# Form CT-WH (DRS)

2009

Hartford, CT 06104-2931 Connecticut Withholding Tax Payment Form
(Rev. 12/08)

Form CT-WH (DRS), Connecticut Withholding Tax Payment Form, may be used by new employers or employers who have not received the 2009 Employer's Withholding Remittance Coupon Book. This is an interim coupon to be used only until receipt of the

2009 Employer's Withholding Remittance Coupon Book. Once the book is received, only the preprinted coupons contained in the book should be used.

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.

#### **EMPLOYER'S RECORD OF PAYMENT**

Weekly Remitters Only: Enter date payroll was paid / / 2009				
1. Enter quarter (1, 2, 3, or 4) See instructions.				
Connecticut tax withheld				

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 2009 is the 12-month period that ended on June 30, 2008.

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 2009(1)**, *Connecticut Circular CT*, *Employer's Tax Guide*, for more information.

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

Payers of nonpayroll amounts must use Form CT-8109(DRS), 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).

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 (DRS)**, Connecticut Quarterly Reconciliation of Withholding.

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.

#### **Connecticut Taxpayer Service Center**

The DRS electronic **Taxpayer Service Center** for Business Taxes (*TSC-BUS*) allows taxpayers to electronically file, pay, and manage

state tax responsibilities. To make electronic transactions or administer your tax account online, visit the DRS website at www.ct.gov/DRS and select the TSC logo.



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

CT-WH (DRS)	Connecticut	t Withholdi	ng Tax Payment		2009	
Connecticut Tax Registration Number	Federal E	Federal Employer ID Number		Year		
<b>&gt;</b>				<b>&gt;</b>	2009	
Enter name and address below	. Please print or type.		Weekly Remitters Only: Ente	r date pay		
Name			_	_ /_	/ 2009	
			1. Enter quarter (1, 2, 3, or 4) See instructions.	-		
Address			2. Connecticut tax withheld	•		
			Do not file this Form CT-WH (DRS) if	no payment	is due.	_
City	State	Zip Code	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.			
DO NOT FOLD OR BEND COUPON			Write your Connecticut Tax Registration  Electronic Filing Options: Connecticut			_

## **Connecticut Withholding Tax Payment Schedule**

Reported Liability	Payment Frequency	Due Dates
\$2,000 or less	Quarterly Remitter	Last day of the month following the calendar quarter during which the wages were paid. Make payments using Form CT-941 (DRS), Connecticut Quarterly Reconciliation of Withholding.
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. Make payments using Form CT-WH (DRS), Connecticut Withholding Tax Payment Form.
More than \$10,000	Weekly Remitter	Wednesday following the <b>weekly period</b> during which the wages were paid. <b>Weekly period</b> means the seven-day period beginning on a Saturday and ending on the following Friday. Make payments using Form CT-WH (DRS).

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 2009 is the 12-month period that ended on June 30, 2008. 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)**

Connecticut taxpayers can file through the electronic Taxpayer Service Center (TSC).

The **TSC** is an interactive tool that can be accessed through our website for a fast, free, easy, and secure way to conduct business with DRS. Some of the 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.

Visit the DRS website 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.