



Getting Started in Business

Presented by:

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www.ct.gov/drs or www.ct.gov/tsc



Registration Confirmation

- You've registered your business with the Department of Revenue Services (DRS).
- Soon after registering with the DRS you will receive correspondence in the mail at the mailing address you provided us.
- The first letter to arrive is your Registration Confirmation. The Registration Confirmation will list:



STATE OF CONNECTICUT DEPARTMENT OF REVENUE SERVICES

450 COLUMBUS BOULEVARD, SUITE 1 HARTFORD, CONNECTICUT 06103-1837

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Name &
Address on
System

Tax ID
Number &
Location

Tax
Type

Return Filing
Frequency

Business
Start Date

John Q. Taxpayer
450 Columbus Blvd.
Hartford, CT 06103

Corr ID: 17000XXXXXXXXX
Date: 05/26/2017

Dear Taxpayer:

We processed your registration application and assigned the following CT Tax Registration Number(s) to your business:

Tax Identification Number/Location	Tax Type	Filing Frequency	Start Date	Registration Date
xxxxxxx / 000	Business Entity	SEE BELOW	06/01/2017	05/25/2017
xxxxxxx / 000	Wage Withholding	QUARTERLY	06/01/2017	05/25/2017
xxxxxxx / 001	Sales and Use	MONTHLY	06/01/2017	05/25/2017

The CT Tax Identification Number along with the correct Location Number is your CT Registration Number and should be used on any communications with the Department of Revenue Services (DRS). Promptly report any changes in your business activities to DRS.

Connecticut law requires that you file timely tax returns and pay the taxes due for all taxable periods and make the proper remittance, including any penalty or interest due.

You are **required** to file and pay electronically if you are registered for the following tax types,

- Sales and Use Tax,
- Business Use Tax,
- Prepaid Wireless E911 Fee,
- Income Tax Withholding,
- Room Occupancy Tax,
- Admissions and Dues Tax,
- Corporation Business Tax, or
- Ambulatory Surgical Center Gross Receipt Tax

PIN Notification Letter

- Separately, you will receive a Taxpayer Service Center (TSC) PIN Notification letter(s) in the mail.
- You will receive a pin letter for **EACH** CT Tax Registration Number assigned to you.
- The letter explains
 - How to access the DRS Taxpayer Service Center (TSC), our **FREE** online filing website.
 - Includes our web address - www.ct.gov/DRS
 - Instructions for using the pin information to access our TSC Registration Profile Page
- The Taxpayer Service Center (TSC) PIN Notification letter will include:



STATE OF CONNECTICUT DEPARTMENT OF REVENUE SERVICES

450 COLUMBUS BOULEVARD, SUITE 1 HARTFORD, CONNECTICUT 06103-1837

Taxpayer Service Center PIN Notification

John Q. Taxpayer
450 Columbus Blvd.
Hartford, CT 06103

CT TAX REGISTRATION No.: XXXXXXXX-000
CORR ID: 17000XXXXXXXX
DATE: 05/25/2017

Connecticut
Registration
Number

Your PIN for TSC
services on our
web site

Dear Taxpayer(s):

