



# STATE OF CONNECTICUT DEPARTMENT OF REVENUE SERVICES

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## Withholding Tax Webinar Questions and Answers

### 1. What are the withholding filing and paying due dates for employers?

For information on filing and paying due dates, visit the Withholding Tax Landing page at: <https://portal.ct.gov/DRS/Withholding-Taxes/Tax-Information - duedates>

### 2. What are the withholding filing and paying due dates for payers of nonpayroll amounts?

For information on filing and paying due dates, visit the Nonpayroll Withholding Tax Landing page at: <https://portal.ct.gov/DRS/Withholding-Taxes/Nonpayroll/Tax-Information - duedates>

### 3. How do I pay withholding tax?

Use **myconneCT** to file returns and make payments. **myconneCT** is the Department's online tax filing and paying portal.

### 4. Can I file a paper return?

In general, paper returns are accepted if an electronic filing waiver has been granted by the Department of Revenue Services (DRS). If you file 24 or fewer Forms W-2, 1099-MISC, 1099-R, 1099-K, 1099-NEC, or W-2G you are encouraged to file electronically but may file paper forms without requesting a waiver.

### 5. What is the mailing address for paper returns?

The address to mail a particular form is located in the instructions to such form. Visit: <https://portal.ct.gov/DRS/DRS-Forms/Current-Year-Forms/Withholding-Forms>

### 6. How much should be withheld from my employees' paychecks?

See the Connecticut Employer's Tax Guide, Circular CT at: <https://portal.ct.gov/DRS/DRS-Forms/Current-Year-Forms/Withholding-Forms>

### 7. Who do I contact for bulk filing questions?

Contact the Department's Electronic Commerce Unit at: (860) 297-4973.

### 8. How do I correct a W-2 or 1099 previously submitted to DRS?

Use **myconneCT** to submit corrected W-2s or 1099s. Only the W-2s or 1099s that require correction need to be filed. If you filed by paper (less than 24 W-2s or 1099s), submit **ONLY** the forms that need to be corrected to DRS by mail.

### 9. Do I have to withhold Connecticut income tax for nonresidents who work in Connecticut?

Wages of a nonresident employee are subject to Connecticut income tax withholding if the wages are paid for services rendered in Connecticut.

### 10. Do I have to withhold Connecticut income tax for a Connecticut nonresident employee who only works outside of Connecticut?

Wages of a nonresident of Connecticut are not subject to Connecticut income tax withholding if the wages are paid for services performed entirely outside of Connecticut.

### 11. How do I file and pay unemployment taxes?

Unemployment taxes are handled by the Department of Labor (DOL). Contact DOL at: (860) 263-6450.

#### References:

- **Withholding Taxes Landing Page:** <https://portal.ct.gov/DRS/Withholding-Taxes/Tax-Information>
- **Informational Publication 2022(6), *Filing and Paying Connecticut Taxes Electronically:*** <https://portal.ct.gov/-/media/DRS/Publications/pubsip/2022/IP-2022-6.pdf>

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