

Circular CT

Connecticut Income Tax Withholding Requirements with Tables and Forms



*Effective
January 1, 2004*

The following forms, publications, and information are included in this booklet.

- Calendar of Duties
- Important Information for Connecticut Employers and Payers of Nonpayroll Amounts
- Withholding Requirements
- Sample Remittance Forms
- **Announcement 2004(1)**, *Information for Married Individuals Who Are Both Employed and Are Filing a Joint Connecticut Income Tax Return*
- **Form CT-W4**, *Employee's Withholding Certificate*
- **Form CT-W4NA**, *Employee's Withholding Certificate – Nonresident Apportionment*
- Withholding Calculation Rules
- Withholding Tables

IP 2004(8)
Withholding tax
Issued: 3/10/2004
Replaces: IP 2000(11)



CONNECTICUT

Employer's Tax Guide

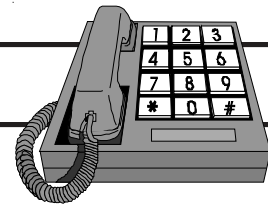
CIRCULAR CT

Keep and use this booklet until a new edition of Circular CT is issued.

Taxpayer information is available on our Web site:
www.ct.gov/DRS

Department of Revenue Services walk-in locations and telephone numbers are listed on the back cover.

FREQUENTLY USED TELEPHONE NUMBERS



Connecticut Department of Revenue Services

Toll-free from within Connecticut	1-800-382-9463
From anywhere	860-297-5962
Accounts Receivable/Billing	860-297-4771
Collection & Enforcement	860-297-5909
Electronic Funds Transfer	860-297-4973
Forms Unit	860-297-4753
TTY, TDD, and Text Telephone users only	860-297-4911
DRS Tax Fax (call from the handset attached to your fax machine)	860-297-5698

Connecticut Department of Labor

Employer Registration	860-263-6550
Form CT-W4 reporting for new employees	860-263-6310

Internal Revenue Service

Tax Assistance	1-800-829-1040
Tax Forms and Publications	1-800-829-3676

RELATED WEB SITES

Connecticut Department of Revenue Services (DRS)	www.ct.gov/DRS
Connecticut Department of Labor (DOL)	www.ctdol.state.ct.us
Internal Revenue Service (IRS)	www.irs.gov

CONNECTICUT FORMS REFERENCED IN THIS BOOKLET

- CT-WH** *Connecticut Withholding Tax Payment Form*
- CT-941** *Connecticut Quarterly Reconciliation of Withholding*
- CT-W3** *Connecticut Annual Reconciliation of Withholding*
- CT-8109** *Connecticut Withholding Tax Payment Form for Nonpayroll Amounts*
- CT-945** *Connecticut Annual Reconciliation of Withholding for Nonpayroll Amounts*
- CT-1096** *Connecticut Annual Summary and Transmittal of Informational Returns*
- CT-CTC** *Withholding Correction/Reorder Form*
- REG-1** *Application for Tax Registration Number*
- CT-W4** *Employee's Withholding Certificate*
- CT-W4NA** *Employee's Withholding Certificate – Nonresident Apportionment*
- CT-W4P** *Withholding Certificate for Pension or Annuity Payments*
- CT-941X** *Amended Connecticut Reconciliation of Withholding*
- CT-8809** *Request for Extension of Time to File Informational Returns*

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CALENDAR OF DUTIES

If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

Each Time a Deposit of Federal Income Tax is Made

- **Employers** must use the same deposit schedule for Connecticut withholding purposes that is followed for federal withholding purposes.* However, an employer who is required to withhold less than \$500 of Connecticut income tax in a calendar quarter may pay the tax quarterly with **Form CT-941**, *Connecticut Quarterly Reconciliation of Withholding*.

File **Form CT-WH**, *Connecticut Withholding Tax Payment Form*, with a deposit of Connecticut withholding tax by using *Fast-File* (see Page 5) or mail to:

Department of Revenue Services
PO Box 5055
Hartford CT 06102-5055

Do not file **Form CT-WH** if no payment is due.

**Special rules apply for household employers. See Page 6.*

- **Payers of nonpayroll amounts** must use the same deposit schedule for Connecticut withholding purposes that is followed for federal withholding purposes.** However, a payer of nonpayroll amounts who is required to withhold less than \$500 of Connecticut income tax in a calendar year may pay the tax annually with **Form CT-945**, *Connecticut Annual Reconciliation of Withholding for Nonpayroll Amounts*.

File **Form CT-8109**, *Connecticut Withholding Tax Payment Form for Nonpayroll Amounts*, with a deposit of Connecticut withholding tax by using *Fast-File* (see Page 5) or mail to:

Department of Revenue Services
PO Box 5055
Hartford CT 06102-5055

Do not file **Form CT-8109** if no payment is due.

***Special rules apply for designated withholding agents making payments to athletes or entertainers. See Page 10.*

On or Before April 30, July 31, October 31, and January 31

- **Employers** must file **Form CT-941** (even if no tax is due or has been withheld for the quarter), together with required copies of **Forms CT-W4**, *Employee's Withholding Certificate*, claiming exempt status from the tax and given to you by employees during that quarter. Send copies of **Form CT-W4** to DRS only as required. (See *Employee's Withholding Certificate* on Page 11.)

On or Before January 31

- **Employers** must give federal Form W-2, Wage and Tax Statement to each employee to whom Connecticut wages were paid during the preceding calendar year.
- **Payers of nonpayroll amounts** must file **Form CT-945** (even if no tax is due or has been withheld for the year).
- **Payers of nonpayroll amounts** must give federal Form 1099-MISC, Miscellaneous Income; 1099-R, Distributions From Pensions, Annuities, Retirement, or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.; 1099-S, Proceeds From Real Estate Transactions; or W-2G, Certain Gambling Winnings, for each payment, distribution, or transaction made during the preceding calendar year.

On or Before February 15

- **Employers** must obtain a new **Form CT-W4** from each employee who claimed exempt status (Withholding Code "E") from Connecticut withholding in the prior year.

On or After February 16

- **Employers** must begin withholding at a flat rate of 5% (.05), without allowance for exemption, from each employee who claimed exempt status from Connecticut income tax withholding in the prior year and who did not provide a new **Form CT-W4** on or before February 15. The **Form CT-W4** previously filed by the employee claiming exemption has now expired.

On or Before the Last Day of February

- **Employers** must file **Form CT-W3**, *Connecticut Annual Reconciliation of Withholding*, together with every "state copy" of federal Form W-2 reporting Connecticut wages paid to employees during the prior calendar year.

Note: State copies of federal Form W-2 are required for all employees to whom Connecticut wages were paid during the prior calendar year, even if no Connecticut income tax was withheld during the calendar year.

- **Payers of nonpayroll amounts** must file **Form CT-1096**, *Connecticut Annual Summary and Transmittal of Informational Returns*, and the "state copy" of federal Forms 1099 and W-2G.

IMPORTANT INFORMATION FOR CONNECTICUT EMPLOYERS AND PAYERS

Effect of IP 2004(8) on Other Documents

All withholding requirements, tables, and forms effective January 1, 2004, are included in **Informational Publication 2004(8)**, *Connecticut Circular CT - Employer's Tax Guide*. The withholding tables and Tables A and B for single filers only will be revised again for January 1, 2005.

Use *Fast-File* to Speed Filing of Certain Withholding Tax Forms



Fast-File is a fast, convenient, and easy-to-use method of filing your withholding tax returns over the Internet or by touch-tone telephone. *Fast-File* simplifies your filing, whether your return shows no tax due or a tax payment is required. Employers may use *Fast-File* to file **Forms CT-WH** and **CT-941** by using the Internet or a touch-tone phone. Payers of nonpayroll amounts may use *Fast-File* to file **Forms CT-8109** and **CT-945** by using the Internet. If you owe tax, it may be paid directly from your bank account, or by electronic funds transfer (EFT). Returns are accepted 7 days a week, 24 hours a day, 365 days a year, and you get immediate confirmation from DRS that your return was received.

To *Fast-File* by Internet: Visit the DRS Web site at www.ct.gov/DRS and click on *File Returns On-Line*.

To *Fast-File* by Telephone: Call **860-947-1988** and follow the instructions.

For more information about *Fast-File*, see **DRS 2001(3)**, *Fast-File Booklet* (available from the DRS Web site or from the DRS Forms Unit at 860-297-4753).

New Forms and Instructions for Payers of Nonpayroll Amounts

New forms have been developed for payers of nonpayroll amounts to use for reporting and remitting Connecticut income tax withholding to the Connecticut Department of Revenue Services (DRS). These new forms are contained in the Withholding Remittance Coupon Book for Payers of Nonpayroll Amounts mailed to each payer of nonpayroll amounts. Payers must use these new forms in reporting and remitting Connecticut income tax withheld from nonpayroll amounts during calendar years beginning on or after January 1, 2004.

Where payers were formerly required to use **Form CT-WH**, they will now use **Form CT-8109**, in remitting Connecticut income tax withheld from nonpayroll amounts.

Where payers were formerly required to use **Form CT-941**, they will now use **Form CT-945**, to report nonpayroll amounts paid during the calendar year. Payers who are semi-weekly schedule depositors for federal income tax withholding purposes will be required to complete and attach **Schedule CT-945-A**, to their **Form CT-945**.

Payers of nonpayroll amounts will continue to use **Form CT-1096**, to report: the total Connecticut income tax withheld from nonpayroll amounts; the total of nonpayroll amounts; **and** the number of federal Forms 1098, 1099, and W-2G being submitted.

Payers of nonpayroll amounts will continue to use **Form CT-941X**, to correct errors made on **Form CT-945**.

When to Submit Exempt Forms CT-W4 to DRS

Employers are only required to submit **Forms CT-W4** to DRS in certain circumstances. Do not send exempt **Forms CT-W4** to DRS unless the conditions on Page 11 are met.

Employers May Use Certain Private Delivery Services and Satisfy Timely Filing/Payment Rule

When sending forms, returns, or payments to DRS, employers may use certain private delivery services in addition to the U.S. Postal Service and satisfy the "timely mailing as timely filing/payment" rule. See **Policy Statement 2002(4)**, *Designated Private Delivery Services and Designated Types of Service*.

Supplemental Tables for Joint Filers Where Both Spouses Work

Employees who file a joint income tax return where both spouses work and choose Withholding Code "A" on **Form CT-W4**, should refer to the supplemental tables on **Form CT-W4**, effective January 1, 2004, to ensure the correct amount of tax is withheld. Employers should post **Announcement 2004(1)**, *Information for Married Individuals Who Are Both Employed and Are Filing a Joint Connecticut Income Tax Return*. See Page 25.

INSTRUCTIONS

Who is Required to Withhold Connecticut Income Tax?

Anyone who maintains an office or transacts business in Connecticut and who is considered an employer for federal withholding purposes must withhold Connecticut income tax, whether or not the payroll department is located in Connecticut. Special rules apply to payers of nonpayroll amounts and payers of compensation to professional athletes and entertainers, see Pages 7 and 10.

Any employer or payer who is required to withhold Connecticut income tax must register for withholding tax with DRS.

How to Register for Withholding Tax

Employers

An employer who is not already registered with DRS, including an employer starting a new business, must register to withhold Connecticut income tax by completing **Form REG-1, Business Taxes Registration Application**. **Form REG-1** is also used to register a business for most other state taxes, including sales and use taxes and corporation business tax.

An employer who is already registered with DRS for other state taxes is still required to register to withhold Connecticut income tax and must complete **Form REG-1** to register for withholding as an additional tax.

An employer who acquires an existing business must also complete **Form REG-1** to obtain a Connecticut tax registration number. The new owner cannot use the previous owner's tax registration number or withholding tax coupons.

The DRS tax registration number and federal employer identification number must appear on all Connecticut withholding forms and on all correspondence with DRS. Do not use the registration number issued by DOL on DRS forms.

Payers of Nonpayroll Amounts

A new payer who is required to deduct and withhold Connecticut income tax from nonpayroll amounts must complete **Form REG-1**. See *Nonpayroll Amounts* on Page 9 for the requirements to withhold Connecticut tax.

A payer of nonpayroll amounts who is not already registered with DRS, including a payer starting a new business, must register to withhold Connecticut income tax by completing **Form REG-1, Business Taxes Registration**

Application. **Form REG-1** is also used to register a business for most other state taxes, including sales and use taxes and corporation business tax.

A payer of nonpayroll amounts who is already registered with DRS for other state taxes is still required to register to withhold Connecticut income tax and must complete **Form REG-1** to register for withholding as an additional tax.

A payer of nonpayroll amounts who acquires an existing business must also complete **Form REG-1** to obtain a Connecticut tax registration number. The new owner cannot use the previous owner's tax registration number or withholding tax coupons.

The DRS tax registration number and federal employer identification number must appear on all Connecticut withholding forms and on all correspondence with DRS. Do not use the registration number issued by the Connecticut Department of Labor (DOL) on DRS forms.

Household Employers

A household employer is not required to withhold Connecticut income tax from the wages of household employees but may do so voluntarily by agreement between the employer and the employee. A household employer who agrees to withhold Connecticut income tax must register with DRS for withholding by submitting a completed **Form REG-1** with a written request stating that the employer is a household employer and is asking for annual filer status.

A household employer already registered to withhold Connecticut income tax may request annual filer status by submitting a written request which states that the employer is a household employer who prefers annual filer status. The request should be sent to the registration address on Page 7.

This request must be received on or before March 31 of the calendar year in order to be effective for that calendar year. A new request is not required to be made for succeeding calendar years, as long as the household employer remains an annual filer.

Every household employer is required to file federal Form(s) W-2, *Wage and Tax Statement*, with **Form CT-W3, Connecticut Annual Reconciliation of Withholding**, whether or not the employer is registered with DRS and whether or not the employer has withheld any Connecticut income tax. **Form CT-W3** is due on or before the last day of February to report Connecticut

wages paid during the preceding year. Unregistered household employers should enter the words "HOUSEHOLD EMPLOYER" in the space reserved for the Connecticut tax registration number on **Form CT-W3**.

Agricultural Employers

An agricultural employer must register by completing **Form REG-1**, and withhold Connecticut income tax from the wages of agricultural workers if:

1. The employer is required to withhold federal income tax from the worker's wages (see *NOTE* below);
or
2. The employer and employee voluntarily agree to have Connecticut income tax withheld.

An agricultural employer may request annual filer status by submitting a written request with a completed **Form REG-1** which states that the employer is an agricultural employer who will file federal Form 943 and employs farm workers only.

An agricultural employer who is already registered to withhold Connecticut income tax may request annual filer status by submitting a written request which contains the information listed above. The request should be sent to the registration address in the next column.

Every agricultural employer is required to file federal Form(s) W-2, with **Form CT-W3**, whether or not the employer is registered with DRS, and whether or not the employer has withheld any Connecticut income tax. **Form CT-W3** is due on or before the last day of February to report Connecticut wages paid in the preceding year. Unregistered agricultural employers should enter the words "AGRICULTURAL EMPLOYER" in the space reserved for the Connecticut tax registration number on **Form CT-W3**.

NOTE: In general, an agricultural employer is required to withhold federal income tax (and Connecticut income tax) from an agricultural worker receiving cash wages, if those cash wages are subject to FICA (social security) tax withholding. Refer to the IRS Circular A, Agricultural Employer's Tax Guide, for information on federal income tax withholding for agricultural workers. To obtain a copy of Circular A, Agricultural Employer's Tax Guide, call the IRS at 1-800-829-3676.

Professional Athletes and Entertainers

Certain payers of compensation to professional athletes and entertainers must register for Connecticut withholding. See Page 10 for additional information.

Seasonal Employers

A new employer whose liability for Connecticut withholding will occur seasonally and in the same one or more quarters

each year must complete **Form REG-1**. The employer may request seasonal filer status by submitting a written request with a completed **Form REG-1** which states the quarters that the employer will be active.

This request must be received on or before the last day of a calendar quarter to be effective for that calendar quarter. A new request is not required for succeeding calendar years as long as the employer remains a seasonal filer.

Seasonal employers who are already registered to withhold Connecticut income tax may request seasonal filer status by submitting a written request which states the quarters during which their business is active to the following address:

**Department of Revenue Services
State of Connecticut
Registration Unit
PO Box 2937
Hartford CT 06104-2937**

Voluntary Registration to Withhold Tax

Any employer who is not required to register to withhold Connecticut income tax may register solely for the purpose of withholding Connecticut income tax if both the employer and the employee voluntarily agree to have Connecticut income tax withheld.

Upon registration, the employer will be treated as an employer required to withhold Connecticut income tax while the agreement remains in effect.

Voluntary Registration by Persons Other Than Employers to Withhold Tax

Any person (other than an employer) who is not required to register to withhold Connecticut income tax may register solely for the purpose of withholding Connecticut income tax if both the payer and the payee voluntarily agree that Connecticut income tax will be withheld.

Upon registration, the payer will be treated as an employer required to withhold Connecticut income tax while the agreement remains in effect.

What Income Is Subject to Connecticut Income Tax Withholding?

In general, Connecticut law follows the federal law in determining what income is subject to withholding. Employers should consult the IRS Circular E, Employer's Tax Guide, and Publication 15-A, Employer's Supplemental Tax Guide, to determine federal withholding rules for specific types of income.

Wages

In general, all amounts that are wages and subject to federal withholding are also wages for Connecticut income tax withholding purposes. Such amounts include, but are not limited to, fringe benefits, supplemental compensation, golden parachutes, sick pay, moving expenses, and severance pay.

- **Resident wages subject to Connecticut withholding:** All wages of a Connecticut resident are subject to Connecticut income tax withholding, even if the resident works outside of Connecticut. If an employer is required to withhold income tax for services performed in other states or their political subdivisions, or the District of Columbia, from the resident's wages, the employer is required to withhold Connecticut income tax as follows:

For an employee who is a resident individual and works for an employer in one or more qualifying jurisdictions, but not in Connecticut, and the employer maintains an office or transacts business both in Connecticut and in the same qualifying jurisdiction(s) in which the employee works for the employer, the employer shall first determine the Connecticut income tax that would otherwise be required to be deducted and withheld from the employee's total wages, and prorate such amount between the qualifying jurisdictions in which the employee works for the employer. If the prorated tax amount for a qualifying jurisdiction exceeds the income tax required to be deducted and withheld from such wages for such qualifying jurisdiction, the employer would withhold from such wages the difference and pay over that difference to DRS as Connecticut income tax withholding.

For an employee who is a resident individual and works for an employer in one or more qualifying jurisdictions and in Connecticut, the employer shall first determine the Connecticut income tax that would otherwise be required to be deducted and withheld from the employee's total wages, and prorate such amount between the qualifying jurisdictions in which the employee works for the employer. If the prorated tax amount for a qualifying jurisdiction exceeds the income tax required to be deducted and withheld from such wages for such qualifying jurisdiction, the employer would withhold from such wages the difference and pay over that difference to DRS. The employer shall also deduct and withhold from the employee's wages the prorated tax amount for Connecticut, and pay over that amount to DRS. The prorated tax amount for Connecticut shall be calculated by subtracting the prorated tax amount for each qualifying jurisdiction in which the

employee works for the employer from the Connecticut income tax that would otherwise be required to be deducted and withheld from the employee's total wages.

Example 1: A Connecticut resident is employed in State X by an employer maintaining an office or transacting business both in Connecticut and in State X. State X income tax payable on the employee's wages is **\$100**. The Connecticut income tax that would otherwise be required to be withheld from such wages is **\$160**. The amount of Connecticut income tax required to be withheld is **\$60**.

Example 2: A Connecticut resident works in State Y for an employer maintaining an office or transacting business both in Connecticut and in State Y. The income tax payable to State Y on the employee's wages is **\$200**. The Connecticut income tax that would otherwise be required to be withheld from such wages is **\$200**. No Connecticut income tax is required to be withheld.

Example 3: A Connecticut resident works in State Z for an employer maintaining an office or transacting business both in Connecticut and in State Z. The income tax payable to State Z on the employee's wages is **\$300**. The Connecticut income tax that would otherwise be required to be withheld from such wages is **\$250**. No Connecticut income tax is required to be withheld.

Example 4: A resident individual is employed in New York and New Jersey by an employer maintaining an office or transacting business in Connecticut, New York, and New Jersey. Assume that the Connecticut income tax that would be required to be deducted and withheld from the employee's total wages for work performed in New York and New Jersey is \$500, and that half of the employee's wages are for work performed in New York and the other half are for work performed in New Jersey. Therefore, the prorated tax amount for New York is \$250, and the prorated tax amount for New Jersey is \$250. Assuming that the New York income tax that would be required to be deducted and withheld from the employee's New York wages is \$300, no Connecticut income tax would be required to be deducted and withheld from the employee's New York wages, because the New York income tax required to be deducted and withheld from the employee's wages exceeds the prorated tax amount for New York. Assuming that the New Jersey income tax that would be required to be deducted and withheld from the employee's New Jersey wages is \$210, the amount of Connecticut income tax that would be required to be deducted and withheld from the employee's New Jersey wages is \$40. (This is the amount by which the prorated tax amount for New Jersey (\$250) exceeds the New Jersey income tax required to be deducted and withheld from the employee's wages.) Therefore, the amount of Connecticut income tax that would be required to be deducted and withheld from the employee's total wages is \$40.

