

Form CT-W3 (DRS)

Connecticut Annual Reconciliation of Withholding

2011

Electronic Filing Requirements - Read instructions on back before completing this form.

General Instructions

Complete this return in blue or black ink only.

Form CT-W3 (DRS) may be used by new employers or employers who have not received their 2011 *Connecticut Employer Wage Withholding Returns and Instructions*. **Do not make a payment with this return.**

When to File

If filing electronically, Form CT-W3 (DRS) is due the last day of March 2012 and will be completed as part of the electronic filing process when you upload Copy 1 of federal Forms W-2. If filing electronically, do not mail in Form CT-W3 (DRS). If filing by paper, Form CT-W3 (DRS) is due the last day of February 2012.

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

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

Where to File

Use the **Taxpayer Service Center (TSC)** to electronically file this return. See **TSC** on back. If filing by paper, mail completed return including Forms W-2 to the address on the return below.



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, the Department of Revenue Services (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.

Line Instructions

Line 1

Enter total **Connecticut income tax** withheld from wages during the 2011 calendar year. This should equal the *Total* line on the back of this return.

Line 2

Enter total **Connecticut wages** reported during the 2011 calendar year. **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.

Reminders

- Complete all requested information on the front and back of this return.
- **Do not send a payment with this return.** Payments are made using electronic funds transfer (EFT); **Form CT-941 (DRS)**, *Connecticut Quarterly Reconciliation of Withholding*; and **Form CT-941X**, *Amended Connecticut Reconciliation of Withholding*.
- Sign and date the return in the space provided.

Household and agricultural employers see back page.

✂ Separate here and mail return to DRS. Make a copy for your records. ✂

| | | | | |
|---|-------|---|----------------------------------|-------------------------------|
| CT-W3 (DRS) | | Connecticut Annual Reconciliation of Withholding | | ▶ 2011 |
| Connecticut Tax Registration Number ▶ | | Federal Employer ID Number | | Due date February 29, 2012 |
| Enter name and address below. Please print or type. | | | | |
| Name | | 1. Connecticut tax withheld from wages ▶ 1. | | 00 |
| Address | | 2. Total Connecticut wages reported ▶ 2. | | 00 |
| City | State | ZIP code | 3. Number of W-2s submitted ▶ 3. | |

- Check if you are a household employer and you withhold Connecticut income tax from the wages of household employees.
- Check if you are a household employer and you **do not** withhold Connecticut income tax from the wages of household employees.

Do not send payment with this return.

Mail to: Department of Revenue Services
 PO Box 2930
 Hartford CT 06104-2930

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. I understand the penalty for willfully delivering a false return or document to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both.

Signature _____

Title _____ Date _____

Electronic Filing Requirements

Taxpayers who file **25 or more** Forms W-2 reporting Connecticut wages paid are **required** to file Form CT-W3 (DRS) and every Copy 1 of federal Form W-2 **electronically**. You may request a waiver of the electronic filing requirements by completing **Form CT-8508, Request for Waiver from Filing Informational Returns Electronically**, on or before January 15, 2012.

Taxpayers who file **24 or fewer** Forms W-2 reporting Connecticut wages paid are encouraged to file electronically but may use paper forms without requesting a waiver.

Electronic Reporting Information

Connecticut taxpayers can either key in or upload their Form CT-W3 (DRS) and Forms W-2 electronically through the **Taxpayer Service Center (TSC)**.

Electronic reporting requirements are available on the DRS website at www.ct.gov/DRS/ew2 or by calling DRS 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.

Amending Form CT-W3

Do not use Form CT-941X to amend Form CT-W3 or **Form CT-1096, Connecticut Annual Summary and Transmittal of Information Returns**.

To amend Form CT-W3 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-W3, 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.

Household Employers

A household employer **not** registered with DRS to withhold Connecticut income tax should enter the words "HOUSEHOLD EMPLOYER" in the space reserved for the Connecticut Tax Registration Number on this return.

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.

Taxpayer Service Center

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*.



✂ Separate here and mail return to DRS. Make a copy for your records. ✂

Complete for Each Period

| Period | | Connecticut Income Tax Withheld From Wages |
|-------------------------|-------------|--|
| 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 | | 00 |

Include Copy 1 of all wage and tax statements reporting Connecticut wages paid during the calendar year with this return.

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