

Form CT-W4NA

Employee's Withholding Certificate Nonresident Apportionment

Effective January 1, 2019

Do not mail this form to the Department of Revenue Services (DRS). Give the certificate to your employer.

Your first name and middle initial	Last name	Your Social Security Number _ _ _ _ : _ _ _ _ : _ _ _ _
Home address (number and street), apartment number, PO Box		
City, town, or post office	State	ZIP code

Purpose: Complete Form CT-W4NA and give it to your employer if you are a nonresident who performs services partly within and partly outside of Connecticut for the same employer. Form CT-W4NA, in addition to **Form CT-W4, Employee's Withholding Certificate**, will assist your employer in withholding the correct amount of Connecticut income tax from your wages for services performed in Connecticut.

How Your Employer Will Calculate Your Withholding

If you are a nonresident, your employer is required to withhold Connecticut income tax on all wages paid to you unless:

1. You have filed Form CT-W4NA with your employer; **or**
2. Your employer maintains adequate current records to accurately determine the amount of wages paid to you for the services performed within Connecticut.

If you have completed Form CT-W4NA, your employer will withhold Connecticut income tax from your wages based on the percentage of your services you estimate you will perform in Connecticut during the calendar year. Your employer may determine the percentage of wages paid to you for services performed within Connecticut based on your Form CT-W4NA on file from the preceding calendar year. Your employer will make necessary adjustments during the calendar year if your employer knows or has reason to know that the percentage of services you estimated on Form CT-W4NA is no longer correct. In making the adjustments, your employer will determine the percentage of wages paid to you for the performance of services within Connecticut by using the same percentage your wages derived from or connected with Connecticut sources bears to your total wages.

Employee Apportionment Worksheet - Complete Lines 1 through 5 when the income from employment is earned both inside and outside Connecticut.		
1. Estimated total working days inside and outside of Connecticut at this job: Total days in the year less nonworking days (holidays, weekends, etc.)	1.	
2. Estimated number of days physically present in Connecticut for employment-related activities: See instructions.	2.	
3. Estimated number of days in Connecticut attributed to ancillary activities: See instructions.	3.	
4. Estimated Connecticut working days: Subtract Line 3 from Line 2.	4.	
5. Estimated Connecticut percentage of services performed in Connecticut: Divide Line 4 by Line 1.	5.	%

Employee Declaration: I certify that I am not a resident of Connecticut and my residence is as stated above. I further certify that the percentage of my services performed in Connecticut during the calendar year is accurately estimated above. I will notify my employer within ten days of any change in the percentage of my services performed within Connecticut or of a change in my status from nonresident to resident of Connecticut. I declare under penalty of law that I have examined this certificate and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for reporting false information is a fine of not more than \$5,000, imprisonment for not more than five years, or both.

Signature of employee	Date
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Employer Declaration: I certify that I am an authorized representative of the employer and that I have direct knowledge of the duties and work locations of the employee submitting this form. To the best of my knowledge the information provided by the employee is a reasonable estimate of the proportion of time and duties this employee will perform within Connecticut.

Signature of authorized representative	Date
Employer name and address	Connecticut Tax Registration Number

Employer: You must withhold the applicable amount of Connecticut income tax from wages paid to employees who complete this certificate. You must make necessary adjustments during the calendar year if you know or have reason to know the percentage of services your nonresident employee estimated on Form CT-W4NA is no longer correct. In making those adjustments, you must determine the percentage of wages paid to the employee for the performance of services within Connecticut by using the same percentage the employee's wages

derived from or connected with Connecticut sources bears to the employee's total wages. If you maintain adequate current records to accurately determine the amount of the nonresident employee's wages paid to the employee for services performed within Connecticut, you may withhold Connecticut income tax from your employee's wages based on those records whether or not your employee files Form CT-W4NA. Refer to **Informational Publication 2019(1), Connecticut Employer's Tax Guide - Circular CT**. Keep this certificate with your records.

When to Complete Form CT-W4NA

You must complete Form CT-W4NA if any of the following is true for the calendar year:

- You are a nonresident who performs services partly within and partly outside of Connecticut for the same employer; **or**
- The percentage of services you perform within Connecticut has changed from the percentage you indicated on the most recent Form CT-W4NA on file with your employer; **or**
- Your residency status has changed from resident to nonresident.

General Instructions: Before you complete Form CT-W4NA, review the information you have provided on Form CT-W4 and make any necessary changes. If you have not completed Form CT-W4, you must complete and provide it to your employer before you complete Form CT-W4NA.

Complete the certificate, sign it, and return it to your employer.

Convenience of the Employer Test

Residents of states with a “convenience of the employer” test will be subject to similar rules for work performed for a Connecticut employer. Generally, in a state that applies this test, wages earned by a nonresident are allocated to the employer’s location unless the nonresident works from an out-of-state location due to the necessity of the employer rather than the convenience of the employee. For example, in determining whether income earned by a New York resident individual telecommuting for a Connecticut employer will be deemed Connecticut-sourced income, Connecticut will apply the New York “convenience of the employer” test.

Therefore, if your state of residence uses a convenience of the employer test when determining the source of income of nonresidents, and you work for a Connecticut employer from a location in your state of residence for your own convenience, then you must include those days in Line 2 as days worked in Connecticut.

Employee Apportionment Worksheet

A nonresident or part-year resident who is employed in Connecticut during the nonresidency period is required to use the *Employee Apportionment Worksheet* on Page 1 to estimate the percentage of time spent performing services in Connecticut if the employer does not maintain adequate current records to accurately determine the amount of wages paid for services performed within the state.

The apportionment must be a reasonable estimate of your time spent performing services in Connecticut. If you discover later that the percentage originally reported to your employer is no longer accurate, you must complete and provide a new Form CT-W4NA to your employer.

Regardless of the estimated percentage computed on this worksheet, you must file Form CT-1040NR/PY, Connecticut Nonresident and Part-Year Resident Income Tax Return, for the taxable year and report your Connecticut-sourced wages based on the actual days worked in Connecticut and the actual income received. The percentage indicated on this form does not determine the amount of Connecticut income tax that may be due when filing your Form CT-1040NR/PY.

Line Instructions for Employee Apportionment Worksheet

Line 1: Enter the estimated total number of days you expect to work inside and outside of Connecticut during the calendar year. A work day does not include days on which you are not required to work, such as holidays, sick days, vacations, paid or unpaid leave, but does include days in which you perform activities that are ancillary to your primary work duties.

Line 2: Enter the number of days you expect to be physically present in Connecticut for any employment-related activities including duties that may be considered ancillary to your primary work duties. If you spend a working day partly inside and partly outside of Connecticut, treat the day as having been spent entirely inside Connecticut. See *Convenience of the Employer Test*.

Line 3: Enter the estimated number of days in Connecticut that you expect to perform activities that are ancillary to your primary work duties.

An activity performed in Connecticut may be considered ancillary if the activity is secondary to your primary work duties normally performed at a base of operations outside of Connecticut. Days on which you perform ancillary activities are not considered Connecticut working days in calculating the estimated percentage of services performed in Connecticut during the calendar year.

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

- **800-382-9463** (Connecticut calls from 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.

Forms and Publications: Visit the DRS website at portal.ct.gov/DRS to download and print Connecticut tax forms and publications.