- **Nonresident wages subject to Connecticut withholding:** Wages of a nonresident are subject to Connecticut income tax withholding if the wages are paid for services rendered in Connecticut. Wages of a nonresident are not subject to Connecticut income tax withholding if the wages are paid for services performed entirely outside of Connecticut.

Example 5: Working solely within Connecticut: A resident of State X works in Connecticut for an employer that is doing business in Connecticut and in State X. The employer is required to withhold Connecticut income tax because the services are performed in Connecticut. The employer should contact State X for withholding requirements in that state.

Example 6: Working solely outside Connecticut: A resident of State Y works in State Y for an employer whose main office, including the payroll department, is located in Connecticut. The employer is not required to withhold Connecticut income tax even though payment is made from a point in Connecticut, since the employee is a nonresident and performs all his services outside Connecticut. The employer should contact State Y for withholding requirements in that state.

Example 7: Working partly within and partly outside Connecticut: A resident of State Z works partly in Connecticut and partly in State Z for an employer who is doing business in Connecticut and State Z. The employer is required to withhold Connecticut income tax on wages paid to the nonresident employee in the same proportion that the employee's wages derived from or connected with sources within Connecticut relate to the employee's total wages. See *Determining How Much to Withhold From Nonresident Employees Who Work Partly Within and Partly Outside Connecticut*, on Page 12.

Nonpayroll Amounts

Certain nonpayroll income (also known as nonpayroll amounts) is subject to withholding.

- **Pension and Annuity Distributions if the recipient is a Connecticut Resident and Has Requested Connecticut Income Tax Withholding.** Payers of pensions and annuities, both public and private, that maintain an office or transact business in Connecticut, are required to notify Connecticut resident recipients of the availability of Connecticut income tax withholding and withhold Connecticut income tax from payments if the Connecticut resident recipient submits a request in writing. This requirement applies to all pension and annuity payments from qualified or nonqualified plans, including lump sum distributions, whether or not payments are made from a Connecticut location.

Payers must provide recipients with **Form CT-W4P**, *Withholding Certificate for Pension*

or Annuity Payments (or a reasonable facsimile). A written request for withholding (**Form CT-W4P** or a written request providing the same information) must be on file with the payer before withholding begins. The request to deduct and withhold Connecticut income tax must be made in specific whole dollar amounts. The minimum amount that a recipient can request to be withheld is \$10 per payment. No maximum limit is placed on the amount that can be withheld, but it must be an even dollar amount.

The written request for withholding or a request for a change in the amount to be withheld takes effect with the first payment made on or after the date which occurs:

1. **In a case in which no previous request is in effect**, three calendar months after the date the request is furnished to the payer; or
2. **In a case in which a previous request is in effect**, the first status determination date (January 1, May 1, July 1, and October 1 of each year) which occurs at least 30 days after the date the request is furnished to the payer.

Form CT-W4P remains in effect until terminated by the payee. The payee may terminate the request by furnishing the payer with a signed written notice of termination.

Any payer who receives a request to withhold Connecticut income tax must register by filing **Form REG-1**. (See *How to Register for Withholding Tax*, on Page 6.) In general, the payer will follow the instructions in the section entitled *How to Report and Remit Taxes Withheld*, on Page 14, except as follows:

1. **Informational Return:** Federal Form 1099-R, showing the amount of Connecticut income tax withheld in the prior year, must be given by payers of pension and annuity plans to their recipients on or before the succeeding January 31.
 2. **Annual Reconciliation: Form CT-1096** is due from all payers who are required to be registered for Connecticut income tax withholding on the last day of February even if no Connecticut income tax was withheld. No payment is to be made with this form. Payers must file the "state copy" of federal Form 1099-R, only if Connecticut income tax was withheld.
- **Military Retirement Pay if the Recipient is a Connecticut Resident and Has Requested Connecticut Income Tax Withholding.**
 - **Unemployment Compensation, if the Recipient has Requested Connecticut Income Tax Withholding.**

- **Gambling Winnings Other Than Connecticut Lottery Winnings if the Payment is Subject to Federal Income Tax Withholding, and the Payment is Made to a Resident or to Someone Receiving the payment on Behalf of a Resident.** A payer of gambling winnings maintaining an office or transacting business in Connecticut must withhold Connecticut income tax from winnings if the winnings are paid to a Connecticut resident, or to someone receiving them on behalf of a Connecticut resident, and the winnings are subject to federal income tax withholding. See **Informational Publication 2001(29)**, *Connecticut Income Tax Treatment of Gambling Winnings Other Than State Lottery Winnings*, for more information..
- **Connecticut Lottery Winnings if Reportable for Federal Income Tax Withholding Purposes, Whether or not Federal Income Tax Withholding is Required.** On or after September 1, 2003, the Connecticut Lottery Corporation will withhold Connecticut income tax at the rate of 5% (.05) from payments of reportable Connecticut Lottery winnings whether or not federal income tax withholding is required. See **Informational Publication 2003(21)**, *Connecticut Income Tax Treatment of State Lottery Winnings Received by Residents and Nonresidents of Connecticut*, for more information.

Gambling winnings include both cash and noncash winnings. The value of noncash winnings is fair market value.

Any payer of gambling winnings that are subject to Connecticut withholding and who is not otherwise required to register with DRS, must register by filing **Form REG-1**, *Business Taxes Registration Application*. (See *How to Register for Withholding Tax*, on Page 6.)

Connecticut income tax must be deducted and withheld at a flat rate of 5% (.05), without allowance for exemption, and is computed on the same amount that is subject to withholding for federal income tax purposes. If the winnings are a noncash prize, the payer of the prize must collect the required withholding, in cash, from the winner before awarding the noncash prize.

In general, payers will follow the instructions in the section entitled *How to Report and Remit Taxes Withheld*, on Page 14, except as follows:

1. **Statement for Gambling Winnings:** Federal Form W-2G, showing the gambling winnings paid and any Connecticut income tax withheld during the preceding year, must be given by payers of gambling winnings to recipients who are resident individuals on or before the succeeding January 31.

2. **Annual Reconciliation: Form CT-1096** is due from all payers of gambling winnings on or before the last day of February. No payment is to be made with this form. Payers must file every “state copy” of federal Form W-2G, for winnings paid to resident individuals, even if no Connecticut income tax was withheld.

- **Payments Made to Athletes or Entertainers if the Payments are not Wages for Federal Income Tax Withholding Purposes, but Connecticut Income Tax Withholding is Required.**

Compensation for personal services performed in Connecticut by a professional athlete or entertainer, paid in cash or otherwise, in connection with sporting events or with the preparation or presentation of entertainment, whether as a participant, performer or otherwise, is subject to Connecticut income tax withholding. The person making payment to the athlete or entertainer, or to the athlete or entertainer’s agent for rendering such services, is required to withhold Connecticut income tax even if the athlete or entertainer is not considered an employee for federal withholding purposes.

See **Policy Statement 2004(1)**, *Income Tax Withholding for Athletes and Entertainers*, for more information.

What Payments Are Not Subject to Connecticut Income Tax Withholding?

In general, income that is not subject to federal withholding is not subject to Connecticut income tax withholding.

Payments Not Subject to Federal Withholding

Other than the exceptions noted in the previous section, Connecticut income tax withholding is not required for any compensation paid to an employee if the compensation is not subject to federal withholding. Employers should consult the IRS Circular E, *Employer’s Tax Guide*, for federal withholding rules for specific types of income.

Self-Employed Individuals

The owner of a business that has no employees is not required to register for Connecticut income tax withholding. The owner of a business, other than the sole shareholder of an S corporation, is not an employee for federal or Connecticut withholding purposes.

Exemption from Connecticut income tax withholding does not exempt the income from Connecticut income tax. The recipient of taxable income that is not subject to Connecticut withholding is required to pay estimated taxes if the recipient’s Connecticut taxable income meets the minimum filing

requirements. See **Informational Publication 2003(36)**, *Estimated Connecticut Income Taxes*.

Example 8: Mary owns her own business and her business income is not subject to Connecticut income tax withholding. Generally, if Mary will owe more than \$500 in Connecticut income tax for the current year (over and above any Connecticut income tax withheld for the current year), she must make estimated Connecticut income tax payments.

Interstate Commerce

Compensation paid by interstate rail carriers, interstate motor carriers, and interstate motor private carriers to a nonresident employee who performs regularly assigned duties in two or more states is not subject to Connecticut income tax withholding. The compensation is not income derived from Connecticut sources even though the employee performed services in Connecticut. However, such compensation is income derived from sources within the employee's state of residence.

Interstate Air Carriers

Compensation paid by an interstate air carrier to a nonresident employee who performs regularly assigned duties on an aircraft in two or more states is income derived from sources in both the employee's state of residence, and the state in which the employee earns more than 50% of the compensation. An employee has earned more than 50% of the compensation in Connecticut if the scheduled flight time in Connecticut is more than 50% of the total scheduled flight time in the calendar year. See *Nonresident Wages Subject to Connecticut Withholding*, on Page 9.

Nonresident Seaman

A nonresident seaman's wages for employment on a ship which enters a Connecticut port for the purpose of foreign or interstate trade is not subject to Connecticut income tax withholding.

Wages Paid by the United States to Armed Forces Personnel

Payments made by the United States to nonresident military personnel stationed or performing services for the United States armed forces in Connecticut are not subject to Connecticut income tax withholding. In general, payments made by the United States to military personnel who are Connecticut residents or whose domicile was Connecticut when they entered the military, regardless of where they are stationed, are subject to Connecticut income tax withholding. Certain individuals, however, may be entitled to claim exemption from the tax. See **Informational Publication 2003(23)**, *Connecticut Income Tax Information for Armed Forces Personnel and Veterans*.

Withholding for Military Retirees

Connecticut residents who are retired from the regular and reserve components of the Uniformed Services are allowed to request, in writing, Connecticut withholding from their monthly retired pay. The term **Uniformed Services** refers to the Army, Navy, Air Force, Marine Corps, Coast Guard, commissioned corps of the Public Health Service, and commissioned corps of the National Oceanic and Atmospheric Administration.

A member may request withholding by completing **Form CT-W4P** and submitting it to the retired pay office of his or her uniformed service. The amount withheld from each payment must be an even dollar amount, but not less than \$10.

How to Withhold Connecticut Income Tax

Employers should use the current *Connecticut Income Tax Withholding Tables and Calculation Rules* to determine the amount to withhold. To determine how much Connecticut income tax to withhold from each employee's wages, employers should refer to the most recently completed **Form CT-W4**, *Employee's Withholding Certificate* on file for each employee.

Employers with nonresident employees who work partly within and partly outside Connecticut, see Page 12.

Employee's Withholding Certificate

Employers must obtain a completed copy of **Form CT-W4** from each new employee when hired. The form is effective for the first payroll period ending or the first payment of wages made on or after the date the employer receives a completed **Form CT-W4**. Unless the employee claims exemption, **Form CT-W4** is effective until the employee provides the employer with a new one.

A copy of **Form CT-W4** is included on Page 27. Employers may photocopy as needed.

- **Employees claiming exemption:** Employers are required to obtain a new **Form CT-W4** on or before February 15 from each employee who claimed exemption from withholding in the prior year. If a new **Form CT-W4** for the current year is not provided by the employee, the employer must begin withholding at a flat rate of 5% (.05), without allowance for exemption, on February 16. The **Form CT-W4** previously given to the employer has now expired.
- **Reporting certain employees to the DRS:** Generally, employers should not send copies of **Form CT-W4** to DRS. However, employers must send copies of **Forms CT-W4** from

employees claiming exemption from Connecticut withholding, if:

1. The employee is employed by the employer on the last day of the quarter; and
2. The employer reasonably expects that:
 - a. The annual wages of an employee filing as a married individual filing separately will exceed \$36,000; or
 - b. The annual wages of an employee filing as a single individual will exceed \$37,875;* or
 - c. The annual wages of an employee filing as a head of household will exceed \$57,000; or
 - d. The annual wages of an employee filing as a married individual filing jointly will exceed \$72,000.

* This number is three times the maximum personal exemption amount (\$12,625) available to an employee filing as a single individual for the taxable year beginning January 1, 2004. The maximum personal exemption amount will increase through the 2009 taxable year. An employer should multiply the maximum personal exemption amount for the taxable year by a factor of three to determine if the **Form CT-W4** of an employee filing as a single individual is required to be sent to DRS.

Forms CT-W4 meeting the above conditions and received during the quarter must be sent to DRS with **Form CT-941**, *Connecticut Quarterly Reconciliation of Withholding*.

- **Reporting new or rehired employees to DOL:** Employers with offices in Connecticut or transacting business in Connecticut are required to report the name, address, and social security number of new or rehired employees to the DOL. Each new employee's **Form CT-W4** must be sent to the DOL no later than 20 days after the date of hire to assist in the enforcement of child support obligations. Employers should verify that all employee and employer items have been completed legibly before submitting **Form CT-W4** to DOL. DOL may use information reported on this form in a manner consistent with its governmental powers and duties. Additional instructions for submitting copies of this form are provided on **Form CT-W4**, on Page 28.

Determining How Much Connecticut Income Tax to Withhold From Employees

The amount to withhold from an employee's wages depends on:

1. Payroll period;
2. Gross taxable wages;
3. Withholding Code; and
4. Additions or reductions to withholding requested by the employee on **Form CT-W4**.

How to Use the Withholding Tables

Use these steps when calculating withholding from the tables on Pages 35 through 42:

1. Select the table which is the same as your payroll period (weekly, monthly, etc.).
2. Use the columns on the left side of the table. Find the line on which your employee's gross taxable wages are included. (Gross taxable wages are wages subject to federal withholding.)
3. Select the "**Withholding Amount**" column on the right side of the table which corresponds with the Withholding Code selected by your employee on **Form CT-W4** (Status A, B, C, D, or F).
4. Add to the "**Withholding Amount**" the amount, if any, on Line 2 of **Form CT-W4**.
5. Subtract from the "**Withholding Amount**" the amount, if any, on Line 3 of **Form CT-W4**. The amount on Line 3 of **Form CT-W4** cannot exceed the total withholding amount.

Employees Who Do Not Return a Completed Form CT-W4

Employers must withhold at a flat rate of 5% (.05), without allowance for exemption, on the gross taxable wages of employees who do not return a completed **Form CT-W4**.

Withholding for Daily/Miscellaneous Amounts

For those employees who receive one-time or miscellaneous payments, the employer must withhold at a flat rate of 5% (.05) without allowance for exemption. For withholding rules on supplemental compensation, see *Supplemental Compensation*, on Page 13.

Determining How Much to Withhold From Nonresident Employees Who Work Partly Within and Partly Outside Connecticut

A nonresident employee who performs services partly within and partly outside Connecticut is subject to Connecticut income tax only on the portion of wages attributable to services performed within Connecticut.

For Connecticut income tax withholding purposes, however, an employer must withhold Connecticut income tax on all wages paid to the employee unless the employer can properly allocate the wages attributable to services performed in Connecticut by means of one of the following:

- The nonresident employee gives the employer a completed **Form CT-W4NA**, *Employee's Withholding Certificate – Nonresident Apportionment*, identifying the portion of wages subject to Connecticut income tax; or
- The employer maintains adequate current records to determine the amount of wages paid for such services performed within Connecticut.

Employers who receive **Form CT-W4NA** or who maintain adequate current records from nonresident employees will calculate the amount of Connecticut income tax to be withheld for services performed within Connecticut as follows:

1. Determine the total "Withholding Amount" on all wages paid to a nonresident employee using the procedure described in *Determining How Much Connecticut Income Tax to Withhold From Employees* on Page 12.
2. If the employee has provided a **Form CT-W4NA**, multiply the total "Withholding Amount" by the percentage from **Form CT-W4NA** that certifies the estimated portion of services performed in Connecticut during the calendar year.

Employers who know or have reason to know that the percentage of services estimated on **Form CT-W4NA** is no longer correct, must make necessary adjustments during the calendar year. In making those adjustments, the employer must determine the percentage of wages that is paid for the performance of services within Connecticut by using the same percentage that the wages derived from or connected with Connecticut sources bears to the total wages.

Alternate to Using Form CT-W4NA

An employer who maintains adequate current records to accurately determine the amount of a nonresident employee's wages that is paid for services performed within Connecticut, may withhold Connecticut income tax from the wages based on those records whether or not the employee files **Form CT-W4NA**. To calculate the amount to withhold, multiply the total "Withholding Amount" by a fraction, the numerator of which is the amount of wages paid during the year for services performed in Connecticut (as shown by those records) and the denominator of which is the total amount of wages paid during the year for services performed, wherever performed.

The following examples refer to the **Withholding Tables, Effective January 1, 2004**, on Pages 35 through 42.

Example 9: Form CT-W4NA: A nonresident employee performs services partly within and partly outside Connecticut. The employee's taxable wages are \$700 per week. The employee's **Form CT-W4** indicates Withholding Code "F" and **Form CT-W4NA**, filed by the employee, shows 60% as the estimated portion of services performed within Connecticut. Because 60% of the employee's work time was performed in Connecticut, the employer will withhold 60% of the Connecticut income tax that would have been due if all wages were earned in Connecticut. ($\$26.47 \times .60 = \15.88 , the amount of Connecticut income tax to be withheld.)

Example 10: Employer Maintains Records: A nonresident employee performs services partly within and partly outside Connecticut. The employee's taxable wages are \$1,000 per week. The employee's **Form CT-W4** indicates Withholding Code "A." The employee did not complete **Form CT-W4NA**, but the employer does maintain adequate current records showing that

in week 1, the employee worked 2 out of 5 days (40%) in Connecticut. In week 2, the employee worked 100% of the time in Connecticut. If all work was performed in Connecticut, the employer would withhold \$44.99 per week; therefore, for week 1 the employer will withhold \$17.99 ($\$44.99 \times .40$) and for week 2 the employer will withhold \$44.99.

Example 11: No Method of Allocation: An employer has not received a **Form CT-W4NA** from a nonresident employee who performs services partly within and partly outside Connecticut and the employer does not keep adequate current records for the amount of wages paid to the nonresident for services performed within Connecticut. The employee's taxable wages are \$2,300 bi-weekly and his Withholding Code shown on his **Form CT-W4** is "B." The employer will withhold \$91.88 of Connecticut income tax from the nonresident's wages; the same amount that would be withheld if all services were performed in Connecticut.

A copy of **Form CT-W4NA** is available on Page 31. Employers may photocopy as needed.

Supplemental Compensation

Withholding rules for supplemental compensation (such as bonuses, commissions, overtime pay, sales awards, etc.) depend on when the supplemental compensation is paid.

- **Supplemental compensation paid at the same time as regular wages:** When supplemental compensation is paid at the same time as regular wages, the tax withheld should be determined as if the total of the supplemental and regular wages were a single payment for the regular payroll period.

Example 12: Mary worked five hours of overtime during the pay period. In her paycheck, Mary's employer includes her regular pay and her overtime pay. Her employer will determine the amount to be withheld based upon the total of the regular pay plus the overtime.

- **Supplemental compensation paid at a different time than regular wages:** If supplemental compensation is paid at a different time than regular wages, the method of withholding depends on whether the employer withheld income tax from the employee's regular wages.
 1. **No withholding on regular wages:** If the employer did not withhold income tax from the regular wages, the regular and supplemental wages should be added together and the tax computed on the whole amount.
 2. **Withholding on regular wages:** If the employer did withhold income tax from the employee's regular wages, the employer must compute the tax on the combined regular and supplemental wages. The computed tax minus the tax withheld from regular wages is the tax to be withheld from supplemental wages.

Example 13: An employer pays her employees annual bonuses. The bonuses are not included in the employees' regular paychecks but income tax is withheld from the regular pay. The employer must add the bonus to the gross wages for the last regular pay period, determine the withholding tax on the total of the bonus plus the gross wages, subtract the tax already withheld from the regular wages, and withhold the difference from the bonus check.

How to Report and Remit Taxes Withheld

Employers who are registered with DRS for Connecticut income tax withholding purposes will receive the *Employer's Withholding Remittance Coupon Book*. Payers of nonpayroll amounts who are registered with DRS for Connecticut income tax withholding purposes will receive the *Withholding Remittance Coupon Book for Payers of Nonpayroll Amounts*. Each of the forms included in the coupon book is a machine readable document which is personalized with the employer's or payer's name, address, Connecticut tax registration number, and federal employer identification number. Only the original coupon should be submitted. Forms, payments or other documents will be timely filed if received on or before the due date, or if the date shown by the U.S. Postal Service cancellation mark is on or before the due date.

