

Form CT-W4NA

Effective January 1, 2010

Employee's Withholding Certificate - Nonresident Apportionment

Purpose: Complete **Form CT-W4NA** if you are a nonresident who performs services partly within and partly outside of Connecticut for the same employer. **Form CT-W4NA**, in addition to **Form CT-W4, Employee's Withholding Certificate**, will assist your employer in withholding the correct amount of Connecticut income tax from your wages for services performed in Connecticut.

Determine Your Residency Status: See the instructions for **Form CT-1040, Connecticut Resident Income Tax Return**, or **Form CT-1040NR/PY, Connecticut Nonresident or Part-Year Resident Income Tax Return**.

How Your Employer Will Calculate Your Withholding: If you are a nonresident, your employer is required to withhold Connecticut income tax on all wages paid to you unless:

1. You have filed **Form CT-W4NA** with your employer; **or**
2. Your employer maintains adequate current records to accurately determine the amount of wages paid to you for the services performed within Connecticut.

If you have filed **Form CT-W4NA**, your employer will withhold Connecticut income tax from your wages based on the percentage of your services you estimate you will perform in Connecticut during the calendar year. Your employer will make necessary adjustments during the calendar year if your employer knows or has reason to know that the percentage of services you estimated on **Form CT-W4NA** is no longer correct. In making the adjustments, your employer will determine the percentage of wages paid to you for the performance of services within Connecticut by using the same percentage your wages derived from or connected with Connecticut sources bears to your total wages.

Your employer may determine the percentage of wages paid to you for services performed within Connecticut based on your **Form CT-W4NA** on file from the preceding calendar year. If reasonable, your employer will make any necessary adjustments during the calendar year if your employer knows or has reason to know that the percentage shown on **Form CT-W4NA** is no longer correct.

When to File Form CT-W4NA: You must complete **Form CT-W4NA** if any of the following is true for the calendar year:

- You are a nonresident who performs services partly within and partly outside of Connecticut for the same employer; **or**
- The percentage of services you perform within Connecticut has changed from the percentage you indicated on the most recent **Form CT-W4NA** on file with your employer; **or**
- Your residency status has changed from resident to nonresident.

General Instructions: Before you complete **Form CT-W4NA**, review the information you have provided on **Form CT-W4** and make any necessary changes. If you have not completed **Form CT-W4**, you must complete and file it with your employer before you complete **Form CT-W4NA**.

Complete the certificate below, sign it, and return it to your employer.

For More Information: Call the Department of Revenue Services (DRS) during business hours, Monday through Friday:

- **1-800-382-9463** (Connecticut calls from outside the Greater Hartford calling area only); **or**
- **860-297-5962** (from anywhere).

TTY, TDD, and Text Telephone users only may transmit inquiries anytime by calling 860-297-4911.

Forms and Publications: Visit the DRS website at www.ct.gov/DRS to download and print Connecticut tax forms and publications.

----- Do not mail this form to DRS. Cut here and give the certificate to your employer. -----

State of Connecticut Department of Revenue Services	Employee's Withholding Certificate Nonresident Apportionment	Form CT-W4NA
Your first name and middle initial	Last name	Your Social Security Number ____ : ____ : ____
Home address (number and street), apartment number, PO box		
City, town, or post office	State	ZIP code

I certify that I **am not a resident** of Connecticut and my residence is as stated above.

I certify that the percentage of my services performed in Connecticut during the calendar year is estimated to be %

I will notify my employer within ten days of any change in the percentage of my services performed within Connecticut or of a change in my status from nonresident to resident of Connecticut.

Your signature	Date
----------------	------

Employer: You must withhold the applicable amount of Connecticut income tax from wages paid to employees who file this certificate. You must make necessary adjustments during the calendar year if you know or have reason to know the percentage of services your nonresident employee estimated on **Form CT-W4NA** is no longer correct. In making those adjustments, you must determine the percentage of wages paid to the employee for the performance of services within Connecticut by using the same percentage the employee's wages derived from or connected with Connecticut sources bears to the employee's total wages. If you maintain adequate current records to accurately determine the amount of the nonresident employee's wages paid to the employee for services performed within Connecticut, you may withhold Connecticut income tax from your employee's wages based on those records, whether or not your employee files **Form CT-W4NA**. For instructions, refer to **Informational Publication 2010(1), Connecticut Employer's Tax Guide - Circular CT**. Keep this certificate with your records.

Employer's name and address	Connecticut Tax Registration Number
-----------------------------	-------------------------------------