

FORM CT-W4NA

State of Connecticut Department of Revenue Services

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

Note: You must notify your employer within 10 days if you become a Connecticut resident or you substantially change the percentage of services performed in Connecticut.

Resident and Nonresident Defined

For income tax purposes, you have to consider where you were domiciled and where you maintained a permanent place of abode during the taxable year. In general, your *domicile* is the place that you intend to have as your permanent home - the place you intend to return to whenever you may be away.

You can have only one domicile. Your domicile does not change until you move to a new location with the sincere intention of making your permanent home there. If you move to a new location but intend to stay there only for a limited amount of time (no matter how long), your domicile does not change.

A *permanent place of abode* is a residence you permanently maintain, whether you own it or not, and generally includes a residence your spouse owns or leases. A place of abode is not permanent if you maintain it only during a temporary or limited period of time for a particular purpose.

Resident - You are a Connecticut resident if:

1. Connecticut was your domicile (permanent legal residence) for the entire year; **or**
2. You maintained a permanent place of abode in Connecticut and spent a total of more than 183 days in Connecticut.

Note: You may be treated as a nonresident for the taxable year even though your domicile was Connecticut if **all** of the following conditions are met for the entire taxable year:

1. You maintained no permanent place of abode in Connecticut; **and**
2. You maintained a permanent place of abode outside Connecticut; **and**
3. You spent thirty days or less in Connecticut.

(Military personnel that are stationed in Connecticut but are domiciled in another state are treated as nonresidents.)

Part-Year Resident - You are a part-year resident if you changed your residence by moving into or out of Connecticut during the taxable year.

Nonresident - You are a nonresident if:

1. You were not a resident or part-year resident for the taxable year; **and**
2. You had income from Connecticut sources during the taxable year.

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

FORM CT-W4NA

EMPLOYEE'S WITHHOLDING OR EXEMPTION CERTIFICATE - NONRESIDENT APPORTIONMENT

STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES

First name	Middle initial	Last name	Social Security Number
Home Address			
City or Town, State and ZIP			

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

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

I will notify my employer within 10 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.

Employee Signature	Date
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EMPLOYER: You must withhold the applicable amount of Connecticut income tax from wages paid to employees who file this certificate. For instructions refer to Connecticut Circular CT. Keep this certificate with your records.

Employer's name and address	Connecticut Tax Registration Number
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