Employers

Send **Form CT-WH**, *Connecticut Withholding Tax Payment Form*, to DRS with each Connecticut withholding payment. Due dates for payment over of Connecticut income tax withholding for wages are the same as the due dates for the employer's deposits of federal withholding. Employers do not need to file **Form CT-WH** if no payment is due.

However, if an employer chooses to deposit federal withholding more frequently than is required under federal law, the employer must also pay over Connecticut income tax withholding at the same time.

If the tax liability was deducted and withheld during one quarter and paid over in another quarter, the employer must enter the number for the quarter in which the tax liability was deducted and withheld. For example, if the tax liability was deducted and withheld in March and paid over in April, enter "1" on Line 1 of **Form CT-WH**.

Payers of Nonpayroll Amounts

Send **Form CT-8109**, *Connecticut Withholding Tax Payment Form for Nonpayroll Amounts*, to DRS with each Connecticut withholding payment. Due dates for payment over of Connecticut income tax withholding for nonpayroll amounts (other than for nonpayroll amounts paid to athletes or entertainers) are the same as the due dates for the payer's deposits of federal withholding. Payers do not need to file **Form CT-8109** if no payment is due.

However, if any payer chooses to deposit federal withholding more frequently than is required under federal law, the employer must also pay over Connecticut income tax withholding at the same time.

The due dates for **nonpayroll amounts paid to athletes or entertainers** during calendar year 2004 are as follows: First quarter, **April 30, 2004**, second quarter, **July 31, 2004**, third quarter, **October 31, 2004**, and fourth quarter, **January 31, 2005**. However, if the Connecticut withholding liability is less than \$1,000 for a calendar year, the payer may remit the tax with **Form CT-945**.

If the tax liability was deducted and withheld during one quarter and paid over in another quarter, the employer must enter the number for the quarter in which the tax liability was deducted and withheld. For example, if the tax liability was deducted and withheld in March and paid over in April, enter "1" on Line 1 of **Form CT-8109**.

Withholding of Less Than \$500

Employers

An employer who is required to withhold less than \$500 in Connecticut income tax during a calendar quarter, is not required to file **Form CT-WH**. An employer who is not required to file **Form CT-WH** may pay over the Connecticut withholding tax quarterly with **Form CT-941**, *Connecticut Quarterly Reconciliation of Withholding*. If the employer is unsure whether withholding of less than \$500 will be required, the employer should follow the federal requirements for paying withholding tax to avoid interest and late payment penalties.

Payers of Nonpayroll Amounts

A payer of nonpayroll amounts who is required to withhold less than \$500 during a calendar year, is not required to file **Form CT-8109**.** A payer of nonpayroll amounts who is not required to file **Form CT-8109**, may pay over the Connecticut withholding tax annually with **Form CT-945**, *Connecticut Annual Reconciliation of Withholding for Nonpayroll Amounts*. If the payer of nonpayroll amounts is unsure whether withholding of less than \$500 will be required, the payer should follow the federal requirements for paying withholding tax to avoid interest and late payment penalties.

****Designated withholding agents who are required to withhold less than \$1,000 during a calendar year are not required to file Form CT-8109 and may pay over the Connecticut withholding tax annually with Form CT-945.**

Quarterly Reconciliation

All employers (except seasonal, annual, agricultural, and household employer filers) who are registered for Connecticut income tax withholding must file **Form CT-941**, even if no tax is due or has been withheld for a quarter.

Due dates are:

First Quarter	April 30
Second Quarter	July 31
Third Quarter	October 31
Fourth Quarter	January 31

This requirement applies to all employers even if they are not required to file a quarterly reconciliation for federal withholding purposes. **Form CT-941** is located in the back of the *Employer's Withholding Remittance Coupon Book*.

An employer who makes timely withholding payments and owes no additional withholding for the quarter has 10 days after the normal due date to file **Form CT-941**.

- **Agricultural Employers:** An agricultural employer who files federal Form 943 and employs farm workers only may obtain permission from DRS to file one **Form CT-941**, due January 31, reporting annual wages and Connecticut income tax withholding for farm workers. (See *Agricultural Employers*, on Page 7 for information on how to request annual filer status.)
- **Seasonal Employers:** A seasonal employer must file **Form CT-941**, for any quarter the employer is listed as active. (For further information on requesting seasonal filer status, see *Seasonal Employers*, on Page 7.) If permission to become a seasonal filer is not granted, the employer must continue to file **Form CT-941** each quarter (even if no tax is withheld) as long as the employer remains registered for Connecticut income tax withholding.
- **Household Employers:** A household employer who has voluntarily registered with DRS is required to file one **Form CT-941** on or before **April 15** of the following calendar year and pay over all Connecticut income tax withholding for the previous calendar year.

Amended Reconciliation of Withholding

If an error was made by the employer on a previously filed **Form CT-941**, an amended return must be filed. An employer must use **Form CT-941X**, *Amended Connecticut Reconciliation of Withholding*, to amend **Form CT-941**.

Wage and Tax Statement

An employer must furnish a federal Form W-2, Wage and Tax Statement, showing the correct amount of Connecticut wages paid by the employer to an employee during the calendar year and the correct amount of Connecticut income tax withheld from wages of the employee during the calendar year, to the employee on or before January 31 of the following calendar year.

The employer must complete the state information in boxes 15, 16, and 17 of federal Form W-2 for the calendar year. In box 15, the employer should enter "CT" (the two-letter state code for Connecticut) and the employer's Connecticut tax registration number. In box 16, the employer must enter the total wages paid during the calendar year to an employee who is a Connecticut resident or, if an employee is a nonresident, the wages paid during the calendar year which are attributable to services performed in Connecticut by the employee. In box 17, the employer must enter the total Connecticut income tax withheld from wages of the employee during the calendar year.

Annual Reconciliation

Employers

Form CT-W3, is due from all employers on or before the last day of February. No payment is to be made with this form. Employers must file every "state copy" of federal Form W-2 (Copy 1 of the optional six-part federal Form W-2 or equivalent) reporting Connecticut wages paid during the preceding calendar year with the annual reconciliation, even if no Connecticut income tax was withheld.

- **W-2 Magnetic Media Filing:** An employer who is required by the Internal Revenue Service to file copies of federal Form W-2 on magnetic media must file these forms on magnetic media with DRS. However, an employer who files 24 or fewer Forms W-2 with DRS may be excused from the magnetic media filing requirements without obtaining a waiver. Magnetic media reporting specifications for federal Form W-2 are contained in **Informational Publication 2003(18)**, *2003 Annual Wage Information on Magnetic Media*, *2003 Connecticut Magnetic Media Filing Requirements for Federal Form W-2*.

Payers of Nonpayroll Amounts

Form CT-945 is due from all payers of nonpayroll amounts on or before January 31. Payers of nonpayroll amounts that are subject to Connecticut income tax withholding are required to file **Form CT-945** as long as they have an active withholding account with DRS. This is true even if no tax is due or required to be withheld for that year, or even if federal Form 945 is not required to be filed. A payer that has paid the Connecticut withholding tax in full for calendar year 2004 through timely deposits may file **Form CT-945** on or before February 10, 2005.

Form CT-1096, is due on or before the last day of February. No payment is to be made with this form.

A payer of nonpayroll amounts who is required to file federal Form 1096, must file **Form CT-1096** with every "state copy" of the following:

- a. Federal Form W-2G, for (1) Connecticut Lottery winnings paid to resident and nonresident

individuals, and (2) other gambling winnings paid to resident individuals, even if no Connecticut income tax was withheld;

- b. Federal Form 1098, for property taxes paid on real estate to a Connecticut municipality;
- c. Federal Form 1099-MISC, for payments to resident individuals, or to nonresident individuals, if the payments relate to services performed wholly or partly in Connecticut, even if no Connecticut income tax was withheld;
- d. Federal Form 1099-R, only if Connecticut income tax was withheld;
- e. Federal Form 1099-S, reporting real estate transactions in Connecticut.

Group the forms by form number and send each group with a separate **Form CT-1096**. Do not make payments with **Form CT-1096**. All payments must be made using **Forms CT-8109** and **CT-945**.

- **Form 1099 and W-2G Magnetic Media Filing:** A payer who is required by the Internal Revenue Service to file copies of federal Forms 1099 or Form W-2G on magnetic media must file these forms on magnetic media with DRS. However, a payer who files 24 or fewer Forms 1099 or W-2G with DRS may be excused from the magnetic media filing requirements for that particular type of informational return without obtaining a waiver. Magnetic media reporting specifications for federal Forms 1099 and Form W-2G are contained in **Informational Publication 2003(17)**, *2003 Connecticut Magnetic Media Filing Requirements for Federal Forms 1098, 1099-MISC, 1099-R, 1099-S, and W-2G*.
- **Request for Extended Due Date:** Taxpayers may request an extension to file **Form CT-W3**, **Form CT-1096**, or both, by filing **Form CT-8809**, *Request for Extension of Time to File Informational Returns*, on or before the last day of February.

DRS does not accept the electronic filing of W-2 withholding forms or informational returns including **Forms CT-W3** and **CT-1096**. The Connecticut due date for filing these forms is the last day of February. This due date is not affected by the fact that a person may file federal withholding forms electronically and that the federal due date for filing withholding forms electronically is the last day of March.

Amended Annual Reconciliation

If an error was made on a previously filed **Form CT-W3** or **Form CT-1096**, an amended return must be filed. Employers and payers should write “Amended” at the top of **Form CT-W3** or **Form CT-1096**, as the case may be, for the appropriate year, and attach the “state copy” of federal Forms W-2C or corrected federal Forms 1098, 1099-MISC, 1099-R, 1099-S, or W-2G.

Corrections to Your Magnetic Media or W-2 Informational Returns

DRS does not accept magnetic filing of federal Form W-2C. If there is an error in the employer's or payer's magnetic media Form W-2 or informational returns, the employer or payer must correct the file and replace the entire file. An employer must complete **Form CT-6559**, *Transmitter Report*, and check the box indicating that it is a replacement file. A payer must complete **Form CT-4804**, *Transmittal of Informational Returns Reported Magnetically (for Forms W-2G, 1099-R, 1099-S, and 1099-MISC)*, and check the box indicating that it is a replacement file. An amended **Form CT-W3** or **Form CT-1096** must also be filed. The employer must write “Amended” at the top of the form.

Correction/Reorder Form

Form CTC, *Withholding Correction/Reorder Form*, allows employers or payers of nonpayroll amounts to make corrections to taxpayer identification information preprinted in the coupon book or to order an additional coupon book for the current calendar year. An employer or payer should allow a minimum of four weeks when ordering additional coupon books.

Payment by Electronic Funds Transfer

Effective **July 1, 2003**, employers or payers of nonpayroll amounts whose prior year liability for a particular tax exceeded **\$50,000** for the 12-month period ending the preceding June 30 for monthly and quarterly tax liabilities or for the preceding taxable year for annual tax liabilities, and who are notified by DRS to pay that tax by EFT must pay the tax by EFT. On or after **July 1, 2004**, employers or payers of nonpayroll amounts whose prior year liability for a particular tax exceeds **\$10,000** will be required to pay that tax by EFT. Each year DRS reviews each taxpayer's liability for a particular tax. A taxpayer will be notified by DRS if the requirement to pay that tax by EFT no longer exists. Taxpayers must continue to pay by EFT until notified by DRS that they are no longer required to do so. (See **Informational Publication 2003(25)**, *Paying Connecticut Taxes by Electronic Funds Transfer*.) For further information on payment by electronic funds transfer, call 860-297-4973.

Liability for Taxes Withheld

An employer or payer of nonpayroll amounts is liable for the amount of the Connecticut income tax required to be withheld. For purposes of assessment and collection, amounts required to be withheld and paid over to DRS (and any penalties and interest) are the liability of the employer or payer (as withholding agent) under the law. The employer or payer remains liable for the tax even if a third party is withholding on the employer's or payer's behalf.

Penalties and Interest

Employers or payers of nonpayroll amounts who fail to comply with the requirements to withhold Connecticut income tax are subject to penalties, including:

Late Payment Penalty

The penalty for late payment or underpayment of tax due is 10% (.10) of the amount due on all returns including **Forms CT-WH** and **CT-8109**.

Late Filing Penalty

In the event that no tax is due, the Commissioner of Revenue Services may impose a \$50 penalty for failure to file any return or report that is required by law to be filed. (This late filing penalty does not apply to **Forms CT-WH** and **CT-8109**.)

Interest

If you are filing a late or amended return, interest is computed on the underpayment at the rate of 1% (.01) per month or fraction thereof from the due date until the date of payment.

Required Informational Returns

A penalty of \$5 per statement (up to a total of \$2,000 per calendar year) is imposed for failure to provide federal Form W-2 and required federal Forms 1098, 1099-MISC, 1099-R, 1099-S, and W-2G to each employee or payee and a copy to DRS (unless due to reasonable cause).

Willful Evasion

A penalty equal to the total amount of the tax evaded, not collected or not paid over is imposed on any responsible person for the willful failure of an employer or payer of nonpayroll amounts to collect or truthfully account for income tax, or for willfully attempting to evade the tax.

Fraud

In addition to any other penalty that may be imposed, a civil penalty of not more than \$1,000 is imposed where, with fraudulent intent, an employer or payer of nonpayroll amounts fails to pay, deduct or withhold and pay tax, or to make or sign any return or supply information.

Criminal Penalties

Any person who willfully fails to pay tax, file a return, keep records, or supply information is guilty of a misdemeanor. A person who willfully files with DRS any document known to be fraudulent or false in any material manner is guilty of a felony.

How To Advise Employees To Have Enough Tax Withheld

An employer should remind employees to check the amount of Connecticut income tax withheld. An employee who owes more than \$500 in Connecticut income tax over and above what has been withheld may be required to make estimated income tax payments and may be liable for an addition to tax. Employees should also be advised to check Connecticut withholding by using **Informational Publication 2004(1)**, *Is My Connecticut Withholding Correct?*

Two-earner couples may also refer to the **Supplemental Table of Form CT-W4** on Pages 29 and 30.

What Records To Keep

An employer must maintain a current accurate record of all persons from whom tax is withheld. DRS has the authority to inspect an employer's records at any time. Records should contain all applicable information listed below:

- Amounts and dates of all payments subject to withholding tax.
- Names, addresses, occupations, and social security numbers of persons receiving such payments.
- Periods of employment, including periods during which compensation is paid while an employee is absent due to sickness or injury.
- Amounts paid by pay period.
- Copies of payment coupons, quarterly and annual returns, and statements filed with DRS and IRS.
- Federal Form W-4, Federal Employee Withholding Allowance Certificate.
- **Form CT-W4**, *Employee's Withholding Certificate*.
- **Form CT-W4NA**, *Employee's Withholding Certificate—Nonresident Apportionment*.
- **Form CT-W4P**, *Withholding Certificate for Pension or Annuity Payments*.

An employer should keep records for at least four years after the date the tax becomes due or the date the tax is paid, whichever is later. However, a current, accurate copy of **Form CT-W4**, **Form CT-W4NA**, or **Form CT-W4P** must be on file at all times.

How To Cancel Registration for Withholding Connecticut Income Tax

If an employer goes out of business or permanently stops paying wages, the employer should notify DRS immediately by filing **Form CT-941** for the current quarter. The employer must check the box indicating that the employer no longer has employees and must enter the last payroll date on the line provided on **Form CT-941**. If a payer of nonpayroll amounts goes out of business or permanently stops making

payments of nonpayroll amounts, the payer should notify DRS immediately by filing **Form CT-945** for the current calendar year. The payer must check the box indicating that the payer no longer is making payments of nonpayroll amounts subject to Connecticut income tax withholding and must enter the last payment date on the line provided on **Form CT-945**.

Employers or payers of nonpayroll amounts may send written notification to:

**Department of Revenue Services
State of Connecticut
Registration Unit
PO Box 2937
Hartford CT 06104-2937**

Employers and payers of nonpayroll amounts must comply with all filing requirements for the calendar year as explained in *How to Report and Remit Taxes Withheld*, on Page 14.

Effective Date: Effective January 1, 2004.

Effect of This Document

An Informational Publication addresses frequently asked questions about a current position, policy, or practice, usually in a less technical question and answer format.

Effect on Other Documents

IP 2000(11), *Connecticut Circular CT–Employer's Tax Guide*, is modified and superseded and may not be relied upon on or after the date of issuance of this IP.

Related Publications

- IP 2004(1)** *Is My Connecticut Withholding Correct?*
- IP 2003(36)** *Estimated Connecticut Income Taxes*
- IP 2003(25)** *Paying Connecticut Taxes by Electronic Funds Transfer*
- IP 2003(23)** *Connecticut Income Tax Information for Armed Forces Personnel And Veterans*
- IP 2003(22)** *Federal/State Electronic Filing Handbook*
- IP 2003(21)** *Connecticut Income Tax Treatment of State Lottery Winnings Received by Residents and Nonresidents of Connecticut*
- IP 2003(18)** *2003 Connecticut Magnetic Media Filing Requirements for Federal Form W-2*
- IP 2003(17)** *2003 Connecticut Magnetic Media Filing Requirements for Federal Forms 1098, 1099-Misc, 1099-R, 1099-S, and W-2G*
- IP 2001(29)** *Connecticut Income Tax Treatment of Gambling Winnings Other Than State Lottery Winnings*
- PS 2002(4)** *Designated Private Delivery Services and Designated Types of Service.*
- PS 2004(1)** *Income Tax Withholding for Athletes and Entertainers*
- AN 2004(1)** *Information for Married Individuals Who Are Both Employed and Are Filing a Joint Connecticut Income Tax Return*

CT-WH

CONNECTICUT WITHHOLDING TAX PAYMENT FORM

CONNECTICUT TAX REGISTRATION NUMBER

FEDERAL EMPLOYER ID NUMBER

YEAR

If Name, Address and/or Identification Number(s) are incorrect, please complete **Form CTC** located in the back of this booklet.

1. ENTER QUARTER (1, 2, 3 or 4)
(See instructions)

2. CONNECTICUT TAX WITHHELD

- See instructions for filing requirements.
- **Do not file this Form CT-WH if no payment is due.**
- Pay total amount shown on Line 2.
- If filing by mail, use attached mailing label to send payment to:
DRS, PO Box 5055, Hartford CT 06102-5055
Make your check payable to: Commissioner of Revenue Services.
Write your Connecticut Tax Registration Number on your check.

SUBMIT ORIGINAL COUPON ONLY.
THIS IS A MACHINE READABLE DOCUMENT
PERSONALIZED TO YOUR BUSINESS.

Electronic Filing Options: **Connecticut Fast-File**
File by Internet: www.ct.gov/DRS or Telephone: **860-947-1988**
For more information, see inside front cover of this book.

CT-941

CONNECTICUT QUARTERLY RECONCILIATION OF WITHHOLDING

File by Internet: www.ct.gov/DRS or Telephone: **860-947-1988**

CONNECTICUT TAX REGISTRATION NUMBER

FEDERAL EMPLOYER ID NUMBER

QUARTER

DUE DATE

If Name, Address and/or Identification Number(s) are incorrect, please complete Form CTC located in the back of this booklet.

*** READ NEW INSTRUCTIONS BEFORE COMPLETING**

1. GROSS WAGES	▶ 1.		00
2. GROSS CONNECTICUT WAGES	▶ 2.		00
3. CONNECTICUT TAX WITHHELD	▶ 3.		00
4. CREDIT FROM PRIOR QUARTER	▶ 4.		00
5. PAYMENTS MADE THIS QUARTER	▶ 5.		00
6. TOTAL PAYMENTS (Add Line 4 and Line 5)	▶ 6.		00
7. NET TAX DUE (OR CREDIT) (Line 3 minus Line 6)	▶ 7.		00
8a. PENALTY: ▶ + 8b. INTEREST: ▶ =	▶ 8.		00
9. AMOUNT TO BE CREDITED*	▶ 9.		00
10. AMOUNT TO BE REFUNDED*	▶ 10.		00
11. TOTAL AMOUNT DUE (Add Line 7 and Line 8)	▶ 11.		00

- Check if you are a household employer.
- Check if you no longer have employees in Connecticut and enter date of last payroll: _____

SUBMIT ORIGINAL COUPON ONLY.
THIS IS A MACHINE READABLE DOCUMENT
PERSONALIZED TO YOUR BUSINESS.
DRS, PO Box 2931, Hartford CT 06104-2931

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.