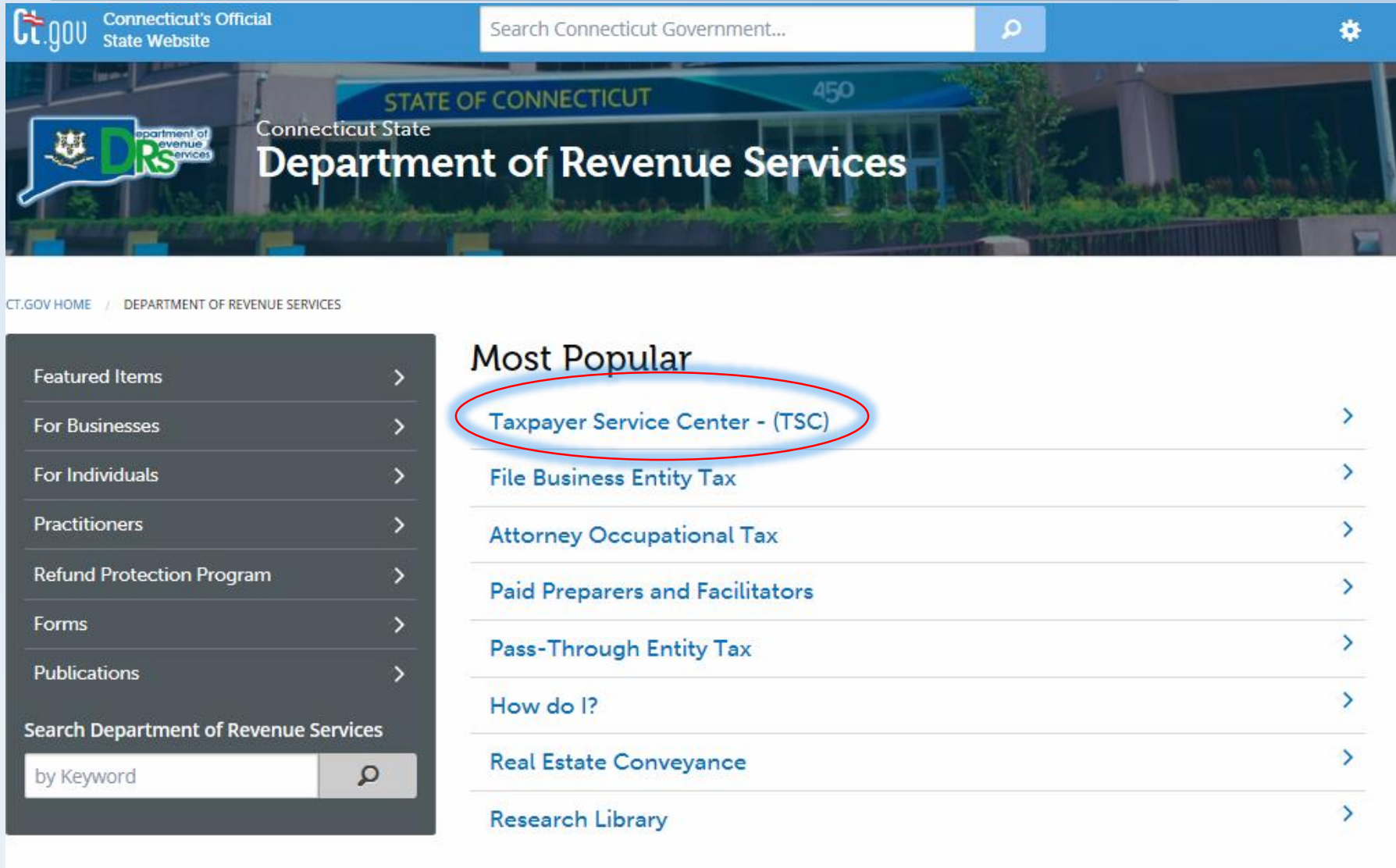
The Department of Revenue Services (DRS) has assigned you a Personal Identification Number (PIN). Your PIN 88714 may be used **only** in conjunction with CT Tax Registration Number ending XXXXXXXX-000 to give you access to the state's interactive electronic **Taxpayer Service Center (TSC)** located at www.ct.gov/DRS. You will find your full CT Tax Registration Number on most correspondence or tax forms sent to you by DRS.

The **TSC** is a dynamic self-service vehicle that allows taxpayers to manage their tax accounts and interact directly with DRS over the Internet.

When you use your PIN 88714 and your CT Tax Registration Number to access the **TSC**, you will set up your user profile and select a password to be used for all future visits. For security reasons, the PIN provided above will no longer be valid after you have used it to access the **TSC** for the first time and set up your own profile.

Important: The first time someone uses the account ending XXXXXXXX-000 to access the **TSC**, that person will be known as the "TSC Administrator." **Only** the TSC Administrator has the ability to create other users to access the account. This is important if your business would like more than one person to access the **TSC**. More information on establishing an Administrator and multi-users is available at the [website](http://www.ct.gov/DRS).

Taxpayer Service Center WWW.ct.gov/DRS



ct.gov Connecticut's Official State Website

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STATE OF CONNECTICUT 450
Connecticut State
Department of Revenue Services

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Taxpayer Service Center

Shortcut: www.ct.gov/TSC

The screenshot shows the Connecticut Department of Revenue Services website. At the top, there is a blue header with the 'ct.gov' logo, the text 'Connecticut's Official State Website', a search bar, and a settings gear icon. Below the header is a banner image of a building with the text 'STATE OF CONNECTICUT 450 Connecticut State Department of Revenue Services'. A large blue arrow with a red outline points from the top text to the 'TSC-BUSINESS LOGIN' button.

CT.GOV HOME / DEPARTMENT OF REVENUE SERVICES / TSC ONLINE

TSC Online

[TSC-BUSINESS LOGIN](#)

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Search Department of Revenue Services

by Keyword

Taxpayer Service Center (Business)

Ct.gov
STATE OF CONNECTICUT

STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES
Taxpayer Service Center

Welcome to the Connecticut Department of Revenue Services (DRS) Taxpayer Service Center (TSC)!

Did you know the TSC allows Sales and Use tax filers to pay taxes as they are collected? Keep current by logging into the TSC and selecting the Make Payment Only option for the period that they were collected. The advanced payments will be available when the Sales and Use tax return (Form OS-114) is filed.

You do not need to login to the Taxpayer Services Center (TSC) to access the following services.

