

# Form CT-W3

## Connecticut Annual Reconciliation of Withholding

Complete this return in blue or black ink only.

# 2015

### General Instructions

#### Form CT-W3 must be filed electronically.

Do not send this paper return to the Department of Revenue Services (DRS), unless you have been granted a waiver from electronic filing of informational returns. See *Electronic Filing Waiver of Informational Returns*, on back.

#### Do not make a payment with this return.

**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, 2016 and will be completed as part of the electronic filing process when you upload Copy 1 of federal Forms W-2.

#### Do not mail in Form CT-W3.

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.

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

### Electronic Filing Requirement

Employers are required to file Form CT-W3 and every Copy 1 of federal Form W-2 electronically.

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



✂ ..... Separate here and mail return to DRS. Make a copy for your records. Do not mail this form if filing electronically. .... ✂

<b>CT-W3</b>		<b>Connecticut Annual Reconciliation of Withholding</b>		<b>▶ 2015</b>
Connecticut Tax Registration Number ▶	Federal Employer ID Number	Due date <b>January 31, 2016</b>		
Enter name and address below. Please print or type.				
Name	1. Connecticut tax withheld from wages ▶ 1.			00
Address				00
City	State	ZIP code	3. Number of W-2s submitted ▶ 3.	

**Do not send payment with this return.**  
 Mail to: Department of Revenue Services  
 PO Box 2930  
 Hartford CT 06104-2930

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 \_\_\_\_\_ **This return MUST be filed electronically!**  
**DO NOT MAIL paper return to DRS.**  
 Title \_\_\_\_\_ Date \_\_\_\_\_

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 2015(9)**, *Form W-2 Electronic Filing Requirements for Tax Year 2015*.

### Line Instructions

#### Line 1

Enter total **Connecticut income tax** withheld from wages during the 2015 calendar year. This should equal the *Total* line on the back of this return.

#### Line 2

Enter total **Connecticut wages** reported during the 2015 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

Enter the number of W-2 forms submitted.

### 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.

## Electronic Filing Waiver of Informational Returns

To request a waiver from the informational return electronic filing requirement complete **Form CT-8508, Request for Waiver from Filing Informational Returns Electronically**, at least 30 days before the due date.

If a waiver is granted, your informational returns must be submitted to DRS on CD. See Form CT-6559, *Submitter Report for Form W-2 Compact Disc (CD) Filing*.

## Household Employers

Household employers do **not** use this form. Instead, use **Form CT-W3 HHE, Connecticut Annual Reconciliation of Withholding for Household Employers**.

## Agricultural Employers

An agricultural employer **not** registered with DRS to withhold Connecticut income tax should write the words "Agricultural Employer" in the space reserved for the Connecticut Tax Registration Number on this return.

## Amended Returns

Amend Form CT-W3 electronically.

See **Informational Publication 2015(9), Form W-2 Electronic Filing Requirements for Tax Year 2015**.

## 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](http://www.ct.gov/TSC) and select *Business*.



✂ ..... Separate here and mail return to DRS. Make a copy for your records. Do not mail this form if filing electronically. .... ✂

### 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	
Total		00

**Electronic Filing Requirements:** Taxpayers 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**, at least 30 days before the due date.

Electronic reporting requirements are available on the DRS website at [www.ct.gov/DRS/ew2](http://www.ct.gov/DRS/ew2) and in **Informational Publication 2015(9), Form W-2 Electronic Filing Requirements for Tax Year 2015**.

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