

Form CT-941 (DRS)

2007

Connecticut Quarterly Reconciliation of Withholding

General Instructions

Complete the return in blue or black ink only. **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 calendar year 2007. 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.

All employers who are registered for Connecticut income tax withholding purposes (other than household employers, agricultural employers granted annual filer status, and seasonal filers) are required to file Form CT-941 for each calendar quarter as long as they 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.

Due Dates: First quarter, April 30, 2007; second quarter, July 31, 2007; third quarter, October 31, 2007; and fourth quarter, January 31, 2008. An employer who made timely deposits of Connecticut withholding tax in full payment of such taxes due for the quarter may file the return on or before the tenth day of the second calendar month following the end of the quarter. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

Household employers who are registered to withhold Connecticut income tax from wages of their household employees are not to file Form CT-941 for each calendar quarter, but instead are required to file one Form CT-941 for the entire calendar year, the due date of which is April 15, 2008. Payment of the Connecticut income tax withheld from wages of household employees during the entire calendar year is to accompany Form CT-941. See **Informational Publication 2007(1)**, *Connecticut Circular CT, Employer's Tax Guide*, for more information.

Seasonal filers may request permission from DRS to file Form CT-941 only for the calendar quarters in which they pay

Connecticut wages to employees. Certain **agricultural employers** may request permission to file one Form CT-941 for the entire calendar year instead of filing Form CT-941 for each calendar quarter. See **Informational Publication 2007(1)** for more information.

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.

If you do not round, DRS will disregard the cents.

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**.
- DRS may submit your check to your bank electronically.
- Write your Connecticut Tax Registration Number and calendar quarter to which the payment applies on check.

Where to File: Visit the **Taxpayer Service Center (TSC)** at the DRS Web site www.ct.gov/DRS to electronically file this return. 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.

Separate Here and Mail Coupon to DRS. Keep a Copy for Your Records.

CT-941 (DRS) Connecticut Quarterly Reconciliation of Withholding ▶ 2007

Connecticut Tax Registration Number ▶	Federal Employer ID Number	Enter Reporting Quarter (1, 2, 3, or 4) ▶	Due Date
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Enter name and address below. Please print or type.

Check if you no longer have employees in Connecticut and enter date of last payroll: _____.

READ 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 the Calendar 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 on 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, 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 2007 calendar year, and not repaid by you to your employees prior to the end of the 2007 calendar year or prior to filing this return (whichever is earlier), subtract that portion from the amount on 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 2007 calendar year, and not repaid by you to your employees prior to the end of the 2007 calendar year or prior to filing this return (whichever is earlier), subtract that portion from the amount on 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. This form may be filed using the **TSC**. Visit www.ct.gov/DRS and click on *Fast-File* through the electronic **TSC** on the DRS Web site. Select the **File/Register OnLine** option to electronically file, pay and manage your state tax responsibilities.

Instructions for Completing Back of Form CT-941 (DRS)

Quarterly remitters: Enter the total amount of the liability on Line 7 in the third month column. Also enter that amount on Line 8. This should equal Line 3 on the front of Form CT-941. Quarterly remitters are required to make their payments using Form CT-941.

Monthly remitters: Enter the total amount of the liability for each month on Line 7 of that month. Add the amounts from each Line 7 and enter the total on Line 8. This should equal Line 3 on the front of Form CT-941.

Weekly remitters: Enter the liability for each week on Lines 1 through 6 for each month. Enter the total for the month on Line 7. Add the amounts from each Line 7 and enter the total on Line 8. This should equal Line 3 on the front of Form CT-941. Sign and date the return in the space provided. Mail your completed return and any payment due to the address on the front of the return. Write your Connecticut Tax Registration Number and the calendar quarter to which the payment applies on your check.

Taxpayer Service Center (TSC):

The **Connecticut Taxpayer Service Center (TSC)** is a new, interactive tax organization tool that allows taxpayers to file, pay, and manage their state tax responsibilities electronically. Through our Web site at www.ct.gov/DRS the **TSC** offers a fast, easy, and secure way to conduct business with DRS.



Summary of Connecticut Tax Liability for the Calendar Quarter

First Month	Second Month	Third Month
1	1	1
2	2	2
3	3	3
4	4	4
5	5	5
6	6	6
7	7	7
8 Total Liability for the Calendar Quarter		00