SIGNATURE _____

TITLE _____

DATE _____

Schedule A Monthly Summary of Connecticut Tax Liability (See instructions)

(a) First Month Liability	(b) Second Month Liability	(c) Third Month Liability	Total Liability for Quarter

Schedule B Employer's Record of Connecticut Tax Liability (Show tax liability here, not deposits. See instructions.)

(A) First Month of Quarter		(B) Second Month of Quarter		(C) Third Month of Quarter	
1	17	1	17	1	17
2	18	2	18	2	18
3	19	3	19	3	19
4	20	4	20	4	20
5	21	5	21	5	21
6	22	6	22	6	22
7	23	7	23	7	23
8	24	8	24	8	24
9	25	9	25	9	25
10	26	10	26	10	26
11	27	11	27	11	27
12	28	12	28	12	28
13	29	13	29	13	29
14	30	14	30	14	30
15	31	15	31	15	31
16		16		16	
Total for first month	A	Total for second month	B	Total for third month	C

CT-941 BACK

Total Liability for Quarter (add amounts from A, B, and C)

This should equal Line 3 on the front of this form. ▶

CT-W3 CONNECTICUT ANNUAL RECONCILIATION OF WITHHOLDING

CONNECTICUT TAX REGISTRATION NUMBER	FEDERAL EMPLOYER ID NUMBER	DUE DATE
-------------------------------------	----------------------------	----------

REMOVE AND USE MAILING LABEL

If Name, Address and/or Identification Number(s) are incorrect, please complete **Form CTC** located in the back of this booklet.

1. CONNECTICUT TAX WITHHELD FROM WAGES (See instructions)	▶ 1.		00
2. TOTAL CONNECTICUT WAGES REPORTED	▶ 2.		00
3. NUMBER OF W-2s SUBMITTED	▶ 3.		

NOTE: DO NOT SEND A PAYMENT WITH THIS RETURN.

DEPARTMENT OF REVENUE SERVICES
PO BOX 2930
HARTFORD CT 06104-2930

SUBMIT ORIGINAL COUPON ONLY.
THIS IS A MACHINE READABLE DOCUMENT
PERSONALIZED TO YOUR BUSINESS.

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 that the penalty for willfully delivering a false return to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both.

SIGNATURE _____
TITLE _____ DATE _____

PART A: 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		

Include the "state copy" of all wage and tax statements (Copy 1 of the optional six-part federal Form W-2 or equivalent) reporting Connecticut wages paid during the calendar year with this return.

If you are required by the IRS to file copies of federal Form W-2 on magnetic media, you **must** file these forms on magnetic media with DRS. However, if you file 24 or fewer W-2 forms with DRS, you may be excused from the magnetic media filing requirements without obtaining a waiver.

For new information regarding magnetic media reporting requirements, visit the DRS Web site at www.ct.gov/DRS or call DRS at 1-800-382-9463 (in-state) or 860-297-5962 (from anywhere). TTY, TDD, and Text Telephone users **only** may transmit inquiries by calling 860-297-4911.

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

PART B: Check the appropriate box below, to indicate your deposit schedule for federal withholding tax purposes.

Monthly Semiweekly Other _____ (please specify)

CT-W3 Back

CT-8109 CONNECTICUT WITHHOLDING TAX PAYMENT FORM FOR NONPAYROLL AMOUNTS

CONNECTICUT TAX REGISTRATION NUMBER	FEDERAL EMPLOYER ID NUMBER	YEAR
If Name, Address and/or Identification Number(s) are incorrect, please complete Form CTC located in the back of this booklet.		1. ENTER QUARTER (1, 2, 3 or 4) (See instructions)
		2. CONNECTICUT TAX WITHHELD

- See instructions for filing requirements.
- **Do not file this Form CT-8109 if no payment is due.**
- Pay total amount shown on Line 2.
- If filing by mail, use attached mailing label to send payment to:
DRS, PO Box 5055, Hartford CT 06102-5055
Make your check payable to: Commissioner of Revenue Services.
Write your Connecticut Tax Registration Number on your check.

SUBMIT ORIGINAL COUPON ONLY.
THIS IS A MACHINE READABLE DOCUMENT
PERSONALIZED TO YOUR BUSINESS.

Electronic Filing Options: **Connecticut Fast-File**
File by Internet: **www.ct.gov/DRS**
For more information, see inside front cover of this book.

CT-945 CONNECTICUT ANNUAL RECONCILIATION OF WITHHOLDING FOR NONPAYROLL AMOUNTS

File by Internet: **www.ct.gov/DRS**

CONNECTICUT TAX REGISTRATION NUMBER	FEDERAL EMPLOYER ID NUMBER	DUE DATE
-------------------------------------	----------------------------	----------

If Name, Address and/or Identification Number(s) are incorrect, please complete Form CTC located in the back of this booklet.

***** **READ INSTRUCTIONS BEFORE COMPLETING** *****

1. GROSS NONPAYROLL AMOUNTS	▶ 1.	00
2. GROSS CONNECTICUT NONPAYROLL AMOUNTS	▶ 2.	00
3. CONNECTICUT TAX WITHHELD	▶ 3.	00
4. CREDIT FROM PRIOR YEAR	▶ 4.	00
5. PAYMENTS MADE FOR THIS YEAR	▶ 5.	00
6. TOTAL PAYMENTS (Add Line 4 and Line 5)	▶ 6.	00
7. NET TAX DUE (OR CREDIT) (Line 3 minus Line 6)	▶ 7.	00
8a. PENALTY: ▶ + 8b. INTEREST: ▶	= 8.	00
9. AMOUNT TO BE CREDITED	▶ 9.	00
10. AMOUNT TO BE REFUNDED	▶ 10.	00
11. TOTAL AMOUNT DUE (Add Line 7 and Line 8)	▶ 11.	00

- Semiweekly schedule depositor completing Schedule CT-945-A.
- Check if you are no longer making payments of nonpayroll amounts subject to withholding and enter date of last payment _____

SUBMIT ORIGINAL COUPON ONLY.
THIS IS A MACHINE READABLE DOCUMENT
PERSONALIZED TO YOUR BUSINESS.
DRS, PO Box 2931, Hartford CT 06104-2931

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.

SIGNATURE _____
TITLE _____ DATE _____

Instructions for Completing Back of Form CT-945

All Filers: If Line 3 on the front of **Form CT-945** is less than \$500, you need not complete the *Monthly Summary of Connecticut Tax Liability*, below.

Semiweekly schedule depositors: Do not complete the *Monthly Summary of Connecticut Tax Liability*, below. Instead, you must complete **Schedule CT-945-A, Annual Record of Withheld Connecticut Income Tax**, and attached it to **Form CT-945**.

Monthly schedule depositors: Complete the *Monthly Summary of Connecticut Tax Liability*, below.

Monthly Summary of Connecticut Tax Liability (Show tax liability here, not deposits. See instructions.)

Month	Tax Liability for Month	Month	Tax Liability for Month	Month	Tax Liability for Month
A January	00	E May	00	I September	00
B February	00	F June	00	J October	00
C March	00	G July	00	K November	00
D April	00	H August	00	L December	00
M Total liability for year (add Lines A through L) This should equal Line 3 on the front of this return.					M 00

CT-941 BACK

CT-1096 CONNECTICUT ANNUAL SUMMARY AND TRANSMITTAL OF INFORMATION RETURNS ▶

REMOVE AND USE MAILING LABEL ▲

CONNECTICUT TAX REGISTRATION NUMBER ▶	FEDERAL EMPLOYER ID NUMBER	DUE DATE
--	----------------------------	----------

If Name, Address and/or Identification Number(s) are incorrect, please complete **Form CTC** located in the back of this book.

1. CONNECTICUT INCOME TAX WITHHELD FROM NONPAYROLL AMOUNTS (See instructions) ▶	1.	00
2. TOTAL NONPAYROLL AMOUNT REPORTED WITH FORM CT-1096 ▶	2.	00
3. NUMBER OF 1099s AND W-2Gs SUBMITTED ▶	3.	

NOTE: DO NOT SEND A PAYMENT WITH THIS RETURN.

DEPARTMENT OF REVENUE SERVICES
PO BOX 5081
HARTFORD CT 06102-5081

▲ SUBMIT ORIGINAL COUPON ONLY.
THIS IS A MACHINE READABLE DOCUMENT
PERSONALIZED TO YOUR BUSINESS.

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 that the penalty for willfully delivering a false return to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both.

SIGNATURE _____ DATE _____
TITLE _____

Complete for Each Period

Period		Connecticut Income Tax Withheld From Nonpayroll Amounts	
JANUARY 1 - MARCH 31	1ST QUARTER		00
APRIL 1 - JUNE 30	2ND QUARTER		00
JULY 1 - SEPTEMBER 30	3RD QUARTER		00
OCTOBER 1 - DECEMBER 31	4TH QUARTER		00
TOTAL			00

If you are required to file a federal Form 1096, you must file Form CT-1096. Attach every "state copy" of the following (see instructions):

- Federal Form W-2G;
- Federal Form 1098;
- Federal Form 1099-MISC;
- Federal Form 1099-R;
- Federal Form 1099-S.

If you are required by the IRS to file copies of federal Forms 1098, 1099, or W-2G on magnetic media, you **must** file these forms on magnetic media with DRS. However, if you file 24 or fewer Forms 1098, 1099, or W-2G, with DRS, you may be excused from the magnetic media filing requirements for that particular type of informational return without obtaining a waiver.

For new information regarding magnetic media reporting requirements, visit the DRS Web site at www.ct.gov/DRS or call DRS at 1-800-382-9463 (in-state) or 860-297-5962 (from anywhere). TTY, TDD, and Text Telephone users **only** may transmit inquiries by calling 860-297-4911.

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

CT-1096 Back

CTC		WITHHOLDING CORRECTION / REORDER FORM		
Enter below any change to name or mailing address and continue to use this coupon book . If Federal Employer Identification Number or Connecticut Tax Registration Number is listed incorrectly, see back. Any change in ownership requires a new Connecticut Tax Registration Number and a new coupon book.				
▲ REMOVE AND USE MAILING LABEL ▲	CONNECTICUT TAX REGISTRATION NUMBER	FEDERAL EMPLOYER ID NUMBER		
	NAME			
	ADDRESS			
	CITY		STATE	ZIP CODE
	PHONE NUMBER			
SEE BACK FOR REORDER INFORMATION				
DEPARTMENT OF REVENUE SERVICES PO BOX 2937 HARTFORD CT 06104-2937				
<ul style="list-style-type: none"> • Please use the attached mailing label. • Do not send this form with any other forms. 				
SIGNATURE _____				DATE _____
TITLE _____				

CHECK APPROPRIATE BOX FOR COUPON REORDER

Employer's (Form CT-WH) Book Damaged or Destroyed

Payer of Nonpayroll Amounts (Form CT-8109) Book Damaged or Destroyed

Additional Form CT-WH Coupons Needed For Current Year

Additional Form CT-8109 Coupons Needed For Current Year

CT Tax Reg. Number(s) is Incorrect: Employer Payer of Nonpayroll Amounts

Enter Correct CT Tax Reg. Number(s): Employer _____

Payer of Nonpayroll Amounts _____

Explain _____

FEIN Is Incorrect. Enter Correct FEIN _____

Explain _____

CTC BACK

FREQUENTLY ASKED QUESTIONS

1. **Does this booklet contain all the information I need to withhold Connecticut income tax from my employees or payees?**
 - A. **Yes.** The instructions, withholding tables, and calculation rules are all included in **Informational Publication 2004(8)**, *Connecticut Circular CT – Employer's Tax Guide*.
2. **Will the Connecticut Circular CT be revised each calendar year?**
 - A. **No.** The Connecticut Circular CT is no longer revised annually. Continue to use **Informational Publication 2004(8)** until a new Informational Publication is issued.
3. **Will DRS mail a Quarterly Reconciliation to employers just like the IRS?**
 - A. **No.** **Form CT-941**, *Connecticut Quarterly Reconciliation of Withholding*, is located in the back section of the *Employer's Withholding Remittance Coupon Book*, which was previously mailed to all employers. **Form CT-941** is preprinted with the number of the quarter and due dates. Employers must use the preprinted form.
4. **Does DRS publish any information that assists employees in calculating the amount to have withheld from their paychecks?**
 - A. **Yes.** **Informational Publication 2004(1)**, *Is My Connecticut Withholding Correct?*, is designed to help individuals decide if they are having enough tax withheld. A copy of that publication is available from the DRS Forms Unit.
5. **What is the difference between gross Connecticut wages and gross wages?**
 - A. **Gross wages** means the sum of wages paid to all your employees regardless of where they work. The amount of gross wages you report on **Form CT-941** for a calendar quarter must correspond with the amount reported on federal Form 941 for that quarter. **Gross Connecticut wages** means the sum of all wages paid to resident employees, regardless of where their services are performed, and all wages paid to nonresident employees for services performed in Connecticut.
6. **Which forms should be submitted to DRS with Form CT-W3, Connecticut Annual Reconciliation Of Withholding?**
 - A. Every "state copy" of federal Form W-2, showing Connecticut wages paid to resident employees regardless of where services were performed and to nonresident employees for services performed in Connecticut.
7. **Under what circumstances are payers of nonpayroll amounts required to file Form CT-1096?**
 - A. Payers of nonpayroll amounts who are required to file federal Form 1096 are also required to file **Form CT-1096** with every "state copy" of the following:
 - Federal Form W-2G, for (1) Connecticut Lottery winnings paid to resident and nonresident individuals, and (2) Other gambling winnings paid to resident individuals, even if no Connecticut income tax was withheld;
 - Federal Form 1098, for property taxes paid on real estate to a Connecticut municipality;
 - Federal Form 1099-MISC, for payments made to resident individuals, or to nonresident individuals, if the payments relate to services performed wholly or partly in Connecticut, even if no Connecticut income tax was withheld;
 - Federal Form 1099-R, only if Connecticut income tax was withheld; **and**
 - Federal Form 1099-S, reporting real estate transactions in Connecticut.**Form CT-1096** is contained in the Withholding Remittance Coupon Book for Payers of Nonpayroll Amounts.
8. **Is a payer of nonpayroll amounts who files federal Form 1096, but who is not required to be registered with DRS for Connecticut income tax withholding purposes, required to file Form CT-1096?**
 - A. **Yes**, but only if payer files any of the forms as described in the answer to Question 7. (The payer must enter "information only" in the space provided for the Connecticut tax registration number.) **Form CT-1096** is available from the DRS Website or the DRS Forms Unit.



STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES

25 Sigourney Street
Hartford CT 06106-5032

Employer: Please photocopy and post.

AN 2004(1)

ANNOUNCEMENT

**Information for Married Individuals Who Are Both Employed
and Are Filing a Joint Connecticut Income Tax Return**

Purpose: This Announcement alerts married individuals who are both employed and are filing 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.

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 will 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. This table is included as part of **Form CT-W4**, which is available from your employer.

How to Use the Supplemental Table: Follow the instructions to **Form CT-W4** to determine if you need to increase or decrease the amount of Connecticut income tax that would otherwise be withheld. If you need to make a change, complete a new **Form CT-W4** and give it to your employer as soon as possible.

Form CT-W4 is a four-page publication. The *Supplemental Table* is found on Pages 3 and 4.

Another 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 2004(1), *Is My Connecticut Withholding Correct?***

Effect on Other Documents: **Announcement 2000(4), *Information About Supplemental Withholding Table for Married Individuals Filing Jointly Who Both Earn Wage Income***, 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** (in-state), 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:** Preview and download forms and publications from the DRS Web site at www.ct.gov/DRS
 - **DRS TAX-FAX:** Call **860-297-5698** from the handset attached to your fax machine and select from the menu.
-

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

- **For business returns:** Use *Fast-File* to file sales and use taxes, business use tax, room occupancy tax, or withholding tax returns over the Internet or telephone. Visit the DRS Web site at www.ct.gov/DRS and click on *File Returns On-Line* or call 860-947-1988.
- **For resident income tax returns:** Use *WebFile* to file personal income tax returns over the Internet. Visit the DRS Web site at www.ct.gov/DRS and click on *File Returns On-Line*.

AN 2004(1)
Income Tax Withholding
Information for Married Individuals Filing Jointly Who Both Earn Wage Income
Issued: 2/19/2004

Form CT-W4 Employee's Withholding Certificate

Complete this form so your employer can withhold the correct amount of **Connecticut** income tax from your wages.

Instructions:

- Go to the chart below that describes the filing status you expect to report on your federal income tax return. (Armed Forces Personnel and Veterans, see *Special Instructions for Armed Forces Personnel and Veterans*, Page 2)
- Choose the statement that best describes your income. (Gross income means income from all sources.) Enter the *Withholding Code* in Step 2, Line 1.
- Complete Step 2. Sign, make a copy for yourself, and return the original to your employer.
- For more information, see *Employee Instructions* on Page 2.

Step 1 - Determine your Withholding Code.

Married Filing Jointly	Withholding Code
Our expected combined annual gross income is less than or equal to \$24,000 and no withholding is necessary	E
Our expected combined annual gross income is greater than \$24,000 and less than or equal to \$100,500 (See <i>Special Rules for Certain Married Individuals</i> , Page 2)	A
My spouse is not employed and our expected combined annual gross income is greater than \$24,000	C
My spouse is employed and our expected combined annual gross income is greater than \$100,500	D
I have significant nonwage income and wish to avoid having too little tax withheld	D
I am a nonresident of Connecticut with substantial other income	D

Married Filing Separately	Withholding Code
My expected annual gross income is less than or equal to \$12,000 and no withholding is necessary	E
My expected annual gross income is greater than \$12,000	A
I have significant nonwage income and wish to avoid having too little tax withheld	D
I am a nonresident of Connecticut with substantial other income	D

Single	Withholding Code
My expected annual gross income is less than or equal to \$12,625 and no withholding is necessary	E
My expected annual gross income is greater than \$12,625	F
I have significant nonwage income and wish to avoid having too little tax withheld	D
I am a nonresident of Connecticut with substantial other income	D

Head of Household	Withholding Code
My expected annual gross income is less than or equal to \$19,000 and no withholding is necessary	E
My expected annual gross income is greater than \$19,000	B
I have significant nonwage income and wish to avoid having too little tax withheld	D
I am a nonresident of Connecticut with substantial other income	D

Step 2 - Complete Lines 1 through 11.

Please Print Clearly

1. Withholding Code (Enter *Withholding Code* letter chosen from Step 1 above): 1.

2. Additional withholding amount per pay period, if any (See instructions on Page 3): 2. **.00**

3. Reduced withholding amount per pay period, if any (See instructions on Page 3): 3. **.00**

4. First Name MI Last Name

5. Home Address

6. Your Social Security Number - -

7. City/Town 8. State 9. Zip Code -

I declare under penalty of law that I have examined this certificate and, to the best of my knowledge and belief, it is true, complete, and correct. I understand that the penalty for reporting false information is a fine of not more than \$5,000, or imprisonment for not more than five years, or both.

10. Employee's Signature **X**

11. Date
M M D D Y Y

Employers Must Complete Items 12 through 21. Please print clearly.

12. Is this a new or rehired employee? Yes No If yes, provide the date of hire
M M D D Y Y

13. Employer's Business Name

14. Connecticut Tax Registration Number -

15. Employer's Business Address

16. Federal Employer Identification Number -

17. City/Town 18. State 19. Zip Code -

20. Contact Person 21. Telephone Number - -

Purpose: Form CT-W4 provides your employer with the necessary information to withhold the correct amount of Connecticut income tax from your wages to ensure that you will not be underwithheld or overwithheld. In order for your employer to withhold Connecticut income tax from your wages, you must complete Form CT-W4, and provide it to your employer(s). You are expected to pay Connecticut income tax as income is earned or received during the year. You should complete a new Form CT-W4 at least once a year or if your tax situation changes.

EMPLOYEE INSTRUCTIONS

Gross Income: For Form CT-W4 purposes, **gross income** means all income received in the form of money, goods, property, and services that is not exempt from federal income tax, and any additions to income from *Schedule 1* of Form CT-1040 or Form CT-1040NR/PY.

Filing Status: Generally, the filing status you expect to report on your Connecticut income tax return is the same as the filing status you expect to report on your federal income tax return. However, special rules apply to married individuals who file a joint federal return, but have a different residency status. Nonresidents and part year residents should see the instructions to Form CT-1040NR/PY.

General Instructions: Complete the certificate on Page 1, Lines 1 through 11, sign it, and return it to your employer. Keep a copy for your records.

Check Your Withholding: You could be underwithheld if any of the following apply:

- You have more than one job;
- You qualify under the *Special Rules for Certain Married Individuals* and do not use the *Supplemental Table* on Pages 3 and 4; or
- You have substantial nonwage income.

