

GENERAL INSTRUCTIONS

Purpose: The attached **Form CT-941 (DRS)**, *Connecticut Quarterly Reconciliation of Withholding*, may be used by new employers who have not received the *Employer's Withholding Remittance Coupon Book* for 2004.

All employers registered for Connecticut income tax withholding are required to file Form CT-941. You must file a quarterly reconciliation as long as you have an active withholding account with the Department of Revenue Services (DRS), **even if no tax is due**, or if no tax was required to be withheld for that quarter. In general, Form CT-941 must be filed even if you are not required to file federal Form 941 (for example: household employers, agricultural employers, and intermittent filers).

Due Dates: First quarter, April 30, 2004; second quarter, July 31, 2004; third quarter, October 31, 2004; and fourth quarter, January 31, 2005. An employer who made timely deposits of Connecticut withholding tax in full payment of such taxes due for the quarter may file the return by the tenth day of the second calendar month following the end of the quarter. If you are a **household employer** and permitted by DRS to file one return annually, the due date of Form CT-941 is April 15, 2005.

If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

Seasonal filers must obtain permission from DRS to file for only the quarters in which they are active. Household employers who voluntarily register with DRS and agricultural employers may request annual filing. See **Informational Publication 2000 (11)**, *Connecticut Circular CT - Employer's Tax Guide*, for detailed information on how to obtain permission to become a seasonal or annual filer.

Rounding Off to Whole Dollars: You must round off cents to the nearest whole dollar on your returns and schedules. 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.

Reminders:

- See instructions on back.
- Be sure to complete all requested information on the back of this return.
- Sign and date the return in the space provided.
- If payment is due, remit payment with this return.
- Make your check payable to "Commissioner of Revenue Services."
- Write your Connecticut Tax Registration Number, and the calendar quarter to which the payment applies, on your check.

Where to File: Mail your completed return and payment (if applicable) to: Department of Revenue Services, PO Box 2931, Hartford CT 06104-2931.

Amended Return: To amend Form CT-941, use **Form CT-941X**, *Amended Connecticut Reconciliation of Withholding*.

Forms and Publications: Forms and publications may be obtained by visiting the DRS Web site at **www.ct.gov/DRS** or by calling the DRS Forms Unit at 860-297-4753.

Use Form CT-941 to reconcile your quarterly Connecticut income tax withholding payments from wages only. Payers of nonpayroll amounts must use **Form CT-945**, *Connecticut Annual Reconciliation of Withholding For Nonpayroll Amounts*, to reconcile Connecticut income tax withholding.

SEPARATE HERE AND MAIL COUPON TO DEPARTMENT OF REVENUE SERVICES. KEEP A COPY FOR YOUR RECORDS.

CT-941 (DRS) CONNECTICUT QUARTERLY RECONCILIATION OF WITHHOLDING ► 2004

CONNECTICUT TAX REGISTRATION NUMBER ▶	FEDERAL EMPLOYER ID NUMBER	ENTER REPORTING QUARTER (1, 2, 3, OR 4) ▶	DUE DATE
--	----------------------------	--	----------

ENTER NAME AND ADDRESS BELOW. PLEASE PRINT OR TYPE.

- Check if you are a household employer.
- Check if you no longer have employees in Connecticut and enter date of last payroll: _____.

*READ NEW INSTRUCTIONS BEFORE COMPLETING			
1. GROSS WAGES	▶ 1		00
2. GROSS CONNECTICUT WAGES	▶ 2		00
3. CONNECTICUT TAX WITHHELD	▶ 3		00
4. CREDIT FROM PRIOR QUARTER *	▶ 4		00
5. PAYMENTS MADE FOR THIS QUARTER	▶ 5		00
6. TOTAL PAYMENTS (Add Line 4 and Line 5)	▶ 6		00
7. NET TAX DUE (OR CREDIT) (Line 3 minus Line 6)	▶ 7		00
8a. PENALTY: ▶	+ 8b. INTEREST: ▶	= 8	00
9. AMOUNT TO BE CREDITED *	▶ 9		00
10. AMOUNT TO BE REFUNDED *	▶ 10		00
11. TOTAL AMOUNT DUE (Add Line 7 and Line 8)	▶ 11		00

I declare under 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.

Mail to: DEPARTMENT OF REVENUE SERVICES
PO BOX 2931
HARTFORD CT 06104-2931

Signature _____

Title _____ Date _____

LINE INSTRUCTIONS

Line 1

Enter the total amount of wages, for federal income tax withholding purposes, paid to all employees during this quarter.

