

Form CT-941 HHE

Connecticut Reconciliation of Withholding for Household Employers

2011

(Rev. 01/12)

General Instructions

Complete the return in blue or black ink only.

Household employers registered to withhold Connecticut income tax from their household employee wages must file one Form CT-941 HHE for the entire calendar year even if no tax is due. See **Informational Publication 2011(1)**, *Connecticut Employer's Tax Guide, Circular CT*.

Amended returns: Use **Form CT-941X**, *Amended Connecticut Reconciliation of Withholding*, to amend Form CT-941 HHE.

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.

When to File

Form CT-941 HHE is due April 15, 2012. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

Return Instructions

Complete all requested information on the front and back of this return. See instructions on back. Sign and date the return in the space provided. If payment is due, remit payment with this return.

Name		
Address		
City	State	Zip Code
Check here if you no longer have employees in Connecticut, and enter date of last payroll: <input type="checkbox"/>		
	MM	DD / YYYY

Connecticut Tax Registration Number	
Federal Employer ID Number (FEIN)	
Annual Filer	4
Due date	April 15, 2012

1. Gross wages.....▶	1		00
2. Gross Connecticut wages.....▶	2		00
3. Connecticut tax withheld▶	3		00
4. Credit from prior quarter.....▶	4		00
5. Payments made for this year.....▶	5		00
6. Total payments: Add Line 4 and Line 5.....▶	6		00
7. Net tax due (or credit): Subtract Line 6 from Line 3.....▶	7		00
8a. Penalty:.....▶	8a		00
8b. Interest:.....▶	8b		00
8. Total penalty and interest: Add Line 8a and Line 8b.....▶	8		00
9. Amount to be credited.....▶	9		00
10. Amount to be refunded.....▶	10		00
<div style="border: 1px solid black; width: 100%; height: 50px; background: repeating-linear-gradient(45deg, transparent, transparent 2px, black 2px, black 4px);"></div>			
11. Total amount due: Add Line 7 and Line 8.....▶	11		00

Use Form CT-941X to amend this return
 Mail to: Department of Revenue Services
 P.O. Box 2931
 Hartford, CT 06104-2931.

Declaration: 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.

Signature	Date
Title	Telephone number ()

Form CT-941 (HHE) Line Instructions

Where to File

Use the **Taxpayer Service Center (TSC)** to electronically file this return. See **TSC** below.

If filing by mail, make check payable to **Commissioner of Revenue Services**. Write your Connecticut Tax Registration Number on your check. DRS may submit your check to your bank electronically. Mail the completed return and payment (if applicable) to the address on the return.

Taxpayer Service Center

The **TSC** allows taxpayers to electronically file, pay, and manage state tax responsibilities. To make electronic transactions or administer your tax account online, visit **www.ct.gov/TSC** and select *Business*.



Forms and Publications

Visit the DRS website at **www.ct.gov/DRS** to download and print Connecticut tax forms and publications.

For More Information

Call DRS during business hours, Monday through Friday:

- **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 anytime by calling 860-297-4911.

Line 1: Enter gross wages, for federal income tax withholding purposes, paid to all household employees during the year.

Line 2: Enter gross Connecticut wages paid during the 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: Enter total Connecticut income tax withheld on wages during the year. Include any amounts overcollected and not repaid to employee(s) during calendar year 2011.

Line 4: Enter credit from your prior year Form CT-941 HHE, Line 9. However, if any portion of that amount was overwithheld from employee(s) during a prior year and not repaid to those employee(s) prior to the end of that year or prior to filing the return for that year, whichever is earlier, subtract the portion not repaid from Line 9 of your prior year Form CT-941 HHE. Enter the difference.

Line 5: Enter the sum of all payments made for the year.

Line 6: Add Line 4 and Line 5. This is your total payments and credits for the year.

Line 7: Subtract Line 6 from Line 3 and enter the difference. If Line 3 is more than Line 6, complete Line 8a and Line 8b, if necessary, then go to Line 11. If Line 6 is more than Line 3, complete Line 9 and Line 10.

Line 8: Enter penalty on Line 8a, interest on Line 8b, and the total on Line 8.

Late Payment Penalty: The penalty for paying all or a portion of the tax late is 10% of the tax paid late.

Late Filing Penalty: If no tax is due, DRS may impose a \$50 penalty for the late filing of this return.

Interest: Interest is computed on the tax paid late at the rate of 1% per month or fraction of a month.

Line 9 and Line 10: Enter the amount from Line 7 you want credited to the next year on Line 9. Enter the amount from Line 7 you want refunded on Line 10. However, if any portion of the amount on Line 7 was overwithheld from your employee(s) during calendar year 2011 and not repaid to your employee(s) prior to the end of calendar year 2011 or prior to filing the return for that year, whichever is earlier, the amount not repaid must be subtracted from the amount on Line 7. Enter the difference on Line 9 or Line 10.

If you overwithheld Connecticut income tax from your employee(s), the amount overwithheld should be reimbursed to the employee in the same calendar year the overcollection occurred.

Any Connecticut income tax overwithheld and not reimbursed in the same calendar year must be reported and paid to DRS on Form CT-941 HHE. Any overcollection not reimbursed to the employee must also be reported to the employee on federal Form W-2.

Do not reimburse any overwithheld Connecticut income tax that is the result of an incorrect withholding code claimed by an employee on Form CT-W4. The employee must file a Connecticut income tax return to receive a refund of the overwithholding.

Line 11: If the amount on Line 7 is net tax due, add Line 7 and Line 8. This is the total amount due.