If during the taxable year your circumstances change, such as, you receive a bonus or your filing status changes, you must furnish your employer with a new Form CT-W4 within 10 days of the change to avoid underwithholding. If you could be underwithheld, you should consider adjusting your withholding or making estimated payments on Form CT-1040ES, *Estimated Connecticut Income Tax Payment Coupon for Individuals*. You may also wish to select *Withholding Code* "D" to elect the highest level of withholding. If you owe more than \$500 in Connecticut income tax over and above what has been withheld from your income for the prior taxable year, you may be subject to interest on the underpayment at the rate of 1% per month or fraction of a month. **Informational Publication 2004(1), *Is My Connecticut Withholding Correct?***, will help you determine if you have enough withholding.

Nonresident Employees Working Partly Within and Partly Outside of Connecticut

If you work partly within and partly outside of Connecticut for the same employer, you should also complete Form CT-W4NA, *Employee's Withholding or Exemption Certificate - Nonresident Apportionment*, and provide it to your employer. The information on Form CT-W4NA together with the information on Form CT-W4 will help your employer determine how much to withhold from your wages for services performed within Connecticut. Form CT-W4NA is available from your employer or from the Department of Revenue Services (DRS) at www.ct.gov/DRS

Special Rules for Certain Married Individuals

If you are a married individual filing jointly and you and your spouse both select *Withholding Code* "A", you may have too much or too little Connecticut income tax withheld from your pay. This is because the phaseout of the personal exemption and credit is based on your combined incomes. The withholding tables cannot reflect your exact withholding requirement without considering your spouse's income.

To minimize this problem, use the *Supplemental Table* on Pages 3 and 4 to adjust your withholding. You are not required to use this table.

Note: Do not use the supplemental table to adjust your withholding if you use the worksheet in **Informational Publication 2004(1)**.

Special Instructions for Armed Forces Personnel and Veterans

If you are a Connecticut resident, your Armed Forces pay is subject to Connecticut income tax withholding unless you qualify as a nonresident for Connecticut income tax purposes. See **Informational Publication 2003(23), *Connecticut Income Tax Information for Armed Forces Personnel and Veterans*** for that criteria. If you do not meet the criteria, complete Form CT-W4 following the instructions on Page 1. If you meet the nonresident criteria, you may request that no Connecticut income tax be withheld from your Armed Forces pay by entering Withholding Code "E" on Form CT-W4, Line 1 and filing the form with your Armed Forces finance officer.

EMPLOYER INSTRUCTIONS

For any employee who does not complete Form CT-W4, you are required to withhold at the highest rate.

You are required to keep a Form CT-W4 in your files for each employee. See *Connecticut Circular CT, Employer's Tax Guide*, for complete instructions.

You must also file copies of Form CT-W4 with DRS and the Department of Labor (DOL) for certain employees as listed below:

Report Certain Employees Claiming Exemption From Withholding to DRS

Employers are required to file copies of Form CT-W4 with DRS for certain employees claiming "E" (no withholding is necessary). See *Connecticut Circular CT, Employer's Tax Guide*, for further information. Mail copies of Forms CT-W4 meeting the conditions listed in *Connecticut Circular CT, Employer's Tax Guide* with Form CT-941, *Connecticut Quarterly Reconciliation of Withholding*, to DRS.

Report New and Rehired Employees to DOL

New employees are defined as workers not previously employed by your business, as well as workers who are hired after having been separated from your business for a period of more than six months.

Conn. Gen. Stat. §31-254(b) requires employers with offices in Connecticut or transacting business in Connecticut to report names, addresses, and Social Security Numbers of new employees to DOL within 20 days from the date of hire to assist in the enforcement of child support obligations. Mail copies of Form CT-W4 for those employees only to DOL at the address listed below or FAX to the number listed below.

DOL may use information reported on this form in a manner consistent with its governmental powers and duties. For more information on DOL requirements or for alternate reporting options, call DOL at 860-263-6310 or visit the DOL Web site at www.ctdol.state.ct.us

For new or rehired employees; send or fax Form CT-W4 to:

**CT Department of Labor, Office of Research, Form CT-W4
200 Folly Brook Boulevard, Wethersfield CT 06109; or**

Fax: 1-800-816-1108.

To report via the Internet, visit www.ctnewhires.com

FOR FURTHER INFORMATION

Call DRS Monday through Friday:

1-800-382-9463 (in-state), or **860-297-5962** (from anywhere)

TTY, TDD, and Text Telephone users only may transmit inquiries 24 hours a day by calling 860-297-4911.

Forms and Publications

Forms and publications are available all day, seven days a week:

- **Internet:** Preview and download forms and publications from the DRS Web site: www.ct.gov/DRS
- **DRS TAX-FAX:** Call **860-297-5698** from the handset attached to your fax machine and select from the menu.
- **Telephone:** Call **1-800-382-9463** (in-state) and select **Option 2** or **860-297-4753** (from anywhere).

SUPPLEMENTAL TABLE FOR MARRIED COUPLES FILING JOINTLY - EFFECTIVE JANUARY 1, 2004
 For married couples who both select *Withholding Code "A"* on Form CT-W4 (combined income is \$100,500 or less).

INSTRUCTIONS

1. Reading across the top of the table select one spouse's approximate annual wage income. Reading down the left column select other spouse's approximate annual wage income. See Page 4 for the continuation of this table.
2. At the intersection of the two numbers is an adjustment amount. THIS IS A YEARLY ADJUSTMENT AMOUNT.
3. To calculate the adjustment for each pay period, complete the following worksheet.

PAY PERIOD TABLE	
If you are paid:	Pay periods in a year:
Weekly	52
Biweekly	26
Semi-monthly	24
Monthly	12

A. Adjustment amount 3A. _____

B. Pay periods in a year (See pay period table) 3B. _____

C. Pay period adjustment (Divide Line 3A by Line 3B) 3C. _____

4. If the adjustment is positive, enter the adjustment amount from Line 3C, on Line 2 of one spouse's Form CT-W4. If the adjustment is negative, enter the adjustment amount in brackets from Line 3C, on Line 3 of one spouse's Form CT-W4.

Annual Salary	2,000	4,000	6,000	8,000	10,000	12,000	14,000	16,000	18,000	20,000	22,000	24,000	26,000		
3,000	0	0	0	0	0	0	(15)	0	9	(42)	(99)	(156)	(248)	(318)	(485)
6,000	0	0	0	0	0	0	(15)	(6)	54	(42)	(99)	(141)	(225)	(295)	(414)
9,000	0	0	0	0	0	0	(15)	(3)	9	(35)	(77)	(119)	(182)	(192)	(308)
12,000	0	0	0	0	0	0	0	(82)	(70)	(12)	(54)	(48)	(60)	(106)	(249)
15,000	(23)	(23)	(23)	(23)	(15)	0	0	0	27	(23)	(23)	36	(24)	(70)	(162)
18,000	(99)	(99)	(99)	(84)	(69)	(54)	(6)	54	36	(42)	(42)	18	(42)	20	(111)
21,000	(203)	(195)	(180)	(165)	(129)	(54)	(3)	9	(9)	24	27	24	27	10	(87)
24,000	(325)	(310)	(295)	(232)	(145)	(106)	(82)	(70)	20	14	0	14	0	0	(12)
27,000	(586)	(550)	(475)	(409)	(370)	(331)	(256)	(181)	(170)	(142)	(113)	(142)	(113)	(6)	25
30,000	(792)	(705)	(666)	(627)	(588)	(441)	(405)	(347)	(319)	(206)	(87)	(206)	(87)	20	18
33,000	(956)	(917)	(878)	(788)	(686)	(618)	(548)	(447)	(312)	(156)	(75)	(156)	(75)	20	18
36,000	(1,167)	(1,128)	(981)	(930)	(845)	(760)	(605)	(414)	(279)	(156)	(75)	(156)	(75)	20	18
39,000	(1,193)	(1,091)	(1,023)	(938)	(810)	(618)	(420)	(267)	(144)	(21)	60	60	155	153	153
42,000	(1,200)	(1,115)	(1,030)	(860)	(642)	(450)	(285)	(132)	(9)	114	195	114	195	290	288
45,000	(1,208)	(1,080)	(888)	(675)	(495)	(315)	(150)	3	126	249	330	249	330	425	423
48,000	(1,130)	(912)	(720)	(540)	(360)	(180)	(15)	138	261	384	465	384	465	560	468
51,000	(1,086)	(906)	(726)	(546)	(366)	(186)	(21)	132	255	378	414	378	414	419	327
54,000	(1,060)	(880)	(700)	(520)	(340)	(160)	5	158	281	314	305	314	305	310	218
57,000	(940)	(760)	(580)	(400)	(220)	(40)	125	233	266	299	290	299	290	295	203
60,000	(820)	(640)	(460)	(280)	(100)	80	155	218	251	284	275	284	275	280	188
63,000	(700)	(520)	(340)	(160)	(25)	65	140	203	236	269	260	269	260	265	173
66,000	(580)	(400)	(220)	(130)	(40)	50	125	188	221	254	245	254	245	250	158
69,000	(460)	(325)	(235)	(145)	(55)	35	110	173	206	239	230	239	230	235	143
72,000	(430)	(340)	(250)	(160)	(70)	20	95	158	191	224	215	224	215	220	308
75,000	(445)	(355)	(265)	(175)	(85)	5	80	143	176	209	289	209	289	478	578
78,000	(460)	(370)	(280)	(190)	(100)	(10)	65	128	161	374	553	374	553	660	660
81,000	(475)	(385)	(295)	(205)	(115)	(25)	50	202	419	644	644	644	644	660	660
84,000	(490)	(400)	(310)	(220)	(130)	(40)	215	466	601	644	644	644	644	660	660
87,000	(505)	(415)	(325)	(235)	(56)	218	485	485	601	644	644	644	644	660	660
90,000	(520)	(430)	(340)	(250)	208	400	485	485	601	644	644	644	644	660	660
93,000	(535)	(356)	(82)	200	208	400	485	485	601	644	644	644	644	660	660
96,000	(370)	(92)	100	200	208	400	485	485	601	644	644	644	644	660	660
99,000	(100)														

This table joins the table on Page 4.

SUPPLEMENTAL TABLE FOR MARRIED COUPLES FILING JOINTLY - EFFECTIVE JANUARY 1, 2004
 For married couples who both select *Withholding Code "A"* on Form CT-W4 (combined income is \$100,500 or less).

Annual Salary	28,000	30,000	32,000	34,000	36,000	38,000	40,000	42,000	44,000	46,000	48,000	50,000	52,000
3,000	(647)	(752)	(866)	(1,007)	(1,148)	(1,148)	(1,136)	(1,158)	(1,163)	(1,125)	(1,023)	(992)	(1,002)
6,000	(525)	(666)	(807)	(948)	(981)	(1,020)	(1,025)	(1,030)	(950)	(822)	(720)	(722)	(732)
9,000	(467)	(608)	(698)	(776)	(888)	(893)	(855)	(753)	(630)	(540)	(450)	(452)	(462)
12,000	(408)	(441)	(570)	(665)	(760)	(680)	(552)	(450)	(360)	(270)	(180)	(182)	(192)
15,000	(258)	(370)	(465)	(518)	(506)	(383)	(293)	(203)	(113)	(23)	68	66	56
18,000	(224)	(319)	(329)	(291)	(279)	(189)	(99)	(9)	81	171	261	259	249
21,000	(158)	(146)	(113)	(113)	(113)	(23)	68	158	248	338	428	426	371
24,000	8	20	20	20	20	110	200	290	380	470	560	468	368
27,000	7	7	7	7	7	97	187	277	367	412	412	320	220
30,000	0	0	0	0	0	90	180	270	270	270	270	178	78
33,000	0	0	0	0	0	90	135	135	135	135	135	43	(57)
36,000	0	0	0	0	0	0	0	0	0	0	0	(92)	(192)
39,000	135	135	135	90	0	0	0	0	0	0	0	(92)	(192)
42,000	270	270	180	90	0	0	0	0	0	0	0	(92)	(192)
45,000	360	270	180	90	0	0	0	0	0	0	0	(92)	(103)
48,000	360	270	180	90	0	0	0	0	0	0	0	88	176
51,000	219	129	39	(51)	(141)	(141)	(141)	(141)	(141)	(52)	132	232	
54,000	110	20	(70)	(160)	(250)	(250)	(250)	(250)	(70)	118	220		
57,000	95	5	(85)	(175)	(265)	(265)	(176)	8	200				
60,000	80	(10)	(100)	(190)	(280)	(100)	88	190					
63,000	65	(25)	(115)	(116)	(22)	170							
66,000	50	(40)	50	148	160								
69,000	124	218	320										
72,000	388	400											

This table joins the table on Page 3.

(Rev. 1/04)

Employee's Withholding Certificate - Nonresident Apportionment

Purpose: Complete Form CT-W4NA if you are a nonresident who performs services partly within and partly outside of Connecticut for the same employer. The information on Form CT-W4NA, in addition to the information on Form CT-W4, *Employee's Withholding Certificate*, will assist your employer in withholding the correct amount of Connecticut income tax from your wages for services performed in Connecticut.

For Assistance in Determining Your Residency Status: See the instructions for Form CT-1040EZ, *Connecticut Resident EZ Income Tax Return*, Form CT-1040, *Connecticut Resident Income Tax Return*, or Form CT-1040NR/PY, *Connecticut Nonresident or Part-Year Resident Income Tax Return*.

How Your Employer Will Calculate Your Withholding: As a nonresident, your employer is required to withhold Connecticut income tax on all wages paid to you unless:

1. You have filed Form CT-W4NA with your employer; **or**
2. Your employer maintains adequate current records to accurately determine the amount of wages that is paid to you for the services performed within Connecticut.

If you have filed Form CT-W4NA, your employer will withhold Connecticut income tax from your wages based on the percentage of your services you estimate you will perform in Connecticut during the calendar year. Your employer will make necessary adjustments during the calendar year if your employer knows or has reason to know that the percentage of services you estimated on Form CT-W4NA is no longer correct. In making the adjustments, your employer will determine the percentage of wages paid to you for the performance of services within Connecticut by using the same percentage that your wages derived from or connected with Connecticut sources bears to your total wages.

Your employer may determine the percentage of wages paid to you for services performed within Connecticut based on your Form CT-W4NA on file from the preceding calendar year. If reasonable, your employer shall make any necessary adjustments during the calendar year if your employer knows or has reason to know that the percentage shown on Form CT-W4NA is no longer correct.

When to File Form CT-W4NA: You must complete Form CT-W4NA if any of the following is true for the calendar year:

- You are a nonresident who performs services partly within and partly outside of Connecticut for the same employer; **or**
- The percentage of services that you perform within Connecticut has changed from the percentage you indicated on the most recent Form CT-W4NA on file with your employer; **or**
- Your residency status has changed from resident to nonresident.

General Instructions: Before completing Form CT-W4NA, review the information you have provided on Form CT-W4 and make any necessary changes. If you have not completed Form CT-W4, you must first complete and file it with your employer before completing Form CT-W4NA.

Complete the certificate below, sign it and return it to your employer.

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

- 1-800-382-9463 (in-state), 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:** Preview and download forms and publications from the DRS Web site at www.ct.gov/DRS
- **DRS TAX-FAX:** Call 860-297-5698 from the handset attached to your fax machine and select from the menu.
- **Telephone:** Call 860-297-4753 (from anywhere), or 1-800-382-9463 (in-state) and select **Option 2** from a touch-tone phone.

----- CUT HERE AND GIVE THE CERTIFICATE TO YOUR EMPLOYER -----

STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES

**EMPLOYEE'S WITHHOLDING CERTIFICATE
NONRESIDENT APPORTIONMENT**

FORM CT-W4NA

Your First Name and Middle Initial	Last Name	Your Social Security Number
Home Address (number and street), Apartment Number, PO Box		
City, Town, or Post Office	State	ZIP Code

I certify that I am not a resident of Connecticut and my residence is as stated above.

I certify that the percentage of my services performed in Connecticut during the calendar year is estimated to be %

I will notify my employer within ten days of any change in the percentage of my services performed within Connecticut, or of a change in my status from nonresident to resident of Connecticut.

Your Signature	Date
----------------	------

Employer: You must withhold the applicable amount of Connecticut income tax from wages paid to employees who file this certificate. You must make necessary adjustments during the calendar year if you know or have reason to know the percentage of services your nonresident employee estimated on Form CT-W4NA is no longer correct. In making those adjustments, you must determine the percentage of wages paid to the employee for the performance of services within Connecticut by using the same percentage that the employee's wages derived from or connected with Connecticut sources bears to the employee's total wages. If you maintain adequate current records to accurately determine the amount of the nonresident employee's wages paid to the employee for services performed within Connecticut, you may withhold Connecticut income tax from your employee's wages based on those records, whether or not your employee files Form CT-W4NA. For instructions refer to **Informational Publication 2003(11)**, *Connecticut Circular CT*. Keep this certificate with your records.

Employer's Name and Address	Connecticut Tax Registration Number
-----------------------------	-------------------------------------

(Rev. 1/2004)

NOTES

EMPLOYERS: Use either the **withholding calculation rules** on this page or the **withholding tables** (Pages 35 through 42) to determine the amount of tax to be withheld from the wages of employees. **There is no percentage method available for determining Connecticut withholding.**

Withholding Calculation Rules - Effective January 1, 2004

The following steps will determine the amount of Connecticut income tax to be withheld from an employee's wages:

- | <u>STEP</u> | <u>ACTION</u> | <u>STEP</u> | <u>ACTION</u> |
|-------------|--|-------------|---|
| 1. | Determine the employee's wage per pay period. | 8. | Using annualized salary (Step 3) and withholding code (Step 4), determine decimal amount from TABLE B - PERSONAL TAX CREDITS (see Page 34). |
| 2. | Determine the number of pay periods in a year (for example, 52, 26, 24, 12). | 9. | Multiply initial withholding amount (Step 7) by 1.00 minus the decimal amount (for example, 1.00 - .14 = .86). |
| 3. | Determine annualized salary (Multiply Step 1 by Step 2). | 10. | Determine withholding amount per pay period (Divide Step 9 by Step 2). |
| 4. | Determine employee's withholding code (A, B, C, D, or F from Line 1 of Form CT-W4). | 11. | Determine additional withholding amount per pay period (Line 2 from Form CT-W4). |
| 5. | Using annualized salary (Step 3) and withholding code (Step 4), determine exemption amount from TABLE A - EXEMPTIONS (see Page 34).
Note: The personal exemption is reduced in increments of \$1,000. For example, an employee with withholding code "F" and an annualized salary of \$25,275 receives an \$11,625 exemption. | 12. | Determine reduced withholding amount per pay period (Line 3 from Form CT-W4). |
| 6. | Determine annualized taxable income (Subtract Step 5 from Step 3).
Note: If annualized taxable income (Step 6) is equal to or less than zero, the initial withholding amount should equal zero. Proceed to Step 11. | 13. | Determine total withholding amount per pay period (Add Step 10 and Step 11) or (Subtract Step 12 from Step 10).
Note: For withholding rules for supplemental compensation (such as bonuses, commissions, overtime pay, sales awards, etc.), refer to <i>Supplemental Compensation</i> on Page 13. For withholding rules on one-time or miscellaneous payments refer to <i>Withholding for Daily/Miscellaneous Amounts</i> on Page 12. |
| 7. | Determine initial withholding amount from table below: | | |

WITHHOLDING CODE: A, D, or F	WITHHOLDING CODE: B	WITHHOLDING CODE: C
<p>If the amount from Step 6 is less than or equal to \$10,000:</p> <p style="padding-left: 20px;">Multiply the amount from Step 6 by .03.</p> <p>If the amount from Step 6 is more than \$10,000:</p> <p style="padding-left: 20px;">Multiply the excess over \$10,000 by .05 and add \$300.00.</p>	<p>If the amount from Step 6 is less than or equal to \$16,000:</p> <p style="padding-left: 20px;">Multiply the amount from Step 6 by .03.</p> <p>If the amount from Step 6 is more than \$16,000:</p> <p style="padding-left: 20px;">Multiply the excess over \$16,000 by .05 and add \$480.00.</p>	<p>If the amount from Step 6 is less than or equal to \$20,000:</p> <p style="padding-left: 20px;">Multiply the amount from Step 6 by .03.</p> <p>If the amount from Step 6 is more than \$20,000:</p> <p style="padding-left: 20px;">Multiply the excess over \$20,000 by .05 and add \$600.00.</p>
<p>For example: If the amount from Step 6 is \$10,000 and the withholding code is "F", the initial withholding amount equals \$300.00 (\$10,000 x .03 = \$300.00).</p> <p>If the amount from Step 6 is \$15,710 and the withholding code is "F", the initial withholding amount equals \$585.50 (\$15,710 - \$10,000 = \$5,710. \$5,710 x .05 = \$285.50. \$285.50 + \$300.00 = \$585.50).</p>		