- File Form CT-1096 and associated 1099-MISC Forms
- File/Pay Form CT-1065/CT-1120SI, Composite Income Tax Return
- File/Pay Form CT-472, Attorney Occupational Tax Return
- File/Pay Form OP-424, Business Entity Tax Return
- File/Pay Form CT-1041, Income Tax Return for Trusts and Estates
- Register New Business
- Review FAQs

You will need your Connecticut Tax Registration Number (CT REG) to log into the Connecticut Taxpayer Service Center.

Enter your Connecticut Tax Registration Number (CT REG):

CT REG:
What is my CT REG

(Do not include hyphens.)

login

Connecticut Registration Number

SSL

www.ct.gov/drs or www.ct.gov/tsc

Sales and Use Tax Permit

Separately you will receive your **Sales and Use Tax Permit**

Your Sales and Use Tax Permit is valid for a period of 2 years.

Renewals are free and are automatically mailed to the address on file.

Permits will only be renewed if:

- ✓ All returns have been filed
- ✓ There are no outstanding tax liabilities. If there are any outstanding tax liabilities, you must set up a formal payment plan with our Collections Unit by calling (860)297-4936

To determine if you have any delinquencies or outstanding tax liabilities, you can request a **Business Tax Status Letter** through the Taxpayer Service Center (TSC) at www.ct.gov/TSC.

This rule also applies to cigarette dealers, distributors, or manufacturers licenses, and to tobacco products distributors and unclassified importers licenses.

Sales and Use Tax Permit



STATE OF CONNECTICUT DEPARTMENT OF REVENUE SERVICES

450 COLUMBUS BOULEVARD, SUITE 1 HARTFORD, CONNECTICUT 06103-1837

Corr ID: 17000xxxxxxx
Date: 05/26/2017

Dear Taxpayer,

Attached is your sales and use tax permit or room occupancy tax permit. Please display it conspicuously for your customers to see. Any permit previously issued by the Connecticut Department of Revenue Services (DRS) for the specific location noted on this permit is now void and should be destroyed.

Any change in ownership or form of organization requires a new permit. If your business is sold, transferred, or discontinued, return this permit at once to:

Department of Revenue Services
450 Columbus Blvd, Suite 1
Hartford, CT 06103-1837

Enter the last day of business and the name of the successor, if applicable, on the back of the permit. Sign the permit as indicated.

Business and individual taxpayers can use the Taxpayer Service Center (TSC) at www.ct.gov/tsc to file a variety of tax returns, update account information, and make payments online.

You may not assign or transfer this permit. Display this permit conspicuously for your customers to see.

Department of Revenue Services State of Connecticut 450 Columbus Blvd, Suite 1 Hartford, CT 06103-1837 R603 (Rev. 09/16)		Sales and Use Tax Permit		
The person named below is licensed under the Sales and Use Tax Act. This permit is good only for the named permittee and at the location shown. If there is any change in ownership, the permit is null and void.		Use only at this location:		126xxxx
Date Issued	Expiration Date 03/31/2022	Business Start Date	Connecticut Tax Registration Number	
05/25/2017		04/01/2017	xxxxxxx-001	
John Q. Taxpayer 450 Columbus Blvd. Hartford, CT 06103		 Kevin B. Sullivan Commissioner of Revenue Services		
This license may not be transferred or assigned.				

Your permit(s) should be displayed visibly for your customers to see. If the nature of your business does not allow you the ability to display the permit, you still **MUST** have the permit available.

Sales and Use Tax Filing Frequency

- New applicants will begin on a monthly filing schedule.
- For seasonal businesses, DRS will grant a “seasonal” filing frequency upon request by the taxpayer and review by the Department. (Examples: A seller of Christmas trees or ice cream)
- DRS will monitor your filings for a period of 12 months to determine if a filing frequency change is necessary. The Department will notify you in writing of any changes to your filing frequency.
- If your sales tax liability, for the prior 12-month period, beginning July 1 and ending June 30 is:

Less than \$1,000	May be switched to annual filing status
More than \$1,000 and less than \$4,000	May be switched to quarterly filing status
More than \$4,000	May be switched to monthly filing status

Sales and Use Tax Return Due Dates

- The due date for **ALL** Sales and Use tax filing frequencies is on or before the last day of the month following the end of the period set by the DRS.
- If the due date falls on a Saturday, Sunday or legal holiday, the return will be considered timely if filed and paid by the next business day.

YOU MUST FILE EVEN IF NO SALES WERE MADE!

Months	Due Dates
January 1 - January 31	February 28
February 1 - February 28	March 31
March 1 – March 31	April 30
April 1 – April 30	May 31
May 1 – May 31	June 30
June 1 – June 30	July 31
July 1 – July 31	August 31
August 1 – August 31	September 30
September 1 – September 30	October 31
October 1 – October 31	November 30
November 1 – November 30	December 31
December 1 – December 31	January 31



Form OS-114 (SUT)

Connecticut Sales and Use Tax Return



See Form O-88, Instructions for Form OS-114 Connecticut Sales and Use Tax Return. Type or print. Complete the return in blue or black ink only. Do not use grayed-out fields.

