Department of Revenue Services PO Box 2931 Hartford CT 06104-2931 CT-941 (Rev. 12/11)

# Form CT-941 Connecticut Quarterly Reconciliation of Withholding

2012

Complete this return in blue or black ink only.

## **General Instructions**

5. 6.

7. Totals

**Form CT-941** may be used by new employers or employers who have not received their *2012 Connecticut Employer Wage Withholding Returns and Instructions*. Form CT-941 (DRS) is used to reconcile quarterly Connecticut income tax withholding from wages only.

Payers of nonpayroll amounts must use Form CT-945, Connecticut Annual Reconciliation of Withholding for Nonpayroll Amounts.

See instructions on back. Sign and date the return in the space provided. If payment is due, remit payment with this return.

Commedia	it income tax withholding from wages only.				
Taxpaye	Name Daver			Connecticut Tax Registration Number	
Please	Number and street	PO Box	<b>─</b>	ployer ID Number (FEIN)	
type				, ,	
or print.	City or town	State ZIP code	Enter report	ing quarter (1, 2, 3, or 4)	
lf you no lo	nger have employees in Connecticut, check here:	▶□	Due date		
	Enter date of last payroll:	/ / / MM DD YYYY	-		
Section	1				
1. Gro	oss wages		1	00	
2. Gro	oss Connecticut wages		2	00	
3. <b>Co</b> i	Connecticut tax withheld			00	
4. Cre	edit from prior quarter		4	00	
5. Pay	ments made for this quarter		5	00	
6. Tot	al payments: Add Line 4 and Line 5		▶ 6	00	
7. Net	7. Net tax due (or credit): Subtract Line 6 from Line 3			00	
8a. Per	nalty:	▶ 8a	00 ///////		
8b. Inte	erest:	8b	00		
8 Tota	al penalty and interest: Add Line 8a and Line	e 8b	8	00	
9. Am	ount to be credited		▶ 9	00	
10. Am	ount to be refunded		10	00	
For	faster refund, use Direct Deposit by compl	eting Lines 10a, 10b, and 10c.			
10a. Che	ecking ► ☐ Savings ► ☐ 10b. Routing	number ►			
10c. Acc	count number ►				
10d. Will	this refund go to a bank account outside the U	J.S.? ► ☐ Yes			
11. <b>Tot</b>	al amount due: Add Line 7 and Line 8		▶ 11	00	
Section	2 - Summary of Connecticut Tax	Liability for the Calendar Qua	rter: See Instru	uctions on back.	
Pay	A First Month	B Second Month	т	C Third Month	
Period	LII2f MOHITH	Second Month	1	TIII O IVIOTILIT	
1.					
2.					
3.					
4.					

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.

Signature

8. Total liability for the guarter: Add Line 7, Columns A, B, and C. Enter total.

Signature	Date
Title	Telephone number (

# Form CT-941, Instructions

### When to File

Due dates: First quarter, April 30, 2012; second quarter, July 31, 2012; third quarter, October 31, 2012; and fourth quarter, January 31, 2013. An employer who makes timely withholding payments and owes no additional withholding for the quarter has ten days after the normal due date to file Form CT-941. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

Employers who are registered for Connecticut income tax withholding (other than household employers, agricultural employers granted annual filer status, and seasonal filers) are required to file Form CT-941 for each calendar quarter even if no tax is due or if no tax was required

Household employers who are registered to withhold Connecticut income tax from wages of their household employees should not file Form CT-941 for each calendar quarter, but instead must file one Form CT-941 HHE, Connecticut Annual Reconciliation of Withholding for Household Employers, for the entire calendar year. The due date is April 15, 2013. Special rules apply for household employers. See Informational Publication 2012(1), Connecticut Employer's Tax Guide, Circular CT.

Seasonal and annual filers, including agricultural employers, may request permission from the Department of Revenue Services (DRS) to file Form CT-941 for only the calendar quarters in which they pay Connecticut wages. Certain agricultural employers may request permission to file one Form CT-941 for the entire calendar year. See IP 2012(1).