**State of Connecticut
2004 Withholding Tables
(Effective January 1, 2004)
Weekly Payroll Period**

Weekly Wages		Withholding Amount				
Greater Than	Less Than Or Equal To	A	B	C	D	F
\$0	\$19	\$0.00	\$0.00	\$0.00	\$0.29	\$0.00
\$19	\$38	\$0.00	\$0.00	\$0.00	\$0.86	\$0.00
\$38	\$57	\$0.00	\$0.00	\$0.00	\$1.43	\$0.00
\$57	\$76	\$0.00	\$0.00	\$0.00	\$2.00	\$0.00
\$76	\$96	\$0.00	\$0.00	\$0.00	\$2.58	\$0.00
\$96	\$115	\$0.00	\$0.00	\$0.00	\$3.17	\$0.00
\$115	\$134	\$0.00	\$0.00	\$0.00	\$3.74	\$0.00
\$134	\$153	\$0.00	\$0.00	\$0.00	\$4.31	\$0.00
\$153	\$173	\$0.00	\$0.00	\$0.00	\$4.89	\$0.00
\$173	\$192	\$0.00	\$0.00	\$0.00	\$5.48	\$0.00
\$192	\$211	\$0.00	\$0.00	\$0.00	\$6.23	\$0.00
\$211	\$230	\$0.00	\$0.00	\$0.00	\$7.18	\$0.00
\$230	\$250	\$0.07	\$0.00	\$0.00	\$8.15	\$0.00
\$250	\$269	\$0.22	\$0.00	\$0.00	\$9.13	\$0.13
\$269	\$288	\$0.36	\$0.00	\$0.00	\$10.08	\$0.27
\$288	\$298	\$0.56	\$0.00	\$0.00	\$10.80	\$0.38
\$298	\$307	\$0.75	\$0.00	\$0.00	\$11.28	\$0.45
\$307	\$317	\$0.97	\$0.00	\$0.00	\$11.75	\$0.62
\$317	\$326	\$1.22	\$0.00	\$0.00	\$12.23	\$0.83
\$326	\$336	\$1.50	\$0.00	\$0.00	\$12.70	\$1.06
\$336	\$346	\$1.82	\$0.00	\$0.00	\$13.20	\$1.33
\$346	\$355	\$2.16	\$0.00	\$0.00	\$13.68	\$1.62
\$355	\$365	\$2.52	\$0.00	\$0.00	\$14.15	\$1.93
\$365	\$375	\$2.72	\$0.03	\$0.00	\$14.65	\$2.29
\$375	\$384	\$2.90	\$0.11	\$0.00	\$15.13	\$2.67
\$384	\$394	\$3.32	\$0.18	\$0.00	\$15.60	\$2.85
\$394	\$403	\$3.77	\$0.25	\$0.00	\$16.08	\$3.04
\$403	\$413	\$4.25	\$0.32	\$0.00	\$16.55	\$3.47
\$413	\$423	\$4.77	\$0.39	\$0.00	\$17.05	\$3.94
\$423	\$432	\$5.09	\$0.47	\$0.00	\$17.53	\$4.43
\$432	\$442	\$5.50	\$0.54	\$0.00	\$18.00	\$4.98
\$442	\$451	\$5.90	\$0.61	\$0.00	\$18.48	\$5.39
\$451	\$461	\$6.30	\$0.68	\$0.00	\$18.95	\$5.79
\$461	\$471	\$7.55	\$0.91	\$0.03	\$19.45	\$6.22
\$471	\$480	\$7.95	\$1.16	\$0.10	\$19.93	\$6.62
\$480	\$490	\$9.28	\$1.44	\$0.18	\$20.40	\$7.02
\$490	\$500	\$9.82	\$1.75	\$0.25	\$20.90	\$8.27
\$500	\$509	\$11.20	\$2.09	\$0.32	\$21.38	\$8.67
\$509	\$519	\$11.75	\$2.45	\$0.39	\$21.85	\$10.01
\$519	\$528	\$13.17	\$2.85	\$0.46	\$22.33	\$10.54
\$528	\$538	\$13.60	\$3.27	\$0.54	\$22.80	\$11.92
\$538	\$548	\$14.92	\$3.46	\$0.61	\$23.30	\$12.50
\$548	\$557	\$15.34	\$3.65	\$0.68	\$23.78	\$13.94
\$557	\$567	\$16.64	\$3.83	\$0.75	\$24.25	\$14.36
\$567	\$576	\$17.06	\$4.02	\$0.82	\$24.73	\$15.66
\$576	\$586	\$18.36	\$4.20	\$1.08	\$25.20	\$16.08
\$586	\$596	\$18.81	\$4.40	\$1.36	\$25.70	\$17.40
\$596	\$605	\$20.10	\$4.58	\$1.67	\$26.18	\$17.83
\$605	\$615	\$20.53	\$4.77	\$2.00	\$26.65	\$19.12
\$615	\$625	\$21.84	\$4.97	\$2.38	\$27.15	\$19.57
\$625	\$634	\$22.27	\$5.15	\$2.77	\$27.63	\$20.86
\$634	\$644	\$23.56	\$5.34	\$3.19	\$28.10	\$21.29
\$644	\$653	\$23.99	\$5.52	\$3.65	\$28.58	\$22.58
\$653	\$663	\$25.28	\$6.14	\$3.83	\$29.05	\$23.01
\$663	\$673	\$25.73	\$6.81	\$4.03	\$29.55	\$24.33
\$673	\$682	\$27.03	\$7.56	\$4.21	\$30.03	\$24.75
\$682	\$692	\$27.45	\$8.44	\$4.40	\$30.50	\$26.05
\$692	\$701	\$27.88	\$8.84	\$4.58	\$30.98	\$26.47
\$701	\$711	\$28.31	\$9.25	\$4.77	\$31.45	\$27.77
\$711	\$721	\$28.76	\$9.67	\$4.96	\$31.95	\$28.22
\$721	\$730	\$29.19	\$10.07	\$5.15	\$32.43	\$29.19
\$730	\$740	\$29.61	\$11.30	\$5.33	\$32.90	\$29.61
\$740	\$750	\$30.06	\$11.72	\$5.53	\$33.40	\$30.06
\$750	\$759	\$30.49	\$12.94	\$5.71	\$33.88	\$30.49
\$759	\$769	\$30.92	\$13.35	\$5.90	\$34.35	\$30.92
\$769	\$778	\$31.35	\$14.57	\$6.55	\$34.83	\$31.35
\$778	\$788	\$31.77	\$14.97	\$7.23	\$35.30	\$31.77
\$788	\$798	\$32.22	\$16.21	\$7.96	\$35.80	\$32.22
\$798	\$807	\$32.65	\$16.62	\$8.69	\$36.28	\$32.65
\$807	\$817	\$33.08	\$17.84	\$8.94	\$36.75	\$33.08

**State of Connecticut
2004 Withholding Tables
(Effective January 1, 2004)
Weekly Payroll Period**

Weekly Wages	
Greater Than	Less Than Or Equal To
\$817	\$826
\$826	\$836
\$836	\$846
\$846	\$855
\$855	\$865
\$865	\$875
\$875	\$884
\$884	\$894
\$894	\$903
\$903	\$913
\$913	\$923
\$923	\$932
\$932	\$942
\$942	\$951
\$951	\$961
\$961	\$971
\$971	\$980
\$980	\$990
\$990	\$1,000
\$1,000	\$1,009
\$1,009	\$1,019
\$1,019	\$1,038
\$1,038	\$1,057
\$1,057	\$1,076
\$1,076	\$1,096
\$1,096	\$1,115
\$1,115	\$1,134
\$1,134	\$1,153
\$1,153	\$1,173
\$1,173	\$1,192
\$1,192	\$1,211
\$1,211	\$1,230
\$1,230	\$1,250
\$1,250	\$1,269
\$1,269	\$1,288
\$1,288	\$1,307
\$1,307	\$1,326
\$1,326	\$1,346
\$1,346	\$1,365
\$1,365	\$1,384
\$1,384	\$1,403
\$1,403	\$1,423
\$1,423	\$1,442
\$1,442	\$1,461
\$1,461	\$1,480
\$1,480	\$1,500
\$1,500	\$1,519
\$1,519	\$1,538
\$1,538	\$1,557
\$1,557	\$1,576
\$1,576	\$1,596
\$1,596	\$1,615
\$1,615	\$1,634
\$1,634	\$1,653
\$1,653	\$1,673
\$1,673	\$1,692
\$1,692	\$1,711
\$1,711	\$1,730
\$1,730	\$1,750
\$1,750	\$1,769
\$1,769	\$1,788
\$1,788	\$1,807
\$1,807	\$1,826
\$1,826	\$1,846
\$1,846	\$1,865
\$1,865	\$1,884
\$1,884	\$1,903
\$1,903	\$1,923
\$1,923	\$1,932
\$1,932	Over

Withholding Amount				
A	B	C	D	F
\$33.51	\$18.24	\$9.18	\$37.23	\$33.51
\$33.93	\$19.46	\$9.42	\$37.70	\$33.93
\$34.38	\$19.89	\$9.68	\$38.20	\$34.38
\$34.81	\$21.36	\$9.99	\$38.68	\$34.81
\$35.24	\$22.02	\$10.40	\$39.15	\$35.24
\$35.69	\$23.56	\$10.82	\$39.65	\$35.69
\$36.12	\$24.25	\$11.22	\$40.13	\$36.12
\$36.54	\$25.81	\$11.63	\$40.60	\$36.54
\$36.97	\$26.24	\$12.03	\$41.08	\$36.97
\$37.40	\$27.53	\$12.44	\$41.55	\$37.40
\$37.85	\$27.98	\$12.86	\$42.05	\$37.85
\$38.70	\$29.28	\$14.08	\$42.53	\$38.28
\$39.56	\$29.70	\$14.49	\$43.00	\$38.70
\$40.44	\$31.00	\$15.71	\$43.48	\$39.13
\$41.32	\$31.42	\$16.11	\$43.95	\$39.56
\$42.23	\$32.74	\$17.56	\$44.45	\$40.01
\$43.13	\$33.17	\$18.17	\$44.93	\$40.89
\$44.04	\$34.46	\$19.65	\$45.40	\$41.77
\$44.99	\$34.91	\$20.32	\$45.90	\$42.69
\$45.92	\$36.20	\$21.84	\$46.38	\$43.60
\$46.85	\$36.63	\$22.26	\$46.85	\$44.51
\$47.58	\$38.15	\$23.78	\$47.58	\$45.68
\$48.53	\$39.87	\$25.50	\$48.53	\$47.56
\$49.48	\$41.59	\$27.22	\$49.48	\$49.48
\$50.45	\$43.33	\$28.97	\$50.45	\$50.45
\$51.43	\$44.21	\$30.71	\$51.43	\$51.43
\$52.38	\$45.06	\$32.43	\$52.38	\$52.38
\$53.33	\$45.92	\$34.15	\$53.33	\$53.33
\$54.30	\$46.80	\$35.89	\$54.30	\$54.30
\$55.28	\$47.67	\$37.64	\$55.28	\$55.28
\$56.23	\$48.53	\$39.36	\$56.23	\$56.23
\$57.18	\$49.38	\$41.08	\$57.18	\$57.18
\$58.15	\$50.26	\$42.82	\$58.15	\$58.15
\$59.13	\$51.14	\$44.56	\$59.13	\$59.13
\$60.08	\$51.99	\$46.28	\$60.08	\$60.08
\$61.03	\$52.85	\$48.00	\$61.03	\$61.03
\$61.98	\$53.70	\$49.72	\$61.98	\$61.98
\$62.95	\$54.58	\$51.47	\$62.95	\$62.95
\$63.93	\$55.46	\$53.21	\$63.93	\$63.93
\$64.88	\$56.31	\$54.93	\$64.88	\$64.88
\$65.83	\$57.17	\$55.78	\$65.83	\$65.83
\$66.80	\$58.05	\$56.66	\$66.80	\$66.80
\$67.78	\$59.58	\$57.54	\$67.78	\$67.78
\$68.73	\$61.77	\$58.39	\$68.73	\$68.73
\$69.68	\$64.00	\$59.25	\$69.68	\$69.68
\$70.65	\$66.30	\$60.13	\$70.65	\$70.65
\$71.63	\$68.63	\$61.00	\$71.63	\$71.63
\$72.58	\$70.27	\$61.86	\$72.58	\$72.58
\$73.53	\$71.22	\$62.71	\$73.53	\$73.53
\$74.48	\$72.17	\$63.57	\$74.48	\$74.48
\$75.45	\$73.15	\$64.45	\$75.45	\$75.45
\$76.43	\$74.12	\$65.32	\$76.43	\$76.43
\$77.38	\$75.07	\$66.18	\$77.38	\$77.38
\$78.33	\$76.02	\$67.03	\$78.33	\$78.33
\$79.30	\$77.00	\$67.91	\$79.30	\$79.30
\$80.28	\$77.97	\$68.79	\$80.28	\$80.28
\$81.23	\$78.92	\$69.64	\$81.23	\$81.23
\$82.18	\$79.87	\$70.50	\$82.18	\$82.18
\$83.15	\$80.85	\$71.38	\$83.15	\$83.15
\$84.13	\$81.82	\$72.25	\$84.13	\$84.13
\$85.08	\$82.77	\$73.11	\$85.08	\$85.08
\$86.03	\$83.72	\$73.96	\$86.03	\$86.03
\$86.98	\$84.67	\$74.82	\$86.98	\$86.98
\$87.95	\$85.65	\$75.70	\$87.95	\$87.95
\$88.93	\$86.62	\$77.43	\$88.93	\$88.93
\$89.88	\$87.57	\$80.01	\$89.88	\$89.88
\$90.83	\$88.52	\$82.63	\$90.83	\$90.83
\$91.80	\$89.50	\$85.32	\$91.80	\$91.80
\$92.53	\$90.22	\$87.80	\$92.53	\$92.53

Refer to Withholding Calculation Rules in IP 2004(8)

**State of Connecticut
2004 Withholding Tables
(Effective January 1, 2004)
Bi-Weekly Payroll Period**

Bi-Weekly Wages	
Greater Than	Less Than Or Equal To
\$0	\$38
\$38	\$76
\$76	\$115
\$115	\$153
\$153	\$192
\$192	\$230
\$230	\$269
\$269	\$307
\$307	\$346
\$346	\$384
\$384	\$423
\$423	\$461
\$461	\$500
\$500	\$538
\$538	\$576
\$576	\$596
\$596	\$615
\$615	\$634
\$634	\$653
\$653	\$673
\$673	\$692
\$692	\$711
\$711	\$730
\$730	\$750
\$750	\$769
\$769	\$788
\$788	\$807
\$807	\$826
\$826	\$846
\$846	\$865
\$865	\$884
\$884	\$903
\$903	\$923
\$923	\$942
\$942	\$961
\$961	\$980
\$980	\$1,000
\$1,000	\$1,019
\$1,019	\$1,038
\$1,038	\$1,057
\$1,057	\$1,076
\$1,076	\$1,096
\$1,096	\$1,115
\$1,115	\$1,134
\$1,134	\$1,153
\$1,153	\$1,173
\$1,173	\$1,192
\$1,192	\$1,211
\$1,211	\$1,230
\$1,230	\$1,250
\$1,250	\$1,269
\$1,269	\$1,288
\$1,288	\$1,307
\$1,307	\$1,326
\$1,326	\$1,346
\$1,346	\$1,365
\$1,365	\$1,384
\$1,384	\$1,403
\$1,403	\$1,423
\$1,423	\$1,442
\$1,442	\$1,461
\$1,461	\$1,480
\$1,480	\$1,500
\$1,500	\$1,519
\$1,519	\$1,538
\$1,538	\$1,557
\$1,557	\$1,576
\$1,576	\$1,596
\$1,596	\$1,615
\$1,615	\$1,634

Withholding Amount				
A	B	C	D	F
\$0.00	\$0.00	\$0.00	\$0.57	\$0.00
\$0.00	\$0.00	\$0.00	\$1.71	\$0.00
\$0.00	\$0.00	\$0.00	\$2.87	\$0.00
\$0.00	\$0.00	\$0.00	\$4.02	\$0.00
\$0.00	\$0.00	\$0.00	\$5.18	\$0.00
\$0.00	\$0.00	\$0.00	\$6.33	\$0.00
\$0.00	\$0.00	\$0.00	\$7.49	\$0.00
\$0.00	\$0.00	\$0.00	\$8.64	\$0.00
\$0.00	\$0.00	\$0.00	\$9.80	\$0.00
\$0.00	\$0.00	\$0.00	\$10.95	\$0.00
\$0.00	\$0.00	\$0.00	\$12.48	\$0.00
\$0.00	\$0.00	\$0.00	\$14.41	\$0.00
\$0.14	\$0.00	\$0.00	\$16.33	\$0.00
\$0.43	\$0.00	\$0.00	\$18.26	\$0.25
\$0.72	\$0.00	\$0.00	\$20.16	\$0.54
\$1.12	\$0.00	\$0.00	\$21.61	\$0.75
\$1.51	\$0.00	\$0.00	\$22.58	\$0.90
\$1.96	\$0.00	\$0.00	\$23.53	\$1.25
\$2.46	\$0.00	\$0.00	\$24.48	\$1.66
\$3.02	\$0.00	\$0.00	\$25.46	\$2.13
\$3.65	\$0.00	\$0.00	\$26.43	\$2.66
\$4.32	\$0.00	\$0.00	\$27.38	\$3.24
\$5.05	\$0.00	\$0.00	\$28.33	\$3.88
\$5.43	\$0.07	\$0.00	\$29.31	\$4.58
\$5.81	\$0.22	\$0.00	\$30.28	\$5.34
\$6.66	\$0.36	\$0.00	\$31.23	\$5.71
\$7.56	\$0.50	\$0.00	\$32.18	\$6.08
\$8.52	\$0.64	\$0.00	\$33.13	\$6.95
\$9.55	\$0.79	\$0.00	\$34.11	\$7.88
\$10.20	\$0.94	\$0.00	\$35.08	\$8.88
\$11.01	\$1.08	\$0.00	\$36.03	\$9.99
\$11.82	\$1.22	\$0.00	\$36.98	\$10.80
\$12.65	\$1.37	\$0.00	\$37.96	\$11.63
\$15.11	\$1.82	\$0.07	\$38.93	\$12.46
\$15.92	\$2.32	\$0.21	\$39.88	\$13.26
\$18.58	\$2.88	\$0.36	\$40.83	\$14.07
\$19.64	\$3.50	\$0.50	\$41.81	\$16.53
\$22.42	\$4.18	\$0.65	\$42.78	\$17.36
\$23.52	\$4.91	\$0.79	\$43.73	\$20.04
\$26.37	\$5.70	\$0.93	\$44.68	\$21.10
\$27.22	\$6.55	\$1.08	\$45.63	\$23.87
\$29.83	\$6.93	\$1.22	\$46.61	\$25.01
\$30.71	\$7.31	\$1.37	\$47.58	\$27.90
\$33.29	\$7.68	\$1.51	\$48.53	\$28.75
\$34.15	\$8.05	\$1.65	\$49.48	\$31.34
\$36.76	\$8.43	\$2.16	\$50.46	\$32.21
\$37.64	\$8.81	\$2.72	\$51.43	\$34.82
\$40.22	\$9.18	\$3.34	\$52.38	\$35.68
\$41.08	\$9.55	\$4.02	\$53.33	\$38.26
\$43.68	\$9.93	\$4.75	\$54.31	\$39.14
\$44.56	\$10.31	\$5.55	\$55.28	\$41.75
\$47.15	\$10.68	\$6.40	\$56.23	\$42.60
\$48.00	\$11.05	\$7.30	\$57.18	\$45.19
\$50.59	\$12.30	\$7.67	\$58.13	\$46.05
\$51.47	\$13.62	\$8.05	\$59.11	\$48.65
\$54.07	\$15.14	\$8.43	\$60.08	\$49.53
\$54.93	\$16.90	\$8.80	\$61.03	\$52.12
\$55.78	\$17.70	\$9.17	\$61.98	\$52.97
\$56.66	\$18.53	\$9.55	\$62.96	\$55.58
\$57.54	\$19.36	\$9.93	\$63.93	\$56.46
\$58.39	\$20.17	\$10.30	\$64.88	\$58.39
\$59.25	\$22.61	\$10.67	\$65.83	\$59.25
\$60.13	\$23.44	\$11.06	\$66.81	\$60.13
\$61.00	\$25.90	\$11.44	\$67.78	\$61.00
\$61.86	\$26.71	\$11.81	\$68.73	\$61.86
\$62.71	\$29.15	\$13.11	\$69.68	\$62.71
\$63.57	\$29.96	\$14.48	\$70.63	\$63.57
\$64.45	\$32.42	\$15.91	\$71.61	\$64.45
\$65.32	\$33.25	\$17.40	\$72.58	\$65.32
\$66.18	\$35.70	\$17.89	\$73.53	\$66.18

