

Form CT-W3 HHE

Connecticut Annual Reconciliation of Withholding for Household Employers

2016

General Instructions

Form CT-W3 HHE is used by household employers only.

Household employers **registered** with DRS file **Form CT-W3** electronically. See *Electronic Filing Requirement*, below.

Household employers **not registered** with DRS file a paper **Form CT-W3** with paper federal Forms W-2 reporting Connecticut wages paid. Enter the words "HOUSEHOLD EMPLOYER" in the space reserved for the Connecticut Tax Registration Number on this return. Mail to the address on the form.

Do not make a payment with this return.

All household employers, whether registered or unregistered, **must file** every Copy 1 of federal Form W-2 with Form CT-W3 HHE **even if Connecticut income tax was not withheld.**

When to File

Form CT-W3 HHE is due January 31, 2017.

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

Household employers **registered** with DRS: If you file **25 or more** Forms W-2 reporting Connecticut wages paid you are **required** to file electronically unless you have been granted a waiver from electronic filing of information returns. See *Electronic Filing Waiver of Information Returns*, on back.

If you file **24 or fewer** Forms W-2 reporting Connecticut wages paid you are encouraged to file electronically but may file paper forms without requesting a waiver.

Use the **Taxpayer Service Center (TSC)** to electronically file this return. Registered household employers can either key in or upload their Form CT-W3 and Forms W-2 electronically through the **TSC**. The **TSC** does not have a separate form designation for household employers. See **Taxpayer Service Center (TSC)**, on back.



Electronic reporting requirements are available on the DRS website at www.ct.gov/DRS/ew2 and in **Informational Publication 2016(13)**, *Form W-2 Electronic Filing Requirements for Tax Year 2016*.

Household employers **not registered** with DRS: No electronic filing option is available, file by paper, see *General Instructions*, on this page.

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.

Complete this return in blue or black ink only.
Separate here and mail return to DRS. Make a copy for your records.
Do not mail this form if filing electronically.

Department of Revenue Services
PO Box 2930
Hartford CT 06104-2930
W3HHE 1016W 01 9999



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Connecticut Annual Reconciliation of Withholding for Household Employers

(Rev. 10/16)

2016

Connecticut Tax Registration Number
▶ _____ - _____

Name

Address (number and street) PO Box

City, town, or post office State ZIP code

Federal Employer ID Number	Due date
____	January 31, 2017
1. Connecticut tax withheld from wages ▶	_____ .00
2. Total Connecticut wages reported ▶	_____ .00
3. Number of W-2s submitted ▶	_____

I declare under penalty of law that I have examined this return (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for willfully delivering a false return or document to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both.

Signature _____
Title _____ Date _____

Are you a household employer who withheld Connecticut income tax from the wages of household employees? Yes No

