You must file **Form CT-945**, *Connecticut Annual Reconciliation of Withholding for Nonpayroll Amounts*, even if no tax is due or has been withheld for the year.

You must provide payees with federal Form 1099-MISC, Miscellaneous Income; 1099-R, Distributions From Pensions, Annuities, Retirement, or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.; or W-2G, Certain Gambling Winnings, for each payment, distribution, or transaction made during the preceding calendar year.

On or Before March 31

You must file **Form CT-1096**, *Connecticut Annual Summary and Transmittal of Informational Returns* and Forms 1099-MISC, 1099-R, and W-2G electronically. See *Electronic Filing Through the Taxpayer Service Center (TSC)* on Page 6.

If you are unable to file informational returns electronically due to a documented hardship DRS may waive the requirements. To request a waiver, complete and mail **Form DRS-EWVR**, *Electronic Filing and Payment Waiver Request*, to DRS at least 30 days before the due date. If a waiver is granted for electronic filing, the due date is the last day of February.

Frequently Asked Questions

1. Which nonpayroll informational returns must be filed with DRS?

DRS requires 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 1099-MISC for payments made to Connecticut 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.

2. Does DRS participate in the Combined Federal/State Filing Program?

Yes. DRS does participate in the **Combined Federal/State Filing Program** for federal Forms 1099-MISC and 1099-R.

3. Who is required to file electronically with DRS?

All payers must file Form CT-1096 and Forms 1099-MISC, 1099-R, or W-2G electronically.

4. Where can I get information on filing electronically with DRS?

Payers should refer to **Informational Publication 2015(10), Forms 1099-R, 1099-MISC, and W-2G Electronic Filing Requirements for Tax Year 2015.**

5. How does a payer request a waiver from filing informational returns electronically?

DRS may waive the electronic reporting requirement only if the payer is unable to file electronically due to a documented hardship. To request a waiver, complete and mail Form **DRS-EWVR, Electronic Filing and Payment Waiver Request**, to DRS at least 30 days before the due date. Form **DRS-EWVR** cannot be filed electronically.

If a waiver is granted, file a paper Form CT-1096 with every Copy 1 of the required federal Forms listed in question 1. Group form types and file one Form CT-1096 for each form type. The due date for paper filing of Form CT-1096 is the last day of February.

6. How does a payer request an extension of time to file informational returns electronically?

To request an extension, a payer must complete and submit **Form CT-8809, Request for Extension of Time to File Informational Returns**, on or before March 31. DRS will notify you only if your extension requests is denied. Form CT-8809 cannot be filed electronically.

7. Is a payer of nonpayroll amounts who files federal Form 1096, but who is not required to be registered with DRS for Connecticut income tax withholding purposes, required to file Form CT-1096, Connecticut Annual Summary and Transmittal of Information Returns?

Yes. Taxpayers can use the **Taxpayer Service Center (TSC)** to file their Form CT-1096 and associated 1099-MISC forms without logging in under a Connecticut Tax Registration Number. Click on the *Businesses, TSC-BUS*, and then the *File Form CT-1096 and associated 1099-Misc Forms* link in the left-hand toolbar found on the *TSC Welcome* page.

8. How does Form CT-1096 get filed?

For the individual taxpayer, once the Forms 1099 and W-2G have been successfully uploaded, the **TSC** will automatically populate Form CT-1096 for you. You must verify all the figures and complete the quarterly breakout for the Connecticut taxes withheld. If you are a registered third party bulk filer filing for multiple businesses, you will have the option to return to the third party bulk filer menu. Select the Form CT-1096 link from the menu options in the file import section, then upload and complete the filing process using the **TSC** dynamic web import process. Visit the DRS website at www.ct.gov/electronicfileW2and1099 for more information on filing Form CT-1096.

9. What paper forms should accompany the electronic filing?

None. Do not submit paper copies of any electronically filed forms. If there are any attachments or schedules that cannot be electronically filed, keep this information with your records and provide them to DRS upon request.

10. How does a payer report changes on a previously-filed electronic submission?

DRS accepts amended and supplemental filings to be filed electronically through the **TSC**. Amended and supplemental filings can only be done using the Single Filer or Single Client - Key and Send filing. For more information refer to Informational Publication 2015(10).

11. Does this booklet contain all the information I need to withhold Connecticut income tax from my payees?

Yes. All the instructions are included in this **Informational Publication 2015(8), Connecticut Tax Guide for Payers of Nonpayroll Amounts.**

Electronic Filing and Payment of Withholding Tax

Electronic Filing Through the Taxpayer Service Center (TSC)



File withholding information through the *TSC*. The *TSC* is a free, fast, easy, and secure way to conduct business with DRS. Go to www.ct.gov/TSC.

Use the *TSC* to view current account balances, make and schedule payments, and amend certain tax returns. Transmit the following informational returns through the *TSC*:

- Federal Forms 1099-R;
- Federal Forms 1099-MISC;
- Federal Forms W-2G; **and**
- **Form CT-1096**, *Connecticut Annual Summary and Transmittal of Informational Returns*.

Do not file paper forms if you filed through the *TSC*.

A penalty may apply if you file paper federal Forms W-2G, 1099-R, or 1099-MISC and have not received a waiver from electronic filing from DRS.

Payment by Electronic Funds Transfer (EFT)

You are required to file all withholding forms electronically and pay any associated taxes by electronic funds transfer (EFT). This requirement applies to forms and payments for tax periods beginning on or after January 1, 2014.

Penalties 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

Waiver of requirement to file and pay by EFT

Any person, other than return preparers, required to file a return electronically or to pay the tax by EFT may request a waiver of this requirement. The waiver must be submitted using **Form DRS-EWVR**, *Electronic Filing and Waiver Request*, to the Commissioner at least 30 days before the due date of the required filing or required payment.

The Commissioner may waive this requirement if, based on information provided by the taxpayer, electronic filing would create an undue hardship. The Commissioner is required to

promptly notify the person whether or not the waiver request has been granted. The Commissioner's decision is final and not subject to review or appeal. If the request is granted, the person may file a signed paper Connecticut tax return and make payments by means other than EFT.

The waiver is effective for 12 months from the date the waiver is granted. See **Informational Publication 2014(15)**, *Filing and Paying Connecticut Taxes Electronically*; and **Policy Statement 2011(3)**, *Request for Waiver of Electronic Filing and Payment Requirements*.

For more information on EFT payments, call **860-297-4973**.

Electronic Filing of Informational Returns

You must file Form CT-1096 and Forms 1099-R, 1099-MISC, or W-2G electronically. You may request a waiver of the electronic filing requirements by completing Form DRS-EWVR at least 30 days before the due date.

Refer to **Informational Publication 2015(10)**, *Forms 1099-R, 1099-MISC, and W-2G Electronic Filing Requirements for Tax Year 2015*, for electronic reporting specifications.

Bulk Filing of Informational Returns

The *TSC* makes filing informational returns easier while ensuring the security of the data being filed. You can use the *TSC* to *key and send* or *upload* forms either by having bulk filing capabilities assigned to their current Connecticut tax registration number or, for tax preparers who are filing for their clients and are not registered with DRS, by completing an application and being issued a separate third party bulk filer (TPBF) identification number.

With bulk filing capabilities, you may then select and begin to file your informational returns online. After you enter all informational returns, transmit Form CT-1096 to complete the filing process. The informational returns are not accepted until Form CT-1096 is filed. You will receive a unique confirmation number for each Form CT-1096 submitted. The confirmation number is your proof of filing.

Options for Filing Forms 1099-R, 1099-MISC, W-2G, and CT-1096 Through the TSC

Key and Send

The key and send method is used to submit a maximum of 100 informational returns per form type. This option allows you to enter up to 100 Forms 1099-R, 1099-MISC, or W-2G in

a single login process. Once all Forms 1099-R, 1099-MISC, or W-2G are entered, select *Next*. You will be brought to Form CT-1096 where the *TSC* has populated many of the fields based on the information you just entered. Verify the Form CT-1096 information and then complete the quarterly breakout. Your Forms 1099-R, 1099-MISC, or W-2G are not successfully transmitted until the *TSC* issues a confirmation number for Form CT-1096.

Dynamic Web Import (DWI)

DWI is a file import process that allows you to define and upload your informational returns. The agency's DWI tool does **not** support the standard electronic file formats used by the Internal Revenue Service (IRS). Each field in the file represents an item from a return you are reporting. You can arrange the fields in any order by defining your own customized layout.

If an error or errors are found during the upload process, DRS will identify and explain each error. You must correct all errors on your file and then upload the file again. Once all Forms 1099-R, 1099-MISC, or W-2G are successfully uploaded, you will be brought to Form CT-1096 where the *TSC* has populated many of the fields based on the information you just entered. Verify the Form CT-1096 information and then complete the quarterly breakout.

Forms 1099-R, 1099-MISC, or W-2G are not successfully transmitted until the *TSC* issues a confirmation number for Form CT-1096.

Batch File Upload Using DRS Standard File Layout

Batch file upload allows you to submit a file using the standard file layouts defined in IP 2015(10). Once the file upload is completed, a results file will acknowledge the success or failure of your file upload. If an error or errors are found during the upload process, the results file will identify and explain each error. You will need to correct and resubmit the entire file.

Once you have successfully uploaded all your returns, you must return to the withholding main menu. Select *Form CT-1096*, choose the period end, and proceed to Form CT-1096. Verify the Form CT-1096 information and then complete the quarterly breakout.

Your Forms 1099-R, 1099-MISC, or W-2G are not successfully transmitted until the *TSC* issues a confirmation number for Form CT-1096.

Third Party Bulk Filing

Third party bulk filers (TPBF) are tax preparers who prepare returns for multiple clients or multiple locations for the same client. A registered TPBF can key in information for one client at a time or upload a file for multiple taxpayers with a single login.

To register as a TPBF:

- Go to **www.ct.gov/TSC**;
- Select *Tax Preparer*;
- Scroll down and select *Third Party Bulk Filing requires preregistration. Please click here to register*;
- Select *Application to Become a Bulk Filer (Fillable Version)*;
- Complete and print the form; **and**
- Fax it to: 860-297-4761; **or**
- Mail it to:

Department of Revenue Services
Electronic Commerce Unit
25 Sigourney Street STE 2
Hartford CT 06106

Once the application has been processed, a bulk filing identification number, password, and instructions will be mailed to you.

Visit **www.ct.gov/electronicfileW2and1099** for detailed bulk filing information.

Instructions

Who Is Required to Withhold Connecticut Income Tax

Anyone who maintains an office or transacts business in Connecticut must withhold Connecticut income tax whether or not the payroll or accounts receivable department is located in Connecticut. Special rules apply to payers of compensation to professional athletes and entertainers and payers of nonpayroll amounts. See *Payments Made to Athletes or Entertainers*, Page 8.

