

(Rev. 12/05)

Form CT-WH (DRS)

Connecticut Withholding Tax Payment Form

Purpose: The attached **Form CT-WH (DRS)**, *Connecticut Withholding Tax Payment Form*, may be used by new employers or employers who have not received the *2006 Employer's Withholding Remittance Coupon Book*. This is an interim coupon to be used only until

receipt of the *2006 Employer's Withholding Remittance Coupon Book*. Once the book is received, only the preprinted coupons contained in the book should be used.

EMPLOYER'S RECORD OF PAYMENT

Weekly Remitters Only: Enter date payroll was paid. _ _ / _ _ / 2006	
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1. Enter Quarter (1, 2, 3, or 4) (See Instructions.)		
2. Connecticut Tax Withheld		

All employers are required to withhold Connecticut income tax from employee wages at the time wages are paid. Use **Form CT-WH (DRS)** to make your payments to the Connecticut Department of Revenue Services (DRS).

calendar year 2006 is the 12-month period that ended on June 30, 2005. See **Special Notice 2004(9)**, *2004 Legislation Affecting Connecticut Income Tax Withholding by Employers on Wages Paid on or After January 1, 2005*, and the schedule on the back of this return.

Each calendar year DRS classifies employers for Connecticut income tax withholding purposes either as a weekly, monthly, or quarterly remitter. Most new employers will be classified as monthly remitters.

Household employers who are registered to withhold Connecticut income tax from wages of their household employees should not use this form. See **Informational Publication 2006(1)**, *Connecticut Circular CT, Employer's Tax Guide*, for more information.

The filing frequency is based on the employer's **reported liability** for the tax required to be deducted and withheld during the **12-month look-back period**. The 12-month look-back period for

Do not file Form CT-WH (DRS) if no payment is due or if your payment was made by electronic funds transfer (EFT) or Fast-File.

Payers of nonpayroll amounts must use **Form CT-8109**, *Connecticut Withholding Tax Payment Form for Nonpayroll Amounts*.

Instructions for Completing Form CT-WH (DRS)

In the appropriate boxes, enter name, address, and identification numbers. **For weekly remitters only**, enter the date the payroll was paid, not the due date of the coupon.

Monthly remitters: Enter the total amount of Connecticut income tax withheld from wages for the month.

Line 1:

Enter the number of the quarter to which this payment applies. Enter **1** for the first quarter (January 1 through March 31); **2** for the second quarter (April 1 through June 30); **3** for the third quarter (July 1 through September 30); or **4** for the fourth quarter (October 1 through December 31).

Quarterly remitters: Quarterly remitters are required to make their payments using **Form CT-941**.

Note: If the tax liability was incurred during one quarter and paid to DRS in another quarter, **enter the number for 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**.

Pay the total amount shown on Line 2. Make your check payable to: Commissioner of Revenue Services. DRS may submit your check to your bank electronically. Write your Connecticut Tax Registration Number and the calendar quarter to which the payment applies on your check. Mail the completed coupon to the address on the coupon or use the **Fast-File** Program to file and make your payment (see below).

Line 2:

Weekly remitters: Enter the total amount of Connecticut income tax withheld from wages paid on the date entered above Line 1 of **Form CT-WH (DRS)**.

Electronic Filing Options:

File by telephone: **860-947-1988**

File by internet: **Connecticut Fast-File**

Visit the DRS Web site at **www.ct.gov/DRS**

and click on **File/Register On Line** or call the DRS

Forms Unit at **860-297-4753** and request **TPG-129, Fast-File in Five**.



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

CT-WH (DRS)

Connecticut Withholding Tax Payment

2006

Connecticut Tax Registration Number ▶	Federal Employer ID Number	Year ▶ 2006
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Enter name and address below. Please print or type.

Weekly Remitters Only: Enter date payroll was paid. _ _ / _ _ / 2006	
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1. Enter Quarter (1, 2, 3, or 4) (See Instructions.) ▶		
2. Connecticut Tax Withheld ▶		

Do not file this Form CT-WH (DRS) if no payment is due.
Pay total amount shown 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.

Electronic Filing Options: Connecticut Fast-File (www.ct.gov/DRS)

DO NOT FOLD OR BEND COUPON

Connecticut Withholding Tax Payment Schedule

Reported Liability	Filing Frequency	Due Dates
\$2,000 or less	Quarterly Remitter	Last day of the month following the calendar quarter during which the wages were paid. Quarterly remitters are required to make their payments using Form CT-941 .
More than \$2,000 but not more than \$10,000	Monthly Remitter	Fifteenth day of the month following the month during which the wages were paid.
More than \$10,000	Weekly Remitter	Wednesday following the weekly period during which the wages were paid. (<i>Weekly period</i> means the seven-day period beginning on a Saturday and ending on the following Friday.)

The filing frequency is based on the employer's **reported liability** for the tax required to be deducted and withheld during the **12-month look-back period**. The 12-month look-back period for calendar year 2006 is the 12-month period that ended on June 30, 2005. See **Special Notice 2004(9)**, *2004 Legislation Affecting Connecticut Income Tax Withholding by Employers on Wages Paid on or After January 1, 2005*. Most new employers will be classified as monthly remitters.