

# Form CT-941 HHE

# 2015

## Connecticut Reconciliation of Withholding for Household Employers

### General Instructions

Form CT-941 HHE must be paid and filed electronically. Do not send this paper return to the Department of Revenue Services (DRS), unless you have been granted a waiver from DRS. See Electronic Filing Waiver instructions on back.

Form CT-941 HHE is used to reconcile annual Connecticut income tax withholding from household employee wages only.

Do not use this form to amend a previously filed Form CT-941 HHE. See Amended Returns, on this page.

### When to File

Form CT-941 HHE is due April 15, 2016. If the due date falls on a Saturday, Sunday, or legal holiday, the return will be considered timely if filed by the next business day.

Household employers registered to withhold Connecticut income tax from their household employee wages must file one Form CT-941 HHE for the entire calendar year even if no tax is due. See **Informational Publication 2015(1.1)**, *Connecticut Employer's Tax Guide, Circular CT*.

**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.

### Amended Returns

**Amend Form CT-941 HHE electronically.** See *Taxpayer Service Center (TSC)* below. Only taxpayers that have been granted a waiver from electronic filing and payment from DRS may file a paper **Form CT-941X, Amended Connecticut Reconciliation of Withholding**, to amend a previously filed Form CT-941 HHE.

Name <b>This return MUST be filed electronically!</b>		Connecticut Tax Registration Number	
Address <b>DO NOT MAIL paper return to DRS.</b>		Federal Employer ID Number (FEIN)	
City	State	Zip Code	Annual Filer <b>4</b>
Check here <input type="checkbox"/> If you no longer have employees in Connecticut, and enter date of last payroll: <input type="checkbox"/> MM / DD / YYYY		Due date <b>April 15, 2016</b>	
1. Gross wages	▶	1	00
2. Gross Connecticut wages	▶	2	00
3. <b>Connecticut tax withheld</b>	▶	3	00
4. Credit from prior year	▶	4	00
5. Payments made for this year	▶	5	00
6. Total payments: Add Line 4 and Line 5	▶	6	00
7. <b>Net tax due</b> (or credit): Subtract Line 6 from Line 3	▶	7	00
8a. Penalty	▶	8a	00
8b. Interest	▶	8b	00
8. Total penalty and interest: Add Line 8a and Line 8b	▶	8	00
9. Amount to be credited	▶	9	00
10. Amount to be refunded	▶	10	00
<b>For faster refund, use Direct Deposit by completing Lines 10a, 10b, and 10c.</b>			
10a. Checking <input type="checkbox"/> Savings <input type="checkbox"/> 10b. Routing number	▶	[ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]	
10c. Account number	▶	[ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]	
10d. Will this refund go to a bank account outside the U.S.?	▶	<input type="checkbox"/> Yes	
11. <b>Total amount due:</b> Add Line 7 and Line 8	▶	11	00

**Declaration:** 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 <b>This return MUST be filed electronically!</b>	Date
Title <b>DO NOT MAIL paper return to DRS.</b>	Telephone number (    )

## Form CT-941 HHE - Instructions

### Requirement to File and Pay Electronically

#### Form CT-941 HHE must be paid and filed electronically.

Generally, an electronic payment is a payment made by electronic funds transfer (EFT). See **Informational Publication 2014(15), Filing and Paying Connecticut Taxes Electronically**. Only taxpayers that receive a waiver from electronic filing from DRS may file paper withholding forms. See *Electronic Filing Waiver*, below.

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



### Electronic Filing Waiver

To request a waiver from the electronic filing requirement visit [www.ct.gov/drs/TSCfiling](http://www.ct.gov/drs/TSCfiling) and complete **Form DRS-EWVR, Electronic Filing and Payment Waiver Request**.

If you received a waiver from electronic filing and payment from DRS, make check payable to **Commissioner of Revenue Services**. Write your Connecticut Tax Registration Number on your check. Mail the completed return and payment (if applicable) to the address on the return.

### Line Instructions

**Line 1:** Enter gross wages, for federal income tax withholding purposes, paid to all household employees during the year.

**Line 2:** Enter gross Connecticut wages paid during the 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 total Connecticut income tax withheld on wages during the year. Include any amounts overcollected and not repaid to employee(s) during calendar year 2015.

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

**Line 5:** Enter the sum of all payments made for the year.

**Line 6:** Add Line 4 and Line 5. This is your total payments and credits for the year.

**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 Line 8.

**Late Payment Penalty:** The penalty for paying all or a portion of the tax late is 10% of the tax paid late.

**Late Electronic Payment Penalty:** The following penalties will apply if a required electronic funds transfer payment (EFT) is remitted late:

- 2% of the required tax due for EFT payments not more than 5 days late;
- 5% of the required EFT payments more than 5 days but not more than 15 days late; and
- 10% of the required EFT payments more than 15 days late.

**Penalty for Failure to Pay Electronically:** The following graduated penalty amounts will apply if you fail to remit payments electronically:

- First offense – 10% penalty on the amount of the tax payment,

but not more than \$2,500;

- Second offense – 10% penalty, but not more than \$10,000; and
- Third and subsequent offenses – 10% penalty

**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 year 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 2015 and not repaid to your employee(s) prior to the end of calendar year 2015 or prior to filing the return for that year, 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.

Any Connecticut income tax overwithheld and not reimbursed in the same calendar year must be reported and paid to DRS on Form CT-941 HHE. Any overcollection not reimbursed to the employee must also be reported to the employee on federal Form W-2.

Do not reimburse any overwithheld Connecticut income tax that is the result of an incorrect withholding code claimed by an employee on Form CT-W4. The employee must file a Connecticut income tax return to receive a refund of the overwithholding.

**Lines 10a through 10c:** Get the refund faster by choosing direct deposit. Complete Lines 10a, 10b, and 10c to have the refund directly deposited into a checking or savings account.

Name of Depositor	Date	No. 101
Street Address		
City, State, Zip Code		
Pay to the Order of	\$	
Name of your Bank		
Street Address		
City, State, Zip Code		
092125789	091 025 025413	0101
Routing Number	Account Number	

Enter the nine-digit bank routing number and the bank account number in Lines 10b and 10c. The bank routing number is normally the first nine-digit number printed on the check or savings withdrawal slip. The bank account number generally follows the bank routing number. Do not include the check number as part of the account number. Bank account numbers can be up to 17 characters.

If any of the bank information supplied for direct deposit does not match, or the applicable bank account is closed prior to the deposit of the refund, the refund will automatically be mailed.

**Line 10d:** 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 into a bank account outside of the United States, DRS will mail the refund.

**Line 11:** If the amount on Line 7 is net tax due, add Line 7 and Line 8. This is the total amount due.

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



### Forms and Publications

Visit the DRS website at [www.ct.gov/DRS](http://www.ct.gov/DRS) to download and print Connecticut tax forms and publications.