Any payer who is required to withhold Connecticut income tax must register for withholding tax with DRS.

Income Subject to Connecticut Income Tax Withholding

In general, Connecticut law follows federal law in determining what income is subject to withholding. Certain nonpayroll income (also known as nonpayroll amounts) is subject to withholding.

Pension and annuity distributions if the recipient is a Connecticut resident and has requested Connecticut income tax withholding.

Payers of pensions and annuities, both public and private, maintaining an office or transacting business in Connecticut are required to notify Connecticut resident recipients of the availability of Connecticut income tax withholding and withhold Connecticut income tax from payments if the Connecticut resident recipient submits a request in writing. This requirement applies to all pension and annuity payments from qualified or nonqualified plans, including lump sum distributions, whether or not payments are made from a Connecticut location.

In general, the payer follows the instructions in the section entitled *How to Report and Remit Taxes Withheld* on Page 9. Additionally, federal Form 1099-R, showing the amount of Connecticut income tax withheld in the prior year, must be given by payers of pension and annuity plans to their recipients on or before the succeeding January 31.

Military retirement pay if the recipient is a Connecticut resident and has requested Connecticut income tax withholding.

Unemployment compensation payments if the recipient has requested Connecticut income tax withholding.

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 or to someone receiving the payment on behalf of a resident.

A payer of gambling winnings maintaining an office or transacting business in Connecticut must withhold Connecticut income tax from winnings if the winnings are paid to a Connecticut resident, or to someone receiving them on behalf of a Connecticut resident, and the winnings are subject to federal income tax withholding.

Gambling winnings include both cash and noncash winnings. The value of noncash winnings is fair market value.

Any payer of gambling winnings who is subject to Connecticut withholding and who is not otherwise required to register with DRS must register by filing Form REG-1.

See *How to Register for Withholding Tax* on Page 9.

Connecticut income tax must be deducted and withheld at a flat rate of 6.7%, without allowance for exemption, and is computed on the same amount subject to withholding for federal income tax purposes. If the winnings are a noncash prize, the payer of the prize must collect the required withholding in cash from the winner before awarding the noncash prize.

See **Informational Publication 2011(27)**, *Connecticut Income Tax Treatment of Gambling Winnings Other Than State Lottery Winnings*.

Connecticut lottery winnings if reportable for federal income tax withholding purposes, whether or not federal income tax withholding is required.

The Connecticut Lottery Corporation withholds Connecticut income tax at the rate of 6.7% from all payments of reportable Connecticut Lottery winnings made to a resident or a nonresident, whether or not federal income tax is withheld.

See **Informational Publication 2011(28)**, *Connecticut Income Tax Treatment of State Lottery Winnings Received by Residents and Nonresidents of Connecticut*.

In general, you follow the instructions in the section entitled *How to Report and Remit Taxes Withheld* on Page 9. Additionally, federal Form W-2G showing the winnings paid and any Connecticut income tax withheld during the preceding year must be given to recipients on or before the succeeding January 31.

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.

Compensation for personal services performed in Connecticut by a professional athlete or entertainer, paid

in cash or otherwise, in connection with sporting events or with the preparation or presentation of entertainment, whether as a participant, performer, or otherwise, is subject to Connecticut income tax withholding if the payer is a designated withholding agent.

See **Policy Statement 2011(2)**, *Income Tax Withholding for Athletes or Entertainers*.

Payee Request for Withholding Tax

You must provide recipients with **Form CT-W4P**, *Withholding Certificate for Pension or Annuity Payments*, or a reasonable facsimile. Form CT-W4P or a written request providing the same information must be on file with you before withholding begins. The request to deduct and withhold Connecticut income tax must be made in specific whole dollar amounts. The minimum amount a recipient can request to be withheld is \$10 per payment. No maximum limit is placed on the amount that can be withheld, but it must be a whole dollar amount.

The written request for withholding or a request for a change in the amount to be withheld takes effect with the first payment made on or after the date which occurs:

1. In a case in which no previous request is in effect, three calendar months after the date the request is furnished to you; **or**
2. In a case in which a previous request is in effect, the first status determination date (January 1, May 1, July 1, and October 1 of each year) which occurs at least 30 days after the date the request is furnished to you.

Form CT-W4P remains in effect until terminated by the payee. The payee may terminate the request by furnishing you with a signed written notice of termination.

Any payer who receives a request to withhold Connecticut income tax must register by filing Form REG-1.

See *How to Register for Withholding Tax* on this page.

Payments Not Subject to Connecticut Income Tax Withholding

In general, income not subject to federal withholding is not subject to Connecticut income tax withholding.

Withholding for Military Retirees

Connecticut residents who are retired from the regular and reserve components of the uniformed services are allowed to request, in writing, Connecticut withholding from their monthly retired pay. The term *uniformed services* refers to the Army, Navy, Air Force, Marine Corps, Coast Guard, commissioned corps of the Public Health Service, and commissioned corps of the National Oceanic and Atmospheric Administration.

A member may request withholding by completing Form CT-W4P and submitting it to the retirement pay office of his or her uniformed service. The amount withheld from each payment must be an even dollar amount, but not less than \$10.

How to Register for Withholding Tax

A new payer required to deduct and withhold Connecticut income tax from nonpayroll amounts must register with DRS. Visit www.ct.gov/DRS to register online or complete **Form REG-1**, *Business Taxes Registration Application*. See *Income Subject to Connecticut Income Tax Withholding* on Page 8 for the requirements to withhold Connecticut tax. Form REG-1 is also used to register a business for most other state taxes, including sales and use taxes and corporation business tax.

A payer of nonpayroll amounts not already registered with DRS, including a payer starting a new business, must register to withhold Connecticut income tax.

A payer of nonpayroll amounts already registered with DRS for other state taxes is still required to register to withhold Connecticut income tax.

A payer of nonpayroll amounts who acquires an existing business must also register with DRS to obtain a Connecticut tax registration number. The new owner cannot use the previous owner's tax registration number or withholding tax forms.

The DRS tax registration number and federal employer identification number must appear on all Connecticut withholding forms and on all correspondence with DRS. Do not use the registration number issued by the Department of Labor (DOL) on DRS forms.

Voluntary Registration by Persons Other Than Employers to Withhold Tax

Any person (other than an employer) not required to register to withhold Connecticut income tax may register solely for the purpose of withholding Connecticut income tax if both the payer and the payee voluntarily agree Connecticut income tax will be withheld. Once registered, the payer will be treated as an employer required to withhold Connecticut income tax while the agreement remains in effect.

How to Report and Remit Taxes Withheld

If you are registered with DRS for Connecticut income tax withholding purposes, you must file all withholding returns electronically and remit all associated withholding payments by EFT.

Remitter Classifications

Each payer is required to withhold Connecticut income tax from nonpayroll amounts at the time those amounts are paid and is required to pay over the Connecticut income

tax withholding to DRS according to the payer's remitter classification.

Each calendar year DRS will classify a payer either as a weekly remitter, monthly remitter, or quarterly remitter. The classification relates to how much time a payer has to pay over Connecticut income tax withholding to DRS after nonpayroll amounts are paid to payees and Connecticut income tax is deducted and withheld from those nonpayroll amounts. A payer's classification is based on the payer's reported liability for Connecticut income tax withholding during the look-back calendar year. The look-back calendar year for calendar year 2015 is calendar year 2013.

DRS will notify most payers of their new payment frequency before the calendar year that the filing frequency applies. Most new payers will be classified as quarterly remitters.

See **Special Notice 2004(10)**, *2004 Legislation Affecting Connecticut Income Tax Withholding by Payers From Nonpayroll Amounts Paid On or After January 1, 2005*.

Weekly Remitter

A **weekly remitter** is a payer whose reported liability for Connecticut income tax withholding during the look-back calendar year was more than \$10,000. A weekly remitter is required to pay over Connecticut income tax withholding on or before the Wednesday following the weekly period during which the nonpayroll amounts were paid. **Weekly period** is the seven-day period beginning on a Saturday and ending on the following Friday.

Schedule for Weekly Remitters

If nonpayroll amounts are paid on Saturday, Sunday, Monday, or Tuesday	Pay over Connecticut income tax withholding on or before the second Wednesday following the date the nonpayroll amounts were paid.
If nonpayroll amounts are paid on Wednesday, Thursday, or Friday	Pay over Connecticut income tax withholding on or before the Wednesday following the date the nonpayroll amounts were paid.

Weekly Period Spanning Two Quarterly Periods

If a weekly remitter has two or more paydays during a weekly period, the weekly remitter is generally required to make only one payment for the weekly period to DRS and should enter the date of the last payday when making the payment. However, if the paydays fall in different quarterly periods, the weekly remitter must make separate payments for the separate Connecticut income tax withholding liabilities.

Monthly Remitter

A **monthly remitter** is a payer whose reported liability for Connecticut income tax withholding during the look-back calendar year was more than \$2,000 but not more than \$10,000. A monthly remitter is required to pay over Connecticut income tax withholding on or before the fifteenth day of the month following the month during which the nonpayroll amounts were paid.

Quarterly Remitter

A **quarterly remitter** is a payer whose reported liability for Connecticut income tax withholding during the look-back calendar year was \$2,000 or less. A quarterly remitter is required to pay over Connecticut income tax withholding on or before the last day of the month following the quarterly period during which the nonpayroll amounts were paid. **Quarterly period** means a period of three calendar months that ends on the last day of March, June, September, or December.

See **Special Notice 2004(10)**, *2004 Legislation Affecting Connecticut Income Tax Withholding by Payers From Nonpayroll Amounts Paid On or After January 1, 2005*.

New Payer

Most new payers are classified by DRS as quarterly remitters. A payer is a new payer for the calendar year during which the payer is first registered with DRS for Connecticut income tax withholding purposes and for the following calendar year. For the calendar year following those two calendar years, a new payer will be classified either as a weekly remitter, monthly remitter, or quarterly remitter based on the payer's annualized reported liability for Connecticut income tax withholding during the look-back calendar year.

Liability for Taxes Withheld

A payer of nonpayroll amounts is liable for the amount of the Connecticut income tax required to be withheld. For purposes of assessment and collection, amounts required to be withheld and paid over to DRS (and any penalties and interest) are the liability of the payer (as withholding agent) under the law. The payer remains liable for the tax even if a third party is withholding on the payer's behalf.

Annual Reconciliation

Form CT-945, *Connecticut Annual Reconciliation of Withholding for Nonpayroll Amounts*, is due from all payers of nonpayroll amounts on or before January 31. Payers of nonpayroll amounts subject to Connecticut income tax withholding are required to file Form CT-945 as long as they have an active withholding account with DRS. This is true even if no tax is due or required to be withheld for that year or even if federal Form 945 is not required to be filed.

