STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES

# FORM CT-941 (DRS)

# 2002

## CONNECTICUT QUARTERLY RECONCILIATION OF WITHHOLDING

(Rev. 12/01)

**Purpose:** The attached Quarterly Reconciliation of Withholding coupon may be used by new employers who have not received the Employer's Withholding Remittance Coupon Book for 2002.

All employers registered for Connecticut income tax withholding are required to file **Form CT-941**, *Connecticut Quarterly Reconciliation of Withholding*. You must file a quarterly reconciliation as long as you have an active withholding account with the Department of Revenue Services (DRS), **even if no tax is due**, or if no tax was required to be withheld for that quarter. In general, **Form CT-941** must be filed even if you are not required to file **federal Form 941** (for example: household employers, agricultural employers, payers of nonpayroll amounts, and intermittent filers).

**Due dates:** First quarter, April 30, 2002; second quarter, July 31, 2002; third quarter, October 31, 2002; and fourth quarter, January 31, 2003. An employer who made full and timely payments of all income tax withholding for the quarter, may file the return by the 10th day of the second calendar month following the end of the quarter. If you are a **household employer** and permitted by DRS to file one return annually, the due date of **Form CT-941** is April 15, 2003.

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

**Seasonal filers** must obtain permission from DRS to file for only the quarters in which they are active. **Annual filers** who withhold Connecticut income tax from nonpayroll amounts **only** must obtain permission from DRS to file only for the fourth quarter. Household employers who voluntarily register with DRS may request annual filing. See **Informational Publication 2000 (11)**, *Connecticut Circular CT - Employer's Tax Guide,* for detailed information on how to obtain permission to become a seasonal or annual filer.

Be sure to complete all requested information on the back of this return. See instructions on back. Sign and date the return in the space provided. If payment is due, remit payment with this return.

Make your 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 your completed return and payment (if applicable) to: Department of Revenue Services, PO Box 2931, Hartford CT 06104-2931.

To amend **Form CT-941**, use **Form CT-941X**, *Amended Connecticut Quarterly Reconciliation of Withholding.* Forms and publications may be obtained by visiting the DRS Web site at: **www.drs.state.ct.us** or by calling the DRS Forms Unit at: 860-297-4753 (from anywhere).

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## CT-941 (DRS)  CONNECTICUT QUARTERLY RECONCILIATION OF WITHHOLDING  ► 2002

| CONNECTICUT TAX REGISTRATION NUMBER ► | FEDERAL EMPLOYER ID NUMBER | ENTER REPORTING QUARTER (1, 2, 3, OR 4) ► | DUE DATE |
|---|---|---|---|

*ENTER NAME AND ADDRESS BELOW. PLEASE PRINT OR TYPE.*

# TAXPAYER'S COPY

☐ Check if you are a household employer.

☐ Check if you no longer have employees in Connecticut and enter date of last payroll: _____ .

| READ INSTRUCTIONS BEFORE COMPLETING | | |
|---|---|---|
| 1. GROSS WAGES AND NONPAYROLL AMOUNTS ► 1 | | |
| 2. GROSS **CT** WAGES AND NONPAYROLL AMOUNTS ► 2 | | |
| 3. **CONNECTICUT TAX WITHHELD** ► 3 | | |
| 4. CREDIT FROM PRIOR PERIOD ► 4 | | |
| 5. PAYMENTS MADE FOR THIS QUARTER ► 5 | | |
| 6. TOTAL DEPOSITS *(Add Line 4 and Line 5)* ► 6 | | |
| 7. **NET TAX DUE** (OR CREDIT) *(Line 3 minus Line 6)* ► 7 | | |
| 8a. PENALTY: ►    + 8b. INTEREST: ►   = 8 | | |
| 9. AMOUNT APPLIED TO NEXT QUARTER ► 9 | | |
| 10. AMOUNT TO BE REFUNDED ►10 | | |
| 11. **TOTAL AMOUNT DUE** *(Add Line 7 and Line 8)* ► 11 | | |

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 _____

Title _____ Date _____

*SEPARATE HERE AND MAIL COUPON TO DEPARTMENT OF REVENUE SERVICES. KEEP THE TOP PORTION FOR YOUR RECORDS.*

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## CT-941 (DRS)  CONNECTICUT QUARTERLY RECONCILIATION OF WITHHOLDING  ► 2002

| CONNECTICUT TAX REGISTRATION NUMBER ► | FEDERAL EMPLOYER ID NUMBER | ENTER REPORTING QUARTER (1, 2, 3, OR 4) ► | DUE DATE |
|---|---|---|---|

