Form CT-W4NA
Employee’s Withholding Certificate
Nonresident Apportionment

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

<table>
<thead>
<tr>
<th>Your first name and middle initial</th>
<th>Last name</th>
<th>Your Social Security Number</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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.

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.)
2. Estimated number of days physically in Connecticut for employment-related activities: See instructions.
3. Estimated number of days in Connecticut attributed to ancillary activities: See instructions.
4. Estimated Connecticut working days: Subtract Line 3 from Line 2.

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

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

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 their 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 2022(1). Connecticut Employer’s Tax Guide, Circular CT. Keep this certificate with your records.

Visit us at portal.ct.gov/DRS for more information.
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.

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. Include the number
of days you worked for a Connecticut employer from a remote location.
See Convenience of the Employer Test, in the previous column.

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 Further Information
Visit the DRS website at portal.ct.gov/DRS.
Call DRS Monday through Friday, 8:30 a.m. to 4:30 p.m. at:
• 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. 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.