For period ending Due date Connecticut Tax Registration Number

M M - D D - Y Y Y Y M M - D D - Y Y Y Y

Taxpayer Name Federal Employer Identification Number

This return MUST be filed electronically!

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

DO NOT MAIL paper tax return to DRS.

City, town, or post office State ZIP code

Check here if this is an amended return.

If applicable, provide the following information: Final Return Enter last business date:

M M - D D - Y Y Y Y

Rounding: You must round off cents to the nearest whole dollar on your return and schedules.

	Column 1 6.35% Tax Rate	Column 2 7.75% Tax Rate	Column 3 9.35% Tax Rate
1. Gross receipts from sales of goods.....1.	.00	.00	
2. Gross receipts from leases and rentals.....2.	.00	.00	.00
3. Gross receipts from labor and services.....3.	.00		
4. Goods purchased by your business subject to use tax...4.	.00	.00	
5. Leases and rentals by your business subject to use tax...5.	.00	.00	.00
6. Services purchased by your business subject to use tax...6.	.00		
7. Total: Add Lines 1 through 67.	.00	.00	.00
8. Deductions. See instructions8.	.00	.00	.00
9. Subtract Line 8 from Line 7. If zero or less, enter "0".....9.	.00	.00	.00
10a. Amount of tax due: Multiply Line 9 by Tax Rate.....10a.	.00	.00	.00
10. Total tax due: Add Line 10a, Columns 1, 2, and 3.10.			.00
11. For amended return only, enter tax paid on prior return.11.			.00
12. Net amount of tax due: Subtract Line 11 from Line 10.12.			.00
13. Interest <input type="text"/> + Penalty <input type="text"/> = 13.			.00
14. Total amount due: Add Line 12 and Line 13.14.			.00

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. I understand the penalty for willfully delivering a false return or document to the Department of Revenue Services (DRS) is a fine of not more than \$5,000, imprisonment for not more than five years, or both. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

Sign Here Taxpayer's signature Title Date Telephone number

This return MUST be filed electronically!

Taxpayer's email

DO NOT MAIL paper tax return to DRS.

Paid preparer's signature Paid preparer's address Date

M M - D D - Y Y Y Y

All quarterly and monthly filers must file Form OS-114 and pay its associated taxes electronically. Visit portal.ct.gov/TSC to file your return electronically using the TSC or call 855-665-9471 or 860-449-1011 (from Groton area) to file your return using Telefile. To request a one-year waiver from this electronic filing requirement visit www.ct.gov/drs/TSCfiling to complete Form DRS-EWVR, Electronic Filing and Payment Waiver Request. Form OS-114 must be filed and paid on or before the last day of the month following the end of the period.

If applicable, provide the following information:

Enter new mailing address:

Enter new physical location (PO Box is not acceptable.):

Enter new trade name: First return - Enter business start date:

New owners must obtain a new Connecticut Tax Registration Number.

Enter new owner name: Date sold:

M M - D D - Y Y Y Y

Address:

Deductions	Column 1 6.35% Tax Rate	Column 2 7.75% Tax Rate
15. Sales for resale or sales through a registered marketplace facilitator- sales of goods15.	.00	.00
16. Sales for resale or sales through a registered marketplace facilitator- leases and rentals16.	.00	.00
17. Sales for resale or sales through a registered marketplace facilitator- labor and services17.	.00	
18. All newspapers and subscription sales of magazines and puzzle magazines.....18.	.00	
19. Trucks with GVW rating over 26,000 lbs. or used exclusively for carriage of interstate freight....19.	.00	
21. Food for human consumption, food sold in vending machines, items purchased with food stamps.....21.	.00	
23. Sale of fuel for motor vehicles.....23.	.00	
24. Sales of electricity, gas, and heating fuel for residential dwellings.... For Utility & Heating24.	.00	
25. Sales of electricity - \$150 monthly charge per business..... Fuel Companies25.	.00	
26. Sales of electricity, gas, and heating fuel for manufacturing or agricultural production..... Only26.	.00	
27. Aviation fuel.....27.	.00	
29. Tangible personal property to persons issued a Farmer Tax Exemption Permit.....29.	.00	
30. Machinery, its replacement, repair, component and enhancement parts, materials, tools and fuel for manufacturing.....30.	.00	
31. Machinery, materials, tools, and equipment used in commercial printing process or publishing 31.	.00	
32. Vessels, machinery, materials, tools, and fuel for commercial fishing.....32.	.00	



See instructions (Form O-88) before completing.

