

Connecticut Withholding Tax Payment Schedule

Reported Liability	Payment Frequency	Due Dates
\$2,000 or less	Quarterly Remitter	Last day of the month following the calendar quarter during which the wages were paid. Make payments using Form CT-941 (DRS) , <i>Connecticut Quarterly Reconciliation of Withholding</i> .
More than \$2,000 but not more than \$10,000	Monthly Remitter	Fifteenth day of the month following the month during which the wages were paid. Make payments using Form CT-WH (DRS) , <i>Connecticut Withholding Tax Payment Form</i> .
More than \$10,000	Weekly Remitter	Wednesday following the weekly period during which the wages were paid. Weekly period means the seven-day period beginning on a Saturday and ending on the following Friday. Make payments using Form CT-WH (DRS).

The filing frequency is based on the employer's **reported liability** for the tax required to be deducted and withheld during the **12-month look-back period**. The 12-month look-back period for calendar year 2009 is the 12-month period that ended on June 30, 2008. See **Special Notice 2004(9)**, *2004 Legislation Affecting Connecticut Income Tax Withholding by Employers on Wages Paid on or After January 1, 2005*. Most new employers will be classified as monthly remitters.

Taxpayer Service Center (TSC)

Connecticut taxpayers can file through the electronic **Taxpayer Service Center (TSC)**.

The **TSC** is an interactive tool that can be accessed through our website for a fast, free, easy, and secure way to conduct business with DRS. Some of the features of the **TSC** include the ability to view current balances, make scheduled payments, and amend certain business tax returns. The self-service aspect of the **TSC** enables taxpayers to easily get answers to the most frequently asked questions.

Visit the DRS website at **www.ct.gov/DRS** for more information about the **TSC** or other tax inquiries. For telephone assistance call our Taxpayer Services Division at 1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) or 860-297-5962 (from anywhere). TTY, TDD, and Text Telephone users **only** may transmit inquiries by calling 860-297-4911.