If you have paid the Connecticut withholding tax in full for calendar year 2015 through timely deposits, you may file Form CT-945 on or before February 10, 2016.

Direct Deposit Option on Form CT-945

When filing Form CT-945 you may elect to have any refund amount **directly deposited** into a checking or savings account.

Form CT-1096, *Connecticut Annual Summary and Transmittal of Informational Return*, is due on or before March 31. Do not make payments with Form CT-1096. All payments must be made by EFT when electronically filing Form CT-8109 and Form CT-945.

A payer of nonpayroll amounts who is required to file federal Form 1096 must file Form CT-1096 with every state copy of the following:

- a. Federal Form W-2G for winnings paid to a Connecticut resident even if no Connecticut income tax was withheld;
- b. Federal Form 1099-MISC for payments to a Connecticut resident even if no income tax was withheld or to a nonresident of Connecticut if the payments relate to services performed wholly or partly in Connecticut even if no Connecticut income tax was withheld; **and**
- c. Federal Form 1099-R but only if Connecticut income tax was withheld.

Amended Annual Reconciliation

If you made an error on a previously-filed Form CT-945, you must file an amended return. Amend Form CT-945 electronically. Only taxpayers that have been granted a waiver from electronic filing and payment from DRS may file a paper **Form CT-941X**, *Amended Connecticut Reconciliation of Withholding*, to amend Form CT-945. If you made an error on a previously-filed Form CT-1096, you must file an amended return.

Electronic Filing of Forms 1099 and W-2G

You must electronically file Forms 1099-MISC, 1099-R, or W-2G. You may request a waiver of the electronic filing requirements by completing Form DRS-EWVR at least 30 days before the due date. See *Electronic Filing of Informational Returns* on Page 6 and the DRS website at www.ct.gov/DRS for the latest electronic filing publication for Forms 1099-MISC, 1099-R, or W-2G.

Request for Extended Due Date

You may request an extension to file Form CT-1096 by filing **Form CT-8809**, *Request for Extension of Time to File Informational Returns*, on or before March 31.

Penalties and Interest

If you fail to comply with the requirements to withhold Connecticut income tax, you will be subject to penalties, including the following.

Late Payment Penalty

The penalty for late payment or underpayment of tax due is 10% of the amount due on all returns.

Late Electronic Payment Penalty

The following penalties will apply if an electronic funds transfer (EFT) payment is remitted late.

- 2% of the tax due for EFT payments not more than 5 days late;
- 5% for EFT payments more than 5 days but not more than 15 days late; **and**
- 10% for EFT payments more than 15 days late.

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 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 Filing Penalty

In the event no tax is due, the Commissioner of Revenue Services may impose a \$50 penalty for failure to file any return or report that is required by law to be filed.

Interest

If you are filing a late or amended return, interest is computed on the underpayment at the rate of 1% per month or fraction of a month from the due date until the date of payment.

Required Informational Returns

A penalty of \$5 per statement up to a total of \$2,000 per calendar year is imposed for failure to provide required federal Forms 1099-MISC, 1099-R, and W-2G to each payee and a copy to DRS unless due to reasonable cause.

Willful Evasion

A penalty equal to the total amount of the tax evaded, not collected, or not paid over is imposed on any responsible person for the willful failure of a payer of nonpayroll amounts to collect or truthfully account for income tax or for willfully attempting to evade the tax.

Fraud

In addition to any other penalty that may be imposed, a civil penalty of not more than \$1,000 is imposed where, with fraudulent intent, a payer of nonpayroll amounts fails to pay, deduct, or withhold and pay tax or to make or sign any return or supply information.

Criminal Penalties

Any person who willfully fails to pay tax, file a return, keep records, or supply information is guilty of a misdemeanor. A person who willfully files with DRS any document known to be fraudulent or false in any material manner is guilty of a felony.

What Records to Keep

You must maintain a current accurate record for whom there is a nonpayroll payment reporting requirement. DRS has the authority to inspect your records at any time. Records should contain all of the following applicable information:

- Amounts and dates of all nonpayroll payments subject to reporting requirements;
- Names, addresses, occupations, and Social Security Numbers of persons receiving payments;
- For services performed within Connecticut by nonresident contractors, documentation identifying the type, location, and date of performance of all services including contracts, agreements, and change orders;
- Financial statements, chart of accounts, general ledger, general journal, cash disbursement journals, and check registers;
- Copies of payment forms, annual returns, and statements filed with DRS and IRS; **and**
- **Form CT-W4P**, *Withholding Certificate for Pension or Annuity Payments*.

You should keep records for at least four years after the date the tax becomes due or the date the tax is paid, whichever is later. However, a current, accurate copy of Form CT-W4P must be on file at all times.

How to Cancel Registration for Withholding Connecticut Income Tax

If you go out of business or permanently stop making payments of nonpayroll amounts, you should notify DRS immediately by filing **Form CT-945**, *Connecticut Annual Reconciliation of Withholding for Nonpayroll Amounts*, for the current calendar year. You must check the box to indicate that you no longer are making payments of nonpayroll amounts subject to Connecticut income tax withholding and must enter the last payment date on the line provided on Form CT-945 or send written notification to:

Department of Revenue Services
Operations Registration
PO Box 2937
Hartford CT 06104-2937

You must also file **Form CT-1096**, *Connecticut Annual Summary and Transmittal of Information Returns*, with Forms 1099-MISC, 1099-R, or W-2G to DRS and issue Forms 1099-MISC, 1099-R, or W-2G to all payees showing the amounts paid and withheld.

Private Delivery Services

When sending forms, returns, or payments to DRS, you may use certain private delivery services in addition to the U.S. Postal Service and satisfy the timely filed and timely payment rules.

See **Policy Statement 2012(2)**, *Designated Private Delivery Services and Designated Types of Service*.

Related Publications

- IP 2015(1)** *Connecticut Employer's Tax Guide — Circular CT*
- IP 2014(15)** *Filing and Paying Connecticut Taxes Electronically*
- IP 2014(20)** *Federal/State Electronic Filing Handbook*
- IP 2015(10)** *Forms 1099-R, 1099-MISC, and W-2G Electronic Filing Requirements for Tax Year 2015*
- IP 2012(15)** *Connecticut Income Tax Information for Armed Forces Personnel and Veterans*
- IP 2014(28)** *Estimated Connecticut Income Taxes*
- IP 2011(27)** *Connecticut Income Tax Treatment of Gambling Winnings Other Than State Lottery Winnings*
- IP 2011(28)** *Connecticut Income Tax Treatment of State Lottery Winnings Received by Residents and Nonresidents of Connecticut*
- PS 2011(2)** *Income Tax Withholding for Athletes and Entertainers*
- PS 2012(2)** *Designated Private Delivery Services and Designated Types of Service*
- SN 2004(10)** *2004 Legislation Affecting Connecticut Income Tax Withholding by Payers From Nonpayroll Amounts Paid on or After January 1, 2005*

Effective Date: Effective January 1, 2015.

Effect on Other Documents: Informational Publication 2014(8), *Connecticut Tax Guide for Payers of Nonpayroll Amounts*, is modified and superseded in part and may not be relied upon on or after the date of issuance of this Informational Publication.

Effect of This Document: An Informational Publication addresses frequently asked questions about a current position, policy, or practice, usually in a less technical question and answer format.

Forms and Publications: Visit the DRS website at www.ct.gov/DRS to download and print Connecticut tax forms and publications.

Paperless Filing Methods (fast, easy, free, and confidential):

Business and individual taxpayers can use the **Taxpayer Service Center (TSC)** at www.ct.gov/TSC to file a variety of tax returns, update account information, and make payments online.

File Electronically: You can choose first-time filer information and filing assistance or log directly into the **TSC** to file returns and pay taxes.

Pay Electronically: You can pay taxes for tax returns that cannot be filed through the **TSC**. Log in and select the *Make Payment Only* option. Designate a payment date up to the due date of the tax and mail a paper return to complete the filing process.

DRS E-Alerts Service: Get connected to the latest news from DRS. Receive notification by email of changes to legislation, policies, and procedures. **DRS E-Alerts** provide information for employer's withholding tax, News – Press Releases, and Top 100 Delinquency List. Visit the DRS website at www.ct.gov/DRS and select *Sign up for e-alerts* from the *HOW DO I?* drop-down list.

Comparison of Federal and Connecticut Filing Rules

(for most commonly filed withholding forms)

	C o n n e c t i c u t	F e d e r a l
Nonpayroll Amounts		
Withholding Payments	Payments are remitted as required by the payer's remitter classification for Connecticut withholding tax purposes.	Payments are deposited as required by payer's remitter classification for federal withholding tax purposes.
Annual Reconciliation	File Form CT-945 for the calendar year. File Form CT-1096 with every state copy of the federal forms listed on Page 11.	File federal Form 945 and federal Form 1096.

Due Dates for Filing Informational Returns Required by DRS

Due Date for CT Informational Returns	Due Date for Federal Informational Returns	
Informational Return Filed Electronically	For Paper Filing	If Informational Return Filed Electronically for Federal Purposes
Form CT-1096 Last day of March	Federal Form 1096 February 28	Federal Form 1096 March 31

If any due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

You may request an extension of time to file the informational returns listed in the above chart. See **Form CT-8809, Request for Extension of Time to File Informational Returns**, for additional information.

Form CT-8109

Connecticut Withholding Tax Payment Form for Nonpayroll Amounts

2015

Complete this form in blue or black ink only.

General Instructions

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** use this paper form and do not send it to the Department of Revenue Services (DRS), unless you have been granted a waiver from the electronic filing requirements. See *Electronic Filing Waiver*, below.

See **Informational Publication 2015(8)**, *Connecticut Tax Guide for Payers of Nonpayroll Amounts*.

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). See **Informational Publication 2014(15)**, *Filing and Paying Connecticut Taxes Electronically*.

Only taxpayers that receive a waiver from the electronic filing requirement may file paper withholding forms. See *Electronic Filing Waiver*, below.

Use the **Taxpayer Service Center (TSC)** to electronically file and pay the amount on Line 2. See *Taxpayer Service Center (TSC)*, on back.

Electronic Filing Waiver

To request a waiver from the electronic filing requirement visit www.ct.gov/drs/TSCfiling 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 address on the form.

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 Electronic Payment Penalty

The following penalties will apply if an electronic funds transfer payment (EFT) is remitted late:

- 2% of the tax due for EFT payments not more than 5 days late;
- 5% of EFT payments more than 5 days but not more than 15 days late; **and**
- 10% of EFT payments more than 15 days late. To be considered timely, an EFT payment must be initiated on or before the due date of such payment. Any payment not considered timely will be subject to interest and late payment 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.

Do not file Form CT-8109 if no payment is due or if you pay electronically.

