

# Form CT-WH (DRS) Connecticut Withholding Tax Payment Form

# 2010

## EMPLOYER'S RECORD OF PAYMENT

<b>Weekly Remitters:</b> Enter date payroll was paid. <div style="text-align: right; font-size: 1.2em;">             _ _ / _ _ / 2010         </div>	
1. Enter quarter (1, 2, 3, or 4) See instructions.	<div style="border: 1px solid black; height: 20px; width: 100%; background-color: #cccccc;"></div>
2. Connecticut tax withheld	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>

### General Instructions

**Form CT-WH (DRS)** may be used by new employers or employers who have not received the *2010 Employer's Withholding Remittance Coupon Book*. Once the withholding book is received, use only the preprinted coupons contained in the book.

Payers of nonpayroll amounts must use **Form CT-8109 (DRS)**, *Connecticut Withholding Tax Payment Form for Nonpayroll Amounts*. All employers are required to withhold Connecticut income tax from employee wages at the time wages are paid. Use Form CT-WH (DRS) to make payments to the Connecticut Department of Revenue Services (DRS).

### Filing Frequency

Each calendar year DRS classifies employers for Connecticut income tax withholding purposes as a weekly, monthly, or quarterly remitter. Most new employers will be classified as monthly remitters.

The filing frequency is based on the employer's reported liability for the tax required to be deducted and withheld during the 12-month look-back period. The 12-month look-back period for calendar year 2010 is the 12-month period that ended on June 30, 2009.

See **Special Notice 2004(9)**, *2004 Legislation Affecting Connecticut Income Tax Withholding by Employers on Wages Paid on or After January 1, 2005*, and the *Connecticut Withholding Tax Payment Schedule* on back.

**Household employers** registered to withhold Connecticut income tax from their household employees wages must file one **Form CT-941 (DRS/P)**, *Connecticut Reconciliation of Withholding for Household Employers*, for the entire calendar year. See **Informational Publication 2010(1)**, *Connecticut Employer's Tax Guide*, *Circular CT*.

### Line Instructions

Complete this return in blue or black ink only.

Enter name, address, and identification numbers.

**Weekly remitters:** Enter the date the payroll was paid not the due date of the coupon.

**Line 1:** Enter the number of the quarter to which this payment applies. Enter **1** for the first quarter (January 1 through March 31); **2** for the second quarter (April 1 through June 30); **3** for the third quarter (July 1 through September 30); or **4** for the fourth quarter (October 1 through December 31).

If the tax liability was incurred during one quarter and paid to DRS in another quarter, **enter the quarter in which the tax liability was incurred**. For example, if the tax liability was incurred in March and paid to DRS in April, enter **1**.

**Line 2: Weekly remitters:** Enter total Connecticut income tax withheld from wages paid on the date entered above Line 1.

**Monthly remitters:** Enter total Connecticut income tax withheld from wages for the month.

**Quarterly remitters:** Quarterly remitters are required to make their payments using **Form CT-941 (DRS)**, *Connecticut Quarterly Reconciliation of Withholding*.

Pay the amount on Line 2.

**Do not file Form CT-WH (DRS)** if no payment is due, or your payment was made by electronic funds transfer (EFT) or through the **Taxpayer Service Center (TSC)**.

### Where to File

Use the **TSC** to electronically file this return. See **TSC** on back.

If paying by mail, make your 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. DRS may submit your check to your bank electronically. Mail the completed coupon to the address on the coupon.

..... Separate here and mail coupon to DRS. Make a copy for your records. ....

## CT-WH (DRS) Connecticut Withholding Tax Payment 2010

Connecticut Tax Registration Number	Federal Employer ID Number	Year <div style="font-size: 1.2em; font-weight: bold;">2010</div>
Enter name and address below. Please print or type.		
Name	<b>Weekly Remitters:</b> Enter date payroll was paid. <div style="text-align: right; font-size: 1.2em;">             _ _ / _ _ / 2010         </div>	
Address	1. Enter quarter (1, 2, 3, or 4). See instructions.	<div style="border: 1px solid black; height: 20px; width: 100%; background-color: #cccccc;"></div>
City                                  State                                  Zip code	2. Connecticut tax withheld	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>
File electronically at <a href="http://www.ct.gov/TSC">www.ct.gov/TSC</a> . <b>Do not file Form CT-WH (DRS) if no payment is due.</b> Pay the amount on Line 2. If filing by mail, send payment to: DRS, PO Box 2931, Hartford CT 06104-2931 Make check payable to: <b>Commissioner of Revenue Services</b> . Write your Connecticut Tax Registration Number on your check.		
DO NOT FOLD OR BEND COUPON		

## Connecticut Withholding Tax Payment Schedule

Reported Liability	Payment Frequency	Due Dates
<b>\$2,000 or less</b>	Quarterly remitter	Last day of the month following the calendar quarter during which the wages were paid. Make payments using <b>Form CT-941 (DRS)</b> , <i>Connecticut Quarterly Reconciliation of Withholding</i> .
<b>More than \$2,000 but not more than \$10,000</b>	Monthly remitter	Fifteenth day of the month following the month during which the wages were paid. Make payments using <b>Form CT-WH (DRS)</b> , <i>Connecticut Withholding Tax Payment Form</i> .
<b>More than \$10,000</b>	Weekly remitter	Wednesday following the <b>weekly period</b> during which the wages were paid. <b>Weekly period</b> means the seven-day period beginning on a Saturday and ending on the following Friday. Make payments using Form CT-WH (DRS). Weekly remitters are required to file electronically. See <b>TSC</b> below.

### Taxpayer Service Center

The **Taxpayer Service Center (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*.



### For More Information

Call the Department of Revenue Services (DRS) during business hours, Monday through Friday:

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

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

### 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.