Weekly and monthly remitters may be required to file and pay electronically if notified by DRS. Quarterly remitters are encouraged to file electronically. See IP 2012(1).

### Where to File

Weekly and monthly remitters are required to file and pay electronically if notified by DRS. Quarterly remitters may file paper returns. See IP 2012(1).

Use the Taxpayer Service Center (TSC) to electronically file this return. See Taxpayer Service Center (TSC) below.

If filing by mail, make 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. DRS may submit your check to your bank electronically. Mail the completed return and payment, if applicable, to:

Department of Revenue Services PO Box 2931 Hartford CT 06104-2931

## **Section 1 - Line Instructions**

Line 1: Enter gross wages, for federal income tax withholding purposes, paid to all employees during this quarter.

Line 2: Enter gross 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 total Connecticut income tax withheld on wages during this quarter. This should equal Summary of Connecticut Tax Liability for the Calendar Quarter, Line 12 below.

Line 4: Enter credit from your prior quarter Form CT-941, Line 9. However, if any portion of that amount was overwithheld from employees during a prior quarter and not repaid to those employees prior to the end of that quarter or prior to filing the return for that quarter, whichever is earlier, subtract the portion not repaid from Line 9 of your prior quarter Form CT-941. Enter the difference.

**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. If Line 3 is more than Line 6, complete Line 8a and Line 8b if necessary, then go to Line 11. 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 the total on

Late Payment Penalty: The penalty for paying all or a portion of the tax late is 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 is computed on the tax paid late at the rate of 1% per month or fraction of a month.

Line 9 and Line 10: Enter the amount from Line 7 you want credited to the next quarter on Line 9. Enter the amount from Line 7 you want refunded on Line 10. However, if any portion of the amount on Line 7 was overwithheld from your employee(s) during calendar year 2012 and not repaid to your employee(s) prior to the end of calendar year 2012 or prior to filing the fourth quarter return, whichever is earlier, the amount not repaid must be subtracted from the amount on Line 7. Enter the difference on Line 9 or Line 10.

If you overwithheld Connecticut income tax from your employee(s), the amount overwithheld should be reimbursed to the employee in the same calendar year the overcollection occurred.

Lines 10(a) through 10(c) – Get your refund faster by choosing direct deposit. Complete lines 10a, 10b, and 10c to have your refund directly deposited into your checking or savings account.

Enter your nine-digit bank routing number and vour bank account number in Lines 10b and 10c. Your bank routing number is the first nine-digit number printed on your check or savings (092125789) (091 025 025413) withdrawal slip. Your bank account number generally



follows the bank routing number. Do not include the check number as part of your account number. Bank account numbers can be up to 17 digits and must be numeric.

If any of the bank information you supply for direct deposit does not match or you close the applicable bank account prior to the deposit of the refund, your refund will automatically be mailed to you.

Line 10(d) - Federal banking rules require DRS to request information about foreign bank accounts when the taxpayer requests the direct deposit of a refund into a bank account. If the refund is to be deposited in a bank outside of the United States, DRS will mail your refund to you. Line 11: If the amount on Line 7 is net tax due, add Line 7 and Line 8.

This is the total amount due.

This form may be filed using the **Taxpayer Service Center** (**TSC**). See TSC 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. 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.

## Instructions for Section 2 - Summary of Connecticut Tax Liability for the Calendar Quarter

Quarterly remitters: Enter Connecticut income tax withheld for each pay period. Add Lines 1 through 6 for each column and enter column totals on Line 7. Add Line 7, Columns A, B, and C. Enter total liability on Line 8. Line 8 should equal Form CT-941, Section 1, Line 3.

### Amended Returns

Use Form CT-941X, Amended Connecticut Reconciliation of Withholding, to amend Form CT-941.

#### Forms and Publications

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

## Taxpayer Service Center (TSC)

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.



CT-941 Back (Rev. 12/11)