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

CT-8109 Connecticut Withholding Tax Payment Form for Nonpayroll Amounts 2015

Connecticut Tax Registration Number ▶	Federal Employer ID Number	Year ▶ 2015
Enter name and address below. Please print or type.		
Name	1. Enter quarter (1, 2, 3, or 4). See instructions. ▶	
Address	2. Connecticut tax withheld ▶	
City State ZIP code	<ul style="list-style-type: none"> • File electronically at www.ct.gov/TSC. • Do not file Form CT-8109 (DRS) if no payment is due. • Pay amount on Line 2. • If filing by mail, send payment to: DRS, PO Box 2931, Hartford CT 06104-2931 • Make check payable to Commissioner of Revenue Services. • Write your Connecticut Tax Registration Number on your check. 	
DO NOT FOLD OR BEND COUPON		

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 2015 is calendar year 2013. See IP 2015(8).

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. See **Informational Publication 2011(28)**, *Connecticut Income Tax Treatment of State Lottery Winnings Received by Residents and Nonresidents of Connecticut*;
- **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. See **Informational Publication 2011(27)**, *Connecticut Income Tax Treatment of Gambling Winnings Other Than State Lottery Winnings*;
- **Pension and annuity distributions** if the recipient is a Connecticut resident and has requested Connecticut income tax withholding;
- **Military retirement pay** if the recipient is a Connecticut resident and has requested Connecticut income tax withholding;

- **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 2011(2)**, *Income Tax Withholding for Athletes or Entertainers*.

See IP 2015(8).

Line Instructions

Enter name, address, and identification numbers.

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.

Taxpayer Service Center (TSC)

The **TSC** allows taxpayers to electronically file, pay, and manage state tax responsibilities. To make electronic transactions or administer your tax account online, visit **www.ct.gov/TSC** and select *Business*.



For More Information

Call DRS during business hours, Monday through Friday:

- **800-382-9463** (Connecticut calls outside the Greater Hartford area only); or
- **860-297-5962** (from anywhere).

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

Forms and Publications

Visit the DRS website at **www.ct.gov/DRS** to download and print Connecticut tax forms.

Form CT-945

Connecticut Annual Reconciliation of Withholding for Nonpayroll Amounts

2015

Complete this return in blue or black ink only.

Form CT-945 must be paid and filed electronically. Do not send this paper return to the Department of Revenue Services (DRS), unless you have been granted a waiver from DRS. See *Electronic Filing Waiver*, on back. Do not use this form to amend a previously filed Form CT-945. See *Amended Returns*, on Page 4.

Form CT-945 is used to reconcile annual Connecticut income tax withholding from nonpayroll amounts only.

Payers of nonpayroll amounts registered for Connecticut income tax withholding are required to file Form CT-945 **even if no tax is due**, tax was not required to be withheld, or federal Form 945 is not required to be filed. See **Informational Publication 2015(8)**, *Connecticut Tax Guide for Payers of Nonpayroll Amounts*.

Payers of wage amounts **must** use **Form CT-941**, *Connecticut Quarterly Reconciliation of Withholding*.

Taxpayer Please type or print.	Name	Connecticut Tax Registration Number		
	Number and street	PO Box	Federal Employer ID Number (FEIN)	
	City or town	State	ZIP code	Calendar year ending
If you no longer make payments of nonpayroll amounts subject to withholding, enter date of last payment: _____ / _____ / _____ M M / D D / Y Y Y Y				Due date January 31, 2016

Section 1

1. Gross nonpayroll amounts.....	▶	1		00
2. Gross Connecticut nonpayroll amounts.....	▶	2		00
3. Connecticut tax withheld	▶	3		00
4. Credit from prior year.....	▶	4		00
5. Payments made for this year.....	▶	5		00
6. Total payments: Add Line 4 and Line 5.....	▶	6		00
7. Net tax due (or credit): Subtract Line 6 from Line 3.....	▶	7		00
8a. Penalty:.....	▶	8a		00
8b. Interest:.....	▶	8b		00
8. Total penalty and interest: Add Line 8a and Line 8b.....	▶	8		00
9. Amount to be credited.....	▶	9		00
10. Amount to be refunded.....	▶	10		00
For faster refund, use Direct Deposit by completing Lines 10a, 10b, and 10c.				
10a. Checking ▶ <input type="checkbox"/> Savings ▶ <input type="checkbox"/> 10b. Routing number ▶ <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>				
10c. Account number ▶ <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>				
10d. Will this refund go to a bank account outside the U.S.? ▶ <input type="checkbox"/> Yes				
11. Total amount due: Add Line 7 and Line 8.....	▶	11		00

Section 2 - Summary of Connecticut Tax Liability - Enter tax liability not deposits:: See instructions on back.

January	February	March	April	May	June
1	1	1	1	1	1
2	2	2	2	2	2
3	3	3	3	3	3
4	4	4	4	4	4
5	5	5	5	5	5
6	6	6	6	6	6
July	August	September	October	November	December
1	1	1	1	1	1
2	2	2	2	2	2
3	3	3	3	3	3
4	4	4	4	4	4
5	5	5	5	5	5
6	6	6	6	6	6
7 Total liability for the year					00

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.

Signature	Date
Title	Telephone number ()

This page left blank intentionally.

Form CT-945, Instructions

Nonpayroll Amounts Subject to Connecticut Withholding

The following are Connecticut nonpayroll amounts subject to Connecticut income tax withholding:

- **Connecticut Lottery winnings** if reportable for federal income tax withholding purposes whether or not subject to federal income tax withholding. See **Informational Publication 2011(28)**, *Connecticut Income Tax Treatment of State Lottery Winnings Received by Residents and Nonresidents of Connecticut*;
- **Gambling 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. See **Informational Publication 2011(27)**, *Connecticut Income Tax Treatment of Gambling Winnings Other Than State Lottery Winnings*;
- **Pension and annuity distributions** if the recipient is a Connecticut resident and has requested Connecticut income tax withholding;
- **Military retirement pay** if the recipient is a Connecticut resident and has requested Connecticut income tax withholding;
- **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 under **Policy Statement 2011(2)**, *Income Tax Withholding for Athletes or Entertainers*.

See **Informational Publication 2015(8)**, *Connecticut Tax Guide for Payers of Nonpayroll Amounts*.

When to File

Form CT-945 is due January 31, 2016.

However, a payer that has made timely deposits of Connecticut withholding tax in full payment of taxes due for the 2015 calendar year may file Form CT-945 on or before February 10, 2016. 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.

Requirement to File and Pay Electronically

Form CT-945 must be paid and filed electronically.

Generally, a payment made electronically is a payment made by electronic funds transfer (EFT). See **Informational Publication 2014(15)**, *Filing and Paying Connecticut Taxes Electronically*.

Only taxpayers that receive a waiver from electronic filing from the Department of Revenue Services (DRS) may file paper withholding forms. See *Electronic Filing Waiver*, on this page.

Use the **Taxpayer Service Center (TSC)** to electronically file this return. See *Taxpayer Service Center (TSC)*, on Page 4.

Electronic Filing Waiver

To request a waiver from the DRS electronic filing requirement visit www.ct.gov/drs/TSCfiling 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 on your check. Mail the completed return and payment, to the address on the return.

Line Instructions

Line 1: Enter total nonpayroll amounts paid to all recipients during the 2015 calendar year whether or not the nonpayroll amounts are subject to Connecticut income tax withholding.

Line 2: Enter total nonpayroll amounts subject to Connecticut income tax withholding during calendar year 2015.

Line 3: Enter total Connecticut income tax withheld on Connecticut nonpayroll amounts during calendar year 2015.

Line 4: Enter credit from your prior year **Form CT-945**, *Connecticut Annual Reconciliation of Withholding for Nonpayroll Amounts*, Line 9. However, if any portion of that amount was withheld from recipients during a prior year and not repaid to those recipients prior to the end of that year or prior to filing the return for that year, whichever is earlier, subtract the portion not repaid from the amount on Line 9 of your prior year Form CT-945. Enter the difference.

Line 5: Enter the sum of all payments made for calendar year 2015.

Line 6: Add Line 4 and Line 5. This is the total of your payments and credits for calendar year 2015.

Line 7: Subtract Line 6 from Line 3 and enter the difference. If Line 3 is more than Line 6, complete Line 8a and Line 8b if necessary, then go to Line 11. If Line 6 is more than Line 3, complete Line 9 and Line 10.

Line 8: Enter penalty on Line 8a, interest on Line 8b, and the total on Line 8.

Late Electronic Payment Penalty: The following penalties will apply if an electronic funds transfer payment (EFT) is remitted late:

- 2% of the tax due for EFT payments not more than 5 days late;
- 5% of EFT payments more than 5 days but not more than 15 days late; **and**
- 10% of EFT payments more than 15 days late.

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 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.

Late Filing Penalty: If no tax is due, DRS may impose a \$50 penalty for the late filing of any return or report required by law to be filed.

Interest: Interest is computed on the tax paid late at the rate of 1% per month or fraction of a month.

Line 9 and Line 10: Enter the amount from Line 7 you want credited to the next quarter on Line 9. Enter the amount from Line 7 you want refunded on Line 10. However, if any portion of the amount on Line 7 was overwithheld from recipient(s) during calendar year 2015 and not repaid to recipient(s) prior to the end of calendar year 2015 or prior to filing Form CT-945, whichever is earlier, the amount not repaid must be subtracted from the amount on Line 7. Enter the difference on Line 9 or Line 10.

If you overwithheld Connecticut income tax from any nonwage payment, the amount overwithheld should be reimbursed to the recipient in the same calendar year in which the overcollection occurred. Keep in your records the recipient's written receipt showing the date and amount of the reimbursement.

Lines 10a through 10c: Get the refund faster by choosing direct deposit. Complete Lines 10a, 10b, and 10c to have the refund directly deposited into a checking or savings account.

Enter the nine-digit bank routing number and the bank account number in Lines 10b and 10c. The bank routing number is normally the first nine-digit number printed on the check or savings withdrawal slip. The bank account number generally follows the bank routing number. Do not include the check number as part of the account number. Bank account numbers can be up to 17 characters.

Name of Depositor Street Address City, State, Zip Code Pay to the Order of	Date	No. 101
		\$
Name of your Bank Street Address City, State, Zip Code		
092125789	091 025 025413	0101
Routing Number	Account Number	

If any of the bank information supplied for direct deposit does not match, or the applicable bank account is closed prior to the deposit of the refund, the refund will automatically be mailed.

Line 10d: Federal banking rules require DRS to request information about foreign bank accounts when the taxpayer requests the direct deposit of a refund into a bank account. If the refund is to be deposited into a bank account outside of the United States, DRS will mail the refund.

Line 11: If the amount on Line 7 is a net tax due, add Line 7 and Line 8. This is the total amount due.

