

Form CT-941X

Amended Connecticut Reconciliation of Withholding



(Rev. 01/12)

Complete this return in blue or black ink only. See instructions on back before completing.

Name of employer	Connecticut Tax Registration Number
Address (number and street)	Federal Employer ID Number (FEIN)
City, town, or post office	State
ZIP code	

Name of form being amended (check one): Form CT-941 Form CT-945 Form CT-941 HHE Household employer

Quarter being amended (**Form CT-941 filers only**, check one) and enter calendar year (**all filers**):

1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Calendar year
<input type="checkbox"/> January - March	<input type="checkbox"/> April - June	<input type="checkbox"/> July - September	<input type="checkbox"/> October - December	_____

	Column A Amount as Originally Reported on CT-941 or CT-945	Column B Net Change (Increase or Decrease)	Column C Corrected Amount
1. Enter gross wages from Form CT-941, Line 1, or gross nonpayroll amounts from Form CT-945, Line 1.1.		▶	
2. Enter gross CT wages from Form CT-941, Line 2, or gross CT nonpayroll amounts from Form CT-945, Line 2.2.		▶	
3. Enter CT tax withheld from Form CT-941 or Form CT-945, Line 3.3.		▶	
4. Enter credit from prior quarter, if any, of the same calendar year (Form CT-941 filers only).4.		▶	
5. Deposits made with Form CT-WH (Form CT-941) or Form CT-8109 (Form CT-945).....5.		▶	
6. Amount paid with Form CT-941, Form CT-945, or Form CT-941 HHE6.		▶	
7. Total payments: Add Lines 4, 5, and 6.7.		▶	
8. Overpayment, if any, as shown on original return (or as previously adjusted) 8.		▶	
9. Subtract Line 8 from Line 7.9.		▶	
10. Net tax due or (credit): Subtract Line 9 from Line 3. 10.		▶	
11. Interest on net tax due..... 11.		▶	
12. Total amount due or (credit): Add Line 10 and Line 11. Credits cannot be transferred to another account. 12.		▶	

Overpayment: If amount on Line 12 is a credit, enter the overpayment amount here ▶ \$_____ and check if:

- Applied to next return **or** Refunded

Declaration: I declare that (check the appropriate box)

- All overwithheld Connecticut income taxes for the current calendar year were repaid to employees prior to the end of the current calendar year. (You must keep in your records each employee's written receipt showing the date and amount of repayment.)
- None of this refund or credit was withheld from employees.

Use the **Taxpayer Service Center (TSC)** to electronically file this return. See **TSC** on back.



If filing by mail, make check payable to **Commissioner of Revenue Services**. Write your CT Tax Registration Number on your check. Do not send cash. The Department of Revenue Services (DRS) may submit your check to your bank electronically.

Attach a copy of all applicable schedules and forms.

Mail to: Department of Revenue Services
 PO Box 2931
 Hartford CT 06104-2931

I further 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, imprisonment for not more than five years, or both.

Sign Here	Signature of employer	Date	
Keep a copy of this return for your records.	Paid preparer's signature	Date	FEIN
	Firm name and address	Telephone number ()	

Complete the explanation of changes section on reverse.

Explanation of Changes to the Connecticut Reconciliation

Enter the line number from Page 1 for each item you are changing and give the reason for each change. Attach all supporting forms and schedules for items changed. Be sure to include the business name and tax registration numbers on any attachments. Credits cannot be transferred to another account.

Form CT-941X Instructions

General Instructions

Complete this return in blue or black ink only. This form must be filed before the end of the current calendar year to correct Connecticut income tax withholding errors made during the same calendar year. This form may not be filed after the end of the calendar year to correct Connecticut income tax withholding errors made during that calendar year unless to correct an **administrative error**.

Use Form CT-941X to correct **Form CT-941**, *Connecticut Quarterly Reconciliation of Withholding*, **Form CT-945**, *Connecticut Annual Reconciliation of Withholding for Nonpayroll Amounts*, or **Form CT-941 HHE**, *Connecticut Quarterly Reconciliation of Withholding for Household Employers*, as it was originally filed. Form CT-941X can only be used to correct a single period. If additional periods require correction, or if you are amending for more than one type of return, a separate Form CT-941X must be completed for each period and for each type of return that you are amending.

To claim a refund for the overpayment of Connecticut withholding tax, Form CT-941X must be filed within three years from the due date of the original return. If you filed federal Form 941-X, Adjusted Employer's Quarterly Federal Tax Return or Claim for Refund, or federal Form 945-X, Adjusted Annual Return of Withheld Federal Income Tax or Claim for Refund, you must file Form CT-941X no later than 90 days after the final determination by the Internal Revenue Service. If the tax reported on your federal Form 941, Employer's Quarterly Federal Tax Return, or federal Form 945, Annual Return of Withheld Federal Income Tax, is changed or corrected by the Internal Revenue Service or other competent authority, and the change increases or decreases your Connecticut withholding tax liability, you must file Form CT-941X to report the change or correction no later than 90 days after the final determination of the change or correction.

Amending Form CT-W3 or Form CT-1096

Form CT-941X is not used to correct any mistakes made on **Form CT-W3**, *Connecticut Annual Reconciliation of Withholding*, or **Form CT-1096**, *Connecticut Annual Summary and Transmittal of Information Returns*. To correct any errors made on Form CT-W3 or Form CT-1096, you must submit a revised Form CT-W3 or Form CT-1096 clearly labeled "AMENDED." The total amounts reported for Connecticut tax withheld on Line 3 of Form(s) CT-941, Form CT-945, or if applicable, Form(s) CT-941X, for the calendar year must agree with the total amount reported on Form CT-W3, Line 1, or Form CT-1096, Line 1, or both. The total amounts reported for gross Connecticut wages or nonpayroll amounts on Form(s) CT-941, Form CT-945, Line 2, or if applicable, Form(s) CT-941X, Line 2, for the calendar year must agree with total Connecticut wages reported on Form CT-W3, Line 2, or total nonpayroll amounts reported on Form CT-1096, Line 2, or both.

Information Section

Enter the employer's name, address, Connecticut Tax Registration Number, and Federal Employer Identification Number (FEIN) in the spaces provided. Check the appropriate box to indicate the type of quarterly return you are amending. Also, check the appropriate box and enter the calendar year to identify the quarterly return being amended.

Line Instructions

In Column A, enter the amount reported on the original Form CT-941, Form CT-945, or Form CT-941 HHE.

In Column B, enter the net increase or net decrease for each line which has been changed. (Any decrease should be in parentheses.)

In Column C, enter the amount that should have been reported on the original Form CT-941, Form CT-945, or Form CT-941 HHE.

Line 10: If the amount on Line 10 is a net tax due, you must complete Line 11 and Line 12. If Line 10 is a credit, enter the same amount on Line 12 and complete the overpayment section.

Line 11: The unpaid amount is subject to interest of 1% per month or fraction of a month from the due date.

Line 12: Add Line 10 and Line 11.

Attachments

A copy of your federal Form 941-X, federal Form 945-X, quarterly reconciliations of withholding from other states (original and corrected copies), and all federal Forms W-2c, Corrected Wage and Tax Statement, must be attached to support your changes.

Signature

This form must be signed by the employer. Anyone paid to prepare the tax return must sign the return. The preparer's FEIN, firm name, firm address, and telephone number must also be entered in the space provided.

For More Information

Call DRS during business hours, Monday through Friday:

- **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 anytime by calling 860-297-4911.

Taxpayer Service Center

The **Taxpayer Service Center (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*.