*ENTER NAME AND ADDRESS BELOW. PLEASE PRINT OR TYPE.*

| READ INSTRUCTIONS BEFORE COMPLETING | | |
|---|---|---|
| 1. GROSS WAGES AND NONPAYROLL AMOUNTS ► 1 | | |
| 2. GROSS **CT** WAGES AND NONPAYROLL AMOUNTS ► 2 | | |
| 3. **CONNECTICUT TAX WITHHELD** ► 3 | | |
| 4. CREDIT FROM PRIOR PERIOD ► 4 | | |
| 5. PAYMENTS MADE FOR THIS QUARTER ► 5 | | |
| 6. TOTAL DEPOSITS *(Add Line 4 and Line 5)* ► 6 | | |
| 7. **NET TAX DUE** (OR CREDIT) *(Line 3 minus Line 6)* ► 7 | | |
| 8a. PENALTY: ►    + 8b. INTEREST: ►   = 8 | | |
| 9. AMOUNT APPLIED TO NEXT QUARTER ► 9 | | |
| 10. AMOUNT TO BE REFUNDED ►10 | | |
| 11. **TOTAL AMOUNT DUE** *(Add Line 7 and Line 8)* ► 11 | | |

☐ Check if you are a household employer.

☐ Check if you no longer have employees in Connecticut and enter date of last payroll: _____ .

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 _____

**Mail to:** DEPARTMENT OF REVENUE SERVICES
PO BOX 2931
HARTFORD CT 06104-2931

Title _____ Date _____

## INSTRUCTIONS FOR COMPLETING FRONT OF FORM CT-941 (DRS)

**Line 1:** Enter the total amount of wages paid to all employees and nonpayroll amounts subject to withholding paid during this quarter.

**Line 2:** Enter the total amount of Connecticut wages paid and Connecticut nonpayroll amounts subject to withholding paid during this quarter.

**Line 3:** Enter the total amount of Connecticut income tax withheld on wage and nonpayroll amounts during this quarter. (**This should equal Total Liability for Quarter below**.)

**Line 4:** Enter any credit from the previous quarter as a result of overpayment, if applicable.

**Line 5:** Enter the sum of all payments made for this quarter.

**Line 6:** Add Line 4 and Line 5. This is the total of your payments and credits for this quarter.

**Line 7:** Subtract Line 6 from Line 3 and enter the result on Line 7. This is the amount of tax due or credit. If Line 6 is more than Line 3, complete Line 9 and Line 10.

**Line 8:** Enter penalty on Line 8a and interest on Line 8b, and enter the total on Line 8. **Late Payment Penalty:** The penalty for late payment or underpayment of income tax is 10% (.10) of the amount due. **Late Filing Penalty:** If no tax is due, DRS may impose a $50 penalty for the late filing of any return or report that is required by law to be filed. **Interest:** Interest will be computed on the underpayment of tax at the rate of 1% (.01) per month or fraction of a month.

**Line 9:** Enter amount of tax credit from Line 7 to be applied to next quarter.

**Line 10:** Enter amount of tax credit from Line 7 to be refunded.

**Line 11:** If the amount on Line 7 is a net tax due, add Line 7 and Line 8. This is the total amount now due.
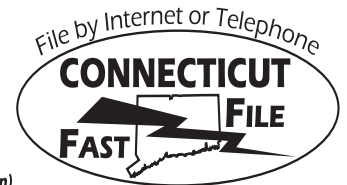
## INSTRUCTIONS FOR COMPLETING BACK OF FORM CT-941 (DRS)

**All Filers**: Any employer with a Connecticut withholding tax liability of less than $500 for a calendar quarter need not complete Schedule A or Schedule B below.

**Schedule A**: Federal monthly schedule depositors complete Schedule A below. Schedule A is a summary of your monthly Connecticut tax liability, not a summary of deposits made.

**Schedule B**: Federal semiweekly schedule depositors or monthly schedule depositors whose tax liability on any day is $100,000 or more, complete Schedule B. Each numbered space on Schedule B corresponds to dates during the quarter. Enter your Connecticut tax liability on the date wages were paid, not the date of deposit.

