

# Form CT-941X

## Amended Connecticut Reconciliation of Withholding

See instructions on back before completing.

**General Instructions**

Form CT-941X **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*, on back.

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*, **Form CT-945 ATHEN**, *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.

Name of employer <b>This return MUST be filed electronically!</b>	Connecticut Tax Registration Number
Address (number and street) <b>DO NOT MAIL paper return to DRS.</b>	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**):                      Calendar year

1st Quarter                      2nd Quarter                      3rd Quarter                      4th Quarter  
 January - March             April - June                       July - September             October - December    ▶ \_\_\_\_\_

	Column A Amount as Originally Reported on Form 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 <b>CT</b> wages from Form CT-941, Line 2, or gross <b>CT</b> nonpayroll amounts from Form CT-945, Line 2. .... 2.			
3. Enter <b>CT</b> 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 ( <b>Form CT-941 filers only</b> ). .... 4.			
5. Payments made for the quarter (Form CT-941) or year (Form CT-945)..... 5.			
6. Amount paid with Form CT-941, Form CT-945, or Form CT-941 HHE ..... 6.			
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. <b>Credits cannot be transferred to another account.</b> ..... 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 *Taxpayer Service Center*, on back.



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.

<b>Sign Here</b>  Keep a copy of this return for your records.	Signature of employer	Date	
	<b>This return MUST be filed electronically!</b>		
	<b>DO NOT MAIL paper return to DRS.</b>		
	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. You must retain all supporting forms and schedules for items changed.

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## Form CT-941X Instructions

### When to File

This form must be electronically 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**.

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.

### Requirement to File and Pay Electronically

Form CT-941X **must** be paid and filed electronically.

Generally, a payment made electronically 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*, on this page.

### 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 and the calendar quarter to which the payment applies on your check. Attach a copy of all applicable schedules and forms. Mail the completed return, attachments, and payment, if applicable, to the address on the front.

**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 required 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

### 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 form you are amending. If you are amending Form CT-945 ATHEN check the Form CT-945 box and follow Form CT-945 instructions. Form CT-941 filers, check the box to identify the quarterly return being amended. All filers enter the calendar year.

### 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.

### Supporting Documentation

Retain 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, with your records to support your changes. Furnish to DRS only upon request.

### 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.

### 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*. Correct any errors made on Form CT-W3 or Form CT-1096 electronically.

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