CT Tax Registration #

	Column 1 6.35% Tax Rate	Column 2 7.75% Tax Rate
33. Out-of-state - sales of goods.....33.	.00	.00
34. Out-of-state - leases and rentals.....34.	.00	.00
35. Out-of-state - labor and services.....35.	.00	.00
36. Motor vehicles or vessels purchased by nonresidents.....36.	.00	.00
37. Prescription medicines and diabetic equipment.....37.	.00	.00
38. Nonprescription drugs and medicines.....38.	.00	.00
39. Charitable or religious organizations - sales of goods.....39.	.00	.00
40. Charitable or religious organizations - leases and rentals.....40.	.00	.00
41. Charitable or religious organizations - labor and services.....41.	.00	.00
42. Federal, Connecticut, or municipal agencies - sales of goods.....42.	.00	.00
43. Federal, Connecticut, or municipal agencies - leases and rentals.....43.	.00	.00
44. Federal, Connecticut, or municipal agencies - labor and services.....44.	.00	.00
45. Items certified for air or water pollution abatement - sales, leases, and rentals of goods.....45.	.00	.00
47. Nontaxable labor and services.....47.	.00	.00
48. Services between wholly owned business entities.....48.	.00	.00
50. Trade-ins of all like-kind tangible personal property.....50.	.00	.00
52. Taxed goods returned within 90 days at the rate listed above in Columns 1 or 2.....52.	.00	.00
56. Oxygen, blood plasma, prostheses, etc. - sales, leases, rentals, or repair services of goods.....56.	.00	.00
63. Funeral expenses.....63.	.00	.00
69. Repair services, repair and replacement parts for aircraft, and certain aircraft.....69.	.00	.00



See instructions (Form O-88) before completing.

CT Tax Registration #

	Column 1 6.35% Tax Rate	Column 2 7.75% Tax Rate
71. Certain machinery under the Manufacturing Recovery Act of 1992 (See instructions, Form O-88)...71.	.00	.00
72. Machinery, equipment, tools, supplies, and fuel used in the biotechnology industry.....72.	.00	.00
73. Repair and maintenance services and fabrication labor to vessels.....73.	.00	.00
74. Computer and data processing services at 1% (See instructions, Form O-88.).....74.	.00	.00
75. Renovation and repair services to residential real property.....75.	.00	.00
77. Sales of qualifying items to direct payment permit holders.....77.	.00	.00
78. Sales of college textbooks.....78.	.00	.00
79. Sales tax holiday.....79.	.00	.00
82. Motor vehicles sold to active duty nonresident members of the armed forces at 4.5% (See instructions, Form O-88.).....82.	.00	.00
83. For cigarette dealers only: Purchases of cigarettes taxed by a stamper or distributor.....83.	.00	.00
84. Sales of vessels, motors for vessels or trailers used for transporting vessels at 2.99%, effective July 1, 2018 (See instructions, Form O-88.).....84.	.00	.00
A. Other Adjustments - sales of goods (Describe: <input type="text"/>) A.	.00	.00
B. Other Adjustments - leases and rentals (Describe: <input type="text"/>) B.	.00	.00
C. Other Adjustments - labor and services (Describe: <input type="text"/>) C.	.00	.00
Total Deductions: Enter here and on Line 8 on the front of this return.....	.00	.00

Withholding Taxes

Form CT-941 *Connecticut Quarterly Reconciliation of Withholding*

- If you have employees you are responsible for filing Form CT-941, *Connecticut Quarterly Reconciliation of Withholding*
- The due date for Form CT-941 is on or before the last day of the month following the quarter end.
- If the due date falls on a Saturday, Sunday or legal holiday, the return will be considered timely if filed and paid by the next business day.

YOU MUST FILE EVEN IF NO WAGES WERE PAID!



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

DRS use only ▶

Name

This return MUST be filed electronically!

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

DO NOT MAIL paper return to DRS.

City, town, or post office

State

ZIP code

Connecticut Tax Registration Number

Federal Employer ID Number (FEIN)

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 ▶

Section 1

1. Gross wages	1. ▶		00
2. Gross Connecticut wages	2. ▶		00
3. Connecticut tax withheld	3. ▶		00
4. Credit from prior quarter	4. ▶		00
5. Payments made for this quarter	5. ▶		00
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
8a. Penalty	8a. ▶		00
8b. Interest	8b. ▶		00
8. Total penalty and interest: Add Line 8a and Line 8b.	8. ▶		00
9. Amount to be credited	9. ▶		00
10. Amount to be refunded	10. ▶		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.			
2.			
3.			
4.			
5.			
6.			
7. Totals			
8. Total liability for the quarter: Add Line 7, Columns A, B, and C. Enter total.			

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. I understand the penalty for willfully delivering a false return or document to DRS is a fine of not more than \$5,000, imprisonment for not more than five years, or both.

