

Form CT-WH (DRS/N)

2005

(Rev. 12/04)

Connecticut Withholding Tax Payment Form

Purpose: The attached **Form CT-WH (DRS/N)**, *Connecticut Withholding Tax Payment Form*, may be used by new employers or employers who have not received the *2005 Employer's Withholding Remittance Coupon Book*. This is an interim coupon to be used

only until receipt of the *2005 Employer's Withholding Remittance Coupon Book*. Once the book is received, only the preprinted coupons contained in the book should be used.

EMPLOYER'S RECORD OF PAYMENT

Date Payroll was Paid: _ _ / _ _ / 200 _	
1. Enter Quarter (1, 2, 3, or 4) (See Instructions)	
2. Connecticut Tax Withheld	

All employers are required to withhold Connecticut income tax from employee wages at the time wages are paid. Use **Form CT-WH (DRS/N)** to make your payments to the Connecticut Department of Revenue Services (DRS).

Recent legislation established new due dates for the payment of Connecticut withholding tax on wages to DRS. DRS will notify most employers of their new filing frequency before they receive the *2005 Employer's Withholding Remittance Coupon Book*. Most new employers will be classified as monthly filers.

For the tax required to be deducted and withheld from wages paid during any calendar year beginning on or after January 1, 2005, each employer shall be either a weekly remitter, monthly remitter, or quarterly remitter for the calendar year. The filing frequency is based on the employer's

reported liability for the tax required to be deducted and withheld during the **twelve-month look-back period**. The twelve-month look-back period for calendar year 2005 is the twelve-month period that ended on June 30, 2004. See **Special Notice 2004(9)**, *2004 Legislation Affecting Connecticut Income Tax Withholding by Employers on Wages Paid on or After January 1, 2005*. (See schedule on the back of this return)

Due dates for payment of Connecticut withholding tax on wages are no longer the same as the due dates for the employer's deposit of federal income tax withholding. Special rules apply for household employers. See **Informational Publication 2005(7)** *Connecticut Circular CT, Employers Tax Guide*.

Do not file Form CT-WH (DRS/N) if no payment is due or if your payment was made by electronic funds transfer (EFT) or Fast-File

Payers of nonpayroll amounts must use **Form CT- 8109**, *Connecticut Withholding Tax Payment Form for Nonpayroll Amounts*.

Instructions for Completing Form CT-WH (DRS/N)

In the appropriate boxes, enter name, address, and identification numbers. **For weekly remitters only**, enter the date the payroll was paid, not the due date of the coupon.

Line 1:

Enter the number of the quarter to which this payment applies. Enter **1** for the 1st quarter (January 1 through March 31); **2** for the 2nd quarter (April 1 through June 30); **3** for the 3rd quarter (July 1 through September 30); or **4** for the 4th quarter (October 1 through December 31).

Note: If the tax liability was incurred during one quarter and paid to DRS in another quarter, **enter the number for the quarter in which the tax liability was incurred**. For example, if the tax liability was incurred in March and paid to DRS in April, enter 1.

Line 2:

Weekly remitters: Enter the total amount of Connecticut income tax withheld from wages paid on the date entered above Line 1 of **Form CT-WH (DRS/N)**.

Monthly remitters: Enter the total amount of Connecticut income tax withheld from wages for the month.

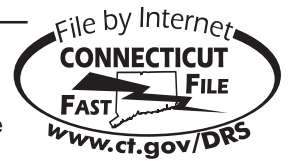
Quarterly remitters: Quarterly remitters are required to make their payments using **Form CT-941**.

Pay the total amount shown on Line 2. Make your 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. Mail the completed coupon to the address on the coupon or use the **Fast-File** Program to file and make your payment (see below).

Electronic Filing Options:

File by telephone: **860-947-1988**

File by internet: **Connecticut Fast-File**
Visit the DRS Web site at www.ct.gov/DRS
and click on **File/Register OnLine**, or call the **DRS Forms Unit** at **860-297-4753** and request **TPG-129, Fast-File in Five**.



SEPARATE HERE AND MAIL COUPON TO DEPARTMENT OF REVENUE SERVICES. KEEP THE TOP PORTION FOR YOUR RECORDS.

CT-WH (DRS/N) Connecticut Withholding Tax Payment 2005

Connecticut Tax Registration Number	Federal Employer ID Number	Year
▶	▶	2005

ENTER NAME AND ADDRESS BELOW. PLEASE PRINT OR TYPE.

Date Payroll was Paid: _ _ / _ _ / 200 _	
1. Enter Quarter (1, 2, 3, or 4) (See Instructions)	
2. Connecticut Tax Withheld	

Do not file this Form CT-WH (DRS/N) if no payment is due.

Pay total amount shown on Line 2.

If filing by mail, send payment to:

DRS, PO Box 2931, Hartford CT 06104-2931

Make check payable to: Commissioner of Revenue Services.

Write Connecticut Tax Registration Number on your check.

Electronic Filing Options:

Connecticut Fast-File (www.ct.gov/DRS) or Telephone: 860-947-1988

DO NOT FOLD OR BEND COUPON

NEW

Connecticut Withholding Tax Payment Schedule

Reported Liability	Filing Frequency	Due Dates
\$2,000 or less	Quarterly Remitter	Last day of the month following the calendar quarter during which the payroll amounts were paid
More than \$2,000 but not more than \$10,000	Monthly Remitter	Fifteenth day of the month following the month during which the payroll amounts were paid
More than \$10,000	Weekly Remitter	Wednesday following the weekly period during which the payroll amounts were paid (Weekly period means the seven-day period beginning on a Saturday and ending on the following Friday)