

Form CT-WH (DRS)

2007

(Rev. 12/06)

Connecticut Withholding Tax Payment Form

Form CT-WH (DRS), *Connecticut Withholding Tax Payment Form*, may be used by new employers or employers who have not received the *2007 Employer's Withholding Remittance Coupon Book*. This is an interim coupon to be used only until receipt of the

2007 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

Weekly Remitters Only: Enter date payroll was paid.
 ___ / ___ / **2007**

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)** to make your payments to the Connecticut Department of Revenue Services (DRS).

Each calendar year DRS classifies employers for Connecticut income tax withholding purposes either as a weekly, monthly, or quarterly remitter. Most new employers will be classified as monthly remitters.

The filing frequency is based on the employer's **reported liability** for the tax required to be deducted and withheld during the **12-month look-back period**. The 12-month look-back period for calendar year 2007 is the 12-month period that ended on June 30, 2006.

See **Special Notice 2004(9)**, *2004 Legislation Affecting Connecticut Income Tax Withholding by Employers on Wages Paid on or After January 1, 2005*, and the schedule on the back of this return.

Household employers who are registered to withhold Connecticut income tax from wages of their household employees should not use this form. See **Informational Publication 2007(1)**, *Connecticut Circular CT, Employer's Tax Guide*, for more information.

Do not file Form CT-WH (DRS) if no payment is due or if your payment was made by electronic funds transfer (EFT) or the Taxpayer Service Center (TSC).

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

Instructions

Complete the return in blue or black ink only. 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 first quarter (January 1 through March 31); **2** for the second quarter (April 1 through June 30); **3** for the third quarter (July 1 through September 30); or **4** for the fourth 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)**.

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**. DRS may submit your check to your bank electronically. 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 **TSC** to file and make your payment (see below).

Taxpayer Service Center (TSC)

The DRS Web site at www.ct.gov/DRS allows you to **Fast File** through the electronic **TSC**. Select the **File/Register OnLine** option to electronically file, pay, and manage your state tax responsibilities.



Separate Here and Mail Coupon to DRS. Keep the Top Portion for Your Records.

CT-WH (DRS)

Connecticut Withholding Tax Payment

2007

Connecticut Tax Registration Number	Federal Employer ID Number	Year
▶		▶ 2007

Enter name and address below. Please print or type.

Weekly Remitters Only: Enter date payroll was paid.
 ___ / ___ / **2007**

1. Enter Quarter (1, 2, 3, or 4) (See Instructions.)		
2. Connecticut Tax Withheld		

Do not file this Form CT-WH (DRS) if no payment is due.
 Pay the 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 your Connecticut Tax Registration Number on your check.
Electronic Filing Options: Connecticut TSC (www.ct.gov/DRS)

DO NOT FOLD OR BEND COUPON

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 wages were paid. Quarterly remitters are required to make their payments using Form CT-941 .
More than \$2,000 but not more than \$10,000	Monthly Remitter	Fifteenth day of the month following the month during which the wages were paid.
More than \$10,000	Weekly Remitter	Wednesday following the weekly period during which the wages were paid. (<i>Weekly period</i> means the seven-day period beginning on a Saturday and ending on the following Friday.)

The filing frequency is based on the employer's **reported liability** for the tax required to be deducted and withheld during the **12-month look-back period**. The 12-month look-back period for calendar year 2007 is the 12-month period that ended on June 30, 2006. See **Special Notice 2004(9)**, *2004 Legislation Affecting Connecticut Income Tax Withholding by Employers on Wages Paid on or After January 1, 2005*. Most new employers will be classified as monthly remitters.

Taxpayer Service Center (TSC)

During 2007, Connecticut taxpayers will be able to *Fast-File* through the new, electronic **Taxpayer Service Center (TSC)**. The **TSC** is an interactive tool that, like *Fast-File*, can be accessed through our Web site 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** will 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 in

addition to exchanging confidential information through a "secure" mailbox. Many other new features for the **TSC** are planned and taxpayers are encouraged to visit our Web site often.

Please visit the DRS Web site at **www.ct.gov/DRS** for more information about the **TSC** or other tax inquiries. For telephone assistance, call our Taxpayer Services Division 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.