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.

Instructions for Section 2 - Summary of Connecticut Tax Liability

Quarterly remitters: Enter total liability for each quarter on Line 6 for March, June, September, and December. Add the Line 6 amounts and enter the total on Line 7.

This should equal Form CT-945, Section 1, Line 3.

Monthly remitters: Enter total liability for each month on Line 6 of that month. Add the Line 6 amounts and enter the total on Line 7.

This should equal Line 3 on the front of Form CT-945.

Weekly remitters: Enter total liability for each week on Lines 1 through 5 of that month. Enter the total for the month on Line 6. Add the Line 6 amounts and enter the total on Line 7.

This should equal Line 3 on the front of Form CT-945.

Amended Returns

Amend Form CT-945 electronically. See *Taxpayer Service Center (TSC)*, below.

If you have been granted a waiver from electronic filing then you may use **Form CT-941X, Amended Connecticut Reconciliation of Withholding**, to amend a previously-filed Form CT-945.

For More Information

Call DRS during business hours, Monday through Friday:

- **1-800-382-9463** (Connecticut calls outside the Greater Hartford area only); or
- **860-297-5962** (from anywhere)

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

Forms and Publications

Visit the DRS website at www.ct.gov/DRS to download and print Connecticut tax forms.

Taxpayer Service Center (TSC)

The TSC allows taxpayers to electronically file, pay, and manage state tax responsibilities. To make electronic transactions or administer your tax account online, visit www.ct.gov/TSC and select *Business*.



Form CT-1096

2015

Connecticut Annual Summary and Transmittal of Information Returns

Complete this return in blue or black ink only.

General Instructions

If you are not required to file federal Form 1096, you are not required to file **Form CT-1096**. Special rules apply to designated withholding agents. See **Policy Statement 2011(2)**, *Income Tax Withholding for Athletes or Entertainers*.

Form CT-1096 must be filed electronically. Do not send this paper return to the Department of Revenue Services (DRS), unless you have been granted a waiver from electronic filing of informational returns. See *Waiver of Electronic Filing Requirement*.

See **Informational Publication 2015(8)**, *Connecticut Tax Guide for Payers of Nonpayroll Amounts*.

Do not make a payment with this return.

When to File

Form CT-1096 is due the last day of March 2016. Do not mail Form CT-1096.

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.

Electronic Filing Requirement

Taxpayers are **required** to file Form CT-1096 and Forms 1099-MISC, 1099-R, or W-2G **electronically**.

Use the **Taxpayer Service Center (TSC)** to electronically file this return.



See *Taxpayer Service Center (TSC)*, on back.

Electronic reporting requirements are available at **www.ct.gov/DRS/ew2** and **Informational Publication 2015(10)**, *Form 1099-R, 1099-MISC and W-2G Electronic Filing Requirements for Tax Year 2015*.

✂ Separate here and mail return to DRS. Make a copy for your records. Do not mail this form if filing electronically. ✂

CT-1096 Connecticut Annual Summary and Transmittal of Information Returns ▶ 2015

Connecticut Tax Registration Number		Federal Employer ID Number		Calendar year ending	Due date
Enter name and address below. Please print or type.					
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.			
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, imprisonment for not more than five years, or both.					
Do not send payment with this return.					
Signature _____					
Title _____ Date _____					

This return MUST be filed electronically!

DO NOT MAIL paper return to DRS.

Line Instructions

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

Line 1: Enter Connecticut income tax withheld from Connecticut nonpayroll amounts during the calendar year. This should equal the *Total* Line on the back of this return.

Line 2: Enter total:

- 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;
- Miscellaneous payments reported on federal Form 1099-MISC 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**
- Distributions from pensions, annuities, retirement, or profit-sharing plans, as reported on federal Form 1099-R, **but only if Connecticut income tax was withheld.**

Line 3: Enter the number of 1099-MISC, 1099-R, or W-2G forms submitted with this return.

Complete all required information on the front and back of this return. Sign and date the return in the space provided.

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, the Department of Revenue Services (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.

Amended Returns

Amend Form CT-1096 electronically. See IP 2015 (10).

Forms and Publications

Visit the DRS website at www.ct.gov/DRS to download and print Connecticut tax forms and publications.

Taxpayer Service Center (TSC)

The **TSC** allows taxpayers to electronically file, pay, and manage state tax responsibilities. To make electronic transactions or administer your tax account online, visit www.ct.gov/TSC and select *Business*.



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

This return is required to be electronically filed. Use this sample for your records only.

File Form CT-1096 and report the following:

- Federal Form W-2G for (1) Connecticut Lottery winnings paid to resident or nonresident individuals even if Connecticut income tax was not withheld; and (2) other gambling winnings paid to resident individuals even if Connecticut income tax was not 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 Connecticut income tax was not withheld; **and**
- Federal Form 1099-R reporting distributions from pensions, annuities, retirement, or profit sharing plans, but only if Connecticut income tax was withheld.

You are **required** to file Form CT-1096 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**, on or before January 15, 2016.

Electronic reporting requirements are available at www.ct.gov/DRS/ew2 and IP 2015 (10).

Form CT-W4P

Withholding Certificate for Pension or Annuity Payments

2015
CT-W4P

Complete this certificate in blue or black ink only.

Form CT-W4P allows Connecticut residents who receive pensions or annuities to instruct the payer of the pension or annuity to withhold Connecticut income tax.

General Instructions

You are **not required** to have Connecticut income tax withheld from your pension or annuity payments. However, you must make estimated Connecticut income tax payments if your Connecticut income tax (after tax credits) minus Connecticut income tax withheld is \$1,000 or more, and you expect your Connecticut income tax withheld to be less than your required annual payment.

Your required annual payment is the **lesser** of:

- **90%** of the income tax shown on your **2015 Connecticut income tax return**; **or**
- **100%** of the income tax shown on your **2014 Connecticut income tax return** if you filed a **2014** Connecticut income tax return that covered a 12-month period.

You do **not** have to make estimated income tax payments if:

- You were a Connecticut resident during the 2014 taxable year and you did not file a 2014 income tax return because you had no Connecticut income tax liability; **or**
- You were a nonresident or part-year resident with Connecticut-sourced income during the 2014 taxable year and you did not file a 2014 income tax return because you had no Connecticut income tax liability.

If you were a nonresident or part-year resident and you did **not** have Connecticut-sourced income during the 2014 taxable year, then you **must** use 90% of the income tax shown on your 2015 Connecticut income tax return as your required annual payment.

If you wish to have Connecticut income tax withheld from your pension or annuity payments, you may either:

- Complete the worksheet on the back of this form to estimate how much income tax to have withheld, round to the nearest whole dollar, but not less than \$10, and enter this amount on Line 1. This option is for people who want to include all income in determining their withholding amount; **or**
- If you know how much you want your payer to withhold from each payment, you may fill in a **whole dollar amount**, but not less than \$10, on Line 1.

Where to File

Send this form to the payer of your pension or annuity. Do **not** send this form to the Department of Revenue Services (DRS).

If you do not want tax withheld from your pension or annuity payments do not complete or mail this form.

For More Information

Call DRS during business hours, Monday through Friday:

- **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 anytime by calling 860-297-4911.

Forms and Publications

Visit the DRS website at www.ct.gov/DRS to download and print Connecticut tax forms and publications.

..... ✂

Separate here and mail to the payer of your pension. ✂

Department of Revenue Services
 State of Connecticut

Withholding Certificate for Pension or Annuity Payments

2015 Form CT-W4P

First name	Middle initial	Last name	Social Security Number ____ : ____ : ____
Home address		PO Box	Claim or Identification Number (if any) of your Pension or Annuity Contract
City or town		State ZIP code	
1. Amount of Connecticut income tax you want withheld from each payment1.			.00
Sign Here	Signature		Date

2015 Form CT-W4P Estimated Income Tax Worksheet

Use this worksheet if you wish to include all 2015 estimated income in determining withholding amount.

1. Federal adjusted gross income you expect in the 2015 taxable year (from 2015 federal Form 1040ES, 2015 Estimated Tax Worksheet, Line 1).....	1.	
2. Allowable Connecticut modifications: See instructions, below.	2.	
3. Connecticut adjusted gross income: Combine Line 1 and Line 2. Nonresidents and part-year residents: Enter your Connecticut-sourced income if greater than your Connecticut adjusted gross income.	3.	
4. Connecticut income tax: Complete the <i>Tax Calculation Schedule</i> below.	4.	
5. Apportionment factor: Connecticut residents enter 1.0000. Nonresidents and part-year residents, see instructions on Page 3.	5.	•
6. Multiply Line 5 by Line 4.	6.	
7. Credit for income taxes paid to qualifying jurisdictions: See instructions on Page 3.	7.	
8. Subtract Line 7 from Line 6.	8.	
9. Estimated Connecticut alternative minimum tax: See instructions on Page 3.	9.	
10. Add Line 8 and Line 9.	10.	
11. Estimated allowable credits from Schedule CT-IT Credit. See instructions on Page 3.	11.	
12. Total estimated income tax: Subtract Line 11 from Line 10.	12.	
13. Connecticut income tax withheld or expected to be withheld during the 2015 taxable year on income other than this pension or annuity.....	13.	
14. Subtract Line 13 from Line 12. If this amount is less than \$1,000, no estimated payment is required.	14.	
15. Amount to be withheld from each payment: Divide Line 14 by the number of payments you will receive in 2015. Round to the nearest whole dollar but not less than \$10.....	15.	

2015 Tax Calculation Schedule

1a. Enter the amount from Line 3 above.	1a.		00
2a. Enter exemption from <i>Table A - Personal Exemptions</i> , If zero, enter "0."	2a.		00
3a. Connecticut taxable income: Subtract Line 2a from Line 1a. If less than zero, enter "0."	3a.		00
4a. Tax calculation: See <i>Table B - Withholding Tax Calculation</i> .	4a.		00
5a. Enter the amount from <i>Table C - 3% Tax Rate Phase-Out Add Back</i> . If zero, enter "0."	5a.		00
6a. Enter the amount from <i>Table D - Tax Recapture</i> . If zero, enter "0."	6a.		00
7a. Connecticut income tax: Add Line 4a, Line 5a, and Line 6a.	7a.		00
8a. Enter decimal amount from <i>Table E - Personal Tax Credits</i> . If zero, enter "0."	8a.	0.	
9a. Multiply the amount on Line 7a by the decimal amount on Line 8a.	9a.		00
10a. Connecticut Income Tax: Subtract Line 9a from Line 7a. Enter this amount on Line 4 of 2015 Form CT-W4P Estimated Income Tax Worksheet above.	10a.		00

Caution: If you expect to owe \$1,000 or more in Connecticut income tax after subtracting Connecticut income tax withheld, you may be required to make estimated payments. Generally, if you do not prepay (through **timely** estimated tax payments or withholding, or both) the lesser of 100% of the income tax shown on your 2014 Connecticut income tax return or 90% of the income tax shown on your 2015 Connecticut income tax return, you may owe interest at the rate of 1% per month or fraction of a month.