**State of Connecticut
2004 Withholding Tables
(Effective January 1, 2004)
Bi-Weekly Payroll Period**

Bi-Weekly Wages	
Greater Than	Less Than Or Equal To
\$1,634	\$1,653
\$1,653	\$1,673
\$1,673	\$1,692
\$1,692	\$1,711
\$1,711	\$1,730
\$1,730	\$1,750
\$1,750	\$1,769
\$1,769	\$1,788
\$1,788	\$1,807
\$1,807	\$1,826
\$1,826	\$1,846
\$1,846	\$1,865
\$1,865	\$1,884
\$1,884	\$1,903
\$1,903	\$1,923
\$1,923	\$1,942
\$1,942	\$1,961
\$1,961	\$1,980
\$1,980	\$2,000
\$2,000	\$2,019
\$2,019	\$2,038
\$2,038	\$2,076
\$2,076	\$2,115
\$2,115	\$2,153
\$2,153	\$2,192
\$2,192	\$2,230
\$2,230	\$2,269
\$2,269	\$2,307
\$2,307	\$2,346
\$2,346	\$2,384
\$2,384	\$2,423
\$2,423	\$2,461
\$2,461	\$2,500
\$2,500	\$2,538
\$2,538	\$2,576
\$2,576	\$2,615
\$2,615	\$2,653
\$2,653	\$2,692
\$2,692	\$2,730
\$2,730	\$2,769
\$2,769	\$2,807
\$2,807	\$2,846
\$2,846	\$2,884
\$2,884	\$2,923
\$2,923	\$2,961
\$2,961	\$3,000
\$3,000	\$3,038
\$3,038	\$3,076
\$3,076	\$3,115
\$3,115	\$3,153
\$3,153	\$3,192
\$3,192	\$3,230
\$3,230	\$3,269
\$3,269	\$3,307
\$3,307	\$3,346
\$3,346	\$3,384
\$3,384	\$3,423
\$3,423	\$3,461
\$3,461	\$3,500
\$3,500	\$3,538
\$3,538	\$3,576
\$3,576	\$3,615
\$3,615	\$3,653
\$3,653	\$3,692
\$3,692	\$3,730
\$3,730	\$3,769
\$3,769	\$3,807
\$3,807	\$3,846
\$3,846	\$3,865
\$3,865	Over

Withholding Amount				
A	B	C	D	F
\$67.03	\$36.50	\$18.37	\$74.48	\$67.03
\$67.91	\$38.97	\$18.87	\$75.46	\$67.91
\$68.79	\$39.79	\$19.37	\$76.43	\$68.79
\$69.64	\$42.73	\$20.01	\$77.38	\$69.64
\$70.50	\$44.06	\$20.81	\$78.33	\$70.50
\$71.38	\$47.11	\$21.64	\$79.31	\$71.38
\$72.25	\$48.52	\$22.47	\$80.28	\$72.25
\$73.11	\$51.65	\$23.28	\$81.23	\$73.11
\$73.96	\$52.50	\$24.09	\$82.18	\$73.96
\$74.82	\$55.09	\$24.89	\$83.13	\$74.82
\$75.70	\$55.97	\$25.72	\$84.11	\$75.70
\$77.43	\$58.57	\$28.19	\$85.08	\$76.57
\$79.15	\$59.43	\$28.99	\$86.03	\$77.43
\$80.89	\$62.02	\$31.44	\$86.98	\$78.28
\$82.68	\$62.89	\$32.26	\$87.96	\$79.16
\$84.49	\$65.50	\$35.14	\$88.93	\$80.04
\$86.29	\$66.36	\$36.37	\$89.88	\$81.79
\$88.11	\$68.94	\$39.32	\$90.83	\$83.57
\$89.97	\$69.82	\$40.63	\$91.81	\$85.38
\$91.85	\$72.43	\$43.70	\$92.78	\$87.22
\$93.73	\$73.28	\$44.55	\$93.73	\$89.05
\$95.16	\$76.30	\$47.57	\$95.16	\$91.35
\$97.08	\$79.76	\$51.03	\$97.08	\$95.14
\$99.01	\$83.22	\$54.49	\$99.01	\$99.01
\$100.93	\$86.69	\$57.95	\$100.93	\$100.93
\$102.86	\$88.42	\$61.42	\$102.86	\$102.86
\$104.78	\$90.15	\$64.88	\$104.78	\$104.78
\$106.71	\$91.88	\$68.34	\$106.71	\$106.71
\$108.63	\$93.62	\$71.81	\$108.63	\$108.63
\$110.56	\$95.35	\$75.27	\$110.56	\$110.56
\$112.48	\$97.08	\$78.73	\$112.48	\$112.48
\$114.41	\$98.81	\$82.20	\$114.41	\$114.41
\$116.33	\$100.55	\$85.66	\$116.33	\$116.33
\$118.26	\$102.28	\$89.12	\$118.26	\$118.26
\$120.16	\$103.99	\$92.57	\$120.16	\$120.16
\$122.08	\$105.72	\$96.03	\$122.08	\$122.08
\$124.01	\$107.45	\$99.49	\$124.01	\$124.01
\$125.93	\$109.19	\$102.95	\$125.93	\$125.93
\$127.86	\$110.92	\$106.42	\$127.86	\$127.86
\$129.78	\$112.65	\$109.88	\$129.78	\$129.78
\$131.71	\$114.38	\$111.61	\$131.71	\$131.71
\$133.63	\$116.12	\$113.35	\$133.63	\$133.63
\$135.56	\$119.16	\$115.08	\$135.56	\$135.56
\$137.48	\$123.57	\$116.81	\$137.48	\$137.48
\$139.41	\$128.05	\$118.54	\$139.41	\$139.41
\$141.33	\$132.62	\$120.28	\$141.33	\$141.33
\$143.26	\$137.26	\$122.01	\$143.26	\$143.26
\$145.16	\$140.54	\$123.72	\$145.16	\$145.16
\$147.08	\$142.47	\$125.45	\$147.08	\$147.08
\$149.01	\$144.39	\$127.18	\$149.01	\$149.01
\$150.93	\$146.32	\$128.92	\$150.93	\$150.93
\$152.86	\$148.24	\$130.65	\$152.86	\$152.86
\$154.78	\$150.17	\$132.38	\$154.78	\$154.78
\$156.71	\$152.09	\$134.11	\$156.71	\$156.71
\$158.63	\$154.02	\$135.85	\$158.63	\$158.63
\$160.56	\$155.94	\$137.58	\$160.56	\$160.56
\$162.48	\$157.87	\$139.31	\$162.48	\$162.48
\$164.41	\$159.79	\$141.04	\$164.41	\$164.41
\$166.33	\$161.72	\$142.78	\$166.33	\$166.33
\$168.26	\$163.64	\$144.51	\$168.26	\$168.26
\$170.16	\$165.54	\$146.22	\$170.16	\$170.16
\$172.08	\$167.47	\$147.95	\$172.08	\$172.08
\$174.01	\$169.39	\$149.68	\$174.01	\$174.01
\$175.93	\$171.32	\$151.42	\$175.93	\$175.93
\$177.86	\$173.24	\$153.15	\$177.86	\$177.86
\$179.78	\$175.17	\$154.88	\$179.78	\$179.78
\$181.71	\$177.09	\$156.61	\$181.71	\$181.71
\$183.63	\$179.02	\$158.34	\$183.63	\$183.63
\$185.08	\$180.47	\$159.62	\$185.08	\$185.08

Refer to Withholding Calculation Rules in IP 2004(8)

**State of Connecticut
2004 Withholding Tables
(Effective January 1, 2004)
Semi-Monthly Payroll Period**

Semi-Monthly Wages		Withholding Amount				
Greater Than	Less Than Or Equal To	A	B	C	D	F
\$0	\$41	\$0.00	\$0.00	\$0.00	\$0.62	\$0.00
\$41	\$83	\$0.00	\$0.00	\$0.00	\$1.86	\$0.00
\$83	\$125	\$0.00	\$0.00	\$0.00	\$3.12	\$0.00
\$125	\$166	\$0.00	\$0.00	\$0.00	\$4.37	\$0.00
\$166	\$208	\$0.00	\$0.00	\$0.00	\$5.61	\$0.00
\$208	\$250	\$0.00	\$0.00	\$0.00	\$6.87	\$0.00
\$250	\$291	\$0.00	\$0.00	\$0.00	\$8.12	\$0.00
\$291	\$333	\$0.00	\$0.00	\$0.00	\$9.36	\$0.00
\$333	\$375	\$0.00	\$0.00	\$0.00	\$10.62	\$0.00
\$375	\$416	\$0.00	\$0.00	\$0.00	\$11.87	\$0.00
\$416	\$458	\$0.00	\$0.00	\$0.00	\$13.52	\$0.00
\$458	\$500	\$0.00	\$0.00	\$0.00	\$15.62	\$0.00
\$500	\$541	\$0.15	\$0.00	\$0.00	\$17.69	\$0.00
\$541	\$583	\$0.47	\$0.00	\$0.00	\$19.77	\$0.27
\$583	\$625	\$0.78	\$0.00	\$0.00	\$21.87	\$0.58
\$625	\$645	\$1.22	\$0.00	\$0.00	\$23.42	\$0.82
\$645	\$666	\$1.63	\$0.00	\$0.00	\$24.44	\$0.97
\$666	\$687	\$2.12	\$0.00	\$0.00	\$25.49	\$1.35
\$687	\$708	\$2.67	\$0.00	\$0.00	\$26.54	\$1.80
\$708	\$729	\$3.28	\$0.00	\$0.00	\$27.59	\$2.31
\$729	\$750	\$3.95	\$0.00	\$0.00	\$28.64	\$2.88
\$750	\$770	\$4.68	\$0.00	\$0.00	\$29.67	\$3.51
\$770	\$791	\$5.47	\$0.00	\$0.00	\$30.69	\$4.20
\$791	\$812	\$5.88	\$0.07	\$0.00	\$31.74	\$4.96
\$812	\$833	\$6.29	\$0.23	\$0.00	\$32.79	\$5.78
\$833	\$854	\$7.21	\$0.39	\$0.00	\$33.84	\$6.19
\$854	\$875	\$8.20	\$0.55	\$0.00	\$34.89	\$6.60
\$875	\$895	\$9.24	\$0.70	\$0.00	\$35.92	\$7.54
\$895	\$916	\$10.34	\$0.85	\$0.00	\$36.94	\$8.54
\$916	\$937	\$11.04	\$1.01	\$0.00	\$37.99	\$9.61
\$937	\$958	\$11.94	\$1.17	\$0.00	\$39.04	\$10.83
\$958	\$979	\$12.83	\$1.33	\$0.00	\$40.09	\$11.72
\$979	\$1,000	\$13.72	\$1.48	\$0.00	\$41.14	\$12.61
\$1,000	\$1,020	\$16.36	\$1.97	\$0.08	\$42.17	\$13.48
\$1,020	\$1,041	\$17.23	\$2.51	\$0.23	\$43.19	\$14.36
\$1,041	\$1,062	\$20.13	\$3.12	\$0.39	\$44.24	\$15.25
\$1,062	\$1,083	\$21.28	\$3.79	\$0.54	\$45.29	\$17.91
\$1,083	\$1,104	\$24.28	\$4.53	\$0.70	\$46.34	\$18.80
\$1,104	\$1,125	\$25.49	\$5.33	\$0.86	\$47.39	\$21.72
\$1,125	\$1,145	\$28.58	\$6.18	\$1.01	\$48.42	\$22.86
\$1,145	\$1,166	\$29.50	\$7.09	\$1.17	\$49.44	\$25.86
\$1,166	\$1,187	\$32.32	\$7.50	\$1.32	\$50.49	\$27.09
\$1,187	\$1,208	\$33.26	\$7.91	\$1.48	\$51.54	\$30.22
\$1,208	\$1,229	\$36.08	\$8.32	\$1.64	\$52.59	\$31.16
\$1,229	\$1,250	\$37.03	\$8.73	\$1.80	\$53.64	\$33.98
\$1,250	\$1,270	\$39.83	\$9.13	\$2.34	\$54.67	\$34.90
\$1,270	\$1,291	\$40.75	\$9.53	\$2.95	\$55.69	\$37.70
\$1,291	\$1,312	\$43.57	\$9.94	\$3.62	\$56.74	\$38.65
\$1,312	\$1,333	\$44.51	\$10.35	\$4.35	\$57.79	\$41.47
\$1,333	\$1,354	\$47.33	\$10.76	\$5.15	\$58.84	\$42.41
\$1,354	\$1,375	\$48.28	\$11.17	\$6.01	\$59.89	\$45.23
\$1,375	\$1,395	\$51.08	\$11.57	\$6.93	\$60.92	\$46.15
\$1,395	\$1,416	\$52.00	\$11.97	\$7.91	\$61.94	\$48.95
\$1,416	\$1,437	\$54.82	\$13.33	\$8.32	\$62.99	\$49.90
\$1,437	\$1,458	\$55.76	\$14.76	\$8.73	\$64.04	\$52.72
\$1,458	\$1,479	\$58.58	\$16.41	\$9.14	\$65.09	\$53.66
\$1,479	\$1,500	\$59.53	\$18.32	\$9.55	\$66.14	\$56.48
\$1,500	\$1,520	\$60.45	\$19.20	\$9.95	\$67.17	\$57.40
\$1,520	\$1,541	\$61.37	\$20.07	\$10.34	\$68.19	\$60.20
\$1,541	\$1,562	\$62.32	\$20.96	\$10.75	\$69.24	\$61.15
\$1,562	\$1,583	\$63.26	\$21.85	\$11.16	\$70.29	\$63.26
\$1,583	\$1,604	\$64.21	\$24.52	\$11.57	\$71.34	\$64.21
\$1,604	\$1,625	\$65.15	\$25.41	\$11.98	\$72.39	\$65.15
\$1,625	\$1,645	\$66.08	\$28.05	\$12.38	\$73.42	\$66.08
\$1,645	\$1,666	\$67.00	\$28.92	\$12.78	\$74.44	\$67.00
\$1,666	\$1,687	\$67.94	\$31.58	\$14.21	\$75.49	\$67.94
\$1,687	\$1,708	\$68.89	\$32.48	\$15.69	\$76.54	\$68.89
\$1,708	\$1,729	\$69.83	\$35.14	\$17.24	\$77.59	\$69.83
\$1,729	\$1,750	\$70.78	\$36.03	\$18.86	\$78.64	\$70.78
\$1,750	\$1,770	\$71.70	\$38.68	\$19.38	\$79.67	\$71.70

**State of Connecticut
2004 Withholding Tables
(Effective January 1, 2004)
Semi-Monthly Payroll Period**

Semi-Monthly Wages	
Greater Than	Less Than Or Equal To
\$1,770	\$1,791
\$1,791	\$1,812
\$1,812	\$1,833
\$1,833	\$1,854
\$1,854	\$1,875
\$1,875	\$1,895
\$1,895	\$1,916
\$1,916	\$1,937
\$1,937	\$1,958
\$1,958	\$1,979
\$1,979	\$2,000
\$2,000	\$2,020
\$2,020	\$2,041
\$2,041	\$2,062
\$2,062	\$2,083
\$2,083	\$2,104
\$2,104	\$2,125
\$2,125	\$2,145
\$2,145	\$2,166
\$2,166	\$2,187
\$2,187	\$2,208
\$2,208	\$2,250
\$2,250	\$2,291
\$2,291	\$2,333
\$2,333	\$2,375
\$2,375	\$2,416
\$2,416	\$2,458
\$2,458	\$2,500
\$2,500	\$2,541
\$2,541	\$2,583
\$2,583	\$2,625
\$2,625	\$2,666
\$2,666	\$2,708
\$2,708	\$2,750
\$2,750	\$2,791
\$2,791	\$2,833
\$2,833	\$2,875
\$2,875	\$2,916
\$2,916	\$2,958
\$2,958	\$3,000
\$3,000	\$3,041
\$3,041	\$3,083
\$3,083	\$3,125
\$3,125	\$3,166
\$3,166	\$3,208
\$3,208	\$3,250
\$3,250	\$3,291
\$3,291	\$3,333
\$3,333	\$3,375
\$3,375	\$3,416
\$3,416	\$3,458
\$3,458	\$3,500
\$3,500	\$3,541
\$3,541	\$3,583
\$3,583	\$3,625
\$3,625	\$3,666
\$3,666	\$3,708
\$3,708	\$3,750
\$3,750	\$3,791
\$3,791	\$3,833
\$3,833	\$3,875
\$3,875	\$3,916
\$3,916	\$3,958
\$3,958	\$4,000
\$4,000	\$4,041
\$4,041	\$4,083
\$4,083	\$4,125
\$4,125	\$4,166
\$4,166	\$4,187
\$4,187	Over

Withholding Amount				
A	B	C	D	F
\$72.62	\$39.55	\$19.90	\$80.69	\$72.62
\$73.57	\$42.21	\$20.44	\$81.74	\$73.57
\$74.51	\$43.10	\$20.97	\$82.79	\$74.51
\$75.46	\$46.30	\$21.68	\$83.84	\$75.46
\$76.40	\$47.76	\$22.57	\$84.89	\$76.40
\$77.33	\$51.04	\$23.45	\$85.92	\$77.33
\$78.25	\$52.53	\$24.32	\$86.94	\$78.25
\$79.19	\$55.94	\$25.21	\$87.99	\$79.19
\$80.14	\$56.89	\$26.10	\$89.04	\$80.14
\$81.08	\$59.71	\$26.99	\$90.09	\$81.08
\$82.03	\$60.65	\$27.89	\$91.14	\$82.03
\$83.87	\$63.45	\$30.53	\$92.17	\$82.95
\$85.74	\$64.37	\$31.40	\$93.19	\$83.87
\$87.64	\$67.19	\$34.06	\$94.24	\$84.82
\$89.57	\$68.14	\$34.96	\$95.29	\$85.76
\$91.52	\$70.96	\$38.06	\$96.34	\$86.71
\$93.50	\$71.90	\$39.42	\$97.39	\$88.63
\$95.46	\$74.70	\$42.61	\$98.42	\$90.54
\$97.45	\$75.62	\$44.00	\$99.44	\$92.48
\$99.49	\$78.44	\$47.32	\$100.49	\$94.46
\$101.54	\$79.39	\$48.26	\$101.54	\$96.46
\$103.12	\$82.68	\$51.56	\$103.12	\$98.99
\$105.19	\$86.42	\$55.30	\$105.19	\$103.09
\$107.27	\$90.17	\$59.04	\$107.27	\$107.27
\$109.37	\$93.93	\$62.81	\$109.37	\$109.37
\$111.44	\$95.80	\$66.55	\$111.44	\$111.44
\$113.52	\$97.67	\$70.29	\$113.52	\$113.52
\$115.62	\$99.56	\$74.06	\$115.62	\$115.62
\$117.69	\$101.42	\$77.80	\$117.69	\$117.69
\$119.77	\$103.29	\$81.54	\$119.77	\$119.77
\$121.87	\$105.18	\$85.31	\$121.87	\$121.87
\$123.94	\$107.05	\$89.05	\$123.94	\$123.94
\$126.02	\$108.92	\$92.79	\$126.02	\$126.02
\$128.12	\$110.81	\$96.56	\$128.12	\$128.12
\$130.19	\$112.67	\$100.30	\$130.19	\$130.19
\$132.27	\$114.54	\$104.04	\$132.27	\$132.27
\$134.37	\$116.43	\$107.81	\$134.37	\$134.37
\$136.44	\$118.30	\$111.55	\$136.44	\$136.44
\$138.52	\$120.17	\$115.29	\$138.52	\$138.52
\$140.62	\$122.06	\$119.06	\$140.62	\$140.62
\$142.69	\$123.92	\$120.92	\$142.69	\$142.69
\$144.77	\$125.79	\$122.79	\$144.77	\$144.77
\$146.87	\$129.10	\$124.68	\$146.87	\$146.87
\$148.94	\$133.87	\$126.55	\$148.94	\$148.94
\$151.02	\$138.72	\$128.42	\$151.02	\$151.02
\$153.12	\$143.67	\$130.31	\$153.12	\$153.12
\$155.19	\$148.69	\$132.17	\$155.19	\$155.19
\$157.27	\$152.27	\$134.04	\$157.27	\$157.27
\$159.37	\$154.37	\$135.93	\$159.37	\$159.37
\$161.44	\$156.44	\$137.80	\$161.44	\$161.44
\$163.52	\$158.52	\$139.67	\$163.52	\$163.52
\$165.62	\$160.62	\$141.56	\$165.62	\$165.62
\$167.69	\$162.69	\$143.42	\$167.69	\$167.69
\$169.77	\$164.77	\$145.29	\$169.77	\$169.77
\$171.87	\$166.87	\$147.18	\$171.87	\$171.87
\$173.94	\$168.94	\$149.05	\$173.94	\$173.94
\$176.02	\$171.02	\$150.92	\$176.02	\$176.02
\$178.12	\$173.12	\$152.81	\$178.12	\$178.12
\$180.19	\$175.19	\$154.67	\$180.19	\$180.19
\$182.27	\$177.27	\$156.54	\$182.27	\$182.27
\$184.37	\$179.37	\$158.43	\$184.37	\$184.37
\$186.44	\$181.44	\$160.30	\$186.44	\$186.44
\$188.52	\$183.52	\$162.17	\$188.52	\$188.52
\$190.62	\$185.62	\$164.06	\$190.62	\$190.62
\$192.69	\$187.69	\$167.77	\$192.69	\$192.69
\$194.77	\$189.77	\$173.38	\$194.77	\$194.77
\$196.87	\$191.87	\$179.11	\$196.87	\$196.87
\$198.94	\$193.94	\$184.89	\$198.94	\$198.94
\$200.49	\$195.49	\$190.24	\$200.49	\$200.49

