



Form CT-941 HHE

Connecticut Reconciliation of Withholding for Household Employers

▶ 2016

You must file Form CT-941 HHE electronically, and you must make any payments by electronic funds transfer (EFT). 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 2.

DRS Use ONLY ▶ -
M M - D D - Y Y Y Y

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 Annual filer Due Date
 4 0 4 1 5 2 0 1 7 (MMDDYYYY)

If you no longer have employees in Connecticut check the box and enter the date of last payroll. Check here - -
M M - D D - Y Y Y Y

Section 1

1. Gross wages	1.	<input type="text"/>	.00
2. Gross Connecticut wages	2.	<input type="text"/>	.00
3. Connecticut tax withheld	3.	<input type="text"/>	.00
4. Credit from prior year	4.	<input type="text"/>	.00
5. Payments made for this year	5.	<input type="text"/>	.00
6. Total payments: Add Line 4 and Line 5	6.	<input type="text"/>	.00
7. Net tax due (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

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.

Form CT-941 HHE Instructions

General Instructions

Form CT-941 HHE is used to reconcile annual Connecticut income tax withholding from household employee wages only.

Do not use this form to amend a previously filed Form CT-941 HHE. See *Amended Returns*, on this page.

When to File

Form CT-941 HHE is due April 15, 2017. 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.

Household employers registered to withhold Connecticut income tax from their household employee wages **must** file one Form CT-941 HHE for the entire calendar year even if no tax is due. See **Informational Publication 2016(1)**, *Connecticut Employer's Tax Guide, Circular CT*.

Requirement to File and Pay Electronically

Form CT-941 HHE, and any amount due, must be filed and paid 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 the electronic filing requirement from the Department of Revenue Services (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*, on Page 3.

Electronic Filing Waiver

To request a waiver from the electronic filing requirement visit **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 on your check. Mail the completed return and payment (if applicable) to the address on the return.

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 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.

Amended Returns

Amend Form CT-941 HHE electronically. See *Taxpayer Service Center (TSC)*, below.

If you have been granted a waiver from electronic filing, you may use **Form CT-941X**, *Amended Connecticut Reconciliation of Withholding*, to amend a previously filed Form CT-941 HHE.

Line Instructions

Line 1

Enter gross wages, for federal income tax withholding purposes, paid to all household employees during calendar year 2016.

Line 2

Enter gross Connecticut wages paid during calendar year 2016.

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 the year. Include any amounts overcollected and not repaid to employee(s) during calendar year 2016.

Line 4

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

Line 5

Enter the sum of all payments made for calendar year 2016.

Line 6

Add Line 4 and Line 5. This is your total payments and credits for calendar year 2016.

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 a required electronic funds transfer payment (EFT) is remitted late:

- 2% of the required tax due for EFT payments not more than 5 days late;
- 5% of the required EFT payments more than 5 days but not more than 15 days late; **and**
- 10% of the required 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 required 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 calendar year 2017 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 return for that year, 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.

Any Connecticut income tax overwithheld and not reimbursed in the same calendar year must be reported and paid to DRS on Form CT-941 HHE. Any overcollection not reimbursed to the employee must also be reported to the employee on federal Form W-2.

Do not reimburse any overwithheld Connecticut income tax that is the result of an incorrect withholding code claimed by an employee on Form CT-W4. The employee must file a Connecticut income tax return to receive a refund of the overwithholding.

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.

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

When you request the direct deposit of a refund, federal banking rules require DRS to inquire whether it is a foreign bank account. DRS will not deposit a refund into a foreign bank account. Instead, we will mail the refund to you.

Line 11

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

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 and select *Business*.



Forms and Publications

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