2015 Form CT-W4P Estimated Income Tax Worksheet Instructions

Line 1: Your estimated federal **adjusted gross income**.

Adjusted gross income means wages, interest, dividends, alimony received, and all income minus certain adjustments to income such as alimony paid and qualified contributions to an IRA.

Line 2: Enter the total of your estimated allowable Connecticut modifications.

Subtractions include any items included in federal adjusted gross income that are not taxable under Connecticut law.

Additions include items taxable under Connecticut law but not included in federal adjusted gross income.

See **Form CT-1040**, *Connecticut Resident Income Tax Return*, or **Form CT-1040NR/PY**, *Connecticut Nonresident and Part-Year Resident Income Tax Return, Schedule 1 - Modifications to Federal Adjusted Gross Income* instructions.

Social Security Benefit Adjustment Worksheet

Enter the amount you expect to enter on Form CT-1040 or Form CT-1040NR/PY , Line 1.	00
<p>If your filing status is single or married filing separately, is the amount on Line 1 \$50,000 or more?</p> <p><input type="checkbox"/> Yes: Complete this worksheet.</p> <p><input type="checkbox"/> No: Do not complete this worksheet.*</p> <p>If your filing status is married filing jointly, qualifying widow(er) with dependent child, or head of household, is the amount on Line 1 \$60,000 or more?</p> <p><input type="checkbox"/> Yes: Complete this worksheet.</p> <p><input type="checkbox"/> No: Do not complete this worksheet.*</p> <p>* If you answered No to either question, enter the amount of federally taxable Social Security benefits you expect to report on federal Form 1040, Line 20b, or federal Form 1040A, Line 14b, on the <i>2015 Form CT-W4P Estimated Income Tax Worksheet</i>, Line 2.</p>	
A. Enter the amount you reported on federal Publication 505**, Tax Withholding and Estimated Tax, Worksheet 2-2, 2015 Estimated Tax Worksheet—Line 1, Expected Taxable Social Security and Railroad Retirement Benefits, Line 1. If Line A is zero or less, stop here. Otherwise, go to Line B.	A.
B. Enter the amount you reported on federal Publication 505**, Worksheet 2-2, Line 10. If Line B is zero or less, stop here. Otherwise, go to Line C.	B.
C. Enter the lesser of Line A or Line B.	C.
D. Multiply Line C by 25% (.25).	D.
E. Expected taxable amount of Social Security benefits you reported on federal Publication 505**, Worksheet 2-2, Line 19	E.
F. Social Security Benefit Adjustment: Subtract Line D from Line E. Enter the amount here and as a subtraction on the 2015 Form CT-W4P, Estimated Income Tax Worksheet, Line 2. If Line D is greater than or equal to Line E, enter "0."	F.

** To obtain federal Publication 505, visit the Internal Revenue Service (IRS) website at www.irs.gov or call the IRS at **800-829-3676**.

Line 2 (continued)

Social Security Benefit Adjustment: If you file a federal income tax return as single or married filing separately and you expect your 2015 federal adjusted gross income will be **less than \$50,000**, enter as a subtraction the amount of federally taxable Social Security benefits you expect to report on your 2015 federal Form 1040, Line 20b, or federal Form 1040A, Line 14b.

If you will file a federal income tax return as married filing jointly, qualifying widow(er) with dependent child, or head of household and you expect your 2015 federal adjusted gross income will be **less than \$60,000**, enter as a subtraction the amount of federally taxable Social Security benefits you expect to report on your 2015 federal Form 1040, Line 20b, or federal Form 1040A, Line 14b.

If you expect your federal adjusted gross income will be above the threshold for your filing status, complete the *Social Security Benefit Adjustment Worksheet* above. Enter the Line F amount as a subtraction on Line 2.

Military Pensions: If you are a retired member of the U.S. armed forces or the National Guard, enter as a subtraction 50% of the amount of federally taxable military retirement pay you expect to report on your 2015 federal income tax return.

Line 3 - Nonresidents and Part-Year Residents: If your Connecticut-sourced income is **greater than** your Connecticut adjusted gross income, enter your Connecticut-sourced income.

Line 5 - Nonresidents and Part-Year Residents: If your Connecticut-sourced income is **greater than or equal to**

your Connecticut adjusted gross income, enter 1.0000. If your Connecticut-sourced income is **less than** your Connecticut adjusted gross income, complete the following calculation and enter the result on Line 5.

$$\frac{\text{Connecticut-Sourced Income}}{\text{Connecticut Adjusted Gross Income (Line 3)}} = \text{Line 5}$$

Do not enter a number less than zero or greater than 1. If the result is less than zero, enter "0"; if greater than 1, enter 1.0000. Round to four decimal places.

Line 7 - Resident and Part-Year Residents: Enter estimated allowable credit for income taxes paid to qualifying jurisdictions. Enter "0" if not applicable. See instructions for *Schedule 2 - Credit for Income Taxes Paid to Qualifying Jurisdictions* of Form CT-1040 or Form CT-1040NR/PY.

Line 9: If you expect to owe federal alternative minimum tax for the 2015 taxable year, you may also owe Connecticut alternative minimum tax. Enter your estimated Connecticut alternative minimum tax liability. See instructions for **Form CT-6251, Connecticut Alternative Minimum Tax Return - Individuals**.

Line 11: Enter estimated allowable Connecticut income tax credit(s). Enter "0" if you are not entitled to a credit. (Credit for a prior year alternative minimum tax is not allowed if you entered an amount on Line 9.) See the instructions for **Schedule CT-IT Credit, Income Tax Credit Summary**.

Line 15: Divide the amount on Line 14 by the number of pension or annuity payments you will receive in 2015. Round to nearest whole dollar but not less than \$10. Enter this amount on Line 1 of the certificate on the front of this form.

Table A - Personal exemptions for 2015 Taxable Year

Use the filing status you expect to report on your 2015 tax return and your Connecticut AGI (from *Tax Calculation Schedule*, Line 1a) to determine your exemption.

Single			Married Filing Jointly or Qualified Widow(er)			Married Filing Separately			Head of Household		
Connecticut AGI		Exemption	Connecticut AGI		Exemption	Connecticut AGI		Exemption	Connecticut AGI		Exemption
More Than	Less Than or Equal To		More Than	Less Than or Equal To		More Than	Less Than or Equal To		More Than	Less Than or Equal To	
\$ 0	\$30,000	\$15,000	\$ 0	\$48,000	\$24,000	\$ 0	\$24,000	\$12,000	\$ 0	\$38,000	\$19,000
\$30,000	\$31,000	\$14,000	\$48,000	\$49,000	\$23,000	\$24,000	\$25,000	\$11,000	\$38,000	\$39,000	\$18,000
\$31,000	\$32,000	\$13,000	\$49,000	\$50,000	\$22,000	\$25,000	\$26,000	\$10,000	\$39,000	\$40,000	\$17,000
\$32,000	\$33,000	\$12,000	\$50,000	\$51,000	\$21,000	\$26,000	\$27,000	\$ 9,000	\$40,000	\$41,000	\$16,000
\$33,000	\$34,000	\$11,000	\$51,000	\$52,000	\$20,000	\$27,000	\$28,000	\$ 8,000	\$41,000	\$42,000	\$15,000
\$34,000	\$35,000	\$10,000	\$52,000	\$53,000	\$19,000	\$28,000	\$29,000	\$ 7,000	\$42,000	\$43,000	\$14,000
\$35,000	\$36,000	\$ 9,000	\$53,000	\$54,000	\$18,000	\$29,000	\$30,000	\$ 6,000	\$43,000	\$44,000	\$13,000
\$36,000	\$37,000	\$ 8,000	\$54,000	\$55,000	\$17,000	\$30,000	\$31,000	\$ 5,000	\$44,000	\$45,000	\$12,000
\$37,000	\$38,000	\$ 7,000	\$55,000	\$56,000	\$16,000	\$31,000	\$32,000	\$ 4,000	\$45,000	\$46,000	\$11,000
\$38,000	\$39,000	\$ 6,000	\$56,000	\$57,000	\$15,000	\$32,000	\$33,000	\$ 3,000	\$46,000	\$47,000	\$10,000
\$39,000	\$40,000	\$ 5,000	\$57,000	\$58,000	\$14,000	\$33,000	\$34,000	\$ 2,000	\$47,000	\$48,000	\$ 9,000
\$40,000	\$41,000	\$ 4,000	\$58,000	\$59,000	\$13,000	\$34,000	\$35,000	\$ 1,000	\$48,000	\$49,000	\$ 8,000
\$41,000	\$42,000	\$ 3,000	\$59,000	\$60,000	\$12,000	\$35,000	and up	\$ 0	\$49,000	\$50,000	\$ 7,000
\$42,000	\$43,000	\$ 2,000	\$60,000	\$61,000	\$11,000				\$50,000	\$51,000	\$ 6,000
\$43,000	\$44,000	\$ 1,000	\$61,000	\$62,000	\$10,000				\$51,000	\$52,000	\$ 5,000
\$44,000	and up	\$ 0	\$62,000	\$63,000	\$ 9,000				\$52,000	\$53,000	\$ 4,000
			\$63,000	\$64,000	\$ 8,000				\$53,000	\$54,000	\$ 3,000
			\$64,000	\$65,000	\$ 7,000				\$54,000	\$55,000	\$ 2,000
			\$65,000	\$66,000	\$ 6,000				\$55,000	\$56,000	\$ 1,000
			\$66,000	\$67,000	\$ 5,000				\$56,000	and up	\$ 0
			\$67,000	\$68,000	\$ 4,000						
			\$68,000	\$69,000	\$ 3,000						
			\$69,000	\$70,000	\$ 2,000						
			\$70,000	\$71,000	\$1,000						
			\$71,000	and up	\$,00000						

Table B - Tax Calculation for 2015 Taxable Year

Use the filing status you expect to report on your 2015 tax return. This initial tax calculation does not include personal tax credits, 3% tax rate phase-out add-back, or tax recapture.

