



Form CT-W3 HHE
Connecticut Annual
Reconciliation of Withholding for
Household Employers (Rev. 12/20)

► **2020**

Form CT-W3 HHE **must be filed electronically** unless certain conditions are met. Visit **myconneCT** at **portal.ct.gov/DRS-myconneCT** to file your return electronically.



General Instructions

Form CT-W3 HHE is used by household employers only.

Household employers **registered** with the Department of Revenue Services (DRS) file **Form CT-W3 HHE** electronically. See *Electronic Filing Requirement*, on the reverse.

Household employers **not registered** with DRS file a paper **Form CT-W3 HHE** with paper federal Forms W-2 reporting Connecticut wages paid. Enter the words **"Household Employer"** in the

space reserved for the Connecticut Tax Registration Number on this return. Mail to the address on the form.

Do not make a payment with this return.

All household employers, whether registered or unregistered, **must file** every Copy 1 of federal Form W-2 with Form CT-W3 HHE **even if Connecticut income tax was not withheld.**

See additional instructions on the reverse.

Name

This return can be filed electronically!

Address (number and street), apartment number, PO Box

City, town, or post office

State

ZIP code

Are you a household employer who withheld Connecticut income tax from the wages of household employees?

Due date

January 31, 2021

Connecticut Tax Registration Number

Federal Employer ID Number

☐ Yes

☐ No

Section 1

1. Connecticut tax withheld from wages	1. ►		.00
2. Total Connecticut wages reported	2. ►		.00
3. Number of W-2s submitted	3. ►		

Section 2

Connecticut Income Tax Withheld from Wages for Each Period

January 1 - March 31	1st Quarter	►		.00
April 1 - June 30	2nd Quarter	►		.00
July 1 - September 30	3rd Quarter	►		.00
October 1 - December 31	4th Quarter	►		.00
Total Connecticut tax withheld from wages for the year				.00
This amount should equal Section 1, Line 1.				

Declaration: I declare under the 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, imprisonment for not more than five years, or both.

Sign Here

Keep a copy of this return for your records.

Taxpayer's signature

Title

Date (MMDDYYYY)

Telephone number

Form CT-W3 HHE Instructions

General Instructions

Form CT-W3 HHE must be filed electronically.

File this return electronically using **myconneCT** at portal.ct.gov/DRS-myconneCT.



Electronic Filing Waiver

To request a waiver from the information return electronic filing requirement household employers registered with DRS **must** complete **Form CT-8508, Request for Waiver from Filing Information Returns Electronically**, at least 30 days before the due date.

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

Complete this return in blue or black ink only. Do not use staples.

Electronic Filing Requirement

Household employers **registered** with DRS: 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 *Electronic Filing Waiver*, on this page.

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. Do not use staples.

Please note that each form is year specific. To prevent any delay in processing your return, the correct year's form **must** be submitted to DRS.

Use **myconneCT** to electronically file this return. DRS **myconneCT** allows taxpayers to electronically file, pay, and manage state tax responsibilities. To make electronic transactions or administer your tax account online visit portal.ct.gov/DRS-myconneCT.

Registered household employers can either key in or upload their Form CT-W3 and Forms W-2 electronically through **myconneCT**.

Electronic reporting requirements are available on the DRS website at portal.ct.gov/DRS and in **Informational Publication 2021(13), Form W-2 Electronic Filing Requirements for Tax Year 2020**.

Household employers **not registered** with DRS: No electronic filing option is available, file by paper. Do not use staples.

When to File

Form CT-W3 HHE is due January 31, 2021.

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.

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.

Line Instructions

Line 1

Enter total **Connecticut** income tax withheld from wages during calendar year 2020. This should equal the **Total** line from Section 2.

Line 2

Enter total **Connecticut wages** reported during calendar year 2020. **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 with this return.

Amended Returns

If you filed your original return electronically, amend Form CT-W3 HHE electronically. See IP 2021(13).

If you filed your original return on paper, amend Form CT-W3 HHE, by submitting a revised paper Form CT-W3 HHE clearly labeled "**Amended**." The total Connecticut tax withheld on Form CT-941 HHE or Form CT-941X, Line 3 must agree with the total reported on Form CT-W3 HHE, Line 1.

The total gross Connecticut wages on Form CT-941 HHE or Form CT-941X, Line 2, must agree with the total Connecticut wages reported on Form CT-W3 HHE, Line 2.

For More Information

Call DRS Monday through Friday, 8:30 a.m. to 4:30 p.m. at:

- **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. Taxpayers may also call 711 for relay services. A taxpayer must tell the 711 operator the number he or she wishes to call. The relay operator will dial it and then communicate using a TTY with the taxpayer.