

# Form CT-W3 (DRS)

## Connecticut Annual Reconciliation of Withholding

# 2009

**Electronic Filing Requirements - Read instructions below before completing this form.**

### General Instructions

Complete the return in blue or black ink only.

**Form CT-W3 (DRS)**, *Connecticut Annual Reconciliation of Withholding*, may be used by new employers or employers who have not received the *Employer's Withholding Remittance Coupon Book* for 2009.

### Annual Summary

If filing electronically, Form CT-W3 (DRS) is due the last day of March, 2010 and will be completed as part of the electronic filing process when you upload Copy 1 of federal Forms W-2. Do not mail in Form CT-W3 (DRS) if you are filing electronically. If filing by paper, Form CT-W3 (DRS) is **due the last day of February, 2010**. No payment is to be made with this return. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date. Employers must file every Copy 1 of federal Form W-2 with Form CT-W3 (DRS) even if no Connecticut income tax was withheld.

**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, the Department of Revenue Services (DRS) will disregard the cents.

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

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

### Line Instructions

#### Line 1

Enter the total amount of **Connecticut** income tax withheld from wages during the 2009 calendar year. This should equal the *Total* line on the back of this return.

#### Line 2

Enter the gross **Connecticut wages** paid during the 2009 calendar year. **Connecticut wages** are all wages paid to employees who are residents of Connecticut, even if those wages are paid for work performed outside Connecticut by those resident employees, and wages paid to employees who are nonresidents of Connecticut, if those wages are paid for work performed in Connecticut by those nonresident employees.

#### Line 3

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

#### Reminders

- Be sure to complete all requested information on the back of this return.
- **Do not send a payment with this return.**
- All payments must be made using **Form CT-WH (DRS)**, *Connecticut Withholding Tax Payment Form*, and **Form CT-941 (DRS)**, *Connecticut Quarterly Reconciliation of Withholding*.
- Sign and date the return in the space provided.
- Taxpayers who file **25 or more** Forms W-2 reporting Connecticut wages paid are **required** to file Form CT-W3 (DRS) and every Copy 1 of federal Form W-2 **electronically**. You may request a waiver of the electronic filing requirements by completing **Form CT-8508**, *Request for Waiver from Filing Informational Returns Electronically*, on or before January 15, 2010. Taxpayers who file **24 or fewer** Forms W-2 reporting Connecticut wages paid, are encouraged to file electronically, but may use paper forms and do not need to request a waiver. See **Electronic Reporting Information** and **Taxpayer Service Center (TSC)**, on back.
- If filing by paper, mail completed return including Forms W-2 to: Department of Revenue Services, PO Box 2930, Hartford CT 06104-2930.

**Household or Agricultural employers, see back page.**

✂ ..... Separate Here and Mail Coupon to DRS. Make a Copy for Your Records. ..... ✂

CT-W3 (DRS)		Connecticut Annual Reconciliation of Withholding		▶ 2009
Connecticut Tax Registration Number ▶		Federal Employer ID Number		Due Date February 28, 2010
<i>Enter name and address below. Please print or type.</i>				
Name		1. Connecticut tax withheld from wages ▶ 1.		00
Address		2. Total Connecticut wages reported ▶ 2.		00
City	State	ZIP Code	3. Number of Forms W-2 submitted ▶ 3.	

**Do not send a payment with this return.**

Mail to: Department of Revenue Services  
 PO Box 2930  
 Hartford CT 06104-2930



- Check if you are a household employer and you withhold Connecticut income tax from the wages of household employees.
- Check if you are a household employer and you **do not** withhold Connecticut income tax from the wages of household employees.

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

Signature \_\_\_\_\_

Title \_\_\_\_\_ Date \_\_\_\_\_

### Electronic Reporting Information

Connecticut taxpayers can either key in or upload their Form CT-W3 (DRS) and Forms W-2 electronically through the **Taxpayer Service Center (TSC)**.

For new information regarding electronic reporting requirements, visit the DRS website at **www.ct.gov/DRS** or call DRS at 1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) or 860-297-5962 (from anywhere). TTY, TDD, and Text Telephone users **only** may transmit inquiries by calling 860-297-4911.

### Household Employers

A household employer **not** registered with DRS for Connecticut income tax withholding purposes should enter the words "HOUSEHOLD EMPLOYER" in the space reserved for the Connecticut Tax Registration Number on this return.

### Agricultural Employers

An agricultural employer **not** registered with DRS for Connecticut income tax withholding purposes should write the words "AGRICULTURAL EMPLOYER" in the space reserved for the Connecticut Tax Registration Number on this return.

### Taxpayer Service Center (TSC)

The **TSC** is an interactive tool that can be accessed through the DRS website at **www.ct.gov/DRS** for a free, fast, easy, and secure way to conduct business with DRS.



Some of the enhanced features of the **TSC** include the ability to view current balances, make scheduled payments, and amend certain business tax returns. The self-service aspect of the **TSC** enables taxpayers to easily get answers to the most frequently asked questions.

✂ ..... Separate Here and Mail Coupon to DRS. Make a Copy for Your Records. ..... ✂

### 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		00

Include Copy 1 of all wage and tax statements reporting Connecticut wages paid during the calendar year with this return.

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