<p>Single or Married Filing Separately - If the amount on the <i>Tax Calculation Schedule</i>, Line 3a is:</p> <p>Less than or equal to:..... \$ 10,000..... 3.00%</p> <p>More than \$10,000, but less than or equal to..... \$ 50,000..... \$300 plus 5.0% of the excess over \$10,000</p> <p>More than \$50,000, but less than or equal to..... \$100,000..... \$2,300 plus 5.5% of the excess over \$50,000</p> <p>More than \$100,000, but less than or equal to..... \$200,000..... \$5,050 plus 6.0% of the excess over \$100,000</p> <p>More than \$200,000, but less than or equal to..... \$250,000..... \$11,050 plus 6.5% of the excess over \$200,000</p> <p>More than \$250,000..... \$14,300 plus 6.7% of the excess over \$250,000</p>									
<p align="center">Single or Married Filing Separately Examples:</p> <table border="0"> <tr> <td>Line 3a is \$13,000, Line 4a is \$450</td> <td>Line 3a is \$525,000, Line 4a is \$32,725</td> </tr> <tr> <td>\$13,000 - \$10,000 = \$3,000</td> <td>\$525,000 - \$250,000 = \$275,000</td> </tr> <tr> <td>\$3,000 X .05 = \$150</td> <td>\$275,000 x .067 = \$18,425</td> </tr> <tr> <td>\$300 + \$150 = \$450</td> <td>\$14,300 + \$18,425 = \$32,725</td> </tr> </table>		Line 3a is \$13,000, Line 4a is \$450	Line 3a is \$525,000, Line 4a is \$32,725	\$13,000 - \$10,000 = \$3,000	\$525,000 - \$250,000 = \$275,000	\$3,000 X .05 = \$150	\$275,000 x .067 = \$18,425	\$300 + \$150 = \$450	\$14,300 + \$18,425 = \$32,725
Line 3a is \$13,000, Line 4a is \$450	Line 3a is \$525,000, Line 4a is \$32,725								
\$13,000 - \$10,000 = \$3,000	\$525,000 - \$250,000 = \$275,000								
\$3,000 X .05 = \$150	\$275,000 x .067 = \$18,425								
\$300 + \$150 = \$450	\$14,300 + \$18,425 = \$32,725								
<p>Married Filing Jointly/Qualifying Widow(er) - If the amount on the <i>Tax Calculation Schedule</i>, Line 3a is:</p> <p>Less than or equal to:..... \$ 20,000..... 3.00%</p> <p>More than \$20,000, but less than or equal to..... \$100,000..... \$600 plus 5.0% of the excess over \$20,000</p> <p>More than \$100,000, but less than or equal to..... \$200,000..... \$4,600 plus 5.5% of the excess over \$100,000</p> <p>More than \$200,000, but less than or equal to..... \$400,000..... \$10,100 plus 6.0% of the excess over \$200,000</p> <p>More than \$400,000, but less than or equal to..... \$500,000..... \$22,100 plus 6.5% of the excess over \$400,000</p> <p>More than \$500,000..... \$28,600 plus 6.7% of the excess over \$500,000</p>									
<p align="center">Married Filing Jointly/Qualifying Widow(er) Examples:</p> <table border="0"> <tr> <td>Line 3a is \$22,500, Line 4a is \$725</td> <td>Line 3a is \$1,100,000, Line 4a is \$68,800</td> </tr> <tr> <td>\$22,500 - \$20,000 = \$2,500</td> <td>\$1,100,000 - \$500,000 = \$600,000</td> </tr> <tr> <td>\$2,500 x .05 = \$125</td> <td>\$600,000 x .067 = \$40,200</td> </tr> <tr> <td>\$600 + \$125 = \$725</td> <td>\$28,600 + \$40,200 = \$68,800</td> </tr> </table>		Line 3a is \$22,500, Line 4a is \$725	Line 3a is \$1,100,000, Line 4a is \$68,800	\$22,500 - \$20,000 = \$2,500	\$1,100,000 - \$500,000 = \$600,000	\$2,500 x .05 = \$125	\$600,000 x .067 = \$40,200	\$600 + \$125 = \$725	\$28,600 + \$40,200 = \$68,800
Line 3a is \$22,500, Line 4a is \$725	Line 3a is \$1,100,000, Line 4a is \$68,800								
\$22,500 - \$20,000 = \$2,500	\$1,100,000 - \$500,000 = \$600,000								
\$2,500 x .05 = \$125	\$600,000 x .067 = \$40,200								
\$600 + \$125 = \$725	\$28,600 + \$40,200 = \$68,800								
<p>Head of Household - If the amount on the <i>Tax Calculation Schedule</i>, Line 3a is:</p> <p>Less than or equal to:..... \$ 16,000..... 3.00%</p> <p>More than \$16,000, but less than or equal to..... \$ 80,000..... \$480 plus 5.0% of the excess over \$16,000</p> <p>More than \$80,000, but less than or equal to..... \$160,000..... \$3,680 plus 5.5% of the excess over \$80,000</p> <p>More than \$160,000, but less than or equal to..... \$320,000..... \$8,080 plus 6.0% of the excess over \$160,000</p> <p>More than \$320,000, but less than or equal to..... \$400,000..... \$17,680 plus 6.5% of the excess over \$320,000</p> <p>More than \$400,000..... \$22,880 plus 6.7% of the excess over \$400,000</p>									
<p align="center">Head of Household Examples:</p> <table border="0"> <tr> <td>Line 3a is \$20,000, Line 4a is \$680</td> <td>Line 3a is \$825,000, Line 4a is \$51,355</td> </tr> <tr> <td>\$20,000 - \$16,000 = \$4,000</td> <td>\$825,000 - \$400,000 = \$425,000</td> </tr> <tr> <td>\$4,000 x .05 = \$200</td> <td>\$425,000 x .067 = \$28,475</td> </tr> <tr> <td>\$480 + \$200 = \$680</td> <td>\$22,880 + \$28,475 = \$51,355</td> </tr> </table>		Line 3a is \$20,000, Line 4a is \$680	Line 3a is \$825,000, Line 4a is \$51,355	\$20,000 - \$16,000 = \$4,000	\$825,000 - \$400,000 = \$425,000	\$4,000 x .05 = \$200	\$425,000 x .067 = \$28,475	\$480 + \$200 = \$680	\$22,880 + \$28,475 = \$51,355
Line 3a is \$20,000, Line 4a is \$680	Line 3a is \$825,000, Line 4a is \$51,355								
\$20,000 - \$16,000 = \$4,000	\$825,000 - \$400,000 = \$425,000								
\$4,000 x .05 = \$200	\$425,000 x .067 = \$28,475								
\$480 + \$200 = \$680	\$22,880 + \$28,475 = \$51,355								

Table C - 3% Tax Rate Phase-Out Add-Back

Use the filing status you expect to report on your 2015 tax return and your Connecticut AGI (*Tax Calculation Schedule*, Line 1a) to determine your phase-out amount.

Single			Married Filing Jointly or Qualified Widow(er)			Married Filing Separately			Head of Household		
Connecticut AGI		3% Phase-Out Add-Back	Connecticut AGI		3% Phase-Out Add-Back	Connecticut AGI		3% Phase-Out Add-Back	Connecticut AGI		3% Phase-Out Add-Back
More Than	Less Than or Equal To		More Than	Less Than or Equal To		More Than	Less Than or Equal To		More Than	Less Than or Equal To	
\$ 0	\$ 56,500	\$ 0	\$ 0	\$ 100,500	\$ 0	\$ 0	\$ 50,250	\$ 0	\$ 0	\$ 78,500	\$ 0
\$ 56,500	\$ 61,500	\$ 20	\$ 100,500	\$ 105,500	\$ 40	\$ 50,250	\$ 52,750	\$ 20	\$ 78,500	\$ 82,500	\$ 32
\$ 61,500	\$ 66,500	\$ 40	\$ 105,500	\$ 110,500	\$ 80	\$ 52,750	\$ 55,250	\$ 40	\$ 82,500	\$ 86,500	\$ 64
\$ 66,500	\$ 71,500	\$ 60	\$ 110,500	\$ 115,500	\$ 120	\$ 55,250	\$ 57,750	\$ 60	\$ 86,500	\$ 90,500	\$ 96
\$ 71,500	\$ 76,500	\$ 80	\$ 115,500	\$ 120,500	\$ 160	\$ 57,750	\$ 60,250	\$ 80	\$ 90,500	\$ 94,500	\$ 128
\$ 76,500	\$ 81,500	\$ 100	\$ 120,500	\$ 125,500	\$ 200	\$ 60,250	\$ 62,750	\$ 100	\$ 94,500	\$ 98,500	\$ 160
\$ 81,500	\$ 86,500	\$ 120	\$ 125,500	\$ 130,500	\$ 240	\$ 62,750	\$ 65,250	\$ 120	\$ 98,500	\$ 102,500	\$ 192
\$ 86,500	\$ 91,500	\$ 140	\$ 130,500	\$ 135,500	\$ 280	\$ 65,250	\$ 67,750	\$ 140	\$ 102,500	\$ 106,500	\$ 224
\$ 91,500	\$ 96,500	\$ 160	\$ 135,500	\$ 140,500	\$ 320	\$ 67,750	\$ 70,250	\$ 160	\$ 106,500	\$ 110,500	\$ 256
\$ 96,500	\$ 101,500	\$ 180	\$ 140,500	\$ 145,500	\$ 360	\$ 70,250	\$ 72,750	\$ 180	\$ 110,500	\$ 114,500	\$ 288
\$ 101,500	and up	\$ 200	\$ 145,500	and up	\$ 400	\$ 72,750	and up	\$ 200	\$ 114,500	and up	\$ 320

Table D - Tax Recapture

Use the filing status you expect to report on your 2015 tax return and your Connecticut AGI (*Tax Calculation Schedule*, Line 1a) to determine your recapture amount.

