



# Form CT-941X

## Amended Connecticut Reconciliation of Withholding

DRS Use ONLY  
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You **must** file **Form CT-941X** electronically, and you **must** make any payment by electronic funds transfer (EFT). **Do not** send this paper return to the Department of Revenue Services (DRS), unless you have been granted a waiver from DRS. See *Electronic Filing Waiver*, on Page 3.

**Do not** use Form CT-941X to correct payments you made using the wrong Connecticut tax registration number (TID). DRS **cannot** apply an overpayment credit from one TID to a different TID. Requests to reallocate a payment between TIDs **must** be made in writing, however, you **must** first call DRS. See *For More Information*, on Page 4.

**See instructions before completing.**

Name of employer or payer Connecticut Tax Registration Number

**This return MUST be filed electronically!**

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

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

City, town, or post office State ZIP code

Name of form you are amending (check one):

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

Enter the calendar year you are amending:

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

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

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

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

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



# Form CT-941X Instructions

## General Instructions

Use Form CT-941X to correct **Form CT-941**, *Connecticut Quarterly Reconciliation of Withholding*, **Form CT-945**, *Connecticut Annual Reconciliation of Withholding for Nonpayroll Amounts*, **Form CT-945 ATHEN**, *Connecticut Annual Reconciliation of Withholding for Nonpayroll Amounts*, or **Form CT-941 HHE**, *Connecticut Reconciliation of Withholding for Household Employers*, as it was originally filed.

Form CT-941X can only be used to correct a single period. If additional periods require correction, or if you are amending for more than one type of return, a separate Form CT-941X must be completed for each period and for each type of return that you are amending.

## When to File

This form **must** be filed before the end of the current calendar year to correct Connecticut income tax withholding errors made during the same calendar year. This form may not be filed after the end of the calendar year to correct Connecticut income tax withholding errors made during that calendar year unless to correct an administrative error.

To claim a refund for the overpayment of Connecticut withholding tax, Form CT-941X **must** be filed within three years from the due date of the original return. If you filed federal Form 941-X, Adjusted Employer's Quarterly Federal Tax Return or Claim for Refund, or federal Form 945-X, Adjusted Annual Return of Withheld Federal Income Tax or Claim for Refund, you **must** file Form CT-941X no later than 90 days after the final determination by the Internal Revenue Service (IRS).

If the tax reported on your federal Form 941, Employer's Quarterly Federal Tax Return, or federal Form 945, Annual Return of Withheld Federal Income Tax, is changed or corrected by the IRS or other competent authority, and the change increases or decreases your Connecticut withholding tax liability, you **must** file Form CT-941X to report the change or correction no later than 90 days after the final determination of the change or correction.

## Requirement to File and Pay Electronically

**Form CT-941X, and any amount due, must be filed and paid electronically.**

Generally, a payment made electronically is a payment made by electronic funds transfer (EFT). See **Informational Publication 2014(15)**, *Filing and Paying Connecticut Taxes Electronically*.

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

Use the **Taxpayer Service Center (TSC)** to electronically file this return. See *Taxpayer Service Center*, on Page 4.

## Electronic Filing Waiver

To request a waiver from the electronic filing requirement visit [www.ct.gov/drs/TSCfiling](http://www.ct.gov/drs/TSCfiling) and complete **Form DRS-EWVR**, *Electronic Filing and Payment Waiver Request*.

If you received a waiver from the electronic filing and payment requirement from DRS, make check payable to Commissioner of Revenue Services. Write your Connecticut Tax Registration Number and the calendar quarter to which the payment applies on your check. Attach a copy of all applicable schedules and forms. Mail the completed return, attachments, and payment, if applicable, to the address on the front.

**Penalty for Failure to Pay Electronically:** The following graduated penalty amounts will apply if you fail to remit payments electronically:

- First offense – 10% penalty on the amount of the required tax payment, but not more than \$2,500;
- Second offense – 10% penalty, but not more than \$10,000; **and**
- Third and subsequent offenses – 10% penalty.

## Information Section

Enter the employer's or payer's name, address, Connecticut Tax Registration Number, and Federal Employer Identification Number (FEIN) in the spaces provided.

Check the appropriate box to indicate the type of form you are amending.

Enter the calendar year you are amending.

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

## Line Instructions

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

In Column B, enter the net increase or net decrease for each line which has been changed. (Any decrease should be in parentheses.)

In Column C, enter the amount that should have been reported on the original Form CT-941, Form CT-945, Form CT-945 ATHEN, or Form CT-941 HHE.

### Line 10

If the amount on Line 10 is a net tax due, you must complete Line 11 and Line 12. If Line 10 is a credit, enter the same amount on Line 12 and complete the overpayment section.

### Line 11

The unpaid amount is subject to interest of 1% per month or fraction of a month from the due date.

### Line 12

Add Line 10 and Line 11.

## Supporting Documentation

Retain a copy of your federal Form 941-X, federal Form 945-X, quarterly reconciliations of withholding from other states (original and corrected copies), and all federal Forms W-2c, Corrected Wage and Tax Statement, with your records to support your changes. Furnish to DRS **only** upon request.

## Rounding Off To Whole Dollars

You must round off cents to the nearest whole dollar on your returns and schedules. If you do not round, DRS will disregard the cents.

Round down to the next lowest dollar all amounts that include 1 through 49 cents. Round up to the next highest dollar all amounts that include 50 through 99 cents. However, if you need to add two or more amounts to compute the amount to enter on a line, include cents and round off only the total.

**Example:** Add two amounts (\$1.29 + \$3.21) to compute the total (\$4.50) to enter on a line. \$4.50 is rounded to \$5.00 and entered on the line.

## Signature

This form **must** be signed by the employer or payer. Anyone paid to prepare the tax return must sign the return. The preparer's FEIN, firm name, firm address, and telephone number must also be entered in the space provided.

## Amending Form CT-W3 or Form CT-1096

Form CT-941X is **not used** to correct any mistakes made on **Form CT-W3**, *Connecticut Annual Reconciliation of Withholding*, or **Form CT-1096**, *Connecticut Annual Summary and Transmittal of Information Returns*. Correct any errors made on Form CT-W3 or Form CT-1096 electronically.

## For More Information

Call DRS during business hours, Monday through Friday:

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

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

## Taxpayer Service Center

The **Taxpayer Service Center (TSC)** allows taxpayers to electronically file, pay, and manage state tax responsibilities. To make electronic transactions or administer your tax account online, visit [www.ct.gov/TSC](http://www.ct.gov/TSC) and select *Business*.

