

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

## Form CT-W3 Connecticut Annual Reconciliation of Withholding



File Form CT-W3 electronically. See *Electronic Filing Requirement*, below.

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

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

**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, 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**

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. See *Taxpayer Service Center* (*TSC*) on back.



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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 2017(13), Form W-2 Electronic Filing Requirements for Tax Year 2017.

### **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.

Department of Revenue Ser PO Box 2930 Hartford CT 06104-2930 CTW3 0717W 01 9999	vices		Form Connectic of Withhol	cut An	nual Reconciliation		•	2017		
Connecticut Tax Registration Num	iber			Feder	ral Employer ID Numbe	r	Due d	ate		
		-					Jar	nuary	31,	2018
Name					O					
				1.	Connecticut tax withheld from wage	es 🕨				.00
Address (number and street)	PO Box			~	Tatal Canadatiant					
				2.	Total Connecticut wages reported	•				.00
City, town, or post office	State	ZIP code								
				3.	Number of W-2s su	Ibmitted	•			
I declare under penalty of my knowledge and belief a fine of not more than \$5	f, it is true, comple	ete, and cori	rect. I undèr	rstand	the penalty for willfully					

## **Line Instructions**

#### Line 1

Enter total **Connecticut income tax** withheld from wages during the 2017 calendar year. 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 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*.

#### **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**

You must amend Form CT-W3 electronically if you previously filed 25 or more Forms W-2 reporting Connecticut wages; you must amend Form CT-W3 electronically even if you are correcting fewer than 25 Forms W-2.

# See Informational Publication 2017(13), Form W-2 Electronic Filing Requirements for Tax Year 2017.

If you previously filed 24 or fewer Forms W-2 electronically you are encouraged to amend electronically but may file paper forms without requesting a waiver.

If you previously filed 24 or fewer paper Forms W-2 reporting Connecticut wages you may amend Form CT-W3 and submit Forms W-2c using paper forms. To amend Form CT-W3 by paper submit a revised Form CT-W3 clearly labeled "AMENDED." The total Connecticut tax withheld, for all four quarters, on Form CT-941 or Form CT-941X, Line 3, must agree with the total reported on Form CT-941X, Line 1. The total gross Connecticut wages on Form CT-941 or Form CT-941X, Line 2, must agree with the total Connecticut wages reported on Form CT-W3, 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	2nd Quarter	
July 1 - September 30	3rd Quarter	
October 1 - December 31	4th Quarter	
Total Connecticut tax withheld from w	.00	

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