

Form CT-W3

Connecticut Annual Reconciliation of Withholding

2017

General Instructions

File Form CT-W3 electronically. See *Electronic Filing Requirement*, below.

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*, on back.

Agricultural employers not registered with DRS see *Agricultural Employers*, on back.

When to File

Form CT-W3 is due January 31, 2018.

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.

Electronic Filing Requirement

If you file 25 or more Forms W-2 reporting Connecticut wages paid you are required to file electronically unless you have been granted a waiver from electronic filing of information returns. See *Waiver of Electronic Filing Requirement*, on back.

If you file 24 or fewer Forms W-2 reporting Connecticut wages paid you are encouraged to file electronically but may file paper forms without requesting a waiver.

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



Connecticut taxpayers can either key in or upload their Form CT-W3 and Forms W-2 electronically through the **TSC**.

Electronic reporting requirements are available on the DRS website at www.ct.gov/DRS/ew2 and in **Informational Publication 2017(13)**, *Form W-2 Electronic Filing Requirements for Tax Year 2017*.

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.

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



Form CT-W3

Connecticut Annual Reconciliation of Withholding (Rev. 07/17)

▶ 2017

Connecticut Tax Registration Number	Federal Employer ID Number	Due date
▶ _____ - _____	_____ _____ _____ _____ _____ _____ _____ _____	January 31, 2018
Name	1. Connecticut tax withheld from wages ▶	_____ .00
Address (number and street) PO Box	2. Total Connecticut wages reported ▶	_____ .00
City, town, or post office State ZIP code	3. Number of W-2s submitted ▶	_____

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

Signature _____ Title _____ Date _____

