

CONNECTICUT ANNUAL RECONCILIATION OF WITHHOLDING

GENERAL INSTRUCTIONS

Purpose: The attached **Form CT-W3 (DRS)**, *Connecticut Annual Reconciliation of Withholding*, may be used by new employers or employers who have not received the *Employer's Withholding Remittance Coupon Book* for 2004.

Annual Reconciliation: Form CT-W3 is **due the last day of February**. No payment is to be made with this return. Employers must file every "state copy" of federal Form W-2 with the annual reconciliation, even if no Connecticut income tax was withheld.

Rounding Off to Whole Dollars: You must round off cents to the nearest whole dollar on your returns and schedules. Round down to the next lowest dollar all amounts that include 1 through 49 cents. Round up to the next highest dollar all amounts that include 50 through 99 cents. However, if you need to add two or more amounts to compute the amount to enter on a line, include cents and round off **only** the total.

Example: 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 COMPLETING FORM CT-W3

Line 1

Enter the total amount of Connecticut income tax withheld from wages during the 2004 calendar year. This should equal the Total Line on the back of this return.

Line 2

Enter the gross Connecticut wages paid during the 2004 calendar year. **Connecticut wages** are all wages paid to employees who are residents of Connecticut, even if those wages are paid for work performed outside Connecticut by those resident employees, and wages paid to employees who are nonresidents of Connecticut, if those wages are paid for work performed in Connecticut by those nonresident employees.

Line 3

Indicate the number of W-2 forms submitted with this return.

Reminders:

- Be sure to complete all requested information on the back of this return.
- **Do not send a payment with this return.**
- All payments must be made using Forms **CT-WH** and **CT-941**.
- Sign and date the return in the space provided.
- Send with Form CT-W3 every "state copy" of federal Form W-2 reporting Connecticut wages paid during the calendar year (Copy 1 of the optional six-part federal Form W-2 or equivalent). If you are required by the IRS to file copies of federal Form W-2 on magnetic media, you must file these forms on magnetic media with the Department of Revenue Services (DRS). However, if you file 24 or fewer W-2 forms with DRS, you may be excused from the magnetic media filing requirements without obtaining a waiver.
For new information regarding magnetic media reporting requirements, visit the DRS Web site at **www.ct.gov/DRS** or call DRS at 1-800-382-9463 (in-state) or 860-297-5962 (from anywhere). TTY, TDD, and Text Telephone users **only** may transmit inquiries by calling 860-297-4911.
- Mail your completed return to: Department of Revenue Services, PO Box 2930, Hartford CT 06104-2930.

Household employers: If a household employer is **not** registered with DRS for Connecticut income tax withholding purposes, the employer should enter the words "HOUSEHOLD EMPLOYER" in the space reserved for the Connecticut Tax Registration Number on this return.

Agricultural employers: If an agricultural employer is **not** registered with DRS for Connecticut income tax withholding purposes, the employer should write the words "AGRICULTURAL EMPLOYER" in the space reserved for the Connecticut Tax Registration Number on this return.

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

CT-W3 (DRS) CONNECTICUT ANNUAL RECONCILIATION OF WITHHOLDING			▶ 2004
CONNECTICUT TAX REGISTRATION NUMBER ▶	FEDERAL EMPLOYER ID NUMBER	DUE DATE	
Enter name and address below. Please print or type.	1. Connecticut tax withheld from wages (See instructions) ▶ 1.		00
	2. Total Connecticut wages reported ▶ 2.		00
	3. Number of W-2s submitted ▶ 3.		00

NOTE: DO NOT SEND A PAYMENT WITH THIS RETURN.

DEPARTMENT OF REVENUE SERVICES
PO BOX 2930
HARTFORD CT 06104-2930

- Check if you are a household employer and you withhold Connecticut income tax from the wages of household employees.
- Check if you are a household employer and you **do not** withhold Connecticut income tax from the wages of household employees.

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

Signature _____
Title _____ Date _____

PART A: Complete for Each Period

PERIOD		CONNECTICUT INCOME TAX WITHHELD FROM WAGES
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		

Include the "state copy" of all wage and tax statements (Copy 1 of the optional six-part federal Form W-2 or equivalent) reporting Connecticut wages paid during the calendar year with this return.

If you are required by the IRS to file copies of federal Form W-2 on magnetic media, you **must** file these forms on magnetic media with DRS. However, if you file 24 or fewer W-2 forms with DRS, you may be excused from the magnetic media filing requirements without obtaining a waiver.

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

PART B: **Check** the appropriate box below, to indicate your deposit schedule for **federal** withholding tax purposes.

Monthly
 Semiweekly
 Other _____
 (please specify)