



# Form CT-941X

## Amended Connecticut Reconciliation of Withholding

DRS Use ONLY

File and pay your taxes online!

myconneCT  
 Revenue Services

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Form CT-941X **must be filed and paid electronically** unless certain conditions are met. Visit **myconneCT** at **portal.ct.gov/DRS-myconneCT** to file your return electronically.

**Do not** use Form CT-941X to correct payments you made using the wrong Connecticut Tax Registration Number (TID). The Department of Revenue Services (DRS) **cannot** apply an overpayment credit from one TID to a different TID. Requests to reallocate a payment between TIDs **must** be made in writing, however, you **must** first call DRS. See *For Further Information*, on Page 2 of the instructions.

**See instructions before completing.**

Name of employer or payer  
 Connecticut Tax Registration Number

**This return MUST be filed electronically!**

Address (number and street)  
 Federal Employer Identification Number (FEIN)

**DO NOT MAIL paper return to DRS.**

City, town, or post office State ZIP code

Name of form you are amending (check one):

Form CT-941     Form CT-945 or Form CT-945 ATHEN     Form CT-941 HHE

Enter the calendar year you are amending:

**Form CT-941 filers only**, enter the quarter you are amending (1, 2, 3, or 4):

1st Quarter (January – March); 2nd Quarter (April – June); 3rd Quarter (July – September); 4th Quarter (October – December)

	Column A Amount as Originally Reported on CT-941; CT-945; CT-945 ATHEN; or CT-941 HHE	Column B Net Change (Increase or Decrease)	Column C Corrected Amount
1. Enter amount from Line 1 of Form CT-941; Form CT-945; Form CT-945 ATHEN; or Form CT-941 HHE.	1. <input type="text"/>	<input type="text"/>	<input type="text"/> .00
2. Enter amount from Line 2 of Form CT-941; Form CT-945; Form CT-945 ATHEN; or Form CT-941 HHE.	2. <input type="text"/>	<input type="text"/>	<input type="text"/> .00
3. Enter amount from Line 3 of Form CT-941; Form CT-945; Form CT-945 ATHEN; or Form CT-941 HHE.	3. <input type="text"/>	<input type="text"/>	<input type="text"/> .00
4. Enter credit from prior quarter, if any, of the same calendar year ( <b>Form CT-941 filers only</b> ).	4. <input type="text"/>	<input type="text"/>	<input type="text"/> .00
5. Payments made for the quarter (Form CT-941) or year (Form CT-945; CT-945 ATHEN; or CT-941 HHE).	5. <input type="text"/>	<input type="text"/>	<input type="text"/> .00
6. Amount paid with Form CT-941, Form CT-945, Form CT-945 ATHEN, or Form CT-941 HHE.	6. <input type="text"/>	<input type="text"/>	<input type="text"/> .00
7. Total payments: Add Lines 4, 5, and 6.	7. <input type="text"/>	<input type="text"/>	<input type="text"/> .00
8. Overpayment, if any, as shown on original return (or as previously adjusted).....	8. <input type="text"/>	<input type="text"/>	<input type="text"/> .00
9. Subtract Line 8 from Line 7.....	9. <input type="text"/>	<input type="text"/>	<input type="text"/> .00
10. Net tax due or (credit): Subtract Line 9 from Line 3.....	10. <input type="text"/>	<input type="text"/>	<input type="text"/> .00
11. Interest on net tax due.....	11. <input type="text"/>	<input type="text"/>	<input type="text"/> .00
12. Total amount due or (credit): Add Line 10 and Line 11. <b>Credits cannot be transferred to another account.</b> ....	12. <input type="text"/>	<input type="text"/>	<input type="text"/> .00

**Overpayment:** If amount on Line 12 is a credit, enter the overpayment amount here ▶ \$  .00 and check if:

Applied to next return; **or**  Refunded.



Connecticut Tax Registration Number

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**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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**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.


I further declare under the 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 the Department of Revenue Services (DRS) is a fine of not more than \$5,000, imprisonment for not more than five years, or both. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

<b>Sign Here</b>  Keep a copy of this return for your records.	Signature of employer or payer	Date (MMDDYYYY)	
	<b>This return MUST be filed electronically!</b>		
	Paid preparer's signature	Date (MMDDYYYY)	FEIN
	<b>DO NOT MAIL paper return to DRS</b>		
Firm name and address	Telephone number		

# Form CT-941X Instructions

## General Instructions

**Form CT-941X must be filed and paid electronically unless certain conditions are met.**

File this return and make payment electronically using **myconneCT** at **portal.ct.gov/DRS-myconneCT**. 

Only taxpayers that receive a waiver from the electronic filing requirement from DRS may file paper withholding forms. See *Electronic Filing Waiver*, below.

## Electronic Filing Waiver

Generally, a payment made electronically is a payment made by electronic funds transfer (EFT). See **Informational Publication 2021(5), *Filing and Paying Connecticut Taxes Electronically***.

To request a waiver from the electronic filing requirement visit **portal.ct.gov/DRS** to complete **Form DRS-EWVR, *Electronic Filing and Payment Waiver Request***.

If you received a waiver from the electronic filing and payment requirement 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.

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 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.

## When to File

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.

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 (IRS).

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 IRS 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.

## Information Section

Enter the employer's or payer'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.

Enter the calendar year you are amending.

Form CT-941 filers **only**, enter the quarter you are amending (1, 2, 3, or 4); enter 1 for the first quarter (January – March); enter 2 for the second quarter (April – June); enter 3 for the third quarter (July – September); or enter 4 for the fourth quarter (October – December).

## Line Instructions

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

## 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.

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**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.

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## Signature

This form **must** be signed by the employer or payer. 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 Further Information

Visit the DRS website at [portal.ct.gov/DRS](http://portal.ct.gov/DRS).

Call DRS Monday through Friday, 8:30 a.m. to 4:30 p.m. at:

- **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. Taxpayers may also call 711 for relay services. A taxpayer must tell the 711 operator the number he or she wishes to call. The relay operator will dial it and then communicate using a TTY with the taxpayer.