Line 2

Enter the total amount of Connecticut wages paid during this quarter. **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 total amount of Connecticut income tax withheld on wages during this quarter. (This should equal **Total Liability for this Quarter**, below.)

Line 4

Enter the amount to be credited from Line 9 of your Form CT-941 for the prior quarter; however, if any portion of that amount was withheld by you from your employees during a prior quarter, and not repaid by you to your employees prior to the end of the prior quarter or prior to filing the return for that quarter (whichever is earlier), subtract that portion from the amount credited from Line 9 of your Form CT-941 for the prior quarter, and enter the difference on Line 4.

Line 5

Enter the sum of all payments made for this quarter.

Line 6

Add Line 4 and Line 5. This is the total of your payments and credits for this quarter.

Line 7

Subtract Line 6 from Line 3, and enter the difference on Line 7. This is the amount of tax due or credit. If Line 3 is more than Line 6, complete Line 8a and Line 8b if necessary. If Line 6 is more than Line 3, complete Line 9 and Line 10.

Line 8

Enter penalty on Line 8a and interest on Line 8b, and enter the total on Line 8.

Late Payment Penalty: The penalty for paying all or a portion of the tax late is 10% (.10) of the tax paid late.

Late Filing Penalty: If no tax is due, DRS may impose a \$50 penalty for the late filing of this return.

Interest: Interest will be computed on the tax paid late at the rate of 1% (.01) per month or fraction of a month.

Line 9

Enter the amount from Line 7 to be credited to the next quarter; however, if any portion of that amount was withheld by you from your employees during the 2004 calendar year, and not repaid by you to your employees prior to the end of the 2004 calendar year or prior to filing this return (whichever is earlier), subtract that portion from the amount from Line 7 to be credited to the next quarter, and enter the difference on Line 9.

Line 10

Enter amount from Line 7 to be refunded; however, if any portion of that amount was withheld by you from your employees during the 2004 calendar year, and not repaid by you to your employees prior to the end of the 2004 calendar year or prior to filing this return (whichever is earlier), subtract that portion from the amount from Line 7 to be refunded, and enter the difference on Line 10.

Line 11

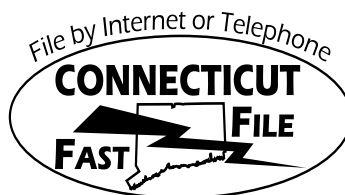
If the amount on Line 7 is a net tax due, add Line 7 and Line 8. This is the total amount now due.

INSTRUCTIONS FOR COMPLETING BACK OF FORM CT-941 (DRS)

All Filers: Any employer with a Connecticut withholding tax liability of less than \$500 for a calendar quarter need not complete Schedule A or Schedule B below.

Schedule A: Federal monthly schedule depositors complete Schedule A below. Schedule A is a summary of your monthly Connecticut tax liability, not a summary of deposits made.

Schedule B: Federal semiweekly schedule depositors or monthly schedule depositors whose tax liability on any day is \$100,000 or more, complete Schedule B. Each numbered space on Schedule B corresponds to dates during the quarter. Enter your Connecticut tax liability on the date wages were paid, not the date of deposit.



Visit DRS Web site:
www.ct.gov/DRS
(for information and filing)

or



Telephone:
860-947-1988 (for filing)
860-297-5962 (for information)

Schedule A Monthly Summary of Connecticut Tax Liability

(a) First Month Liability	(b) Second Month Liability	(c) Third Month Liability	Total Liability for Quarter

Schedule B Employer's Record of Connecticut Tax Liability (Show tax liability here, not deposits. See instructions.)

		(A) First Month of Quarter			(B) Second Month of Quarter			(C) Third Month of Quarter		
1		17		1	17	1	17			
2		18		2	18	2	18			
3		19		3	19	3	19			
4		20		4	20	4	20			
5		21		5	21	5	21			
6		22		6	22	6	22			
7		23		7	23	7	23			
8		24		8	24	8	24			
9		25		9	25	9	25			
10		26		10	26	10	26			
11		27		11	27	11	27			
12		28		12	28	12	28			
13		29		13	29	13	29			
14		30		14	30	14	30			
15		31		15	31	15	31			
16				16		16				
Total for first month		A		Total for second month		B		Total for third month		C