Refer to Withholding Calculation Rules in IP 2004(8)

**State of Connecticut
2004 Withholding Tables
(Effective January 1, 2004)
Monthly Payroll Period**

Monthly Wages		Withholding Amount				
Greater Than	Less Than Or Equal To	A	B	C	D	F
\$0	\$83	\$0.00	\$0.00	\$0.00	\$1.25	\$0.00
\$83	\$166	\$0.00	\$0.00	\$0.00	\$3.74	\$0.00
\$166	\$250	\$0.00	\$0.00	\$0.00	\$6.24	\$0.00
\$250	\$333	\$0.00	\$0.00	\$0.00	\$8.75	\$0.00
\$333	\$416	\$0.00	\$0.00	\$0.00	\$11.24	\$0.00
\$416	\$500	\$0.00	\$0.00	\$0.00	\$13.74	\$0.00
\$500	\$583	\$0.00	\$0.00	\$0.00	\$16.25	\$0.00
\$583	\$666	\$0.00	\$0.00	\$0.00	\$18.74	\$0.00
\$666	\$750	\$0.00	\$0.00	\$0.00	\$21.24	\$0.00
\$750	\$833	\$0.00	\$0.00	\$0.00	\$23.75	\$0.00
\$833	\$916	\$0.00	\$0.00	\$0.00	\$27.06	\$0.00
\$916	\$1,000	\$0.00	\$0.00	\$0.00	\$31.23	\$0.00
\$1,000	\$1,083	\$0.31	\$0.00	\$0.00	\$35.41	\$0.00
\$1,083	\$1,166	\$0.93	\$0.00	\$0.00	\$39.56	\$0.54
\$1,166	\$1,250	\$1.56	\$0.00	\$0.00	\$43.73	\$1.17
\$1,250	\$1,291	\$2.43	\$0.00	\$0.00	\$46.86	\$1.64
\$1,291	\$1,333	\$3.28	\$0.00	\$0.00	\$48.93	\$1.95
\$1,333	\$1,375	\$4.25	\$0.00	\$0.00	\$51.03	\$2.72
\$1,375	\$1,416	\$5.34	\$0.00	\$0.00	\$53.11	\$3.61
\$1,416	\$1,458	\$6.56	\$0.00	\$0.00	\$55.18	\$4.62
\$1,458	\$1,500	\$7.90	\$0.00	\$0.00	\$57.28	\$5.76
\$1,500	\$1,541	\$9.37	\$0.00	\$0.00	\$59.36	\$7.03
\$1,541	\$1,583	\$10.96	\$0.00	\$0.00	\$61.43	\$8.41
\$1,583	\$1,625	\$11.78	\$0.16	\$0.00	\$63.53	\$9.93
\$1,625	\$1,666	\$12.59	\$0.47	\$0.00	\$65.61	\$11.57
\$1,666	\$1,708	\$14.43	\$0.78	\$0.00	\$67.68	\$12.38
\$1,708	\$1,750	\$16.40	\$1.09	\$0.00	\$69.78	\$13.20
\$1,750	\$1,791	\$18.49	\$1.40	\$0.00	\$71.86	\$15.09
\$1,791	\$1,833	\$20.71	\$1.72	\$0.00	\$73.93	\$17.10
\$1,833	\$1,875	\$22.13	\$2.03	\$0.00	\$76.03	\$19.25
\$1,875	\$1,916	\$23.89	\$2.34	\$0.00	\$78.11	\$21.68
\$1,916	\$1,958	\$25.66	\$2.65	\$0.00	\$80.18	\$23.44
\$1,958	\$2,000	\$27.44	\$2.97	\$0.00	\$82.28	\$25.23
\$2,000	\$2,041	\$32.75	\$3.93	\$0.15	\$84.36	\$26.99
\$2,041	\$2,083	\$34.51	\$5.03	\$0.47	\$86.43	\$28.75
\$2,083	\$2,125	\$40.31	\$6.25	\$0.78	\$88.53	\$30.54
\$2,125	\$2,166	\$42.58	\$7.59	\$1.09	\$90.61	\$35.85
\$2,166	\$2,208	\$48.56	\$9.06	\$1.40	\$92.68	\$37.61
\$2,208	\$2,250	\$50.98	\$10.65	\$1.72	\$94.78	\$43.44
\$2,250	\$2,291	\$57.17	\$12.37	\$2.03	\$96.86	\$45.75
\$2,291	\$2,333	\$59.04	\$14.21	\$2.34	\$98.93	\$51.77
\$2,333	\$2,375	\$64.68	\$15.03	\$2.66	\$101.03	\$54.23
\$2,375	\$2,416	\$66.55	\$15.84	\$2.97	\$103.11	\$60.45
\$2,416	\$2,458	\$72.17	\$16.65	\$3.28	\$105.18	\$62.32
\$2,458	\$2,500	\$74.06	\$17.47	\$3.59	\$107.28	\$67.96
\$2,500	\$2,541	\$79.67	\$18.27	\$4.68	\$109.36	\$69.83
\$2,541	\$2,583	\$81.54	\$19.08	\$5.90	\$111.43	\$75.45
\$2,583	\$2,625	\$87.18	\$19.90	\$7.25	\$113.53	\$77.34
\$2,625	\$2,666	\$89.05	\$20.71	\$8.71	\$115.61	\$82.95
\$2,666	\$2,708	\$94.67	\$21.52	\$10.31	\$117.68	\$84.82
\$2,708	\$2,750	\$96.56	\$22.34	\$12.03	\$119.78	\$90.46
\$2,750	\$2,791	\$102.17	\$23.15	\$13.87	\$121.86	\$92.33
\$2,791	\$2,833	\$104.04	\$23.96	\$15.83	\$123.93	\$97.95
\$2,833	\$2,875	\$109.68	\$26.68	\$16.65	\$126.03	\$99.84
\$2,875	\$2,916	\$111.55	\$29.52	\$17.46	\$128.11	\$105.45
\$2,916	\$2,958	\$117.17	\$32.81	\$18.27	\$130.18	\$107.32
\$2,958	\$3,000	\$119.06	\$36.65	\$19.09	\$132.28	\$112.96
\$3,000	\$3,041	\$120.92	\$38.41	\$19.90	\$134.36	\$114.83
\$3,041	\$3,083	\$122.79	\$40.18	\$20.71	\$136.43	\$120.45
\$3,083	\$3,125	\$124.68	\$41.96	\$21.53	\$138.53	\$122.34
\$3,125	\$3,166	\$126.55	\$43.73	\$22.34	\$140.61	\$126.55
\$3,166	\$3,208	\$128.42	\$49.03	\$23.15	\$142.68	\$128.42
\$3,208	\$3,250	\$130.31	\$50.82	\$23.97	\$144.78	\$130.31
\$3,250	\$3,291	\$132.17	\$56.12	\$24.77	\$146.86	\$132.17
\$3,291	\$3,333	\$134.04	\$57.89	\$25.58	\$148.93	\$134.04
\$3,333	\$3,375	\$135.93	\$63.21	\$28.43	\$151.03	\$135.93
\$3,375	\$3,416	\$137.80	\$64.98	\$31.40	\$153.11	\$137.80
\$3,416	\$3,458	\$139.67	\$70.28	\$34.49	\$155.18	\$139.67
\$3,458	\$3,500	\$141.56	\$72.07	\$37.71	\$157.28	\$141.56
\$3,500	\$3,541	\$143.42	\$77.37	\$38.77	\$159.36	\$143.42

**State of Connecticut
2004 Withholding Tables
(Effective January 1, 2004)
Monthly Payroll Period**

Monthly Wages	
Greater Than	Less Than Or Equal To
\$3,541	\$3,583
\$3,583	\$3,625
\$3,625	\$3,666
\$3,666	\$3,708
\$3,708	\$3,750
\$3,750	\$3,791
\$3,791	\$3,833
\$3,833	\$3,875
\$3,875	\$3,916
\$3,916	\$3,958
\$3,958	\$4,000
\$4,000	\$4,041
\$4,041	\$4,083
\$4,083	\$4,125
\$4,125	\$4,166
\$4,166	\$4,208
\$4,208	\$4,250
\$4,250	\$4,291
\$4,291	\$4,333
\$4,333	\$4,375
\$4,375	\$4,416
\$4,416	\$4,500
\$4,500	\$4,583
\$4,583	\$4,666
\$4,666	\$4,750
\$4,750	\$4,833
\$4,833	\$4,916
\$4,916	\$5,000
\$5,000	\$5,083
\$5,083	\$5,166
\$5,166	\$5,250
\$5,250	\$5,333
\$5,333	\$5,416
\$5,416	\$5,500
\$5,500	\$5,583
\$5,583	\$5,666
\$5,666	\$5,750
\$5,750	\$5,833
\$5,833	\$5,916
\$5,916	\$6,000
\$6,000	\$6,083
\$6,083	\$6,166
\$6,166	\$6,250
\$6,250	\$6,333
\$6,333	\$6,416
\$6,416	\$6,500
\$6,500	\$6,583
\$6,583	\$6,666
\$6,666	\$6,750
\$6,750	\$6,833
\$6,833	\$6,916
\$6,916	\$7,000
\$7,000	\$7,083
\$7,083	\$7,166
\$7,166	\$7,250
\$7,250	\$7,333
\$7,333	\$7,416
\$7,416	\$7,500
\$7,500	\$7,583
\$7,583	\$7,666
\$7,666	\$7,750
\$7,750	\$7,833
\$7,833	\$7,916
\$7,916	\$8,000
\$8,000	\$8,083
\$8,083	\$8,166
\$8,166	\$8,250
\$8,250	\$8,333
\$8,333	\$8,375
\$8,375	Over

Withholding Amount				
A	B	C	D	F
\$145.29	\$79.14	\$39.83	\$161.43	\$145.29
\$147.18	\$84.46	\$40.90	\$163.53	\$147.18
\$149.05	\$86.23	\$41.96	\$165.61	\$149.05
\$150.92	\$92.61	\$43.36	\$167.68	\$150.92
\$152.81	\$95.51	\$45.15	\$169.78	\$152.81
\$154.67	\$102.10	\$46.91	\$171.86	\$154.67
\$156.54	\$105.11	\$48.68	\$173.93	\$156.54
\$158.43	\$111.93	\$50.46	\$176.03	\$158.43
\$160.30	\$113.80	\$52.23	\$178.11	\$160.30
\$162.17	\$119.42	\$53.99	\$180.18	\$162.17
\$164.06	\$121.31	\$55.77	\$182.28	\$164.06
\$167.77	\$126.92	\$61.08	\$184.36	\$165.92
\$171.52	\$128.79	\$62.84	\$186.43	\$167.79
\$175.34	\$134.43	\$68.17	\$188.53	\$169.68
\$179.17	\$136.30	\$69.93	\$190.61	\$171.55
\$183.05	\$141.92	\$76.12	\$192.68	\$173.42
\$186.99	\$143.81	\$78.84	\$194.78	\$177.25
\$190.95	\$149.42	\$85.24	\$196.86	\$181.11
\$194.95	\$151.29	\$88.05	\$198.93	\$185.01
\$199.02	\$156.93	\$94.68	\$201.03	\$188.97
\$203.11	\$158.80	\$96.55	\$203.11	\$192.95
\$206.23	\$165.36	\$103.11	\$206.23	\$197.98
\$210.41	\$172.87	\$110.62	\$210.41	\$206.20
\$214.56	\$180.35	\$118.10	\$214.56	\$214.56
\$218.73	\$187.86	\$125.61	\$218.73	\$218.73
\$222.91	\$191.62	\$133.12	\$222.91	\$222.91
\$227.06	\$195.35	\$140.60	\$227.06	\$227.06
\$231.23	\$199.11	\$148.11	\$231.23	\$231.23
\$235.41	\$202.87	\$155.62	\$235.41	\$235.41
\$239.56	\$206.60	\$163.10	\$239.56	\$239.56
\$243.73	\$210.36	\$170.61	\$243.73	\$243.73
\$247.91	\$214.12	\$178.12	\$247.91	\$247.91
\$252.06	\$217.85	\$185.60	\$252.06	\$252.06
\$256.23	\$221.61	\$193.11	\$256.23	\$256.23
\$260.41	\$225.37	\$200.62	\$260.41	\$260.41
\$264.56	\$229.10	\$208.10	\$264.56	\$264.56
\$268.73	\$232.86	\$215.61	\$268.73	\$268.73
\$272.91	\$236.62	\$223.12	\$272.91	\$272.91
\$277.06	\$240.35	\$230.60	\$277.06	\$277.06
\$281.23	\$244.11	\$238.11	\$281.23	\$281.23
\$285.41	\$247.87	\$241.87	\$285.41	\$285.41
\$289.56	\$251.60	\$245.60	\$289.56	\$289.56
\$293.73	\$258.20	\$249.36	\$293.73	\$293.73
\$297.91	\$267.75	\$253.12	\$297.91	\$297.91
\$302.06	\$277.46	\$256.85	\$302.06	\$302.06
\$306.23	\$287.35	\$260.61	\$306.23	\$306.23
\$310.41	\$297.40	\$264.37	\$310.41	\$310.41
\$314.56	\$304.56	\$268.10	\$314.56	\$314.56
\$318.73	\$308.73	\$271.86	\$318.73	\$318.73
\$322.91	\$312.91	\$275.62	\$322.91	\$322.91
\$327.06	\$317.06	\$279.35	\$327.06	\$327.06
\$331.23	\$321.23	\$283.11	\$331.23	\$331.23
\$335.41	\$325.41	\$286.87	\$335.41	\$335.41
\$339.56	\$329.56	\$290.60	\$339.56	\$339.56
\$343.73	\$333.73	\$294.36	\$343.73	\$343.73
\$347.91	\$337.91	\$298.12	\$347.91	\$347.91
\$352.06	\$342.06	\$301.85	\$352.06	\$352.06
\$356.23	\$346.23	\$305.61	\$356.23	\$356.23
\$360.41	\$350.41	\$309.37	\$360.41	\$360.41
\$364.56	\$354.56	\$313.10	\$364.56	\$364.56
\$368.73	\$358.73	\$316.86	\$368.73	\$368.73
\$372.91	\$362.91	\$320.62	\$372.91	\$372.91
\$377.06	\$367.06	\$324.35	\$377.06	\$377.06
\$381.23	\$371.23	\$328.11	\$381.23	\$381.23
\$385.41	\$375.41	\$335.55	\$385.41	\$385.41
\$389.56	\$379.56	\$346.79	\$389.56	\$389.56
\$393.73	\$383.73	\$358.21	\$393.73	\$393.73
\$397.91	\$387.91	\$369.80	\$397.91	\$397.91
\$401.03	\$391.03	\$380.52	\$401.03	\$401.03

Refer to Withholding Calculation Rules in IP 2004(8)

Comparison Of Federal And Connecticut Filing Rules

(for most commonly filed withholding forms)

	Connecticut	Federal
WAGE AMOUNTS		
For New or Rehired Employees	Complete Form CT-W4 for each employee. Report new or rehired employees to the Department of Labor by Internet, fax, or mail. (See Page 12 for more information.)	Complete federal Form W-4 for each employee.
Withholding Payments	<i>Fast-File</i> or mail payment with Form CT-WH on the same due dates that your federal deposits are required to be made. Note: Do not use Form CT-WH when: 1. No payment is due. (No coupon is due.) 2. If Connecticut income tax withholding is less than \$500 in a calendar quarter. (<i>Fast-File</i> or mail payment with Form CT-941 .)	Payments are deposited as required by federal law.
Quarterly Reconciliation	File Form CT-941 for each quarter during the calendar year. Form CT-941 is located in the back section of the <i>Employer's Withholding Remittance Coupon Book</i> .	File federal Form 941.
Annual Reconciliation	File Form CT-W3 with every "state copy" of federal Form W-2 reporting Connecticut wages paid. Form CT-W3 is located in the back section of the <i>Employer's Withholding Remittance Coupon Book</i> .	File federal Form W-3 with federal Forms W-2.
NONPAYROLL AMOUNTS		
Withholding Payments	<i>Fast-File</i> or mail payment with Form CT-8109 on the same due dates that your federal deposits are required to be made. Note: Do not use Form CT-8109 when: 1. No payment is due. (No coupon is due.) 2. If Connecticut income tax withholding is less than \$500 in a calendar year. (<i>Fast-File</i> or mail payment with Form CT-945 .)	Payments are deposited as required by federal law.
Annual Reconciliation	File Form CT-945 for the calendar year. If you are required to file federal Form 1096, file Form CT-1096 with every "state copy" of federal forms listed on Pages 15 and 16.	File federal Form 945 and federal Form 1096.

DUE DATES FOR FILING INFORMATIONAL RETURNS REQUIRED BY DRS

Due Date for Federal Informational Returns		Due Date for CT Informational Returns	
For Paper and Magnetic Filing	If Informational Return Filed Electronically for Federal Purposes	For Paper and Magnetic Filing	If Informational Return Filed Electronically for Federal Purposes
Federal Form W3 Last day of February	Federal Form W3 March 31	Form CT-W3 Last day of February	Form CT-W3 Last day of February
Federal Form 1096 February 28	Federal Form 1096 March 31	Form CT-1096 Last day of February	Form CT-1096 Last day of February

If any due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

Note: You may request an extension of time to file the informational returns listed in the above chart. See **Form CT-8809, Request for Extension of Time to File Informational Returns**, for additional information.

CONNECTICUT TAX ASSISTANCE

FOR TAX INFORMATION

- Visit the DRS Web site at:
www.ct.gov/DRS

- Call **CONN-TAX**:
1-800-382-9463 (in-state) or
1-860-297-5962 (from anywhere)

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

Personal Taxpayer Assistance is available during business hours listed at right.

- Write to:
Department of Revenue Services
Taxpayer Services Division
25 Sigourney Street
Hartford CT 06106-5032

FORMS AND PUBLICATIONS

May be obtained anytime by using any of the following resources:

- **Internet**
Preview and download forms and publications from the DRS Web site at www.ct.gov/DRS
- **DRS Tax Fax**
Call 860-297-5698 from the handset attached to your fax machine and select from the menu; or
- **Telephone**
From a touch-tone phone call:
1-800-382-9463 (in-state) and select **Option "2"**, or
860-297-4753 (from anywhere).

WALK-IN OFFICES

For free assistance or forms, visit our offices from Monday through Friday, 8:00 a.m. to 5:00 p.m. For pre-recorded directions to DRS offices, call CONN-TAX and press 3. If you require special accommodations, please advise the Department representative.

BRIDGEPORT
10 Middle Street
203-336-7890

HAMDEN
3074 Whitney Avenue, Bldg. #2
203-287-8243

HARTFORD
25 Sigourney Street
860-297-5962

NORWICH
2 Cliff Street
860-889-2669

WATERBURY
Rowland State Government Center
55 West Main Street, Suite 100
203-805-6789

STATEWIDE SERVICES

For information on statewide services and programs, visit the ConneCT Web site at www.ct.gov

For questions about federal taxes, contact the Internal Revenue Service (IRS) at 1-800-829-1040 or visit: www.irs.gov
To order federal tax forms, call 1-800-829-3676.

DEPARTMENT OF REVENUE SERVICES MISSION STATEMENT

The Mission of the Connecticut Department of Revenue Services is to administer the tax laws of the State of Connecticut and collect the tax revenues in the most cost effective manner; achieve the highest level of voluntary compliance through accurate, efficient, and courteous customer services; and perform in a manner which instills public confidence in the integrity, and fairness of the state's tax programs.

State of Connecticut
Department of Revenue Services
25 Sigourney Street
Hartford CT 06106-5032