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.

www.ct.gov/drs or www.ct.gov/tsc

Form CT-941, and any amount due, must be filed and paid electronically. Do not send the 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 report a miscellaneous filing for Form CT-944, *Self-Employment Return for Payers*.

Withholding Tax Return

Due Dates

	Quarters	Due Date
Q1	January 1 - March 31	April 30
Q2	April 1 - June 30	July 31
Q3	July 1 - September 30	October 31
Q4	October 1 - December 31	January 31

Withholding Taxes

Form CT-WH, Connecticut Withholding Tax Payment Form

- New applicants begin on a quarterly payment schedule, therefore you may remit your withholdings when filing your quarterly Form CT-941.
- DRS will then monitor your filings for 12 months to determine if a frequency change may be necessary for payments only.

Withholding Taxes

Form CT-W3, Connecticut Annual Reconciliation of Withholding

- You must electronically file Form CT-W3, *Connecticut Annual Reconciliation of Withholding* and all federal Forms W-2 reporting Connecticut wages paid to employees during the prior calendar year.
- The due date is on or before January 31ST



Complete this return in blue or black ink only.
 Make a copy for your records. Do not mail this form if filing electronically.

General Instructions

Form CT-W3 is **required to be filed electronically** unless you meet certain conditions. See *Electronic Filing Requirement*.

Do not make a payment with this return.

Employers must file every Copy 1 of federal Form W-2 reporting Connecticut wages with Form CT-W3 **even if Connecticut income tax was not withheld.**

Household employers should not use this form to file their annual reconciliation of withholding see *Household Employers*.

Agricultural employers not registered with DRS see *Agricultural Employers*.

See Page 2 for additional instructions.

Name			Due date		
<input type="text"/>			January 31, 2019		
Address (number and street), apartment number, PO Box					
<input type="text"/>					
City, town, or post office		State	ZIP code	Connecticut Tax Registration Number	
<input type="text"/>		<input type="text"/>	<input type="text"/>	- - - - -	
					Federal Employer ID Number
					- - - - -

Section 1

1. Connecticut tax withheld from wages	1. ▶	<input type="text"/>	.00
2. Total Connecticut wages reported	2. ▶	<input type="text"/>	.00
3. Number of W-2s submitted	3. ▶	<input type="text"/>	

Section 2

Connecticut Income Tax Withheld from Wages for Each Period

January 1 - March 31	1st Quarter	▶	<input type="text"/>	.00
April 1 - June 30	2nd Quarter	▶	<input type="text"/>	.00
July 1 - September 30	3rd Quarter	▶	<input type="text"/>	.00
October 1 - December 31	4th Quarter	▶	<input type="text"/>	.00
Total Connecticut tax withheld from wages for the year00
This amount should equal Section 1, Line 1.				

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. I understand the penalty for willfully delivering a false return or document to DRS is a fine of not more than \$5,000, imprisonment for not more than five years, or both.

Sign Here Keep a copy of this return for your records.	Taxpayer's signature	Date (MMDDYYYY)
	<input type="text"/>	<input type="text"/>
	Title	Telephone number
	<input type="text"/>	<input type="text"/>

Withholding Taxes

Form CT-W₄, Employee's Withholding Certificate

- You must obtain a completed copy of **Form CT-W₄, Employee's Withholding Certificate**, from each new employee when hired.
- The form is effective for the first payroll period ending, or the first payment of wages, made on or after the date you receive a completed Form CT-W₄.
- Unless the employee claims exemption, Form CT-W₄ is effective until the employee provides you with a new one.
- You are required to obtain a new Form CT-W₄ on or before February 15 each year from each employee who claimed exemption from withholding in the prior year.
- If an employee fails to complete a new Form CT-W₄ for you, you must begin to withhold Connecticut tax at the highest marginal rate of 6.99% without allowance for exemption on February 16.

Form CT-W4
Employee's Withholding Certificate

Effective January 1, 2019

Complete this form in blue or black ink only.

Employee Instructions

- Read instructions on Page 2 before completing this form.
- Select the filing status you expect to report on your Connecticut income tax return. See instructions.
- Choose the statement that best describes your gross income.
- Enter the *Withholding Code* on Line 1 below.

