

# Form CT-W3

## Connecticut Annual Reconciliation of Withholding

Complete this return in blue or black ink only.

# 2014

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

### General Instructions

**Form CT-W3** must be filed electronically. Only taxpayers that receive a waiver from the electronic filing requirement from the Department of Revenue Services (DRS) may file paper. **Do not make a payment with this return.**

### When to File

Form CT-W3 is due the last day of March 2015 and will be completed as part of the electronic filing process when you upload Copy 1 of federal Forms W-2. Do not mail in Form CT-W3.

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 even if Connecticut income tax was not withheld.

### Filing Options

Use the **Taxpayer Service Center (TSC)** to electronically file this return. See **TSC** on back. If you received a waiver from electronic filing from DRS, mail completed return including Forms W-2 to the address on the return below.



Form **DRS-EWVR, Electronic Filing and Payment Waiver Request** can be found on the electronic filing information website at [www.ct.gov/DRS/TSCFiling](http://www.ct.gov/DRS/TSCFiling).

### 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 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 2014 calendar year. This should equal the *Total* line on the back of this return.

#### Line 2

Enter total **Connecticut wages** reported during the 2014 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, Connecticut Quarterly Reconciliation of Withholding**; and **Form CT-941X, Amended Connecticut Reconciliation of Withholding**.
- Sign and date the return in the space provided.

**Household employers** should not use this form to file their annual reconciliation of withholding. If you are a household **or agricultural employer**, see back page.

✂ ..... Separate here and mail return to DRS. Make a copy for your records. Do not mail this form if filing electronically. .... ✂

<b>CT-W3</b>		<b>Connecticut Annual Reconciliation of Withholding</b>		<b>▶ 2014</b>
Connecticut Tax Registration Number ▶		Federal Employer ID Number		Due date February 28, 2015
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.	

### 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 \_\_\_\_\_

**Filing Requirements**

Taxpayers are **required** to file Form CT-W3 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, 2015.

**Reporting Information**

Connecticut taxpayers can either key in or upload their Form CT-W3 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](http://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**

Household employers do **not** use this form. Instead, use **Form CT-W3 HHE, Connecticut Annual Reconciliation of Withholding for Household Employers**.

**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 (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](http://www.ct.gov/TSC) and select *Business*.



✂ ..... Separate here and mail return to DRS. Make a copy for your records. Do not mail this form if filing electronically. .... ✂

**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.**