Single or Married Filing Separately			Married Filing Jointly or Qualified Widow(er)			Head of Household		
Connecticut AGI		Recapture Amount	Connecticut AGI		Recapture Amount	Connecticut AGI		Recapture Amount
More Than	Less Than or Equal To		More Than	Less Than or Equal To		More Than	Less Than or Equal To	
\$ 0	\$ 200,000	\$ 0	\$ 0	\$ 400,000	\$ 0	\$ 0	\$ 320,000	\$ 0
\$ 200,000	\$ 205,000	\$ 75	\$ 400,000	\$ 410,000	\$ 150	\$ 320,000	\$ 328,000	\$ 120
\$ 205,000	\$ 210,000	\$ 150	\$ 410,000	\$ 420,000	\$ 300	\$ 328,000	\$ 336,000	\$ 240
\$ 210,000	\$ 215,000	\$ 225	\$ 420,000	\$ 430,000	\$ 450	\$ 336,000	\$ 344,000	\$ 360
\$ 215,000	\$ 220,000	\$ 300	\$ 430,000	\$ 440,000	\$ 600	\$ 344,000	\$ 352,000	\$ 480
\$ 220,000	\$ 225,000	\$ 375	\$ 440,000	\$ 450,000	\$ 750	\$ 352,000	\$ 360,000	\$ 600
\$ 225,000	\$ 230,000	\$ 450	\$ 450,000	\$ 460,000	\$ 900	\$ 360,000	\$ 368,000	\$ 720
\$ 230,000	\$ 235,000	\$ 525	\$ 460,000	\$ 470,000	\$ 1,050	\$ 368,000	\$ 376,000	\$ 840
\$ 235,000	\$ 240,000	\$ 600	\$ 470,000	\$ 480,000	\$ 1,200	\$ 376,000	\$ 384,000	\$ 960
\$ 240,000	\$ 245,000	\$ 675	\$ 480,000	\$ 490,000	\$ 1,350	\$ 384,000	\$ 392,000	\$ 1,080
\$ 245,000	\$ 250,000	\$ 750	\$ 490,000	\$ 500,000	\$ 1,500	\$ 392,000	\$ 400,000	\$ 1,200
\$ 250,000	\$ 255,000	\$ 825	\$ 500,000	\$ 510,000	\$ 1,650	\$ 400,000	\$ 408,000	\$ 1,320
\$ 255,000	\$ 260,000	\$ 900	\$ 510,000	\$ 520,000	\$ 1,800	\$ 408,000	\$ 416,000	\$ 1,440
\$ 260,000	\$ 265,000	\$ 975	\$ 520,000	\$ 530,000	\$ 1,950	\$ 416,000	\$ 424,000	\$ 1,560
\$ 265,000	\$ 270,000	\$ 1,050	\$ 530,000	\$ 540,000	\$ 2,100	\$ 424,000	\$ 432,000	\$ 1,680
\$ 270,000	\$ 275,000	\$ 1,125	\$ 540,000	\$ 550,000	\$ 2,250	\$ 432,000	\$ 440,000	\$ 1,800
\$ 275,000	\$ 280,000	\$ 1,200	\$ 550,000	\$ 560,000	\$ 2,400	\$ 440,000	\$ 448,000	\$ 1,920
\$ 280,000	\$ 285,000	\$ 1,275	\$ 560,000	\$ 570,000	\$ 2,550	\$ 448,000	\$ 456,000	\$ 2,040
\$ 285,000	\$ 290,000	\$ 1,350	\$ 570,000	\$ 580,000	\$ 2,700	\$ 456,000	\$ 464,000	\$ 2,160
\$ 290,000	\$ 295,000	\$ 1,425	\$ 580,000	\$ 590,000	\$ 2,850	\$ 464,000	\$ 472,000	\$ 2,280
\$ 295,000	\$ 300,000	\$ 1,500	\$ 590,000	\$ 600,000	\$ 3,000	\$ 472,000	\$ 480,000	\$ 2,400
\$ 300,000	\$ 305,000	\$ 1,575	\$ 600,000	\$ 610,000	\$ 3,150	\$ 480,000	\$ 488,000	\$ 2,520
\$ 305,000	\$ 310,000	\$ 1,650	\$ 610,000	\$ 620,000	\$ 3,300	\$ 488,000	\$ 496,000	\$ 2,640
\$ 310,000	\$ 315,000	\$ 1,725	\$ 620,000	\$ 630,000	\$ 3,450	\$ 496,000	\$ 504,000	\$ 2,760
\$ 315,000	\$ 320,000	\$ 1,800	\$ 630,000	\$ 640,000	\$ 3,600	\$ 504,000	\$ 512,000	\$ 2,880
\$ 320,000	\$ 325,000	\$ 1,875	\$ 640,000	\$ 650,000	\$ 3,750	\$ 512,000	\$ 520,000	\$ 3,000
\$ 325,000	\$ 330,000	\$ 1,950	\$ 650,000	\$ 660,000	\$ 3,900	\$ 520,000	\$ 528,000	\$ 3,120
\$ 330,000	\$ 335,000	\$ 2,025	\$ 660,000	\$ 670,000	\$ 4,050	\$ 528,000	\$ 536,000	\$ 3,240
\$ 335,000	\$ 340,000	\$ 2,100	\$ 670,000	\$ 680,000	\$ 4,200	\$ 536,000	\$ 544,000	\$ 3,360
\$ 340,000	\$ 345,000	\$ 2,175	\$ 680,000	\$ 690,000	\$ 4,350	\$ 544,000	\$ 552,000	\$ 3,480
\$ 345,000	and up	\$ 2,250	\$ 690,000	and up	\$ 4,500	\$ 552,000	and up	\$ 3,600

Table E - Personal Tax Credits for 2015 Taxable Year

Use the filing status you expect to report on your 2015 tax return and your Connecticut AGI (*Tax Calculation Schedule*, Line 1a) to determine your decimal amount.

Single			Married Filing Jointly or Qualified Widow(er)			Married Filing Separately			Head of Household		
Connecticut AGI		Decimal Amount	Connecticut AGI		Decimal Amount	Connecticut AGI		Decimal Amount	Connecticut AGI		Decimal Amount
More Than	Less Than or Equal To		More Than	Less Than or Equal To		More Than	Less Than or Equal To		More Than	Less Than or Equal To	
\$15,000	\$18,800	.75	\$24,000	\$30,000	.75	\$12,000	\$15,000	.75	\$19,000	\$24,000	.75
\$18,800	\$19,300	.70	\$30,000	\$30,500	.70	\$15,000	\$15,500	.70	\$24,000	\$24,500	.70
\$19,300	\$19,800	.65	\$30,500	\$31,000	.65	\$15,500	\$16,000	.65	\$24,500	\$25,000	.65
\$19,800	\$20,300	.60	\$31,000	\$31,500	.60	\$16,000	\$16,500	.60	\$25,000	\$25,500	.60
\$20,300	\$20,800	.55	\$31,500	\$32,000	.55	\$16,500	\$17,000	.55	\$25,500	\$26,000	.55
\$20,800	\$21,300	.50	\$32,000	\$32,500	.50	\$17,000	\$17,500	.50	\$26,000	\$26,500	.50
\$21,300	\$21,800	.45	\$32,500	\$33,000	.45	\$17,500	\$18,000	.45	\$26,500	\$27,000	.45
\$21,800	\$22,300	.40	\$33,000	\$33,500	.40	\$18,000	\$18,500	.40	\$27,000	\$27,500	.40
\$22,300	\$25,000	.35	\$33,500	\$40,000	.35	\$18,500	\$20,000	.35	\$27,500	\$34,000	.35
\$25,000	\$25,500	.30	\$40,000	\$40,500	.30	\$20,000	\$20,500	.30	\$34,000	\$34,500	.30
\$25,500	\$26,000	.25	\$40,500	\$41,000	.25	\$20,500	\$21,000	.25	\$34,500	\$35,000	.25
\$26,000	\$26,500	.20	\$41,000	\$41,500	.20	\$21,000	\$21,500	.20	\$35,000	\$35,500	.20
\$26,500	\$31,300	.15	\$41,500	\$50,000	.15	\$21,500	\$25,000	.15	\$35,500	\$44,000	.15
\$31,300	\$31,800	.14	\$50,000	\$50,500	.14	\$25,000	\$25,500	.14	\$44,000	\$44,500	.14
\$31,800	\$32,300	.13	\$50,500	\$51,000	.13	\$25,500	\$26,000	.13	\$44,500	\$45,000	.13
\$32,300	\$32,800	.12	\$51,000	\$51,500	.12	\$26,000	\$26,500	.12	\$45,000	\$45,500	.12
\$32,800	\$33,300	.11	\$51,500	\$52,000	.11	\$26,500	\$27,000	.11	\$45,500	\$46,000	.11
\$33,300	\$60,000	.10	\$52,000	\$96,000	.10	\$27,000	\$48,000	.10	\$46,000	\$74,000	.10
\$60,000	\$60,500	.09	\$96,000	\$96,500	.09	\$48,000	\$48,500	.09	\$74,000	\$74,500	.09
\$60,500	\$61,000	.08	\$96,500	\$97,000	.08	\$48,500	\$49,000	.08	\$74,500	\$75,000	.08
\$61,000	\$61,500	.07	\$97,000	\$97,500	.07	\$49,000	\$49,500	.07	\$75,000	\$75,500	.07
\$61,500	\$62,000	.06	\$97,500	\$98,000	.06	\$49,500	\$50,000	.06	\$75,500	\$76,000	.06
\$62,000	\$62,500	.05	\$98,000	\$98,500	.05	\$50,000	\$50,500	.05	\$76,000	\$76,500	.05
\$62,500	\$63,000	.04	\$98,500	\$99,000	.04	\$50,500	\$51,000	.04	\$76,500	\$77,000	.04
\$63,000	\$63,500	.03	\$99,000	\$99,500	.03	\$51,000	\$51,500	.03	\$77,000	\$77,500	.03
\$63,500	\$64,000	.02	\$99,500	\$100,000	.02	\$51,500	\$52,000	.02	\$77,500	\$78,000	.02
\$64,000	\$64,500	.01	\$100,000	\$100,500	.01	\$52,000	\$52,500	.01	\$78,000	\$78,500	.01
\$64,500	and up	.00	\$100,500	and up	.00	\$52,500	and up	.00	\$78,500	and up	.00



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Phone	<p>For telephone assistance, call the Department of Revenue Services at 800-382-9463 (Connecticut calls outside the Greater Hartford calling area only); or 860-297-5962 (from anywhere).</p>	<p>800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) and select Option 2; or 860-297-4753 (from anywhere).</p>	Phone								
E-Mail	<p>Send routine tax questions to drs@po.state.ct.us (do not send account related inquiries). For account-related questions, including bill and refund inquiries, use the Secure Mailbox feature by logging into the DRS electronic <i>TSC</i>.</p>	<p>Email requests, including your name, address (street, city, state, and ZIP code), and the name or number of the tax product to ctforms.drs@po.state.ct.us</p>	E-Mail								
Walk-In	<p>Free personal taxpayer assistance and forms are available by visiting our offices. Walk-in assistance at all DRS locations is available Monday through Friday, 8:30 a.m. to 4:30 p.m. (arrive by 4:00 p.m.). Directions to DRS offices are available using the DRS phone menu or by visiting the DRS website. If you require special accommodations, please advise the DRS representative.</p> <table border="0" style="width: 100%; text-align: center;"> <tr> <td>Bridgeport</td> <td>Hartford</td> <td>Norwich</td> <td>Waterbury</td> </tr> <tr> <td>10 Middle St</td> <td>25 Sigourney St</td> <td>401 West Thames St Building #700</td> <td>55 West Main St Suite 100</td> </tr> </table> <p>All calls are answered at our main office in Hartford, not at the field offices.</p>		Bridgeport	Hartford	Norwich	Waterbury	10 Middle St	25 Sigourney St	401 West Thames St Building #700	55 West Main St Suite 100	Walk-In
Bridgeport	Hartford	Norwich	Waterbury								
10 Middle St	25 Sigourney St	401 West Thames St Building #700	55 West Main St Suite 100								
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