Married Filing Jointly	Withholding Code
Our expected combined annual gross income is less than or equal to \$24,000 or I am claiming exemption under the Military Spouses Residency Relief Act (MSRRA)* and no withholding is necessary.	E
My spouse is employed and our expected combined annual gross income is greater than \$24,000 and less than or equal to \$100,500. See <i>Certain Married Individuals</i> , Page 2.	A
My spouse is not employed and our expected combined annual gross income is greater than \$24,000.	C
My spouse is employed and our expected combined annual gross income is greater than \$100,500.	D
I have significant nonwage income and wish to avoid having too little tax withheld.	D
I am a nonresident of Connecticut with substantial other income.	D
Qualifying Widow(er) With Dependent Child	Withholding Code
My expected annual gross income is less than or equal to \$24,000 or I am claiming exemption under the MSRRA* and no withholding is necessary.	E
My expected annual gross income is greater than \$24,000.	C
I have significant nonwage income and wish to avoid having too little tax withheld.	D
I am a nonresident of Connecticut with substantial other income.	D

Married Filing Separately	Withholding Code
My expected annual gross income is less than or equal to \$12,000 or I am claiming exemption under the MSRRA* and no withholding is necessary.	E
My expected annual gross income is greater than \$12,000.	A
I have significant nonwage income and wish to avoid having too little tax withheld.	D
I am a nonresident of Connecticut with substantial other income.	D
Single	Withholding Code
My expected annual gross income is less than or equal to \$15,000 and no withholding is necessary.	E
My expected annual gross income is greater than \$15,000.	F
I have significant nonwage income and wish to avoid having too little tax withheld.	D
I am a nonresident of Connecticut with substantial other income.	D
Head of Household	Withholding Code
My expected annual gross income is less than or equal to \$19,000 and no withholding is necessary.	E
My expected annual gross income is greater than \$19,000.	B
I have significant nonwage income and wish to avoid having too little tax withheld.	D
I am a nonresident of Connecticut with substantial other income.	D

* If you are claiming the Military Spouses Residency Relief Act (MSRRA) exemption, see instructions on Page 2.

Employees: See *Employee General Instructions* on Page 2. Sign and return Form CT-W4 to your employer. Keep a copy for your records.

1. Withholding Code: Enter *Withholding Code* letter chosen from above. 1. _____ Check if you are claiming the MSRRA exemption and enter state of legal residence/domicile: _____
2. Additional withholding amount per pay period: If any, see instructions. 2. \$ _____
3. Reduced withholding amount per pay period: If any, see instructions. 3. \$ _____

First name	MI	Last name	Social Security Number
Home address (number and street, apartment number, suite number, PO Box)			
City/town	State	ZIP code	

Declaration: I declare under penalty of law that I have examined this certificate and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for reporting false information is a fine of not more than \$5,000, imprisonment for not more than five years, or both.

Employee's signature	Date
----------------------	------

Employers: See *Employer Instructions* on Page 2.

Is this a new or rehired employee? No Yes Enter date hired: _____ mm/dd/yyyy

Employer's business name	Federal Employer Identification Number
Employer's business address	
City/town	State ZIP code
Contact person	Telephone number () _____

Business Entity Tax (BET) - Form OP-424

- The BET is a \$250 tax due **every other taxable year** and applies to the following business types:
 - *S corporations, Limited Liability companies (LLC's or SMLLC's), Limited Liability Partnerships (LLPs) and Limited Partnerships (LP's)*
- Taxpayers file biennial and are all on the SAME filing period (odd number years).
- The return and payment are due on or before the fifteenth day of the fourth month (April 15 for calendar year filers).

Business Entity Tax (BET) Return Due Dates

Biennial Period (for calendar year filers)	Due Date (every odd year)
January 1, 2017 – December 31, 2018	April 15, 2019
January 1, 2019 – December 31, 2020	April 15, 2021
January 1, 2021 – December 31, 2022	April 15, 2023

Other Helpful Information

Changes to your Business

You can make the following changes to your business online at **www.ct.gov/TSC**

- Register for additional tax types
- Close certain tax types (excluding BET or CORP)
- Update business address (both physical location and mailing)

Changes to your Business

You **must** notify DRS of the following changes to your business in writing to:

Department of Revenue Services
Registration Unit
450 Columbus Blvd.
Hartford, CT 06103

- Business name change
- Change of ownership
- Change of business structure
- Deletion of BET and CORP tax type
- Addition or closure of a business location

