



Form CT-W3 must be filed electronically unless certain conditions are met. Visit [myconneCT](http://portal.ct.gov/DRS-myconneCT) at portal.ct.gov/DRS-myconneCT to file your return electronically.

General Instructions

Form CT-W3 is **required to be filed electronically** unless you meet certain conditions. See *Electronic Filing Requirement*, on the reverse.

Do not make a payment with this return.

Employers must file every Copy 1 of federal Form W-2 reporting Connecticut wages with Form CT-W3 **even if Connecticut income tax was not withheld.**

Household employers should not use this form to file their annual reconciliation of withholding see *Household Employers*, on the reverse.

Agricultural employers not registered with the Department of Revenue Services (DRS) see *Agricultural Employers*, on the reverse.

| | | | |
|---|----------------------|----------------------|---|
| Name | | | Due date |
| <input type="text" value="This return can be filed electronically!"/> | | | <input type="text" value="January 31, 2023"/> |
| Address (number and street), apartment number, PO Box | | | Connecticut Tax Registration Number |
| <input type="text"/> | | | ▶ <input type="text" value="-"/> |
| City, town, or post office | State | ZIP code | Federal Employer ID Number |
| <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |

Section 1

| | | | |
|--|------|----------------------|-----|
| 1. Connecticut tax withheld from wages | 1. ▶ | <input type="text"/> | .00 |
| 2. Total Connecticut wages reported | 2. ▶ | <input type="text"/> | .00 |
| 3. Number of W-2s submitted | 3. ▶ | <input type="text"/> | |

Section 2

Connecticut Income Tax Withheld from Wages for Each Period

| | | | | |
|---|-------------------|---|----------------------|-----|
| January 1 - March 31 | 1st Quarter | ▶ | <input type="text"/> | .00 |
| April 1 - June 30 | 2nd Quarter | ▶ | <input type="text"/> | .00 |
| July 1 - September 30 | 3rd Quarter | ▶ | <input type="text"/> | .00 |
| October 1 - December 31 | 4th Quarter | ▶ | <input type="text"/> | .00 |
| Total Connecticut tax withheld from wages for the year | | | <input type="text"/> | .00 |
| This amount should equal Section 1, Line 1. | | | | |

Declaration: I 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 DRS is a fine of not more than \$5,000, imprisonment for not more than five years, or both.

| | | |
|--|----------------------|----------------------------------|
| Sign Here Keep a copy of this return for your records. | Taxpayer's signature | Date (MMDDYYYY) |
| | <input type="text"/> | <input type="text" value="- -"/> |
| | Title | Telephone number |
| | <input type="text"/> | <input type="text" value="- -"/> |



Form CT-W3 Instructions

General Instructions

Form CT-W3 must be filed electronically unless certain conditions are met.

File this return electronically using **myconnectCT** at portal.ct.gov/DRS-myconnect.



Electronic Filing Waiver

Only taxpayers that receive a waiver from electronic filing from DRS may file a paper version of this form. To request a waiver from the information return electronic filing requirement complete **Form CT-8508, Request for Waiver from Filing Information Returns Electronically**, at least 30 days before the due date.

If a waiver is granted, your information returns must be submitted to DRS on CD. See **Form CT-6559, Submitter Report for Form W-2 Compact Disc (CD) Filing**.

Complete this return in blue or black ink only. Do not use staples.

Electronic Filing Requirement

If you file 25 or more Forms W-2 reporting Connecticut wages paid you are required to file electronically unless you have been granted a waiver from electronic filing of information returns. See *Waiver of Electronic Filing Requirement*, on this page.

If you file 24 or fewer Forms W-2 reporting Connecticut wages paid you are encouraged to file electronically but may file paper forms without requesting a waiver.

Please note that each form is year specific. To prevent any delay in processing your return, the correct year's form **must** be submitted to DRS. Mail the completed return to the following address:

Department of Revenue Services
State of Connecticut
PO Box 2930
Hartford, CT 06104-2930

Connecticut taxpayers can either key in or upload their Form CT-W3 and Forms W-2 electronically through **myconnectCT**.

Electronic reporting requirements are available on the DRS website at portal.ct.gov/DRS and in **Informational Publication 2022(16), Form W-2 Electronic Filing Requirements for Tax Year 2022**.

When to File

Form CT-W3 is due January 31, 2023.

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.

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.

Line Instructions

Line 1

Enter total **Connecticut income tax** withheld from wages during the 2022 calendar year. This should equal the **Total** line from Section 2.

Line 2

Enter total **Connecticut wages** reported during calendar year 2022. **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.

Residents of states with a "convenience of the employer" test will be subject to similar rules for work performed for a Connecticut employer.

Line 3

Enter the number of W-2 forms submitted with this return.

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.

Amended Returns

You must amend Form CT-W3 electronically if you previously filed 25 or more Forms W-2 reporting Connecticut wages; you must amend Form CT-W3 electronically even if you are correcting fewer than 25 Forms W-2.

For more information, see IP 2022(16).

If you previously filed 24 or fewer Forms W-2 electronically you are encouraged to amend electronically but may file paper forms without requesting a waiver.

If you previously filed 24 or fewer paper Forms W-2 reporting Connecticut wages you may amend Form CT-W3 and submit Forms W-2c using paper forms. To amend Form CT-W3 by paper 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.

For the Latest News

Visit the DRS website at portal.ct.gov/DRS.