

# Form CT-W3 (DRS/P)

## Connecticut Annual Reconciliation of Withholding for Household Employers

# 2008

(Rev. 12/08)

### General Instructions

Complete this return in blue or black ink only.

**Annual Reconciliation: Form CT-W3 (DRS/P), Connecticut Annual Reconciliation of Withholding for Household Employers, is due the last day of February.**

No payment is to be made with this return. Household employers must file every Copy 1 of federal Form W-2, Wage and Tax Statement, with the annual reconciliation even if no Connecticut income tax was withheld.

**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 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.

Be sure to complete all requested information on the back of this return.

- **Do not send a payment with this return.**
- All payments must be made using **Form CT-941 (DRS/P), Connecticut Reconciliation of Withholding for Household Employers, or Form CT-941X, Amended Connecticut Reconciliation of Withholding.**
- Sign and date the return in the space provided.
- Taxpayers who file **25 or more** Forms W-2 reporting Connecticut wages paid are **required** to file Form CT-W3 and every Copy 1 of federal Form W-2 **electronically**. You may request a waiver of the electronic filing requirements by completing **Form CT-8508, Request for Waiver from Filing Informational Returns Electronically**, no later than January 15, 2009. Taxpayers who file **24 or fewer** Forms W-2 reporting Connecticut wages paid are encouraged to file electronically but may use paper forms and do not need to file a waiver request.

### Line Instructions

**Line 1:** Enter the total amount of **Connecticut** income tax withheld from wages during the 2008 calendar year. (This should equal the Total line on the back of this return.)

**Line 2:** Enter the gross **Connecticut wages** paid during the 2008 calendar year. **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:** Indicate the number of W-2 forms submitted with this return.

### Household Employer

A household employer **not** registered with DRS for Connecticut income tax withholding purposes should enter the words "HOUSEHOLD EMPLOYER" in the space reserved for the Connecticut Tax Registration Number on this return.

Visit the DRS website at **www.ct.gov/DRS** for information regarding electronic filing requirements.

**For Further Information:** Call DRS during business hours, Monday through Friday:

- **1-800-382-9463** (Connecticut calls outside the Greater Hartford calling area only); **or**
- **860-297-5962** (from anywhere).

TTY, TDD, and Text Telephone users **only** may transmit inquiries anytime by calling **860-297-4911**.

**Where to File:** Mail your completed return, including W-2 forms, to: Department of Revenue Services, State of Connecticut, PO Box 2930, Hartford CT 06104-2930.

**Forms and Publications:** Forms and publications may be obtained by visiting the DRS website at **www.ct.gov/DRS** or by calling the DRS Forms Unit at 860-297-4753.

*Separate Here and Mail Coupon to DRS. Keep a Copy for Your Records.*

CT-W3 (DRS/P) Connecticut Annual Reconciliation of Withholding for Household Employers ▶ 2008			
Connecticut Tax Registration Number ▶	Federal Employer ID Number	Due Date February 28, 2009	
<i>Enter name and address below. Please print or type.</i>			
1. Connecticut tax withheld from wages: See instructions. ▶ 1.			00
2. Total Connecticut wages reported ▶ 2.			00
3. Number of W-2s submitted ▶ 3.			

**Do not send a payment with this return.**

**Mail to:** Department of Revenue Services  
 State of Connecticut  
 PO Box 2930  
 Hartford CT 06104-2930

- Check if you are a household employer and you withhold Connecticut income tax from the wages of household employees.
- Check if you are a household employer and you **do not** withhold Connecticut income tax from the wages of household employees.

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 \_\_\_\_\_

**Complete for Each Period**

Period		Connecticut Income Tax Withheld From Wages
January 1 - March 31	1st Quarter	
April 1 - June 30	2nd Quarter	
July 1 - September 30	3rd Quarter	
October 1 - December 31	4th Quarter	
<b>Total</b>		<b>00</b>

Include Copy 1 of all federal Forms W-2, wage and tax statements, reporting Connecticut wages paid during the calendar year with this return.

If you file **25 or more** Forms W-2 reporting Connecticut wages paid, you are **required** to file **Form CT-W3, Connecticut Annual Reconciliation of Withholding**, and every Copy 1 of federal Form W-2 **electronically**. You may request a waiver of the electronic filing requirements by completing Form CT-8508 no later than January 15, 2009. If you file **24 or fewer** Forms W-2 reporting Connecticut wages paid, you may file using paper forms and do not need to file a waiver request.

For new information regarding electronic filing requirements, visit the DRS website at **www.ct.gov/DRS** or call DRS at 1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) or 860-297-5962 (from anywhere). TTY, TDD, and Text Telephone users **only** may transmit inquiries by calling 860-297-4911.

◀ **This should equal Line 1 on the front of this return.**