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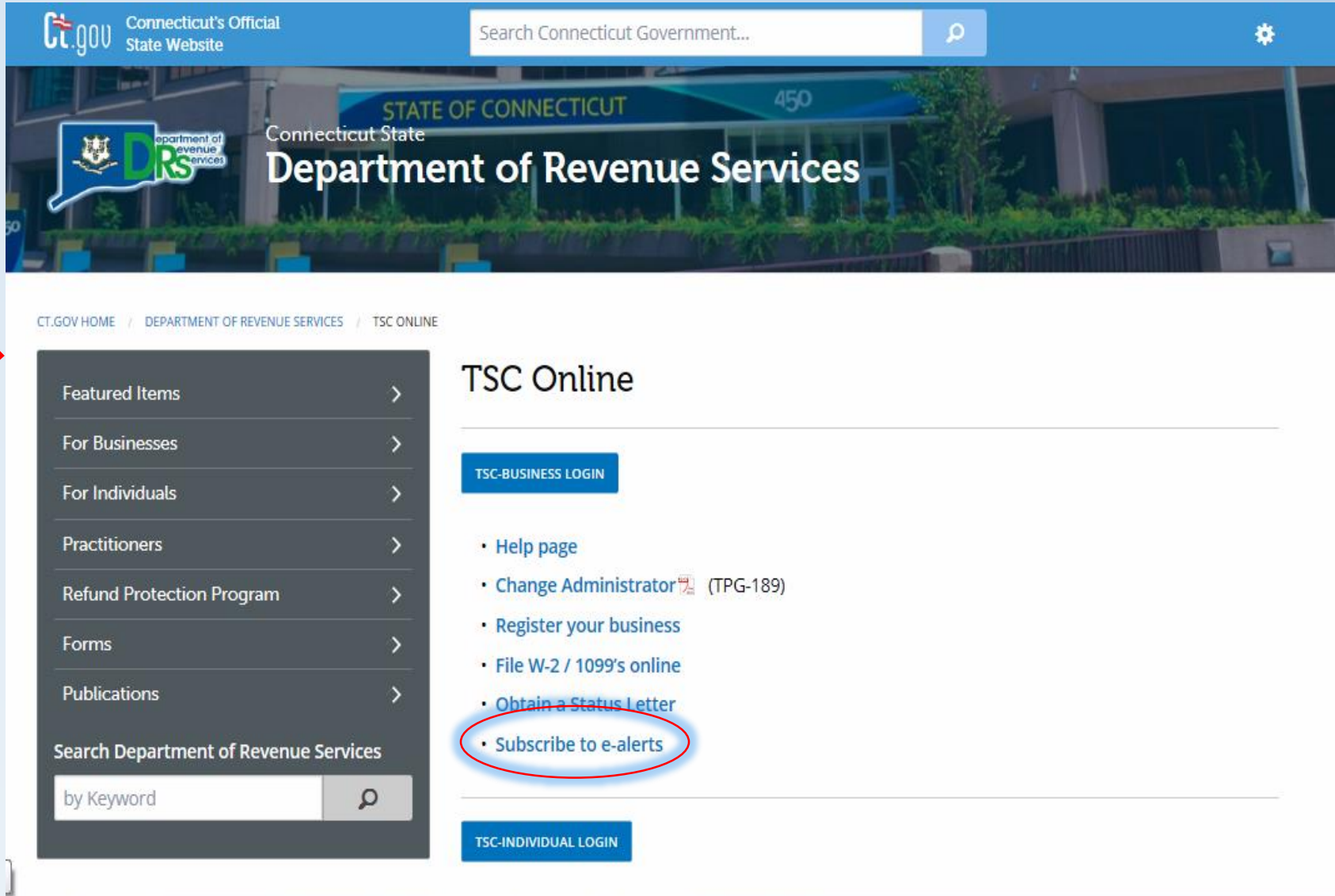
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Taxpayer Service Center

Shortcut: www.ct.gov/TSC



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- **Latest News** - receive latest website updates including tax and legislative changes, press releases, and new forms and publications.
- **Attorney Occupational** - receive **annual** tax filing and payment due date reminders.
- **Software Developers** - this alert is only for software developers who are registered with DRS to test Forms, Instructions and Specifications posted and available for development.

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Helpful Resources

The following publications are available on our website: ct.gov/drs

- [Informational Publication 2018\(5\)](#) - *Getting Started in Business*
- [Informational Publication 2018\(2\)](#) - *Building Contractor's Guide to Sales and Use Taxes*
- [Informational Publication 2019\(1\)](#) – *Connecticut Circular CT Employer's Tax Guide*
- [TPG-129](#) - *Taxpayer Service Center (TSC) Electronic Filing and Payment Instructions*
- [TPG-120](#) - *Connecticut Business Telefile System*

Other Agencies

You may also need to contact:

- Internal Revenue Service (IRS) 1-800-829-4933
- Connecticut Office of the Secretary of the State (860)509-6200
- Connecticut Department of Labor (860)263-6550
- Connecticut Department of Consumer Protection (860)713-6135
- CT Small Business Development Center <http://www.ctsbdc.com>

Contact Us

- 860-297-5962 (from anywhere)
- 1-800-382-9463 (within CT- outside Greater Hartford area only)
- 860-297-4911 (Hearing Impaired, TDD/TT Users only)

Walk-In Assistance

No appointment necessary, anytime between 8:30 a.m. to 4:00 p.m., Monday through Friday

Hartford: 450 Columbus Boulevard, Hartford, CT 06103

Norwich: 401 West Thames Street, Building #700, Norwich, CT 06360

Waterbury: 55 West Main Street, Suite 100, Waterbury, CT 06702

Bridgeport: 10 Middle Street, Bridgeport, CT 06604

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Questions?



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Phone: 860-297-5962