

Form CT-W3 HHE

Connecticut Annual Reconciliation of Withholding for Household Employers

Complete this return in blue or black ink only.

General Instructions

Electronic Filing Requirement

Household employers registered with the Department of Revenue Services (DRS) must file Form CT-W3 HHE and every Copy 1 of federal Form W-2 electronically. Registered household employers do not send this paper return to the Department of Revenue Services (DRS), unless you have been granted a waiver. See *Waiver of Electronic Filing Requirement*, on back.

Form CT-W3 HHE is used by household employers only. **Do not make a payment with this return.** All household employers must file every Copy 1 of federal Form W-2 with Form CT-W3 HHE even if Connecticut income tax was not withheld.

When to File

Household employers registered with DRS file Form CT-W3 electronically which is **due the last day of January 2016** and will be completed as part of the electronic filing process when you upload Copy 1 of federal Forms W-2, Wage and Tax Statement.

Household employers not registered with DRS file a paper Form CT-W3 HHE which is **due the last day of January 2016**. Enter the words "HOUSEHOLD EMPLOYER" in the space reserved for the Connecticut Tax Registration Number on this return.

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.

All household employers must file every Copy 1 of federal Form W-2 with Form CT-W3 HHE even if Connecticut income tax was not withheld.

Taxpayer Service Center

Use the **Taxpayer Service Center (TSC)** to electronically file this return. Registered household employers can either key in or upload their Form CT-W3 and Forms W-2 electronically through the **TSC**. The **TSC** does not have a separate form designation for household employers. See **Taxpayer Service Center (TSC)**, on back.



Electronic reporting requirements are available on the DRS website at www.ct.gov/DRS/ew2 and in **Informational Publication 2015(9), Form W-2 Electronic Filing Requirements for Tax Year 2015**.

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, 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.

✂ Separate here and mail return to DRS. Make a copy for your records. ✂

CT-W3 HHE Connecticut Annual Reconciliation of Withholding for Household Employers ▶ 2015

Connecticut Tax Registration Number	Federal Employer ID Number	Due date January 31, 2016
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.	
<p>Do not send payment with this return.</p> <p>Mail to: Department of Revenue Services State of Connecticut PO Box 2930 Hartford CT 06104-2930</p>		

- Check if you are a household employer and you withhold Connecticut income tax from the wages of household employees.
- Check if you are a household employer and you **do not** withhold Connecticut income tax from the wages of household employees.

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 _____

Line Instructions

Line 1

Enter total **Connecticut** income tax withheld from wages during calendar year 2015. This should equal the *Total* line on the back of this return.

Line 2

Enter total **Connecticut wages** reported during calendar year 2015. **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.

Waiver of Electronic Filing Requirement

Household employers registered with DRS complete **Form DRS-EWVR**, *Electronic Filing and Payment Waiver Request*, to request a waiver from the informational return electronic filing requirement.

If a waiver is granted file a paper, Form CT-W3 HHE with every Copy 1 of federal Form W-2 even if Connecticut income tax was not withheld. Mail to the address on the form.

Amended Returns

Amend Form CT-W3 HHE electronically if you are registered with DRS as a household employer. See IP 2015(9).

Household employers **not** registered with DRS may amend Form CT-W3 HHE, by submitting a revised Form CT-W3 HHE clearly labeled "AMENDED." The total Connecticut tax withheld on Form CT-941 HHE or Form CT-941X, Line 3 must agree with the total reported on Form CT-W3 HHE, Line 1.

The total gross Connecticut wages on Form CT-941 HHE or Form CT-941X, Line 2, must agree with the total Connecticut wages reported on Form CT-W3 HHE, Line 2.

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 and select *Business*.



..... Separate here and mail return to DRS. Make a copy for your records.

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

Household employers **not** registered with DRS include Copy 1 of federal Form W-2 reporting Connecticut wages paid during the calendar year with this return.

Household employers registered with DRS are required to file Form CT-W3 and Forms W-2 electronically.

Electronic reporting requirements are available on the DRS website at www.ct.gov/DRS/ew2 and in **Informational Publication 2015(9)**, *Form W-2 Electronic Filing Requirements for Tax Year 2015*.

◀ This should equal Line 1 on the front of this return.