Visit DRS Web site:
www.drs.state.ct.us
*(for information and filing)*
or
Telephone:
860-947-1988 *(for filing)*
860-297-5962 *(for information)*

File by Internet or Telephone
CONNECTICUT FILE FAST

### Schedule A  Monthly Summary of Connecticut Tax Liability

| (a) First Month Liability | (b) Second Month Liability | (c) Third Month Liability | Total Liability for Quarter |
|---|---|---|---|
|  |  |  |  |

### Schedule B  Employer's Record of Connecticut Tax Liability *(Show tax liability here, not deposits. See instructions.)*

| (A) First Month of Quarter | | | (B) Second Month of Quarter | | | (C) Third Month of Quarter | | |
|---|---|---|---|---|---|---|---|---|
| 1 |  | 17 | 1 |  | 17 | 1 |  | 17 |
| 2 |  | 18 | 2 |  | 18 | 2 |  | 18 |
| 3 |  | 19 | 3 |  | 19 | 3 |  | 19 |
| 4 |  | 20 | 4 |  | 20 | 4 |  | 20 |
| 5 |  | 21 | 5 |  | 21 | 5 |  | 21 |
| 6 |  | 22 | 6 |  | 22 | 6 |  | 22 |
| 7 |  | 23 | 7 |  | 23 | 7 |  | 23 |
| 8 |  | 24 | 8 |  | 24 | 8 |  | 24 |
| 9 |  | 25 | 9 |  | 25 | 9 |  | 25 |
| 10 |  | 26 | 10 |  | 26 | 10 |  | 26 |
| 11 |  | 27 | 11 |  | 27 | 11 |  | 27 |
| 12 |  | 28 | 12 |  | 28 | 12 |  | 28 |
| 13 |  | 29 | 13 |  | 29 | 13 |  | 29 |
| 14 |  | 30 | 14 |  | 30 | 14 |  | 30 |
| 15 |  | 31 | 15 |  | 31 | 15 |  | 31 |
| 16 |  |  | 16 |  |  | 16 |  |  |
| **Total for first month** | A | | **Total for second month** | B | | **Total for third month** | C | |

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**Total Liability for Quarter** (add amounts from A, B, and C)    This should equal Line 3 on the front of this return. ▶

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### Schedule A  Monthly Summary of Connecticut Tax Liability

| (a) First Month Liability | (b) Second Month Liability | (c) Third Month Liability | Total Liability for Quarter |
|---|---|---|---|
|  |  |  |  |

### Schedule B  Employer's Record of Connecticut Tax Liability *(Show tax liability here, not deposits.  See instructions.)*

| (A) First Month of Quarter | | | (B) Second Month of Quarter | | | (C) Third Month of Quarter | | |
|---|---|---|---|---|---|---|---|---|
| 1 |  | 17 | 1 |  | 17 | 1 |  | 17 |
| 2 |  | 18 | 2 |  | 18 | 2 |  | 18 |
| 3 |  | 19 | 3 |  | 19 | 3 |  | 19 |
| 4 |  | 20 | 4 |  | 20 | 4 |  | 20 |
| 5 |  | 21 | 5 |  | 21 | 5 |  | 21 |
| 6 |  | 22 | 6 |  | 22 | 6 |  | 22 |
| 7 |  | 23 | 7 |  | 23 | 7 |  | 23 |
| 8 |  | 24 | 8 |  | 24 | 8 |  | 24 |
| 9 |  | 25 | 9 |  | 25 | 9 |  | 25 |
| 10 |  | 26 | 10 |  | 26 | 10 |  | 26 |
| 11 |  | 27 | 11 |  | 27 | 11 |  | 27 |
| 12 |  | 28 | 12 |  | 28 | 12 |  | 28 |
| 13 |  | 29 | 13 |  | 29 | 13 |  | 29 |
| 14 |  | 30 | 14 |  | 30 | 14 |  | 30 |
| 15 |  | 31 | 15 |  | 31 | 15 |  | 31 |
| 16 |  |  | 16 |  |  | 16 |  |  |
| **Total for first month** | A | | **Total for second month** | B | | **Total for third month** | C | |

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**Total Liability for Quarter** (add amounts from A, B, and C)    This should equal Line 3 on the front of this return. ▶