



# Form CT-941

## Connecticut Quarterly Reconciliation of Withholding

# 2016

Form CT-941 is used to reconcile quarterly Connecticut income tax withholding from wages only.

DRS use only ▶         (MMDDYYYY)

Name

Connecticut Tax Registration Number

**This return MUST be filed electronically!**

Address (number and street), apartment number, PO Box

Federal Employer ID Number (FEIN)

**DO NOT MAIL paper return to DRS.**

City, town, or post office

State

ZIP code

Enter reporting quarter (1, 2, 3, or 4)

If you no longer have employees in Connecticut check the box and enter the date of last payroll.

Check here ▶

(MMDDYYYY)

### Section 1

1. Gross wages .....	1.	<input type="text"/>	00
2. Gross Connecticut wages .....	2.	<input type="text"/>	00
3. <b>Connecticut tax withheld</b> .....	3.	<input type="text"/>	00
4. Credit from prior quarter .....	4.	<input type="text"/>	00
5. Payments made for this quarter .....	5.	<input type="text"/>	00
6. Total payments: Add Line 4 and Line 5.....	6.	<input type="text"/>	00
7. <b>Net tax due</b> (or credit): Subtract Line 6 from Line 3.....	7.	<input type="text"/>	00
8a. Penalty: .....	8a.	<input type="text"/>	00
8b. Interest: .....	8b.	<input type="text"/>	00
8. Total penalty and interest: Add Line 8a and Line 8b. ....	8.	<input type="text"/>	00
9. Amount to be credited .....	9.	<input type="text"/>	00
10. Amount to be refunded .....	10.	<input type="text"/>	00

**For faster refund, use Direct Deposit by completing Lines 10a, 10b, and 10c.**

10a. Checking ▶  Savings ▶  10c. Account number ▶

10b. Routing number ▶             10d. Will this refund go to a bank account outside the U.S.? ▶  Yes

11. **Total amount due:** Add Line 7 and Line 8. .... 11. ▶  00

### Section 2 - Summary of Connecticut Tax Liability for the Calendar Quarter: See Instructions.

Pay Period	Column A - First Month	Column B - Second Month	Column C - Third Month
1.	<input type="text"/>	<input type="text"/>	<input type="text"/>
2.	<input type="text"/>	<input type="text"/>	<input type="text"/>
3.	<input type="text"/>	<input type="text"/>	<input type="text"/>
4.	<input type="text"/>	<input type="text"/>	<input type="text"/>
5.	<input type="text"/>	<input type="text"/>	<input type="text"/>
6.	<input type="text"/>	<input type="text"/>	<input type="text"/>
7. Totals	<input type="text"/>	<input type="text"/>	<input type="text"/>
8. Total liability for the quarter: Add Line 7, Columns A, B, and C. Enter total.	<input type="text"/>		

**Declaration:** I declare under the 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.

**Sign Here** Taxpayer's signature

Date

Keep a copy of this return for your records.

**This return MUST be filed electronically!**

(MMDDYYYY)

Title

Telephone number

**DO NOT MAIL paper return to DRS.**

**Form CT-941** must be paid and filed electronically. Do not send this paper return to the Department of Revenue Services (DRS), unless you have been granted a waiver from DRS. See *Electronic Filing Waiver*, on Page 3.

Payers of nonpayroll amounts must use **Form CT-945**, *Connecticut Annual Reconciliation of Withholding for Nonpayroll Amounts*. Do not use this form to amend a previously filed Form CT-941. See *Amended Returns*, on Page 4.



# Form CT-941 Instructions

## When to File

### Due Dates

First quarter, April 30, 2016; second quarter, July 31, 2016; third quarter, October 31, 2016; and fourth quarter, January 31, 2017.

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 return will be considered timely if filed by the next business day.

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 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. See **Informational Publication 2016(1)**, *Connecticut Employer's Tax Guide, Circular CT*.

