

Form CT-941 (DRS)

Connecticut Quarterly Reconciliation of Withholding

2011

General Instructions

Complete this return in blue or black ink only.

Form CT-941 (DRS) may be used by new employers or employers who have not received their *2011 Connecticut Employer Wage Withholding Returns and Instructions*. Form CT-941 (DRS) is used to reconcile quarterly Connecticut income tax withholding from wages only.

Payers of nonpayroll amounts must use **Form CT-945 (DRS)**, *Connecticut Annual Reconciliation of Withholding for Nonpayroll Amounts*.

Complete all requested information on the front and 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.

Amended returns: Use **Form CT-941X**, *Amended Connecticut Reconciliation of Withholding*, to amend Form CT-941 (DRS).

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.

When to File

Due dates: First quarter, April 30, 2011; second quarter, July 31, 2011; third quarter, October 31, 2011; and fourth quarter, January 31, 2012. An employer who makes timely withholding payments and owes no additional withholding for the quarter has ten days after the normal due date to file Form CT-941. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

Employers who are registered for Connecticut income tax withholding (other than household employers, agricultural employers granted annual filer status, and seasonal filers) are required to file Form CT-941 (DRS) for each calendar quarter **even if no tax is due** or if no tax was required to be withheld.

Household employers who are registered to withhold Connecticut income tax from wages of their household employees should **not** file Form CT-941 for each calendar quarter, but instead must file one **Form CT-941 HHE**, *Connecticut Annual Reconciliation of Withholding for Household Employers*, for the entire calendar year. The due date is April 15, 2012. Special rules apply for household employers. See **Informational Publication 2011(1)**, *Connecticut Employer's Tax Guide, Circular CT*.

Seasonal and annual filers, including agricultural employers, may request permission from DRS to file Form CT-941 (DRS) for only the calendar quarters in which they pay Connecticut wages. Certain agricultural employers may request permission to file one Form CT-941 (DRS) for the entire calendar year. See IP 2011(1).

Where to File

Weekly and monthly remitters are required to file and pay electronically if notified by DRS. Quarterly remitters may file paper returns. See IP 2011(1).

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



If filing by mail, 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. DRS may submit your check to your bank electronically. Mail the completed return and payment, if applicable, to the address on the return below.

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

CT-941 (DRS)		Connecticut Quarterly Reconciliation of Withholding		▶ 2011
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.				
Name	1. Gross wages ▶ 1			00
Address	2. Gross Connecticut wages ▶ 2			00
	3. Connecticut tax withheld ▶ 3			00
City State ZIP code	4. Credit from prior quarter ▶ 4			00
	5. Payments made for this quarter ▶ 5			00
City State ZIP code	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
Check here <input type="checkbox"/> if you no longer have employees in Connecticut and enter date of last payroll: ▶ mm / dd / yyyy	8a. Penalty: ▶ + 8b. Interest: ▶ = 8			00
	9. Amount to be credited ▶ 9			00
10. Amount to be refunded ▶ 10				00
11. Total amount due: Add Line 7 and Line 8. ▶ 11				00

Mail to: Department of Revenue Services
 PO Box 2931
 Hartford CT 06104-2931

Use Form CT-941X to amend this return.

Signature _____
 Title _____ Date _____
 Telephone number () _____

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.

Line Instructions

Line 1: Enter gross wages, for federal income tax withholding purposes, paid to all employees during this quarter.

Line 2: Enter gross **Connecticut wages** paid during this quarter. **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: Enter total Connecticut income tax withheld on wages during this quarter. This should equal *Summary of Connecticut Tax Liability for the Calendar Quarter*, Line 12 below.

Line 4: Enter credit from your prior quarter Form CT-941 (DRS), Line 9. However, if any portion of that amount was overwithheld from employees during a prior quarter and not repaid to those employees prior to the end of that quarter or prior to filing the return for that quarter, whichever is earlier, subtract the portion not repaid from Line 9 of your prior quarter Form CT-941 (DRS). Enter the difference.

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

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

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 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, Department of Revenue Services (DRS) may impose a \$50 penalty for the late filing of this return.

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 your employee(s) during calendar year 2011 and not repaid to your employee(s) prior to the end of calendar year 2011 or prior to filing the fourth quarter return, 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 your employee(s), the amount overwithheld should be reimbursed to the employee in the same calendar year the overcollection occurred.

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

This form may be filed using the **Taxpayer Service Center (TSC)**. See **TSC** below.

Instructions for Back of Form CT-941 (DRS)

Quarterly remitters: Enter total liability on Line 11 and Line 12 of the *Third Month* column. This should equal Line 3 on the front of Form CT-941 (DRS). Quarterly remitters are required to make payments with this form.

Monthly remitters: Enter total liability for each month on Line 11 of that month. Add the Line 11 amounts and enter the total on Line 12. This should equal Line 3 on the front of this form.

Weekly remitters: Enter the liability for each week on Line 1 through Line 10 for each month. Enter the total for the month on Line 11. Add the Line 11 amounts and enter the total on Line 12. This should equal Line 3 on the front of this form.

Forms and Publications

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

Taxpayer Service Center

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*.



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

Summary of Connecticut Tax Liability for the Calendar Quarter
See *Instructions for Back of Form CT-941 (DRS)*.

Pay Period	A First Month	B Second Month	C Third Month
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11. Totals			
12. Total liability for the quarter: Add Line 11, Columns A, B, and C. Enter total.			