

Department of Revenue Services State of Connecticut PO Box 2930 Hartford CT 06104-2930 (Rev. 07/17)

Form CT-W3 HHE

Connecticut Annual Reconciliation of Withholding for Household Employers





General Instructions

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

Household employers **registered** with DRS file **Form CT-W3 HHE** electronically. See *Electronic Filing Requirement*, below.

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.

When to File

Form CT-W3 HHE is due January 31, 2018.

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.

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 *Waiver of Electronic Filing Requirement*, on back. 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.

Use the **Taxpayer Service Center** (*TSC*) to electronically file this return. Registered household employers can either key in or



upload their Form CT-W3 and Forms W-2 electronically through the *TSC*. The *TSC* does not have a separate form designation for household employers. See **Taxpayer Service Center** (*TSC*), on back.

Electronic reporting requirements are available on the DRS website at www.ct.gov/DRS/ew2 and in Informational Publication 2017(13), Form W-2 Electronic Filing Requirements for Tax Year 2017.

Household employers **not registered** with DRS: No electronic filing option is available, file by paper, see *General Instructions*, on this page.

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.

Complete this return in blue or black ink only.

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

Do not mail this form if filing electronically.

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			(Rev.07/17)	Federal Employer ID Number			Due date			
Canna	ations Toy Decistration Number					J	anuary 31,	2018		
•	cticut Tax Registration Number		-	1.	Connecticut tax withheld from wages	>		.00		
Name				2.	Total Connecticut					
					wages reported			.00		
Addres	s (number and street)	PO Box								
				3.	Number of W-2s subm	itted >				
City, to	wn, or post office	State	ZIP code	I decl	are under penalty of law that I have	e examined th	is return (including any ac	companying		
				sched correc	ules and statements) and, to the bes t. I understand the penalty for willfull	st of my knowle y delivering a f	edge and belief, it is true, co alse return or document to l	omplete, and		
Are you a household employer who withheld Connecticut income tax from the wages of					of not more than \$5,000, or imprisonment for not more than five years, or both. Signature					

Line Instructions

Line 1

Enter total **Connecticut** income tax withheld from wages during calendar year 2017. This should equal the *Total* line on the back of this return.

Line 2

Enter total **Connecticut wages** reported during calendar year 2017. **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.

Waiver of Electronic Filing Requirement

To request a waiver from the information return electronic filing requirement household employers registered with DRS 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.

Amended Returns

If you filed your original return electronically, amend Form CT-W3 HHE electronically. See IP 2017(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 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.

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** and select *Business*.

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Connecticut tax registration number						

Connecticut Income Tax Withheld from Wages for Each Period

January 1 - March 31	1st Quarter	
April 1 - June 30		
July 1 - September 30	3rd Quarter	
October 1 - December 31	4th Quarter	
Total Connecticut tax withheld from w	.00	