**Seasonal and annual filers**, including agricultural employers, may request permission from the Department of Revenue Services (DRS) to file Form CT-941 for only the calendar quarters in which they pay Connecticut wages. Certain agricultural employers may request permission to file one Form CT-941 for the entire calendar year. See *IP 2016(1)*.

## Requirement to File and Pay Electronically

### Form CT-941 must be paid and filed electronically.

Generally, a payment made electronically is a payment made by electronic funds transfer (EFT). See **Informational Publication 2014(15)**, *Filing and Paying Connecticut Taxes Electronically*.

Only taxpayers that receive a waiver from electronic filing from DRS may file paper withholding forms. See *Electronic Filing Waiver*, below.

Use the **Taxpayer Service Center (TSC)** to electronically file this return. See *Taxpayer Service Center (TSC)* on Page 4.



## Electronic Filing Waiver

To request a waiver from the electronic filing requirement visit [www.ct.gov/drs/TSCfiling](http://www.ct.gov/drs/TSCfiling) and complete **Form DRS-EWVR**, *Electronic Filing and Payment Waiver Request*.

If you received a waiver from electronic filing and payment from DRS, 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.

Mail the completed return and payment, if applicable, to the address on the return.

## Section 1 - 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 Section 2, Line 8.

**Line 4:** Enter credit from your prior quarter Form CT-941, 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. 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 the total of your 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 Electronic Payment Penalty

The following penalties will apply if an electronic funds transfer (EFT) payment is remitted late:

- 2% of the tax due for EFT payments not more than 5 days late;
- 5% of EFT payments more than 5 days but not more than 15 days late; **and**
- 10% of EFT payments more than 15 days late.

### Penalty for Failure to Pay Electronically

The following graduated penalty amounts will apply if you fail to remit payments electronically:

- First offense – 10% penalty on the amount of the tax payment, but not more than \$2,500;
- Second offense – 10% penalty, but not more than \$10,000; **and**
- Third and subsequent offenses – 10% penalty.

### Late Filing Penalty

If no tax is due, 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 2016 and not repaid to your employee(s) prior to the end of calendar year 2016 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.

**Lines 10a through 10c:** Get the refund faster by choosing direct deposit. Complete Lines 10a, 10b, and 10c to have the refund directly deposited into a checking or savings account.

Enter the nine-digit bank routing number and the bank account number in Lines 10b and 10c. The bank routing number is normally the first nine-digit number printed on the check or savings withdrawal slip. The bank account number generally follows the bank routing number. Do not include the check number as part of the account number. Bank account numbers can be up to 17 characters.

The diagram shows a check with the following fields: Name of Depositor, Street Address, City, State, Zip Code, Date, No. 101, Pay to the Order of, \$, Name of your Bank, Street Address, City, State, Zip Code. The routing number 092125789 and account number 091 025 025413 0101 are circled and labeled as Routing Number and Account Number respectively.

If any of the bank information supplied for direct deposit does not match, or the applicable bank account is closed prior to the deposit of the refund, the refund will automatically be mailed.

**Line 10d:** Federal banking rules require DRS to request information about foreign bank accounts when the taxpayer requests the direct deposit of a refund into a bank account. If the refund is to be deposited into a bank account outside of the United States, DRS will mail the refund.

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

### 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.

### Section 2 - Summary of Connecticut Tax Liability for the Calendar Quarter

Enter Connecticut income tax withheld for each pay period. Add Lines 1 through 6 for each column and enter column totals on Line 7. Add Line 7, Columns A, B, and C. Enter total liability on Line 8. Line 8 should equal Form CT-941, Section 1, Line 3.

### Amended Returns

**Amend Form CT-941 electronically.** See *Taxpayer Service Center*, below. Only taxpayers that have been granted a waiver from electronic filing and payment from DRS may file a paper **Form CT-941X, Amended Connecticut Reconciliation of Withholding**, to amend Form CT-941.

### Forms and Publications

Visit the DRS website at [www.ct.gov/DRS](http://www.ct.gov/DRS) to download and print Connecticut tax forms and publications.

### Taxpayer Service Center (TSC)

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](http://www.ct.gov/TSC) and select *Business*.

