



Information for Married Individuals or Civil Union Partners Who Are Both Employed and File a Joint Connecticut Income Tax Return

Purpose: This Announcement alerts married individuals and parties to a civil union who are both employed and file a joint Connecticut income tax return that it may be necessary to increase or decrease the amount of Connecticut income tax withheld from one spouse's wage income to avoid underwithholding or overwithholding that may result when both incomes are combined.

Any reference in this publication to a spouse or married individual also refers to a party to a civil union recognized under Connecticut law. For more information on civil unions recognized under Connecticut law, visit the Attorney General's website at www.ct.gov/ag for Attorney General Opinion 2005-024.

When to Use the Supplemental Table to Adjust Your Withholding: If you and your spouse are both employed, intend to file a joint Connecticut income tax return, and select Withholding Code "A" on **Form CT-W4, Employee's Withholding Certificate**, the amount of Connecticut income tax withheld from one spouse's wages may need to be adjusted. Although the Connecticut withholding tables provide the accurate amount of Connecticut withholding for each spouse's own wage income, when a joint Connecticut income tax return is filed the application of the personal exemption and credit is based upon the combined income of both spouses. Therefore, the amount of combined withholding as determined by the tables may not be enough to cover the total Connecticut income tax liability. If you do not have enough Connecticut income tax withheld throughout the year, you may be required to make estimated Connecticut income tax payments and may be subject to interest if insufficient estimated tax payments are made.

To minimize this problem, use the *Supplemental Table for Married Couples Filing Jointly* to help you adjust your withholding. The table is included on Pages 3 and 4 of Form CT-W4, which is available from your employer. If you need to adjust your withholding, complete a new Form CT-W4 and give it to your employer as soon as possible.

Other Method to Help You Adjust Your Connecticut Withholding: The supplemental table is a quick and easy tool to help you adjust your Connecticut withholding, but the results may not match your required withholding exactly. For example, if you or your spouse, or both, have non-wage income (such as income from a sole proprietorship, partnership, trust or estate, S corporation, interest, dividends, capital gains, pension, annuity, or gambling winnings), you should take this other income into account when adjusting your withholding. For a precise method of determining your withholding, see **Informational Publication 2008(7), *Is My Connecticut Withholding Correct?***

Effect on Other Documents: Announcement 2007(1), *Information for Married Individuals or Civil Union Partners Who Are Both Employed and File a Joint Connecticut Income Tax Return*, is modified and superseded and may not be relied upon after the date of this Announcement.

Effect of This Document: Announcements alert taxpayers to new developments (other than newly enacted or amended Connecticut or federal laws or newly released judicial decisions), including new administrative positions, policies, or practices.

For Further Information: Call DRS during business hours, Monday through Friday:

- **1-800-382-9463** (Connecticut calls outside the Greater Hartford calling area); **or**
- **860-297-5962** (from anywhere).

TTY, TDD, and Text Telephone users only may transmit inquiries anytime by calling 860-297-4911.

Forms and Publications: Forms and publications are available anytime by:

- **Internet:** Visit the DRS website at www.ct.gov/DRS to preview and download forms and publications; **or**
- **Telephone:** Call **860-297-4753** (from anywhere) or **1-800-382-9463** (Connecticut calls from the Greater Hartford calling area) and select **Option 2** from a touch-tone phone.

Paperless Filing/Payment Methods (fast, easy, free, and confidential):

- **For business returns, tax payments, and electronic bill payments:** Use the *Taxpayer Service Center (TSC)* to file a variety of tax returns and extensions, as well as to pay taxes or bills over the Internet. Visit the DRS website at www.ct.gov/DRS and click on the *TSC* logo or on *File/Register OnLine* for a complete list of taxes that can be electronically filed and paid.

- **For income tax returns, extensions, estimated payments, and electronic bill payments:** Use the *Taxpayer Service Center (TSC)* to file personal income tax returns and extensions, or to make estimated payments and electronic bill payments over the Internet. Visit the DRS website at www.ct.gov/DRS and click on the *TSC* logo or on *File/Register OnLine*.

DRS E-News Service: Get connected to the latest news from DRS. Receive notification by email of changes to legislation, policies, and procedures. **DRS E-News** is easy to sign up for – visit www.ct.gov/DRS and follow the directions. Subscription services are available for employer’s withholding tax, *TSC-BUS* Online Filing Alerts, News – Press Releases, and Top 100 Delinquency List.

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