

# Form CT-941

## Connecticut Quarterly Reconciliation of Withholding

# 2014

Complete this return in blue or black ink only.

### General Instructions

**Form CT-941** must be paid and filed electronically. Only taxpayers that receive a waiver from electronic filing from the Department of Revenue Services (DRS) may file paper withholding forms.

Form CT-941 is used to reconcile quarterly Connecticut income tax withholding from wages only.

Payers of nonpayroll amounts must use **Form CT-945, Connecticut Annual Reconciliation of Withholding for Nonpayroll Amounts**.

See instructions on back. Sign and date the return in the space provided. If payment is due, remit payment with this return.

Use **Form CT-941X, Amended Connecticut Reconciliation of Withholding** to amend this return.

<b>Taxpayer</b>  Please type or print.	Name		
	Number and street	PO Box	
	City or town	State	ZIP code

Check here  if you no longer have employees in Connecticut and enter date of last payroll: MM / DD / YYYY

Connecticut Tax Registration Number
Federal Employer ID Number (FEIN)
Enter reporting quarter (1, 2, 3, or 4)
Due date

### Section 1

1. Gross wages.....	▶	1		00
2. Gross Connecticut wages.....	▶	2		00
3. <b>Connecticut tax withheld</b> .....	▶	3		00
4. Credit from prior quarter .....	▶	4		00
5. Payments made for this quarter.....	▶	5		00
6. Total payments: Add Line 4 and Line 5.....	▶	6		00
7. <b>Net tax due</b> (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
<b>For faster refund, use Direct Deposit by completing Lines 10a, 10b, and 10c.</b>				
10a. Checking <input type="checkbox"/> Savings <input type="checkbox"/> 10b. Routing number ▶				
10c. Account number ▶				
10d. Will this refund go to a bank account outside the U.S.? ▶				
11. <b>Total amount due:</b> Add Line 7 and Line 8.....	▶	11		00

### Section 2 - Summary of Connecticut Tax Liability for the Calendar Quarter: See Instructions on back.

Pay Period	A First Month	B Second Month	C Third Month
1.			
2.			
3.			
4.			
5.			
6.			
7. Totals			
8. Total liability for the quarter: Add Line 7, Columns A, B, and C. Enter total.			

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, Instructions

## When to File

**Due dates:** First quarter, April 30, 2014; second quarter, July 31, 2014; third quarter, October 31, 2014; and fourth quarter, January 31, 2015. An employer who makes timely withholding payments and owes no additional withholding for the quarter has ten days after the normal due date to file Form CT-941. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

Employers who are registered for Connecticut income tax withholding (other than household employers, agricultural employers granted annual filer status, and seasonal filers) are required to file Form CT-941 for each calendar quarter **even if no tax is due** or if no tax was required to be withheld.

Household employers who are registered to withhold Connecticut income tax from wages of their household employees should **not** file Form CT-941 for each calendar quarter, but instead must file one **Form CT-941 HHE, Connecticut Annual Reconciliation of Withholding for Household Employers**, for the entire calendar year. The due date is April 15, 2015. Special rules apply for household employers. See **Informational Publication 2014(1), Connecticut Employer's Tax Guide, Circular CT.**

**Seasonal and annual filers**, including agricultural employers, may request permission from the Department of Revenue Services (DRS) to file Form CT-941 for only the calendar quarters in which they pay Connecticut wages. Certain agricultural employers may request permission to file one Form CT-941 for the entire calendar year. See IP 2014(1).

## Filing Options

Form CT-941 must be paid and filed electronically. Only taxpayers that receive a waiver from electronic filing from DRS may file paper withholding forms. Form **DRS-EWVR, Electronic Filing and Payment Waiver Request** can be found on the electronic filing information website at [www.ct.gov/DRS/TSCFiling](http://www.ct.gov/DRS/TSCFiling).

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



If you received a waiver from electronic filing and payment from DRS, make 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. DRS may submit your check to your bank electronically. Mail the completed return and payment, if applicable, to:

Department of Revenue Services  
PO Box 2931  
Hartford CT 06104-2931

## Section 1 - Line Instructions

**Line 1:** Enter gross wages, for federal income tax withholding purposes, paid to all employees during this quarter.

**Line 2:** Enter gross **Connecticut wages** paid during this quarter. **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 this quarter. This should equal Section 2, Line 8.

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

**Line 5:** Enter the sum of all payments made for this quarter.

**Line 6:** Add Line 4 and Line 5. This is the total of your payments and credits for this quarter.

**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. Taxpayers required to pay electronically that remit paper checks may be subject to a non-compliance penalty up to 10% of the tax due.

CT-941 Back (Rev. 12/13)

**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 quarter 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 2014 and not repaid to your employee(s) prior to the end of calendar year 2014 or prior to filing the fourth quarter return, 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.

**Lines 10a through 10c:** Get the refund faster by choosing direct deposit. Complete Lines 10a, 10b, and 10c to have the refund directly deposited into a checking or savings account.

Name of Depositor	Date	No. 101
Street Address		
City, State, Zip Code		
Pay to the Order of	\$	
Name of your Bank		
Street Address		
City, State, Zip Code		
092125789	091 025 025413	0101
Routing Number	Account Number	

Enter the nine-digit bank routing number and the bank account number in Lines 10b and 10c. The bank routing number is normally the first nine-digit number printed on the check or savings withdrawal slip. The bank account number generally follows the bank routing number. Do not include the check number as part of the account number. Bank account numbers can be up to 17 characters.

If any of the bank information supplied for direct deposit does not match, or the applicable bank account is closed prior to the deposit of the refund, the refund will automatically be mailed.

**Line 10d:** Federal banking rules require DRS to request information about foreign bank accounts when the taxpayer requests the direct deposit of a refund into a bank account. If the refund is to be deposited into a bank account outside of the United States, DRS will mail the refund.

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

This form may be filed using the **Taxpayer Service Center (TSC)**. See Taxpayer Service Center (TSC) below.

**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, 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.

## Instructions for Section 2 - Summary of Connecticut Tax Liability for the Calendar Quarter

**Quarterly remitters:** Enter Connecticut income tax withheld for each pay period. Add Lines 1 through 6 for each column and enter column totals on Line 7. Add Line 7, Columns A, B, and C. Enter total liability on Line 8. Line 8 should equal Form CT-941, Section 1, Line 3. .

### Amended Returns

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

### Forms and Publications

Visit the DRS website at [www.ct.gov/DRS](http://www.ct.gov/DRS) to download and print Connecticut tax forms and publications.

### Taxpayer Service Center (TSC)

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](http://www.ct.gov/TSC) and select *Business*.

